



Harborough District Council,

Hinckley and Bosworth Borough Council,

North West Leicestershire District Council,

Working in Partnership to provide better services...

Meeting	Joint Committee
Time/Date	4.30 pm on Thursday, 24 JANUARY 2019
Location Harborough	The Symington Building, Adam and Eve Street, Market
Officer to contact	Democratic Services (01530 454512)

All persons present are reminded that the meeting may be recorded and by attending this meeting you are giving your consent to being filmed and your image being used. You are kindly requested to make it known to the Chairman if you intend to film or record this meeting.

The Monitoring Officer would like to remind members that when they are considering whether the following items are exempt information under the relevant paragraph under part 1 of Schedule 12A of the Local Government Act 1972 they must have regard to the public interest test. This means that members must consider, for each item, whether the public interest in maintaining the exemption from disclosure outweighs the public interest in making the item available to the public.

AGENDA

Item		Pages
1. APOLOGIES FOR ABSENCE		
	To receive and note any apologies for absence.	
2. DECLARATIONS OF INTEREST		
	Under the Code of Conduct members are reminded that in declaring disclosable interests you should make clear the nature of that interest.	

Item	Pages
3. MINUTES	
To confirm and sign the minutes of the meeting held on 28 November 2018	3 - 6
4. INTERNAL AUDIT REPORT	
The report of the External Auditor	7 - 28
5. COUNCIL TAX PROTOCOL	
The report of the Head of Partnership	29 - 34
6. FINANCIAL PERFORMANCE TO NOVEMBER 2018	
The report of the Section 151 Officer	35 - 38
7. 2019/20 PROPOSED BUDGET	
The report of the Section 151 Officer	39 - 50
8. PERFORMANCE SUMMARY REPORT NOVEMBER 2018	
The report of the Head of Partnership	51 - 64
9. SERVICE PLAN 2019/2020	
The report of the Head of Partnership	65 - 78
10. FORWARD PLAN	
To note the Joint Committee's Forward Plan	79 - 80
11. DATES OF FUTURE MEETINGS	
4.30pm Thursday, 25 April 2019 at the Council Offices, Coalville	

Circulation:

Councillor R Allen
 Councillor R D Bayliss
 Councillor R Hadkiss (Chair)
 Councillor J Hallam
 Councillor C Ladkin
 Councillor T J Pendleton

MINUTES of a meeting of THE LEICESTERSHIRE PARTNERSHIP REVENUES AND BENEFITS JOINT COMMITTEE held in the The Partridge Suite, Atkins Building, Lower Bond Street, Hinckley on WEDNESDAY, 28 NOVEMBER 2018

Present: Councillor R Hadkiss (Harborough) (Chairman)

Councillors R Allen (Hinckley and Bosworth), R D Bayliss (North West Leicestershire) and J Hallam (Harborough)

Officers: Mr S Coop (Leicestershire Partnership - Revenues and Benefits), Mrs C Hammond, Ms B Jolly (HDC), Mrs J Kenny (HBBC), Mrs S O'Hanlon (Leicestershire Partnership - Revenues & Benefits), Mr T Shardlow (NWLDC) and Mr A Wilson (HBBC)

11. APOLOGIES FOR ABSENCE

Apologies were received from Councillors C Ladkin and T J Pendleton.

12. DECLARATIONS OF INTEREST

There were no interests declared.

13. MINUTES

Consideration was given to the minutes of the meeting held on the 28 June 2018.

It was moved by Councillor R Hadkiss, seconded by Councillor R D Bayliss and

RESOLVED THAT:

The minutes of the meeting held on 28 June 2018 be approved and signed as a correct record.

14. REDUCING FRAUD AND ERROR IN HOUSING BENEFITS

Mr S Coop presented the report to Members. He advised Members that annually, over £1.5b was overpaid in Housing Benefit and that the DWP had highlighted that HB cases with self-employed earnings were a source of significant fraud and error. Therefore they had launched an initiative whereby Local Authorities were asked to carry out a review of self-employed cases where entitlement had remained unchanged for at least 12 months. He stated that the review would identify any cases where a change had taken place which meant that entitlement could be removed, reduced or increased. He highlighted that the DWP would support the work by providing appropriate funding and that the reviews needed to be completed by the end of the financial year.

Mr S Coop informed Members that as part of the FERIS initiative, the partnership had previously reviewed its self-employed caseload and as such only 56 cases in total required a review, and they were completed by the end of September.

Councillor R Hadkiss stated that it was a good piece of work and that it was good to see the Partnership was ahead of the game.

RESOLVED THAT:

The content of the report be noted.

15. UNIVERSAL CREDIT - UPDATE

Mr S Coop presented the report to Members. He reminded the Members of the background to the concept of UC and that it had recently been announced that the rollout of UC would be significantly delayed to allow testing to take place and it would not be until the summer of 2019 that a very gradual rollout would start. He informed Members on the how the changes would affect the claimant and that once signed up to Universal Credit they would not be able to change their minds. He outlined transitional protection and the requirement to claim. He advised that one of the biggest challenges would be the engagement of those who had not any previous contact with the DWP and that the Secretary of State for Work and Pensions had announced there would be a new partnership between the DWP and Citizens Advice Bureau to deliver support to claimants from April 2019.

In response to questions from Councillor J Hallam, Mr S Coop advised the Members that those in receipt of tax credit with a capital of £16k would have that capital ignored for a period of 12 months.

Mrs S O'Hanlon advised that the Members that that the reduction in work for the Partnership that had been expected did not appear to be happening, in fact once the migration starts it may actually increase.

RESOLVED THAT:

The report be noted.

16. FINANCIAL PERFORMANCE TO SEPTEMBER 2018

Mr A Wilson presented the report to Members. He advised the Members that the table at 3.2 set out the original agreed budget and that revised budget following the agreement to reduce the levels of contribution by using the reserves of £44,496 and that there would be an underspend £19,344. He informed Members that should the salary saving continued at the same rate there would be a year-end saving in the region of £141,000. He drew Members attention to the table at 3.7 that outlined the amended level of contributions from each partner based on caseload for 2019/20. He advised the contributions were last reviewed four years ago.

By affirmation of the meeting it was

RESOLVED THAT:

- a) The financial performance of the Partnership be noted, and
- b) The changes to be contribution percentages for 2019/20 be agreed.

17. PERFORMANCE SUMMARY REPORT SEPTEMBER 2018

Mrs S O'Hanlon presented the report to Members. She advised that in relation to Benefits all three authorities were meeting their targets and were all below the lower threshold for LA subsidy. In relation to Revenues she informed the Committee that NWL were slightly ahead of target on Council Tax and all other targets were being met. She highlighted that there would be a report going to the April meeting in relation to Enforcement, work was being carried out on the Council Tax Base reports and visits had been carried out to review long term empty properties and second homes.

Councillor R Hadkiss was pleased to see that everything was on target.

RESOLVED THAT:

The Performance Summary Report September 2018 be noted.

18. FORWARD PLAN

Mrs S O'Hanlon presented the forward plan to Members and advised that there would be the item relating to high level enforcement to add on to the April meeting.

RESOLVED THAT:

The Forward Plan be noted, and updated and amended as detailed above.

19. DATES OF FUTURE MEETINGS

Members noted the dates and venues of the future meetings.

The meeting commenced at 4.30 pm

The Chairman closed the meeting at 5.05 pm

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Leicestershire Revenues & Benefits Partnership

