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Ms Sally Loudon
Chief Executive
Argyll & Bute Council
Headquarters
Kilmory
Lochgilphead
PA31 8RT

7 August 2014



Dear Ms Loudon

The audit of housing benefit – benefit performance audit risk assessment

I would like to thank Fergus Walker, Revenues and Benefits Manager for his email of 6 August 2014 and the attached response to our risk assessment report sent to you on 3 July 2014.

I have considered your proposals to reduce the risks identified in our report and I am satisfied that your proposed actions, and note those already implemented, will make a positive contribution to the continuous improvement of the council's housing benefit service. I am therefore pleased to conclude that no further scrutiny is required at this stage.

I would like to thank you and your benefit management team for the positive and helpful approach displayed throughout the risk assessment process.

Yours sincerely

A handwritten signature in black ink that reads 'Russell A J Frith'.

Russell Frith
Assistant Auditor General

cc: Fergus Walker, Revenues and Benefits Manager