
Annual Certification Report 2014/15 London Borough of Bromley

*Government and
Public Sector –
Annual Certification
Report to those
charged with
governance*

March 2016



The Members of the Audit Sub-Committee

London Borough of Bromley
Bromley Civic Centre
Stockwell Close
Bromley
BR1 3UH

04 March 2016

Our Reference: LBB ACR 2014/15

Ladies and Gentleman

Annual Certification Report (2014/15)

We are pleased to present our Annual Certification Report which provides members of the Audit Sub-Committee with a high level overview of the results of the Housing Benefit certification work we have undertaken at the London Borough of Bromley (the Authority) for the financial year ended 31 March 2015.

Our work has been undertaken in accordance with our appointment by Public Sector Appointments Ltd (PSAA) as external auditor. The PSAA is the replacement body of the Audit Commission as at 1 April 2015 and from this date only the Housing Benefit Subsidy claim was subject to certification under this new arrangement.

Independent reporting on any other grant claim or return, fell outside of the PSAA arrangement and as such is not included within this report.

We ask the Audit Sub-Committee to consider:

- the results of Housing Benefit certification work;
- the adequacy of the proposed management action plan for 2014/15 set out in Appendix A; and
- the adequacy of progress made by the Authority in implementing the prior year action plan in Appendix B.

Yours faithfully,

PricewaterhouseCoopers LLP

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Results of certification work

BEN01 Housing Benefit Subsidy Claim for year ended 31 March 2015

a) Introduction

Local authorities responsible for administering housing benefit (HB) for tenants of a local authority and rent allowances for private tenants, claim subsidy from the Department for Work and Pensions (DWP) in accordance with section 140 of the Social Security Administration Act 1992 and the Income-related Benefits (Subsidy to Authorities) Order 1998, SI 562 as amended. With the exception of certain areas of benefit spending where authorities have the most scope to monitor and control costs, subsidy is paid at the full rate of 100 per cent. The final claim form (MPF720A) reflects the Authorities annual position for subsidy owed to / from DWP. DWP use the results of auditor certification on this claim form as part of their determination in the annual settlement or claw back with a local authority.

Public Sector Audit Appointments Ltd (previously known as the Audit Commisison) require that all matters arising are either amended for (where appropriate) or reported within a qualification letter which follows a prescribed format. The certification approach which is to be applied by auditors (acting as agent to PSAA) is defined by the PSAA and they have agreed guidance with the DWP.

The Authority claim required two amendments to the original claim form as submitted to the DWP in April 2015 and nine separate qualification letter matters. The most important of these matters are summarised in part d) below.

b) Summary information

CI Reference	Scheme Title	Form	Original Value	Final Value	Amendment	Qualification
BEN01	Housing Benefit Subsidy	MPF720A	£127,141,736	£127,141,737	Yes	Yes

The difference between the original and final values of the above claim arose as part of the work performed in agreeing the final claim to the Authority's Academy subsidy reports, with the claim originally being incorrectly understated by £1 due to rounding.

c) Fee

Claim/Return	2014/15 Indicative Fee*	2014/15 Variation**	2014/15 Proposed Final Fee**	2013/14 Billed Fee	Comment
	£	£	£	£	
BENo1 Housing Benefit Subsidy	20,230	8,272	28,502	14,520	<p>The 2014/15 indicative fee follows the scale fees as determined by the PSAA, which we communicated to the Audit Sub-Committee in our 2014/15 audit plan in March 2015.</p> <p>Subsequently, we have proposed a fee variation (which is subject to PSAA approval). We have set out the reasons for the fee variation in the text below this table.</p>

* Indicative fees may subsequently be updated for PSAA approved variations; for example where there was a change in the level of work required.

** Fee variations which are pending PSAA approval.

The fee reflects the Authority's current performance and arrangements for Housing Benefit certification. The reasons for the variation are given below where additional work was required. For each, we set out the proposed figure for the additional costs incurred.