Revenues & Benefits Internal Audit report

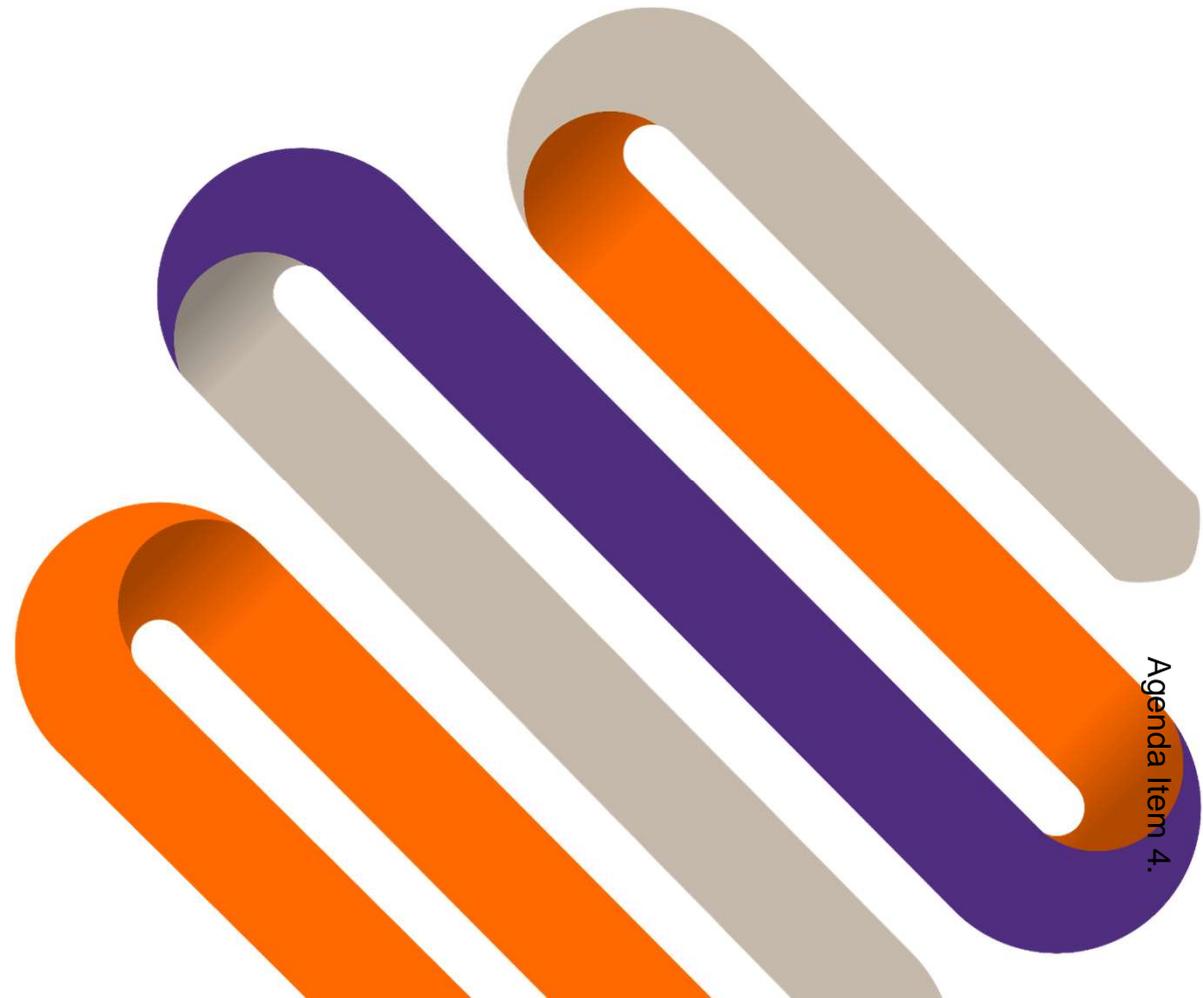
14 December 2018

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Report distribution:

For action:

- Revenue and Benefits Staff

Responsible Executives:

- Head of Revenues & Benefits Partnership

This report is confidential and is intended for use by the management and directors of the Leicestershire Revenues and Benefits Partnership. It forms part of our continuing dialogue with you. It should not be made available, in whole or in part, to any third party without our prior written consent. We do not accept responsibility for any reliance that third parties may place upon this report. Any third party relying on this report does so entirely at its own risk. We accept no liability to any third party for any loss or damage suffered or costs incurred, arising out of or in connection with the use of this report, however such loss or damage is caused.

It is the responsibility solely of the Partnership's management and directors to ensure there are adequate arrangements in place in relation to risk management, governance, control and value for money.

Executive Summary

Background

Harborough, Hinckley and Bosworth and North West Leicestershire Councils formed a partnership in 2011 for the delivery of Revenues and Benefits services.

In 2017/18, the partnership spent £3.6 million in managing the services. At 31 March 2018, there was a caseload of 14,890 benefits claimants and 133,202 council tax dwellings and 9,619 business rate assessments had taken place during the year across the partnership.

The operations of the partnership are overseen by the management board, which meets monthly. This board comprises senior officers from all three councils and a joint committee, which meets quarterly and reviews the financial and operational performance of the partnership.

Hinckley and Bosworth Council are the lead body for the partnership and, as their auditors, we have undertaken an audit of the partnership. The three constituent authorities will take assurance from this and report back via their own governance procedures accordingly.

Objectives

The objective of the review is to provide an independent assessment of the key risks, the design and operational effectiveness of the Council's arrangements for:

- Debt recovery arrangements for business rates, council tax and housing benefits
- Management of business rate discounts and reliefs with particular focus on the operational effectiveness of business rate reviews for small businesses.

We will achieve the objectives of our review by:

- reviewing key documents that support these arrangements such as internal policy and procedure documents in this area;
- interviewing key staff to gain an understanding of the design of controls surrounding the management of the electoral register;
- undertaking sample testing, as appropriate, to test the operational effectiveness of key controls.

A more detailed breakdown of the risk areas that we will focus on in each section of the report is provided overleaf.

The findings and conclusions from this review will be reported to the Partnership management board and joint committee and will be considered by the Head of Internal Audit for each council when forming their 2018/19 annual opinion.

Limitations in scope

Please note that our conclusion is limited by scope. Our findings and conclusions will be limited to the risks outlined above. The scope of this audit does not allow us to provide an independent assessment of all risks and across the entire debt recovery process.

Where sample testing has been undertaken, our findings and conclusions are limited to the items selected for testing. Please note that there is a risk that our findings and conclusions based on the sample may differ from the findings and conclusions we would reach if we tested the entire population from which the sample is taken.

This report does not constitute an assurance engagement as set out under ISAE 3000.

Executive Summary

Details of the Scope of our work:

Debt recovery

We have reviewed the design and operating effectiveness of the arrangements in place for recovery of council tax, benefits and business rate arrears across the partnership, to reflect the joint approach to these arrangements.

Our review focussed on the following potential risks (***Please note, these are potential risk areas identified by our initial planning assessment and against which we have performed audit procedures. The list below does not detail our findings, which are included later in the report.***):

- Policies and procedures to recover debts are not clear, are not understood, or are not being appropriately or consistently applied;
- Information on debt arrears and recovery is not appropriate or timely, so management may not have a good understanding of performance, risks and action being taken;
- There is inadequate differentiation between debts so that the most appropriate debt recovery strategy is not being applied, or debts are inappropriately prioritised; and
- There is inadequate management of disputes.

Business rate reviews

Our review focussed on the following potential risks:

- The approach to applying business rate discounts and undertaking rate reviews is not clearly set out in policies and procedures;
- There is a risk that regulations are being applied inconsistently or ineffectively;
- There is a risk that credit balances are not returned to rate payers and debts are not pursued in line with procedures;
- Controls around processing of changes are not adequate;
- Management information is not adequate, timely or acted upon;
- Procedures are not in place to ensure the accuracy of information in relation to the Pooling arrangement.

Our findings and conclusions are limited to the risks identified above. The scope of this audit does not allow us to provide an independent assessment of all risks and controls across the entire management of the electoral register process.

Where sample testing has been undertaken, our findings and conclusions will be limited to the sample tested only. Please note that there is a risk that our findings and conclusions based on the sample may differ from the findings and conclusions we would reach if we tested the entire population from which the sample is taken.

Consideration of other audit points or areas relevant to this review

Not applicable.

Reliance on other audits

Not applicable.

Executive Summary

Conclusion

Significant assurance with some improvement required

We have reviewed the Partnership's processes and controls around recovery of debtor balances and monitoring of business rate reliefs. The controls tested are set out in our Audit Planning Brief.

We have concluded that the processes provide **SIGNIFICANT ASSURANCE WITH SOME IMPROVEMENTS REQUIRED** to the Committee.

Good practice

1. Reporting to the Joint Committee was timely and detailed, providing a significant amount of information.
2. There was strong evidence that the Partnership was able to take a nuanced approach to debt management, with clear provision for proportionality of responses in cases relating to vulnerable individuals or those experiencing genuine hardship.
3. The Partnership has robust controls in place around ensuring that settlement of credit balances is made appropriately.
4. There was evidence that Partnership staff went above and beyond legislative requirements by ensuring that all applications for Small Business Rates Relief include an affirmation that no secondary assessments exist.
5. Sample testing confirmed that the Partnership's controls around processing of changes to Rateable Value and NDR parameters were functioning effectively.
6. We found good levels of compliance with relevant legislation during testing of application of Business Rate Reliefs.

Areas for development

1. The Partnership should look to review its control report and quality assurance framework to ensure that reports are produced and reviewed on a timetable as opposed to ad hoc basis.
2. Review cases where inappropriately applied "holds" cause delays in recovery process, as set out in the report.
3. Ensure that significant Council Tax debtor balances with Partnership member authorities are resolved in a timely fashion.

Recommendations

Based on the findings set out in the table below, where we detail five low recommendations and three improvement points we feel that significant assurance can be provided to the Joint Committee.

	High	Med	Low	Imp
Detailed findings	-	-	5	3

Acknowledgement

We would like to take this opportunity to thank your staff for their co-operation during this internal audit.

Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Debt Recovery: Policies and procedures are not clear, are not understood, are not being appropriately or consistently applied.</p>	<p>Key findings</p> <ol style="list-style-type: none"> 1. Debt recovery policies were aligned for all three councils within the partnership. This meant that the response to debt recovery was consistent across all three entities leading to greater clarity in processing debtor balances and a more efficient approach. Sample testing across all three councils showed that the incremental debt recovery policy had been adhered to in all cases. 2. The policy itself makes a clear provision for proportionality of response, something which was evidenced during sample testing where we noted that the Partnership was able to agree a lower rate of repayment in instances where debtors could demonstrate genuine hardship or vulnerability, something which aligns itself with the individual Councils' commitment to balance debt recovery with contributing to the overall wellbeing of local populations. 3. However, the final stage of the incremental policy allows for enforcement or legal action (in line with the legislative requirements of each of the three different types of balances reviewed). It was here that we noted some procedural issues, largely relating to application of circumstance codes or similar "holds" on accounts which were then missed from reviews or otherwise left in place, leading to delays in further recovery activity. 4. We noted that the Partnership maintains a master work distributor spreadsheet which monitors the variance reports run in order to identify accounts under individual circumstance codes and review subsequent response rates. However, the reports appear to be run on an ad hoc as opposed to a timetabled basis. Furthermore, we note that there is no formalised internal quality assurance or review process. <p>Recommendations:</p> <p>Issue identified: Further recovery activity was delayed in some cases owing to accounts subject to a "hold" being missed from subsequent reviews. Of 90 cases tested across Council Tax, NDR and Housing Benefit overpayments debtors, we noted a total of 15 where this was the case (9 Council Tax and 6 Housing Benefit Overpayments. Whilst the process of using circumstance codes to place a hold on recovery activity is a common process across the Partnership we also note that our sample testing did not pick up any such issues in the area of NDR.).</p> <p>Root cause: Per discussions with Partnership staff, resourcing constraints have made introducing regular checks a challenge. However, some cases appeared to have been included in a report but not actioned as a result of human error.</p> <p>Risk: Failure to correctly progress recovery activity risks delayed receipt of council funds and increase of arrears balances.</p> <p>Recommendation: The Partnership should look to review its control report and quality assurance framework to ensure that reports are produced and reviewed on a timetable as opposed to ad hoc basis.</p> <p>Overall conclusion: Given the financial challenges facing the constituent councils, debt recovery is a key issue and therefore we deem this to be a low level recommendation.</p>	<p>Actions: Diaries by officers should be reviewed on a weekly basis to ensure any issues are resolved and recovery of the debt continues.</p> <p>The sample number of cases reflects a disproportionate figure of the accounts currently held for recovery.</p> <p>Responsible Officer: Karen Waterfield</p> <p>Due date: 31st January 2019</p>

Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Debt Recovery: Policies and procedures are not clear, are not understood, are not being appropriately or consistently applied.</p>	<p>Recommendations (continued):</p> <p>Issue identified: Two cases were noted where holds had been placed on an account via the Customer Service contact centre as opposed to Partnership debt recovery teams. In one case, this hold had been in place since 2016.</p> <p>Root cause: Customer service agents are able to place holds on accounts independently of Partnership debt recovery staff.</p> <p>Risk: This may lead to lengthy delays in recovery and increase in arrears as accounts are placed on hold as opposed to further recovery activity taking place.</p> <p>Recommendation: The Partnership should look to update system functionality to remove the ability of customer service agents to make these adjustments.</p> <p>Overall conclusion: We noted that this occurred on a low number of accounts therefore we deem this to be a low level recommendation.</p>	<p>Actions: Customer service (CS) holds have been removed and will be monitored. CS have been advised not to use this functionality in the future, however Capita does not allow for us to remove this given CS do need access to this screen.</p> <p>Responsible Officer: Karen Waterfield / Claire Stone</p> <p>Due date: Completed before findings delivered</p>
	<p>Issue identified: A large (greater than £30k) debtor balance for Council Tax arrears in the name of one of the constituent councils. Upon closer review, it was noted that these balances related to temporary accommodation wherein the Council agreed to take responsibility for payment of Council Tax to the partnership on behalf of its tenants.</p> <p>Root cause: Current Partnership procedures prevent a summons or similar collection notice being presented to the Council therefore leading to a delay in resolution of these issues.</p> <p>Risk: Failure to resolve the issue may lead to a build up of arrears and a perception of lack of equity in treatment of debtor balances.</p> <p>Recommendation: The Partnership should look to create an SQL script to identify all of these balances and proactively speak to the constituent council to resolve this issue either by settlement of the balance or by application of a relief to the properties in question.</p> <p>Overall conclusion: Given the size of the balance, it is important that a resolution is achieved in a timely fashion and therefore we deem this to be a low level recommendation.</p>	<p>Actions: SQL now in place to run on a monthly basis. LA has received request for payment and an email chasing payments. Information will be issued via a spreadsheet as near to the first of the month as possible.</p> <p>Responsible Officer: Karen Waterfield</p> <p>Due date: Completed before findings delivered</p>

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Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Debt Recovery: Policies and procedures are not clear, are not understood, are not being appropriately or consistently applied.</p>	<p>Recommendations (continued):</p> <p>Issue identified: There was uncertainty around whether some accounts which were flagged as having been outsourced to enforcement agents were still being actively chased by those agents or whether they had been returned to the Partnership.</p> <p>Root cause: There is currently no automatic interface between IT systems used by the enforcement agents and the Partnership's systems.</p> <p>Risk: This may lead to lengthy delays in recovery and increase in arrears.</p> <p>Recommendation: We understand that the Partnership is in the process of exploring the option of an automatic interface between its systems and the enforcement agencies as well as completing a reconciliation between the two parties to agree which balances should be being recovered by each. We recommend that the Partnership makes all efforts to expedite the implementation of these arrangements.</p> <p>Overall conclusion: We note that the Partnership are taking steps to resolve this issue. However, we see this as an important issue and therefore deem this to be a low level recommendation.</p>	<p>Actions: One case identified recorded at the enforcement agent was established that this was not the case</p> <p>Case reconciliation routine to be adopted to ensure totals and values are both reconciled with all parties.</p> <p>Secondly that existing cases are reconciled with enforcement agents</p> <p>Responsible Officer: Karen Waterfield & Claire Stone</p> <p>Due date: May 2019</p>
	<p>Issue identified: We noted a number of other circumstances which contribute to delays in recovery. These included: accounts with an attachment of benefits or PDP flag (in relation to Housing Benefit Overpayment balances) where no payments were being collected; accounts with forward action dates; accounts with administrative penalties where payment arrangements were set consecutively as opposed to concurrently and therefore collection notices on certain balances would not be issued for several years.</p> <p>Root cause: The presence of existing circumstance codes prevented these accounts from being subject to further review.</p> <p>Risk: Failure to identify these issues may result in lengthy delays in collection processes and build up of arrears.</p> <p>Recommendation: The Partnership should look to create SQL scripts to identify and review the examples identified, as well as building in regular reviews of accounts with these circumstance codes as part of its internal quality processes.</p> <p>Overall conclusion: Given the frequency of occurrence of these types of issues, we deem this to be a low level recommendation.</p>	<p>Actions: Create a bespoke sql to identify cases where no payment has been received from the DWP.</p> <p>Liaise with DWP to identify as to the reason why</p> <p>Responsible Officer: Karen Waterfield / Claire Stone</p> <p>Due date: February 2019</p>

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Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Debt recovery: Information on debt arrears and recovery is not appropriate or timely, so management may not have a good understanding of performance, risks and action being taken.</p>	<p>Key findings</p> <ol style="list-style-type: none"> 1. The Partnership provides sufficient management information to the Joint Committee on both in year collection and arrears balances by individual councils on a monthly basis. 2. Monthly management reports also include performance indicators relating to both in year collection rates and reduction of arrears and profiled targets with reference to prior period comparators for each council. 3. Monthly reports also detailed other relevant information, such as upcoming contract tenders for the enforcement agents employed by the Partnership and action on fraud detection as well as context on variance against <p>Recommendations</p> <p>Issue identified: Monthly management reports did not include a profile of aged debtors balances.</p> <p>Root cause: No performance indicator included in management reports for age of debtor balances.</p> <p>Risk: Without information on the age of debtor balances, management may miss an opportunity to identify balances for write off or otherwise adjust collection activity for long term arrears balances.</p> <p>Recommendation: The Partnership should consider including a profile of the age of debtor balances or each council within its monthly performance reports.</p> <p>Overall conclusion: Overall, the level of information provided to the Joint Committee is significant, timely and appropriate and therefore we deem this to be an improvement point.</p>	<p>Actions: An active decision was taken by the management board that this be excluded from the performance report.</p> <p>Management Board do not make decisions regarding write offs that a matter for the partnership. Recommendations are made to the relevant section 151 officers if and when the value is above £1,000.</p> <p>Due date: n/a</p>

