

**Housing Benefit Grant Claim**

<b>Final Decision-Maker</b>	Audit, Governance and Standards Committee
<b>Lead Head of Service/Lead Director</b>	Sheila Coburn, Head of Revenues and Benefits
<b>Lead Officer and Report Author</b>	Liz Norris, Business Support Manager
<b>Classification</b>	Public
<b>Wards affected</b>	All

**Executive Summary**

To consider the findings of the work undertaken by Grant Thornton to certify the housing benefit subsidy claim that the Council submitted for 2017-2018.

**This report makes the following recommendations to Audit, Governance and Standards Committee**

1. That the findings of the Housing Benefit Grant Claim audit undertaken by Grant Thornton and planned action by the Revenues and Benefits Service be noted.

**Timetable**

<b>Meeting</b>	<b>Date</b>
Audit, Governance and Standards Committee	14 January 2019

# Housing Benefit Grant Claim

## 1. INTRODUCTION AND BACKGROUND

- 1.1 Grant Thornton undertook work to certify the Housing Benefit grant claim for 2017/18 that was submitted by the Council with a value of £45.4 million.
- 1.2 In line with the standard work programme specified by the Department for Work and Pensions (DWP), the Auditors undertook a sample check of 40 housing benefit claims across the main areas of expenditure. They identified 4 errors. As a result of the errors identified a further sample of 166 cases were checked with 7 further errors identified. The total value of the errors identified was £823.00.
- 1.3 With the value of errors extrapolated across the subsidy claim a total gross adjustment of £34,024 was made, with the net effect being no change to the overall value of the claim submitted by the Council, due to the errors attracting the same rate of subsidy. That error rate suggests the original claim as presented by the Council was 99.93% accurate.
- 1.4 The Revenues and Benefits Service carried out around 63,000 benefit assessments during 2017/2018 and whilst that work is undertaken with a high degree of accuracy, supported by robust quality assurance measures, a level of error is unavoidable. It is commonplace for housing benefit grant claims to be qualified and this Council has a good track record in earlier certifications.
- 1.5 The level of adjustment as a result of the audit represents 0.07% of the total grant claim. As specified in the claim (appendix 2) at cell 201 the DWP has an error threshold of 0.48%, essentially representing the level of error DWP considers reasonable. Even after these adjustments, the total level of error in processing at the Council is 0.17%, well under this threshold.
- 1.6 The errors found and actions planned are summarised at appendix 3.

## 2. AVAILABLE OPTIONS

- 2.1 This report is provided for information only.
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## 3. RISK

- 3.1 This report is presented for information only and has no risk management implications.

## 4. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 4.1 The report is provided for information only with no consultation required.

## 5. CROSS-CUTTING ISSUES AND IMPLICATIONS

<b>Issue</b>	<b>Implications</b>	<b>Sign-off</b>
<b>Impact on Corporate Priorities</b>	In maintaining effective financial controls the Council is able to confidently progress its priorities	Head of Revenues and Benefits
<b>Risk Management</b>	The work undertaken by Grant Thornton provides external assurance to the Council on the effectiveness of its controls around accurate payment and recording of benefit expenditure	Head of Revenues and Benefits
<b>Financial</b>	The adjustments outlined have no impact on the net value of the Council's claim and the level of error identified does not indicate any significant underlying control weaknesses.	Section 151 Officer & Finance Team
<b>Staffing</b>	No Impact	Head of Revenues and Benefits
<b>Legal</b>	No Impact	Head of Revenues and Benefits
<b>Privacy and Data Protection</b>	No Impact	Head of Revenues and Benefits
<b>Equalities</b>	No Impact	Head of Revenues and Benefits
<b>Public Health</b>	No Impact	Head of Revenues and Benefits
<b>Crime and Disorder</b>	No Impact	Head of Revenues and Benefits
<b>Procurement</b>	No Impact	Head of Revenues and Benefits

## **6. REPORT APPENDICES**

The following documents are to be published with this report and form part of the report:

- Appendix 1: HB qualification letter
  - Appendix 2: HB grant claim
  - Appendix 3: Summary of errors & actions
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## **7. BACKGROUND PAPERS**

None