- 2013/14 Supplementary letter (additional costs incurred £5,298) – we assisted in responding to the supplementary letter from the DWP to the Authority regarding the 2013/14 Qualified Final Subsidy Claim. This was a complex matter which we discussed extensively to find the right solution for the Authority. Further detail can be found in Appendix B.
- 2014/15 Extension testing (additional costs incurred £2,974) – issues were noted out of the initial sampling that we performed. As a result, extension testing was required over six areas. While this testing was undertaken by the Authority, we were required to review the work performed which required a high input of senior time. To compare, we performed only two sets of extension testing in the prior year. We have set out recommendations over the issues noted in 2014/15 in Appendix A

Considering the points noted during our work could also affect the 2015/16 return, the Authority can maintain and continue to improve its performance on Housing Benefits by:

- ensuring written guidance or training is provided to the relevant officers to learn from the points noted; and
- ensuring its officers continue to receive training on changes made to the required guidance.

d) Summary of matters arising

The most important matters we identified through our Housing Benefit claim certification work are summarised below; further details can be found in Appendix A.

Our testing identified a number of errors in relation to the Authority's compliance with Housing and Benefit regulations. In two cases it was possible to quantify these errors and make appropriate amendments to the claim form.

However, we also reported a number of matters to DWP in a qualification letter where no amendment could be agreed which would be representative of the whole population.

In summary, the significant matters reported to the DWP related to:

- *Non-HRA Rent Rebates: Miscalculating a claimant's average weekly earned income - underpayments*

Testing of the initial sample identified 1 case (total value £7,949.79) where the Authority had underpaid benefit (£0.04) as a result of miscalculating the claimant's average weekly earned income.

As there is no eligibility to subsidy for benefit which has not been paid, the one underpayment identified does not affect subsidy and has not, therefore, been classified as an error for subsidy purposes.

However, because errors miscalculating the claimant's average weekly earned income could and has resulted in overpayments (see Issue 2b) an additional random sample of 40 cases from the subpopulation of Non-HRA cases with earned income applied (£1,652,657) was tested. Such errors have been identified and are further considered under Issue 2b) below.

Similar findings have not been included in our qualification letter in previous years.

- *Non-HRA Rent Rebates: Miscalculating a claimant's average weekly earned income - overpayments*

Testing of the initial sample identified 1 case (total value £7,949.79) where the Authority had overpaid benefit (£121.20) as a result of miscalculating the claimant's weekly earned income. The effect of this error is to overstate Cell 012 (£97.66) and Cell 013 (£23.54) with a corresponding understatement of Cell 026; there is no effect on Cell 011.

Given the nature of the population and the errors found, an additional random sample of 40 cases from the subpopulation of Non-HRA cases with earned income applied (£1,652,657) was tested.

Testing of an additional sample identified 2 further cases (total value £2,794.63) where the Authority had overpaid benefit (£231.73) as a result of miscalculating the claimant's weekly earned income. The effect of these errors is to overstate Cell 012 with a corresponding understatement of Cell 026; there is no effect on Cell 011. It also identified 3 further cases (total value £20,517.31) where the Authority had overpaid benefit (£83.95) as a result of miscalculating the claimant's weekly

earned income. The effect of these errors is to overstate Cell 014 with a corresponding understatement of Cell 026; there is no effect on Cell 011.

Similar findings have not been included in qualification letters in previous years.

- *Non-HRA Rent Rebates: Misclassification of expenditure due to incorrect application of the subsidy cap rules*

Testing of the initial sample identified 1 case (total value £12,375.14) where subsidy cap rules were incorrectly applied and Cell 012 is therefore understated (£4,361.56) and Cell 013 (Expenditure above the one bedroom self-contained LHA rate) is correspondingly overstated; there is no effect on Cell 094.

Testing of an additional random sample of 40 cases from the population of cases that are in Cell 012 (£988,934) identified 1 further case (total value £5,688.46) where the subsidy cap rules have been incorrectly applied. Consequently Cell 012 is overstated (£60.38) and Cell 013 is correspondingly understated; there is no effect on Cell 094.

Similar findings have not been included in our qualification letters in previous years.

- *Non-HRA Rent Rebates: Misclassification of expenditure due to incorrect application of the subsidy cap rules*

Testing of the initial sample identified 1 case (total value £12,327.11) where subsidy cap rules were incorrectly applied and Cell 014 is therefore overstated (£0.27) and Cell 015 (Expenditure above the lower of 90% of the appropriate LHA rate for the property plus the management costs element Expenditure above the one bedroom self-contained LHA rate) is correspondingly overstated; there is no effect on Cell 094.

Testing of an additional random sample of 40 cases from the population of cases that are in Cell 014 (£4,891,883) identified no further cases where the subsidy cap rules have been incorrectly applied.