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Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Debt Recovery: There is inadequate differentiation between debts so that the most appropriate debt recovery strategy is not being applied, or debts are not appropriately prioritised.</p> <p>10</p>	<p>Key Findings:</p> <ol style="list-style-type: none"> 1. Whilst debt recovery policies relating to the balances which are dealt with by the Partnership are aligned across the three councils, clear provision is set out within the policy for variations in debt recovery activity for class of transaction. 2. Collection of each individual type of debt is handled by separate teams within the Partnership. Sample testing of recovery activity against each type of debt showed that relevant legislation was followed appropriately for each type of balance. 3. Furthermore, the policy makes provision for proportionality of response to debtor balances. As previously referred to we noted one case with a balance of greater than £5,000 where monthly payments of £60 had been agreed owing to evidence of significant hardship. This is in line with the overall strategic aims of individual councils around balancing the need for fiscal prudence and enforcement of debt with concern for the overall wellbeing of responsible populations. 4. In some instances, as referred to previously, we noted cases where recovery activity appeared to have stalled owing to issues around updating recovery activity once the enforcement or legal action stage has been reached. However, we feel that these issues relate primarily to application of policies and procedure notes as opposed to an issue with differentiation between types of debtor balances and have made recommendations accordingly in that section of the report. 5. Furthermore, whilst the Partnership applies policies consistently across all three council's balances, the councils retain individual, discrete environments within the Partnership's IT systems and therefore we noted no issues with allocation of balances between the appropriate councils. <p>Recommendations</p> <p>Per the above, we have made no specific recommendations against this section of the report.</p>	<p>Actions:</p> <p>N/A</p>

Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Debt Recovery:</p> <p>There is inadequate management of disputes.</p> <p>17</p>	<p>Key Findings:</p> <ol style="list-style-type: none"> Based on the results of our sample testing, disputed balances, predominantly appeared to relate to issues relating to changes to properties which are under review by the Valuation Office Agency (VOA) which tended to be slow to respond and resolve such queries. We also noted one NDR debtor balance resulting from a lengthy review of whether the debtor was entitled to a charitable relief. This arose as a result of the highly prescriptive policy on charitable reliefs of one of the constituent councils of the Partnership. <p>Recommendations:</p>	<p>Engage with our relationship manager at the Valuation Office Agency with regard to delays as and when they arise</p> <p>For the Section 151 Officer to review current guidelines. The policy has been prescriptive since April 1990.</p>
	<p>Issue Identified: In the field of NDR balances, lengthy delays in resolution of issues from the VOA led to a number of disputed arrears balances.</p> <p>Root cause: Lengthy response times to issues from the VOA.</p> <p>Risk: Delays in response times could lead to increased arrears, loss of council funds and inefficient expenditure of resources on non-collectible balances.</p> <p>Recommendation: The Partnership should seek to proactively identify these accounts and engage with the VOA more frequently in an attempt to expedite collection of these balances.</p> <p>Overall conclusion: Whilst the nature of these disputes raises an issue for the Partnership, we recognise that to a large extent the response times of the VOA are outside of the control of the Partnership. Therefore, we deem this to be an improvement point.</p>	<p>Actions: Monitor outstanding BA reports directly with relationship manager</p> <p>Responsible Officer: Jane Brown</p> <p>Due date: Effective immediately</p>
	<p>Issue identified: Highly prescriptive policy on eligibility for charitable reliefs led to a delay in resolution of debtor issues.</p> <p>Root cause: Constituent council relief policy does not allow for flexibility on the Partnership's part in interpretation and requires senior management input from the council to resolve which is difficult and costly to arrange.</p> <p>Risk: Difficulties in applying policies at the Partnership level can lead to delays in collection, loss of community goodwill following a dispute with a charitable organisation and inefficient expenditure of resources on both the part of the council and the Partnership.</p> <p>Recommendation: The Partnership should engage with all constituent councils to harmonise policies in all areas as far as possible.</p> <p>Overall conclusion: Whilst potential arrears are an issue, this affected a small number of accounts (1 of 30 tested) and relates to an issue where constituent councils may have differing strategic aims. Therefore we deem this to be an improvement point.</p>	<p>Actions; Any changes to existing guidelines rate payers require 12 months notice of the effective change being 1st April</p> <p>Dialogue has taken place regarding this matter.</p> <p>Responsible Officer: Leigh Butler</p> <p>Due date: TBC</p>

Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Business Rate Discounts:</p> <p>The approach to applying business rate discounts and undertaking rate reviews is not clearly set out in policies and procedures.</p> <p>18</p>	<p>Key Findings:</p> <ol style="list-style-type: none"> 1. Sample testing of 30 reliefs and discounts applied suggested that in all cases the Partnership had appropriately acted in line with individual council policies and relevant legislation. 2. The approach to carrying out the current small business rates review appeared logical and consistent with the desired outcome of improving council data and identifying issues with application of rate reliefs. 3. We were able to obtain details of the team's policy and procedure notes and monitoring process for the review. <p>Recommendations:</p> <p>Based on the findings above we have no specific recommendations against this area.</p>	<p>Actions;</p> <p>N/A</p>

Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Business Rate Discounts:</p> <p>There is a risk that regulations are being applied inconsistently or ineffectively.</p> <p>19</p>	<p>Key Findings:</p> <ol style="list-style-type: none"> 1. Sample selection for testing on application of rates reliefs was weighted based on the volumes of each individual relief. 2. Of 22 Small Business Rates Reliefs tested across all 3 Councils, 19 had a signed application form attached. In all cases, we checked that the Rateable Value was correct and eligible for SBRR against VOA records. 3. In 3 cases, no signed application form was attached either as a result of an issue with scanning on older paperwork when council records were digitised prior to the creation of the Partnership or as a result of possible splits or mergers on properties meaning original applications were attached to separate records. However, in all cases above we noted that the RV entitled the claimant to SBRR. 4. A further 3 cases where Mandatory Discretionary Relief had been applied across all three councils were reviewed. In all of these cases, appropriate documentary evidence of the claimant's eligibility for the mandatory element of this relief had been received and scanned on to the file. 5. However, in one case there was a delay around the application for the discretionary relief owing to issues around the prescriptive nature of one of the constituent council's policies, a recommendation around which has been made at the debt recovery section. 6. A further 5 cases of Section 31 reliefs were tested. Application of these is at the discretion of the individual councils. Underlying workings were obtained for all three entities and, based on testing, we are satisfied that the reliefs were applied in a logical and consistent fashion to ensure that available funds were distributed equitably to appropriate recipients. <p>Recommendations</p> <p>Based on the above, we have not raised any specific recommendations in this area.</p>	<p>Actions:</p> <p>N/A</p>

Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Business Rate Discounts:</p> <p>There is a risk that credit balances are not returned to rate payers and debts are not pursued in line with procedures.</p> <p>20</p>	<p>Key Findings:</p> <ol style="list-style-type: none"> 1. Across all three council areas, there are accounts in credit to the value of £754k. 2. Following a fraud issue in a previous year, the partnership will only authorise payment of a credit balance upon receipt of a signed confirmation of bank details from the proposed payee, except for cases where an active Direct Debit mandate is in place. Given the potential for fraudulent activity and related misappropriation of funds, this is an appropriately robust control. 3. £523k of this figure related to one account whereby a ratings company acting on behalf of their client had continued to pay on account for a property which had been vacated in late 2017 and remains empty, with payments only ceasing in late 2018. We also note on this account that numerous attempts to obtain appropriate documentation to enable settlement of the balance had been made by Partnership staff, who encountered significant difficulty in obtaining a response from the ratings company. Furthermore, based on discussions with Partnership staff since the date of our audit work we understand that this balance has now been repaid. 4. Of the remaining balances, a majority also relate to larger corporate clients who have ended tenancies or had rate adjustments. <p>Recommendation:</p> <p>Based on the above, we have no specific recommendations in this area.</p>	<p>Actions:</p> <p>N/A</p>

Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Business Rate Discounts:</p> <p>Controls around processing of changes are not adequate.</p> <p>21</p>	<p>Key Findings:</p> <ol style="list-style-type: none"> 1. Sample testing of 30 accounts across all three councils in respect of application of business rates reliefs found that in all cases the Rateable Value per the Partnership's internal records agreed with external records held by the VOA. 2. We reviewed NDR parameters within each of the individual IT environments for each council and noted that these values were correctly updated. 3. As referred to in the debt recovery section of the report, we noted that there were a small number of cases where disputes had arisen owing to disagreements relating to changes to existing properties. The key determining factor in these issues tended to be delays in response times by the VOA and therefore we do not deem these delays to be evidence of failure to appropriately process changes to parameters or individual properties on the part of the Partnership. <p>Recommendation:</p> <p>Per the above, we are satisfied that there is strong evidence that the Partnership's controls around processing of controls are functioning effectively and therefore we have no recommendations in this area.</p>	<p>Actions;</p> <p>N/A</p>

Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Management information is not adequate, timely or acted upon.</p> <p>22</p>	<p>Key Findings:</p> <ol style="list-style-type: none"> 1. Financial statements information for each of the three councils (including the level of discounts and reliefs applied) is included within monthly performance reports to management. 2. These have been reviewed for consistency with underlying data with no issues noted. <p>Recommendation:</p> <p>Based on the above, we are satisfied that the level of reporting to management is satisfactory and have made no recommendations against this area of the report.</p>	<p>Actions:</p> <p>N/A</p>

Key Findings & Recommendations

Risk Area	Findings and Recommendation	Action Plan
<p>Procedures are not in place to ensure the accuracy of information in relation to the Pooling arrangement.</p> <p>23</p>	<p>Key Findings:</p> <ol style="list-style-type: none"> 1. Pooling arrangements are predominantly the responsibility of finance staff at the constituent councils. 2. Financial statement information output reports are supplied for each of the councils which form the basis of NDR pooling reports which are also submitted to member council finance staff. 3. We reviewed NDR pooling reports for each of the three councils and checked for consistency with underlying system reports with no issues noted. <p>Recommendation:</p> <p>Based on the above, we are satisfied that the Partnership has adequate arrangements in place to support NDR Pooling and therefore we have made no recommendations against this section of the report.</p>	<p>Actions:</p> <p>N/A</p>

Appendices

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Appendix 1 – Staff involved and documents reviewed

Staff involved

- Leigh Butler – Business Development & Support Manager
- Jane Brown – NDR team leader
- Karen Waterfield – Council Tax team leader

Documents reviewed

- Debt Recovery and Charitable Relief Policies
- Management information reports to Joint Committee and underlying supporting documents
- Underlying supporting documents for application of Section 31 reliefs

Appendix 2 - Our assurance levels

The table below shows the levels of assurance we provide and guidelines for how these are arrived at. We always exercise professional judgement in determining assignment assurance levels, reflective of the circumstances of each individual assignment.

Rating	Description
Significant assurance	<p>Overall, we have concluded that, in the areas examined, the risk management activities and controls are suitably designed to achieve the risk management objectives required by management.</p> <p>These activities and controls were operating with sufficient effectiveness to provide significant assurance that the related risk management objectives were achieved during the period under review.</p> <p>Might be indicated by no weaknesses in design or operation of controls and only IMPROVEMENT recommendations.</p>
Significant assurance with some improvement required	<p>Overall, we have concluded that in the areas examined, there are only minor weaknesses in the risk management activities and controls designed to achieve the risk management objectives required by management.</p> <p>Those activities and controls that we examined were operating with sufficient effectiveness to provide reasonable assurance that the related risk management objectives were achieved during the period under review.</p> <p>Might be indicated by minor weaknesses in design or operation of controls and only LOW rated recommendations.</p>
Partial assurance with improvement required	<p>Overall, we have concluded that, in the areas examined, there are some moderate weaknesses in the risk management activities and controls designed to achieve the risk management objectives required by management.</p> <p>Those activities and controls that we examined were operating with sufficient effectiveness to provide partial assurance that the related risk management objectives were achieved during the period under review.</p> <p>Might be indicated by moderate weaknesses in design or operation of controls and one or more MEDIUM or HIGH rated recommendations.</p>
No assurance	<p>Overall, we have concluded that, in the areas examined, the risk management activities and controls are not suitably designed to achieve the risk management objectives required by management.</p> <p>Those activities and controls that we examined were not operating with sufficient effectiveness to provide reasonable assurance that the related risk management objectives were achieved during the period under review</p> <p>Might be indicated by significant weaknesses in design or operation of controls and several HIGH rated recommendations.</p>

Appendix 2 - Our assurance levels (cont'd)

The table below describes how we grade our audit recommendations.

Rating	Description	Possible features
High	Findings that are fundamental to the management of risk in the business area, representing a weakness in the design or application of activities or control that requires the immediate attention of management	<ul style="list-style-type: none"> ▪ Key activity or control not designed or operating effectively ▪ Potential for fraud identified ▪ Non-compliance with key procedures / standards ▪ Non-compliance with regulation
Medium	Findings that are important to the management of risk in the business area, representing a moderate weakness in the design or application of activities or control that requires the immediate attention of management	<ul style="list-style-type: none"> ▪ Important activity or control not designed or operating effectively ▪ Impact is contained within the department and compensating controls would detect errors ▪ Possibility for fraud exists ▪ Control failures identified but not in key controls ▪ Non-compliance with procedures / standards (but not resulting in key control failure)
Low	Findings that identify non-compliance with established procedures, or which identify changes that could improve the efficiency and/or effectiveness of the activity or control but which are not vital to the management of risk in the business area.	<ul style="list-style-type: none"> ▪ Minor control design or operational weakness ▪ Minor non-compliance with procedures / standards
Improvement	Items requiring no action but which may be of interest to management or which represent best practice advice	<ul style="list-style-type: none"> ▪ Information for management ▪ Control operating but not necessarily in accordance with best practice



Leicestershire Partnership Revenues & Benefits

Council Tax Protocol

1. PURPOSE OF THE REPORT

- 1.1 To update Joint Committee with the Partnerships position with regard to the items contained within the Citizens Advice Bureau (CAB) Council Tax Protocol.

2. RECOMMENDATION

- 2.1 To note the work being undertaken by the Partnership.

3. BACKGROUND

- 3.1 A Council Tax protocol was developed in partnership with the Local Government Association and offers practical steps aimed at preventing people from getting into debt in the first place and outlines how to ensure enforcement agents act within the law.
 - 3.1. At the point of writing this report 61 authorities have signed up to the protocol.
 - 3.2. The protocol is also a good working document to allow CAB and LAs to understand the working of the local authority and can work well, as the CAB understand the actions the LA takes when recovering Council Tax and can deal with customer enquiries effectively, maximizing time to deal with more clients.
 - 3.3. An initial meeting was held with the CAB; this was then followed by introductions to all key Revenues and Benefits staff. This was a productive meeting and will continue quarterly. Effective relationships with the CAB are imperative for all parties including our mutual customers.
 - 3.4. The annotated Protocol was discussed, and no immediate problems presented at the above meeting. This has now been sent electronically for review with the CEX and Regional Director of the CAB, at the point of writing no feedback has been received.

PARTNERSHIP

1. Local authorities, enforcement agencies and advice agencies should meet regularly to discuss practical and policy issues with a recommendation to meet quarterly at officer level and annually with elected members

2. All parties should have dedicated contacts accessible on direct lines and electronically so that issues can be taken up quickly

3. All parties should promote mutual understanding by providing training workshops, undertaking exchange visits and sharing good practice.

4. As local authorities are responsible for the overall collections process, they should ensure all their staff, external contractors and enforcement agencies receive the appropriate training, particularly on vulnerability and hardship.

5. Advice agencies, enforcement agencies and local authorities should work together to develop a fair collection and enforcement policy, highlighting examples of vulnerable people or those who find themselves in vulnerable situations, and specifying clear procedures in dealing with them. Contractual arrangements with enforcement agents should specify procedures for the local authority to take back cases involving vulnerable people.

6. Local authorities should consider informal complaints as debtors may be afraid to complain formally where enforcement agent activity is ongoing. Informal complaints received from advice agencies can indicate problems worthy of further investigation both locally by the local authority and by referral to national bodies.

INFORMATION

1. All parties should work together to produce letters that clearly and consistently explain how council tax bills have been calculated (including any Council Tax Support award). Council tax bills should make clear council tax is a priority debt and explain the consequences of not making payment by the date specified. As far as possible within the constraints of systems, where a taxpayer has council tax arrears, the letters should explain how the debt has been accumulated and over which time period, the layout and language of bills and letters should be easy to understand, with any letters including a contact phone number and email address. All information should also be made available online in a clear format.

2. Local authorities should consider reviewing payment arrangements and offer

RESPONSE

Meetings are currently undertaken with EAs and CAB, this is being strengthened with a commitment to full representation. At this point the volume of matters that present doesn't warrant a meeting with all parties at the same table. This is constantly reviewed and if the position changes will be revisited. An annual report will be submitted to JC by way of briefing elected members

This is in place with key contactable available via different access channels, and is updated as changes demand. It is key to effective communication

To be included in the service plan for delivery from 01.04.19 and incorporated in liaison meetings

All staff of the authority and contractors are trained to recognise where hardship / vulnerability may be present. This is always a primary consideration when awarding contracts to Enforcement agents.

