

## Appendix C-Summary of other claims audited by Grant Thornton in 2015/16

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Claim or return	2013/14 fee (£)	2014/15 fee (£)	2015/16 actual fee (£)	Variance (£)	Explanation for variances
Pooling of Capital Receipts	1,031*	3,500	3,500	0	From 14/5 this claim was subject to updated certification instructions which increased the level of testing required.
Teachers' Pensions	6,000	6,000	4,500	(1,500)	Reduction due to improvement in the compilation of the claim and supporting working
Homes & Community Agency (HCA) – The Walk	N/A	N/A	4,500	4,500	New claim requiring independent certification.
<b>Total</b>	<b>7,031</b>	<b>9,500</b>	<b>12,500</b>	<b>3,000</b>	