Similar findings have not been included in our qualification letters in previous years.

- *Non-HRA Rent Rebates: Misclassification of overpayments as technical rather than as eligible*

In the submitted claim form dated 30 April 2015, the Authority manually adjusted the claim form to move all Non-HRA eligible overpayments to the relevant technical overpayments cells (current year and prior year). This resulted in the form being unfairly stated because not all eligible overpayments may in fact be technical.

Testing of the current year random initial sample of 20 cases identified 3 cases (error value £4,030.88) where there was a period overpayment due to claimant error. This has been incorrectly classified as a technical overpayment as it has not arose due to the rent liability ceasing or reducing. The effect of these errors is to overstate Cell 027 with a corresponding understatement of Cell 028; there is no effect on Cell 011; and 1 case (error value £5,887.48) where there was a period of overpayment due to the Authority double paying the claim. This has been incorrectly classified as a

technical overpayment as it is an error made by the Authority. The effect of this error is to overstate Cell 027 with a corresponding understatement of Cell 026; there is no effect on Cell 011.

Given the nature of the population and the errors found, an additional random sample of 40 technical overpayment cases was selected for testing from Cell 027 relating to the subpopulation of technical overpayments that had been manually reclassified from the eligible overpayment cell (£176,150).

The additional sample did not include Cell 032 prior year technical overpayments that have been manually reclassified as no errors were noted in relation to this through our testing of the initial sample of 20 cases.

Testing of the additional sample identified 21 cases (error value £10,313.03) where a period of technical overpayment was incorrectly classified due to claimant error. Consequently, Cell 027 is overstated and Cell 028 is correspondingly understated; there is no effect on Cell 011; and 1 case (error value £11,763.61) where a period of technical overpayment was incorrectly classified due to the Authority incorrectly granting benefit to a claimant who did not have right to reside in the UK. The effect of this error is to overstate Cell 027 with corresponding understatement of Cell 026; there is no effect on Cell 11.

Similar findings have been included in qualification letter in previous one year.

- *Rent Allowances – Incorrectly applying old LHA rates*

Testing of the initial sample identified 1 case (value £722.07) where benefit had been underpaid (£7.20) as a result of the Authority incorrectly applying an old LHA rate to the claim.

As there is no eligibility to subsidy for benefit which has not been paid, the underpayment identified does not affect subsidy and has not, therefore, been classified as an error for subsidy purposes.

However, because errors in applying the incorrect LHA rate could result in overpayments an additional random sample of 40 cases from the population of cases within Cell 103 (£35,511,879) was tested. No overpayments and 1 further underpayment (£7.68) were identified. As there is no eligibility to subsidy for benefit which has not been paid, the further underpayment identified has not, therefore, been classified as an error for subsidy purposes.

Similar findings have not been included in our qualification letter in previous years.

- *Rent Allowances – Incorrectly applying a non-dependent deduction during the period*

Testing of the initial sample identified 1 case (value £889.01) where the Authority had overpaid benefit (£13.60) as a result of incorrectly applying a non-dependent deduction during the period. The effect of this error is to overstate Cell 102 with a corresponding understatement of Cell 113; there is no effect on Cell 094.

Given the nature of the population and the errors found, an additional random sample of 40 cases was selected for testing from the subpopulation of cases with non-dependent deductions within Cell 102 (£5,968,092).

Testing of an additional sample identified no further overpayments; and 4 cases (value £19,998.75) where benefit had been underpaid (£1,528.25) as a result of the Authority applying non-dependent deductions incorrectly.

Similar findings have not been included in our qualification letter in previous years.

- *Other Matter*

The Authority benefits system (Academy) reports for Cell 055 contains £287,696 for 51 cases for which the Authority reclassifies the total expenditure to Cell 094 (Rent Allowances: Total Expenditure) upon preparation of the claim form and the detailed entries to the corresponding detailed rent allowances cells.

The Authority no longer has a HRA and all stock was transferred in 1992.

In order to be classified as qualifying rent allowances expenditure, the landlord must be a private landlord, a housing association, or a registered provider of social housing. Although none of these cases were subject to testing as part of our initial random sample, the Authority has informed us that for these cases, they are the landlord, and therefore, the expenditure in relation to these cases is incorrectly classified as rent allowances and may result in overpaid benefit where the cap rules have not been applied.