The partnership are committed to working with partners and stakeholders in ensuring our most vulnerable are dealt with appropriately. We are in the process of re-awarding our enforcement contract and this remains a priority.

All three partner authorities consider complaints both informally and formally. Investigations are undertaken in a timely manner and lessons learned and implemented if findings demand this.

Partners work together to ensure documentation is clear and the customer is able to understand key messages. This includes wider groups such as the communications team. Additionally customers are able to log in and view their demands and documentation on line so they can view their account at their convenience.

This is in place and on some occasions payments arrangements are spread over

more flexible options, including, subject to practicality, different payment dates within the month, spreading payments over 12 months and, potentially, different payment amounts to assist those on fluctuating incomes. This can allow people to budget more effectively.

12 months. To limit to 12 months only would cause further financial hardship to some customers

3. Local authorities and enforcement agents should publicise local and national debt advice contact details on literature and notices. Advice agencies can help by promoting the need for debtors to contact their local authority promptly in order to agree payment plans. Parties can work together to ensure the tone of letters is not intimidating but encouraging of engagement.

Where appropriate debtors are encouraged to engage with advice services. Advice agencies can provide a holistic approach but need to be mindful that council tax is a priority debt and the consequences of failing to agree to payment terms can be serious

4. Local authorities should ensure that enforcement agencies have appropriate information about the council tax debts they are recovering, so they can put this in letters they send to debtors and answer any questions.

Changes in legislation around EAs is very clear. All relevant information is provided to the EA at the time of referral.

5. Local authorities should consider providing literature about concerns council tax debtors may have about enforcement agents and enforcement. Information could cover charges enforcement agencies are allowed to make by law, how to complain about enforcement agent behaviour or check enforcement agent certification and further help available from the local authority or advice agencies.

This is widely available online, literature may not reach the target audience as debtors tend not to present to any face to face venues.

6. All parties should work together to review and promote better engagement by council taxpayers. This should include information on how bills can be reduced through reliefs, exemptions and council tax support schemes, advising taxpayers that they should contact the local authority if they experience financial hardship and the consequences of allowing priority debts to accumulate. Information and budgeting tools should be made available on local authority and advice agency websites, via social media and at offices of relevant agencies. This is an opportunity for joint campaign work.

This currently happens though more extensively than is suggested. Joint campaign working will be considered where appropriate and where value is added to all parties. Staff are trained to identify that the debtor has been billed correctly and all that all reductions have been applied if they are entitled.

RECOVERY

1. Local authorities and enforcement agencies should work in partnership with advice agencies on the content, language and layout of all documents, produced by the local authority and agents acting on its behalf which are part of the enforcement process. This should aim to ensure that the rights and responsibilities of all parties, particularly those of the debtor, are clearly set out.

Advice agencies will be invited to comment on documentation, this will be a positive move for all parties and for agencies to have a clear understanding of the process. It is felt that the current wording on correspondence in terms of the ability to appeal etc is sufficient to provide adequate guidance on rights

2. Enforcement agents should provide the debtor with a contact number and email address should they wish to speak to the local authority.

All contacts are available and provided if requested. Prior to enforcement, customers are encouraged to contact the authority with a review to agreeing repayment without EA referral.

3. Local authorities should keep all charges associated with recovery under regular review to ensure they are reasonable and as clear and transparent as possible and reflect actual costs incurred. Enforcement agents should only make charges in accordance with council tax collection and enforcement regulations, particularly the Tribunal Courts and Enforcement Act.

Summons and Liability Order costs are reviewed annually, with a detailed breakdown available to support the calculation. Enforcement Agents charge strictly in accordance with the appropriate legislation.

4. Local authorities should periodically review their corporate policy on debt and

The recovery policy is periodically reviewed, together with deminimus amounts for

recovery, particularly what level of debt (inclusive of liability order fees) should have accrued before enforcement agent action, as enforcement will add additional costs to a debt.

recovery. It is noted that additional costs will be added to an account if action is taken; LRBP encourage contact at every opportunity.

5. As part of their corporate policy on debt and recovery, local authorities should have a process for dealing with cases that are identified as vulnerable, bearing in mind that different local authorities may have different definitions of a vulnerable person or household. Any local definition of vulnerability should be developed in consultation with advice agencies and enforcement agencies and, wherever possible, the local authority should aim to publish clear guidelines on what constitutes vulnerability locally. Where a local authority's vulnerability criteria apply, In these cases, debts should be considered carefully before being passed to enforcement agencies. Where enforcement agents or other parties identify a vulnerable household, recovery action will be referred to the local authority.

Vulnerability (if known) is always considered before making referrals to EA's and cases taken back where vulnerability is subsequently identified. However, it should be noted that not all members of a household may be vulnerable and there will be occasions where referrals are still made. At every point of the recovery process we encourage engagement to try and resolved issues and encourage reasonable affordable repayment arrangements and to avoid additional costs.

6. Local authorities should regularly review and publish their policies which cover hardship, including how these relate to council tax arrears.

All LRBP authorities review and publicise their policies around hardship. . Additionally there is legislation specific to hardship and there are Discretionary Discount schemes in place for those in receipt of LCTS. Staff will actively promote where appropriate too

7. Where a household is in receipt of Council Tax Support, the local authority should consider matters carefully and determine whether to pass such cases to enforcement agents, based on the individual circumstances of the case.

This is the case for all referrals, though it should be noted intent to pay is also a consideration together with the total value outstanding.

8. The debtor may have outstanding claims for Universal Credit, Council Tax Support or other benefit(s) which are contributing to their arrears. Local authorities can suspend recovery once it is established that a legitimate and relevant claim is pending.

If a legitimate and relevant claim is pending this would always be considered. Though need to be mindful this won't always be the case, there are occasions where spurious claims are made for the purpose of avoiding recovery actions

9. Local authorities and their enforcement agents should consider offering a 28 days hold or "breathing space" on enforcement action if debtors are seeking debt advice from an accredited advice provider.

Noted, and consideration will be given though not guaranteed. As with all other instances each case will be considered on an individual basis and on its merits. EAs hold action on cases where a meeting has been booked with the CAB.

10. Procedures should exist for debt advisers to negotiate payments on behalf of the taxpayer at any point in the process, including when the debt has been passed to the enforcement agent. In some cases, the debtor may only contact an advice agency following a visit from the enforcement agent

This is in place , Enforcement Agents will always look to make a repayment arrangement unless it is considered the debtor is wilfully refusing to repay.

11. Local authorities and enforcement agents should consider accepting and using the Standard Financial Statement (SFS) or Common Financial Statement in assessing ability to pay as long as this is consistent with securing value for money for all council tax payers.

Consideration will be given during the financial year 2019.2020. With an update provided as part of the liaison meetings and to the LRBP Management Board

12. Each case should be examined on its merits and repayment arrangements need to be affordable and sustainable, while ensuring that the debt is paid off within a reasonable period. Where appropriate, local authorities should provide the flexibility to spread repayments over more than a year, including beyond the end of a financial year.

All cases are dealt with on an individual basis, and arrangements made subject to an individuals personal financial circumstances, and debts that may not be priority. This is subject to individuals engaging with us. There is an option to extend beyond the end of a financial year, whilst being mindful a new charge is levied each year.

13. Local authorities should prioritise direct deduction from benefits or attachment of earnings in preference to using enforcement agents. This avoids extra debts being incurred by people who may already have substantial liabilities.

14. Clarity should be provided to the debtor and enforcement agency as to which debts are being paid off, in what amounts and when, especially where a debtor has multiple liability orders. Where appropriate, debts should be consolidated before being sent to enforcement agents.

15. Local authorities should publish a clear procedure for people to report complaints about all stages of recovery action. Local authorities will regularly monitor and, subject to requirements of commercial confidentiality and the Data Protection Act, publish the performance (including complaints) of those recovering debts on their behalf and ensure that contractual and legal arrangements are met.

It is the preferred option to make attachments of either benefit or earnings before using Enforcement Agents. All possible action available (subject to known circumstances) will be taken before referral to Enforcement Agents.

Debtors are provided with detail of debt that is outstanding, together with detail of all recovery/enforcement action that is taken. The admin & enforcement regs does not provide for consolidation of debt. Whilst this may be considered good practice, this is not manageable.

Clear procedures are in place for **all** complaints, not just those of a recovery nature. Complaints are monitored, particularly around any areas that present frequently and intervention taken as appropriate. It is not agreed that the LA will publish complaint data of those working on behalf of the authorities.



Leicestershire Partnership Revenues & Benefits

Financial Performance to November 2018

Joint Committee

1. PURPOSE OF THE REPORT

- 1.1 To inform the Joint Committee of the financial performance of the Partnership for the period April – November 2018.

