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Dear Catherine

## Brighton & Hove City Council – 2012/13 Housing and Council Tax Subsidy Benefit certification fee

We issued our formal 'Certification of grants and returns annual report' on the 21 January 2014, to report the outcome from our audit work on your grant claims. Within this report, we set out the final audit fees in respect of those claims, subject to any variations to be agreed by the Audit Commission.

The Audit Commission has now formally approved the audit scale fee variation of £2,192 in relation to the Housing and Council Tax Subsidy Benefit claim.

As a result, we need to confirm the reported scale fees with our certification of grants and returns annual report, to report accurately the final fee position. Rather than re-issue the report, which has been through the committee cycle, we summarise the impact of this change below.

Claim or return	2011-12	2012-13	2012-13
	Actual fee £	Indicative fee £	Actual fee (revised and final) £
Housing and council tax benefits subsidy claim	41,677	18,860	21,052
Teachers' superannuation return	3,130	3,120	3,120
National non-domestic rates return	5,310	900	900
Pooling of housing capital receipt	567	820	1,437
Housing Revenue Account subsidy	1,552*		
<b>Total</b>	<b>52,236</b>	<b>23,700</b>	<b>26,509</b>

*Note \*: Following abolition of the housing subsidy system, certification of this claim was not required in 2012/13. Fees for annual reporting and for planning, supervision and review have been allocated directly to the claims and returns.*

We would be grateful if you could arrange for this letter to be included as part of the next Audit & Standards Committee agenda, for completeness for Members.

We will make the necessary arrangements to invoice the additional £2,192 audit fee to you.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Helen Thompson', with a stylized, cursive script.

Helen Thompson  
Director  
Ernst & Young LLP  
United Kingdom