The 51 cases relate to general fund caravan sites and learning disability cases under a supported accommodation scheme. The Authority advises that none of the reclassified cases relate to homeless claims.

Therefore, Cell 094 is overstated as expenditure which should be classified as Non-HRA is misclassified within Cell 094 and associated detail cells.

The Authority has agreed with our finding. The Authority has confirmed that for the year ending 31 March 2016 the cases will be disclosed within the Non-HRA section of the claim form. Given that the cases are not homeless claims, the Authority will recognise the expenditure in relation to these type of cases within Cell 023 as Non-HRA rent rebate expenditure not otherwise separately identified. The Authority has confirmed that they will undertake remedial action to ensure that the cases are set up to reflect this classification within Academy.

The extended testing following our initial testing of benefit cases was performed by the Authority. We then re-performed case fails as well as a sample of case passes. We are pleased to report that this testing was of good quality. No issues arose from our reperformance of an element of this work.

The potential gain of subsidy to the Authority as a result of our findings is an estimated net impact of £138,450. It should be noted that at the time of this report, we have not had sight of the final settlement details from DWP.

e) Prior year matters

We have reviewed the progress made by the Authority in implementing the certification action plan for 2013/14; details can be found in Appendix B.

Appendix A – Management action plan: current year issues (2014/15)

BEN01 Housing Benefit Subsidy Claim (deadline 30 November 2015)

Issue	Recommendation	Management response	Responsibility (implementation date)
<p>At claim form level, an in-year reconciliation difference between Cells 094 and 130 of £700 was identified.</p> <p>This issue arose due to incorrect application of a manual adjustment and although this was rectified as part of the agreed amendments, the matter was reported as we are required to report on the original claim form.</p>	<p>We recommend that the Authority continues to prepare the claim in line with guidance and ensures that the in-year reconciliation cells match the headline cells so as to confirm that all expenditure is appropriately reflected within both the headline cell and relevant detailed cells.</p>	<p>The Authority has linked claim quality checking and ongoing training programmes, designed to both identify and minimise incidence of error. These programmes will continue.</p>	<p>Jayne Carpenter (Ongoing)</p>
<p>Testing of the initial sample of Non-HRA Rent Rebates identified two errors arising due to the Authority miscalculating the claimant's average weekly earned income.</p> <p>One case was underpaid (£0.04), and one case was overpaid (£121.20).</p> <p>Further testing of 40 cases identified five further cases where the Authority had overpaid benefit (£315.68).</p>	<p>We recommend that the Authority continues its programme of training officers regularly, to minimise the possibility that errors occur in future.</p>	<p>The Authority has linked claim quality checking and ongoing training programmes, designed to both identify and minimise incidence of error. These programmes will continue.</p>	<p>Jayne Carpenter (Ongoing)</p>
<p>Testing of the initial sample of Non-HRA Rent Rebates identified one case where expenditure was misclassified (£4,361.56) due to incorrect application of the subsidy cap rules in relation to boarding and lodging accommodation.</p> <p>Further testing of 40 cases identified one further boarding and lodging case where expenditure was misclassified (£60.38) due to incorrect application of the subsidy cap rules.</p>	<p>The incorrect application of the subsidy rules could result in the Authority under or over claiming subsidy.</p> <p>Therefore, we recommend that the Authority continues to frequently review cases with expenditure split above and below the cap in order to ensure the level of subsidy claimed is accurate.</p>	<p>The Authority will continue to prepare the claim in line with guidance, and ensure that any differences are resolved.</p>	<p>Jayne Carpenter (Ongoing)</p>