2. RECOMMENDATION

- a) That the financial performance of the Partnership be noted.

3. INFORMATION

Budget Position

- 3.1. The financial position of the Partnership has been outlined in **Appendix 1** to this report. The key headlines have been detailed below for information.
- 3.2. The Joint Committee for 2018/19 approved a expenditure budget of £3,595,010 for the partnership, to be funded by £3,563,840 of contribution income from the partners and £31,170 from other bodies. It has since been agreed to use reserves of £44,496 to reduce the level of contributions needed in year from partners (See table 1 below).

Table 1 Expenditure / Income Type	2018/19 Budget £	2018/19 Budget (Revised) £
Total Expenditure	3,595,010	3,595,010
Partner Contributions	(3,563,840)	(3,519,344)
Contributions from Other Bodies	(31,170)	(31,170)
Contributions from Reserves	0	(44,496)
Total Funding	(3,595,010)	(3,595,010)

- 3.3. As at November 2018, the Partnership had overspent against the profiled budget by £432,656. In addition there were £332,226 of timing differences associated with expenditure to the end of November 2018, which will be billed to partners following the quarter end reconciliation, leaving a net underspend of £86,837.

Table 2	Budget November 2018	Actual to November 2018	Variance to Date	Timing Differences	Variance after Timing Differences
INCOME	(£1,972,626)	(£1,911,332)	£61,294	£0	£61,294
EXPENDITURE	£2,405,282	£2,011,762	(£393,520)	£245,389	(£148,131)
Over / (Under) Spend	£432,656	£100,430	(£332,226)	£245,389	(£86,837)

- 3.4 The key variances to the end of November 2018 to bring to the attention of the Management Board are:

- FERIS is underspent by £51,000, as a further grant of £14,000 has been received in year and there is was £60,000 b/f from the prior year. As posts continue to be filled on a part-time as opposed to full-time basis this is leading to an underspend.
- Salaries are underspent by £115,000 due to vacant posts for much of the year.

- 3.5 There is a direct link between partner contributions and expenditure incurred and therefore partner contributions have been adjusted by £112,000 to reflect the actual expenditure to date.
- 3.6 As at 30 November 2018, if the salary saving continue at the same rate, there will be the year-end savings in the region of £100,000 on salaries for the partnership. This is lower than reported at the end of September of £141,000 as there is going to be increased agency costs incurred by the year end to deal with backlog pressures built up due to vacant posts.

Appendix 1: Leicestershire Revenues & Benefits Partnership Monitoring Report to 30th November 2018

Expenditure / Income Type	2018/19 Latest Budget to Date	Actual to Date	Timing Differences	Variance after Timing Differences	2018/19 Total Estimate (Original)	2018/19 Total Estimate (Revised)
	£	£	£	£	£	£
Employees	1,781,435	1,420,479	241,438	119,518	2,672,160	2,677,560
Premises Related Expenditure	62,426	61,240	0	1,186	83,510	83,510
Transport Related Expenditure	16,000	9,136	2,306	4,558	24,000	24,000
Supplies & Services	529,821	505,908	1,645	22,269	784,140	794,800
Central & Administrative Exp	15,600	15,000	0	600	31,200	31,200
Revenue Income	-1,925,564	-1,813,070	0	-112,494	-3,595,010	-3,550,514
Approved Cfws	-50,873	-50,873	0	0	0	-76,310
Transfer from Reserves	-29,664	-29,664	0	0	0	-44,496
				0		
Other Expenditure - FERIS	33,475	7,003		26,472	0	60,250
Other Income - FERIS	0	-24,727		24,727	0	0
				0	0	0
Sum:	432,656	100,430	245,389	86,837	0	0

Timing Differences

Salaries - October & November 18	HDC	NWLDC	HBBC	Total
Mileage & Disturbance Costs - October & November 18	102,599	138,838		241,438
Supplies & Services - October & November 18	917	1,389		2,306
	390	1,254		1,645
	103,907	141,482	0	245,389

Explanations

	Variance at 30/09/18 (Over) / Under Spend £	Forecast variance (Over) / Under Spend £	Explanation £5k+
Salaries	115,000	100,000	Underspend is due to a number of vacant posts, the forecasted YE underspend has reduced since October as there is a need to use some of this underspend to fund agency staff
Training	5,000		Variance > £5k
Premises Related Expenditure	2,000		Variance > £5k
Car Allowances	5,000		Variance > £5k
Postages			Variance > £5k
Computer Consumables	4,000		Variance > £5k
Flexible working costs	5,000		Variance > £5k
Liability Expenses	6,000		Variance > £5k
Minor Variances	5,000		Variance > £5k
Central & Administrative Exp	1,000		Variance > £5k
Contributions	-112,000		There is a direct link between partner contributions and expenditure incurred and therefore partner contributions have been adjusted to reflect the actual expenditure to date.
Net Other Expenditure & Income - FERIS	51,000		Fraud and Error Reduction Incentive Scheme (FERIS) this is a ring fenced grant. £14K grant has been received so far during 2018/19. A budget of £60k has been bwd from 2017/18
	87,000	100,000	



Leicestershire Partnership Revenues & Benefits

2019/20 Proposed Budget

Joint Committee

1. PURPOSE OF THE REPORT

1.1 To inform the Joint Committee of the draft budget for 2019/20

2. RECOMMENDATION

2.1 That the Joint Committee approve the:

- 2019/20 budget proposals for the Partnership, and
- setting up of an earmarked reserve of £100,000 to meet the Revenue and Capital cost of ICT pressures noted in this report (Revenue £36,782, Capital £63,218)

3. BACKGROUND

3.1 The timetables for budget setting for the Partnership are outlined in the Schedule 3 of the Partnership agreement as follows:

1.2 ...on or before 30 November before the start of each Municipal Year the Operational Board shall prepare a draft budget for the following Municipal Year for the consideration of the Joint Committee and Councils.

1.6 The Councils shall approve the draft budget on or before 31 December in each Municipal Year

3.2 Note section 1.6 of the constitution was formally extended to 31st January in 2013/14. The budget for 2019/2020 will therefore be formally approved at the Joint Committee meeting in January 2019.

Budget overview

3.3 In preparing this draft budget for 2019/20 (appendix 1) the following factors and assumptions have been taken into account:

- Actual spend for 2018/19 has been used as an indicator where relevant;
- A provision has been made on salaries for a 2% pay points award and other changes to comply with spinal point changes based on the current establishment provided by each Partner;
- In terms of general inflation no provision has been made other than for contractual increases at 2.7% RPI. This assumption has been applied to the budgets premises and supplies and services;
- Salary costs also include additional costs associated to pension contributions, annual pay increments due during 2019/20.

3.4 The draft 2019/20 budget shows a Increase of £73,020 for the Partnership (net of other body contributions), and is detailed below (Table 1).

3.5 The main cause of the increase in 2019/20 is due to increases in pay and employer costs in relation to increased NI and pension contributions.

TABLE 1 Expenditure / Income Type	2018/2019 Budget (Original)	2018/2019 Budget (Revised)	2019/20 Draft Budget (2% Vacancy Factor)	Increase/ Decrease on 2018/19 Original	Increase/ Decrease on 2018/19 Revised
	£	£	£	£	£
Employees	2,672,160	2,737,810	2,731,260	59,100	-6,550
Premises Related Expenditure	83,510	83,510	88,120	4,610	4,610
Transport Related Expenditure	24,000	24,000	20,000	-4,000	-4,000
Supplies & Services	784,140	794,800	810,700	13,310	2,650
Central & Administrative Exp	31,200	31,200	31,200	0	0
Total Expenditure	3,595,010	3,671,320	3,681,280	73,020	-3,290
Partner Contributions	-3,563,840	-3,563,840	-3,632,280	-68,440	-68,440
Contributions from Other Bodies	-31,170	-31,170	-49,000	-17,830	-17,830
Contributions from Reserves	0	-44,496	-13,250	-13,250	31,246
Contributions from Reserves - C/fwds	0	-76,310	0	0	76,310
Total Funding	-3,595,010	-3,715,816	-3,694,530	-99,520	21,286

3.6 After allowing for a 2% vacancy factor and the savings from a change to the structure (appendix 2) the budget for the Partnership will increase expenditure by £73,020, requiring an increased funding from partners of £55,190 and £17,830 from other bodies, based on contributions from reserves of £13,250 for 2019/20. Of the total contributions of £3,681,280, the partner contributions are £3,632,280, with the remaining £49,000 being recovered from other bodies. For the 2019/20 year a contribution is included from reserves of £13,250, leaving £3,668,030 to fall on the general fund expenditure of the partners. This contribution requires approval by members. A final budget position statement will be made available to the Joint Committee at the end of 2018/19 and it may be possible to agree at that stage if any of the reserves held can be used to offset the level of contributions detailed above.