Issue	Recommendation	Management response	Responsibility (implementation date)
<p>Testing of the initial sample of Non-HRA Rent Rebates identified one case where expenditure was misclassified (£0.27) due to incorrect application of the subsidy cap rules in relation to self-contained licensed accommodation.</p> <p>Further testing of 40 cases identified no further errors.</p>	<p>The incorrect application of the subsidy rules could result in the Authority under or over claiming subsidy.</p> <p>Therefore, we recommend that the Authority continues to frequently review cases with expenditure split above and below the cap in order to ensure the level of subsidy claimed is accurate.</p>	<p>The Authority will continue to prepare the claim in line with guidance, and ensure that any differences are resolved.</p>	<p>Jayne Carpenter (Ongoing)</p>
<p>For the 2014/15 claim form, management took the action to present all overpayments classified as eligible on Academy within the technical overpayment cell for Non-HRA Rent Rebates.</p> <p>Testing of the initial sample of Non-HRA Rent Rebates identified that for four such cases where a period of overpayment was reclassified as technical (£9,918.36) the final classification was incorrect.</p> <p>Further testing of 40 cases identified 22 further errors (£22,076.64) where the period of overpayment was incorrectly classified as technical.</p>	<p>The Authority does not receive subsidy for technical overpayments and as such incorrect classification can reduce the total subsidy claimed by the Authority.</p> <p>We recommend that the Authority retrospectively review overpayment classifications in order to ensure these are correctly reflected within the final claim form.</p>	<p>The Authority will continue to prepare the claim in line with guidance, and ensure that any differences are resolved.</p>	<p>Jayne Carpenter (Ongoing)</p>
<p>Testing of the initial sample of Rent Allowances identified one case where benefit had been underpaid (£7.20) as a result of the use of an incorrect Local Housing Authority (LHA) rate.</p> <p>Further testing of 40 cases identified no overpayments and one further underpayment (£7.68).</p>	<p>We recommend that the Authority continues its programme of training officers regularly, to minimise the possibility that errors occur in future.</p>	<p>The Authority has linked claim quality checking and ongoing training programmes, designed to both identify and minimise incidence of error. These programmes will continue.</p>	<p>Jayne Carpenter (Ongoing)</p>
<p>Testing of the initial sample of Rent Allowances identified one case where the Authority had overpaid benefit (£13.60) as a result of incorrectly applying a non-dependent deduction during the period.</p> <p>Further testing of 40 cases identified no further overpayments and four underpayments (£1,528.25).</p>			

Issue	Recommendation	Management response	Responsibility (implementation date)
<p>Testing of the final claim to subsidy reports produced from Academy identified 51 cases (£287,696) for which the Authority incorrectly classifies the total expenditure to Rent Allowances.</p> <p>The cases cannot be Rent Allowances as in order to qualify as Rent Allowances expenditure the landlord must be a private landlord, a housing association, or a registered provider of social housing. However it has been confirmed that for these cases the Authority is the landlord and therefore these cases should be Non-HRA Rent Rebates.</p>	<p>We recommend that the Authority undertakes a review of the setup of these cases on the Academy system in order to ensure that from 2015/16 onwards their expenditure is appropriately reflected within Non-HRA Rent Rebates.</p>	<p>The Authority will undertake a review of the setup of these cases on the Academy system in order to ensure that from 2015/16 onwards their expenditure is appropriately reflected within Non-HRA Rent Rebates.</p>	<p>Jayne Carpenter (Ongoing)</p>

Appendix B – Management action plan: prior year issues (2013/14) – progress made

BEN01 Housing Benefit Subsidy Claim (deadline 30 November 2014)

Issue	Prior Year Recommendation	2013/14 Management Response	Recommendation Status 2014/15
<p>From our initial testing of 40 cases, we found six cases where benefit had been overpaid due to the claimants moving address. The overpayment was classified incorrectly as the claimant's error when it is a technical error.</p> <p>No additional testing was performed at the time as the Authority was not in agreement on the error.</p> <p>This matter was reported in our qualification letter.</p> <p>The Department for Work and Pensions (DWP) subsequently wrote to the Authority setting out their agreement with the finding in a supplementary letter. The DWP suggested the Authority performed further testing or alternatively accept a claw back in subsidy.</p>	<p>While the issue noted is relatively minor in the context of the complexity of the BEN01 claim, we recommend that the Authority continues its programme of training officers regularly, to minimise the possibility that errors occur in future.</p>	<p>The Authority now accepts that the overpayment classification of "Technical Error" be attributed to these overpayments.</p> <p>It is further acknowledged that the level of subsidy payable for 2013/14 will be lower than originally claimed. Written guidance will be produced to ensure that officers act in accordance with this agreement.</p>	<p>Full detail on the work performed to resolve the DWP's supplementary letter is set out below.</p>

DWP Supplementary Letter

The DWP sent a letter dated 5 February 2015 to the Authority regarding the 2013/14 Qualified Final Subsidy Claim.

The letter requested that the Authority do further work to show that the affected cells were fairly stated or to quantify, via an extrapolation, the amount of misstated expenditure.

Having discussed the matter extensively with the Authority, it was agreed additional work would be required. We prepared and provided a suite of instructions for the additional testing that needed to be performed and how it was to be documented.

On completion, the additional work was passed to us for review. We considered the results and re-performed a sample of the testing within the workbook.

We responded to the DWP's supplementary letter on 30 September 2015. We set out the results of the additional work performed, determining its effects on the original qualification. The issue is now concluded.

Appendix C – Glossary

Scope of Work

Each year the Department for Work and Pensions (DWP) requests certification by an appropriately qualified auditor, of the Housing Benefit subsidy claim as submitted to them by local authorities each April. Certification arrangements are made by the PSAA (transitional body for the Audit Commission from 1 April 2015) under Section 28 of the Audit Commission Act 1998 and allows for the DWP to obtain assurance about a local authority's entitlement to Housing Benefit subsidy in respect of their administering of housing benefit (HB) for tenants of a local authority and rent allowances for private tenants.

Certification work is not an audit but a different type of assurance engagement which reaches a conclusion but does not express an opinion. This involves applying prescribed tests, as set out within HBCOUNT Modules and BENO1 Certification Instruction (CI) issued to us by the PSAA; these are designed to provide assurance, for example, that the Authority claim is fairly stated and in accordance with specified terms and conditions.

Our role is to act as 'agent' of the PSAA when undertaking this certification work. We are required to carry out work and complete an auditor certificate in accordance with the arrangements and requirements set by the PSAA.

We also consider the results of certification work when performing other Code of Audit Practice work at the Authority, including our conclusions on the financial statements and value for money.

International Standards on Auditing UK and Ireland (ISAs), the Auditing Practices Board's Practice Note 10 (Revised) and the PSAA's Code of Audit Practice do not apply to certification work.

Statement of Responsibilities

The PSAA publishes a 'Statement of responsibilities of grant-paying bodies, authorities, the PSAA and appointed auditors in relation to claims and returns' this is available from the PSAA website. It summarises the Commission's framework for making certification arrangements and highlights the different responsibilities of grant-paying bodies, authorities, the PSAA and appointed auditors in relation to claims and returns.

PSAA Definitions for Certification work

Abbreviations used in certification work are:-

'appointed auditor' is the auditor appointed by the PSAA (previously known as the Audit Commission) under section 3 of the Audit Commission Act 1998 to audit a local authority's statement of accounts who, for the purpose of certifying claims and returns under section 28 of the Act, acts as an agent of the Commission. In this capacity, whilst qualified to act as an independent external auditor, the appointed auditor acts as a professional accountant undertaking an assurance engagement governed by the Commission's certification instruction arrangements;

'claims' includes claims for grant or subsidies and for contractual payments due under agency agreements, co-financing schemes or otherwise;

'assurance engagement' is an engagement performed by a professional accountant in which a subject matter that is the responsibility of another party is evaluated or measured against identified suitable criteria, with the objective of expressing a conclusion that provides the intended user with reasonable assurance about that subject matter;

'Commission' refers to either the PSAA or the Grants Team of the Audit Policy and Regulation Directorate of the Commission which is responsible for making certification arrangements and for all liaison with grant-paying bodies and auditors on certification issues;

‘auditor’ is a person carrying out the detailed checking of claims and returns on behalf of the appointed auditor, in accordance with the Commission’s and appointed auditor’s scheme of delegation;

‘HBCOUNT Modules’ are written instructions and a set of mandated tools from the Commission to appointed auditors on the certification of the Housing Benefit claims and returns;

‘authorities’ means all bodies whose auditors are appointed under the Audit Commission Act 1998, which have requested the certification of claims and returns under section 28(1) of that Act;

‘grant-paying bodies’ includes government departments, public authorities, directorates and related agencies, requiring authorities to complete claims and returns;

‘certification instructions’ (‘CIs’) are written instructions from the Commission to appointed auditors on the certification of claims and returns;

‘Statement’ is the *Statement of responsibilities of grant-paying bodies, authorities, the PSAA and appointed auditors in relation to claims and returns*, available from www.audit-commission.gov.uk;

‘certify’ means the completion of the certificate on a claim or return by the appointed auditor in accordance with arrangements made by the Commission;

‘underlying records’ are the accounts, data and other working papers supporting entries on a claim or return.

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