Partner Contributions

3.7 Partner contributions have been calculated on the basis of the budget and split in accordance with the Partnership Agreement: The only exception to this split is:

- Search and liability expenses which are charged to each partner based on activity. Partners will be billed quarterly for actual costs incurred and will receive any recovered income directly into their own General Fund

3.8 Based on this methodology, the estimated contributions for each partner are detailed below for a budget with a vacancy factors at 2%.

TABLE 2	Total	Contributions from Other Bodies	HBBC	HDC	NWLDC
<i>Allocation method %*</i>			37.32%	28.87%	33.81%
	£	£	£	£	£
Total Partnership Contributions excluding Searches and Liability Orders	3,584,680		1,337,803	1,034,897	1,211,980
Searches	8,700		2,070	1,660	4,970
Liability Order Expenses	38,900		13,240	12,730	12,930
Total contribution	3,632,280		1,353,113	1,049,287	1,229,880
Contributions from Other Bodies	49,000	49,000	0	0	0
Total contribution 2019/20 (before reserve use)	3,681,280	49,000	1,353,113	1,049,287	1,229,880
Reserve funding contribution	-13,250		-4,945	-3,825	-4,480
Total contribution 2019/20	3,668,030	49,000	1,348,168	1,045,462	1,225,400
Prior year percentages*			37.69%	28.72%	33.59%
2018/19 Revised Contribution	- 3,519,344		- 1,323,809	- 1,011,471	- 1,184,064
Contributions from Other Bodies	-31,170	-31,170	0	0	0
Contribution from Reserves	-44,496		-16,771	-12,779	-14,946
Difference in total contributions – Increase/(Decrease)	73,020	17,830	7,590	21,210	26,390
Difference in partners contributions	99,686	0	24,361	33,989	41,336

**note the partnership percentage allocations have been amended in accordance with the agreed split at the 28 November 2019 Joint Committee, the prior year are given for comparison purpose*

- 3.8.1 The increase in contributions is mainly due to staff costs, see table 3 below and that £44,496 of the 2018/19 contributions were covered from reserves in the prior year.

Table 3: Cost pressures		£
Pay Award		49,039
Increase in NI Contribution		3,318
Pension Contribution		30,483
Increments, Spinal point increase year on year		38,639
Amendment to structure		-62,429
Other minor Budget Variances		-3,860
Contributions from Reserves		44,496
Total		99,686

- 3.9 A further pressure is in relation to ICT support costs. This is for additional ICT staffing to support the Leicestershire ICT Partnership (LICTP) and this would incur additional charges that also fall on the Revenue and Benefit Partnership. The proportion that fall on the Revenue and Benefit partnership is noted in the table below for a two year period.. It is proposed that an earmarked reserve of £36,782 toward the costs over two years is set aside to cover this pressure and reduce future contributions. These costs may continue after 2021/22.

	2019/20	2020/21	Total
ICT Support cost	£13,250	£23,532	£36,782
Reserve coverage	-£13,250	-£23,532	-£36,782
Net	£0	£0	£0

Capital Budgets

- 4 The following are capital pressures facing the partnership in the coming years:

Capital Costs	2019/20	2020/21	2021/22	Total
Rolling Server	10,000			10,000
Server Network	6,000		6,500	12,500
Citrix Upgrade	20,000			20,000
Mobile Working Devices		20,000		20,000
Security Infrastructure	11,000			11,000
	47,000	20,000	6,500	73,500

- 4.1 These costs are not included in the budget included above. The share of costs would be on the same contribution basis as for revenue.

Allocation method based on agreed %	HBBC	HDC	NWLDC	Total
2019/20	17,540	13,569	15,891	47,000
2020/21	7,464	5,774	6,762	20,000
2021/22	2,425	1,877	2,198	6,500
Total	27,429	21,220	24,851	73,500

4.2 It is proposed that some of these costs are met from setting aside year-end savings from 2018/19, the level of reserve that can be set aside and leave a £50,000 general fund balance, is £63,218. This would meet full £47,000 for 2019/20 and £16,218 of the anticipated 2020/21.

4.3 The IT capital costs that were approved last year and will be covered by earmarked reserves. The costs are detailed in the table below. It is expected this reserve will be used by the end of 2019/20.

Earmarked Reserve IT b/f.	£
Small IT kit replacements and software changes	22,080
Upgraded Digital e-claim and e-change in circumstances.	48,478
Discount and Exemptions online* As above	25,842
GDPR integration This is mandatory to ensure the correct handling of data between system	10,000
Total	106,400

4.4 All reserve movements are noted in the table below, which leave £50,000 as a general fund balance for contingencies.

Reserves	General	Earmarked		Carry forwards	Total
		ICT cost	FERIS		
Carry forwards and reserves 1/4/2018	277,206				277,206
Use of Reserves 2018/19					
FERIS c/f	-60,250		60,250		0
Carry forwards	-16,060			16,060	0
Used for contributions reduction	-44,496				-44,496
Transferred to Earmarked reserve	- 106,400	106,400			0
FERIS -Grant			14,000		14,000
Use of Carry forwards				-16,060	-16,060
FERIS used			-23,250		-23,250
Estimated y/e savings	100,000				100,000
Reserves 1/4/2019	150,000	106,400	51,000	0	207,400
Expected use in 2019/20					
Earmarked Transfer	- 100,000	100,000			0
Capital costs use		- 153,400			-153,400
Revenue use		-13,250			-13,250
Expected year end position 2019/20	50,000	39,750	51,000	0	154,000

Appendix 1 – Breakdown of budgets

Detail Code Name	2018/19 Budget (OR)	2018/19 Budget (LA)	2019/20 Budget	Movements
Salaries - Full Time	2,652,460	2,652,460	2,711,510	59,050
Agency Wages & Salaries	0	5,400		-5,400
Shared Service Employees- Salaries - FERIS	0	60,250		-60,250
Criminal Records Bureau Checks	750	750	770	20
Training Incl Conferences & Seminars	18,000	18,000	18,000	0
Professional Subscriptions	950	950	980	30
Electricity	4,550	4,550	4,940	390
Gas	1,850	1,850	2,100	250
Rent	53,450	53,450	53,450	0
Services Charges	13,090	13,090	13,620	530
NNDR	7,190	7,190	10,370	3,180
Water Metered	880	880	1,070	190
Caretaking & Cleaning	2,500	2,500	2,570	70
Mileage	24,000	24,000	20,000	-4,000
Equipment Purchase	0	2,050		-2,050
Computer Equipment	0	1,150		-1,150
Computer Software Maintenance & Upgrade	421,900	426,580	430,620	4,040
Computer Consumables	5,000	5,000	5,000	0
Flexible Working	45,110	45,110	43,720	-1,390
Clothes & Uniforms	600	600	600	0
Printing & Stationery	16,940	16,940	16,940	0
Library (Other)	1,200	1,200	1,200	0
Consultancy Fees	2,000	2,000	2,000	0
Legal Fees	5,000	5,000	5,000	0
Audit Fees	6,360	6,360	6,530	170
Liability Order Expenses	38,900	38,900	38,900	0
Postages	13,770	13,770	14,140	370
Virtual Mail Room	195,300	195,300	200,570	5,270
Telephone	6,310	6,310	6,480	170
Mobile Telephone	1,500	1,500	1,500	0
Remote Access	5,000	7,780	5,000	-2,780
Subsistence	500	500	500	0
Travel Arrangements	1,000	1,000	1,000	0
Subscriptions	7,250	7,250	7,250	0
Company Searches	8,700	8,700	8,700	0
Room Hire & Expenses	500	500	500	0
Other - Miscellaneous	1,300	1,300	1,300	0
S151 Officer - Shared Services	12,000	12,000	12,000	0
Accountancy Support - Shared Services	6,000	6,000	6,000	0
Democratic Services - Shared Services	1,200	1,200	1,200	0
Monitoring Officer - Shared Services	12,000	12,000	12,000	0
Miscellaneous Income	-31,170	-31,170	-49,000	-17,830

ICT Support cost			-13,250	
Contributions from Bodies	-3,563,840	-3,563,840	-3,632,280	-55,190
Contribution from Reserves		(44,496)	(13,250)	
Use of Reserves for CFwds		(16,060)		
FERIS		(60,250)		
	0	-44,496	0	

Appendix 2- Proposed structure cost changes

Considered in private papers

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Likely to contain exempt information under paragraph(s) 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

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Revenue and Benefit Service

Performance Summary Report

November 2018

Caseload Analysis

Caseload Data																			
Position at:	01/04/2011	01/04/2012	In Year Movement	01/04/2013	In Year Movement	01/04/2014	In Year Movement	01/04/2015	In Year Movement	01/04/2016	In Year Movement	01/04/2017	In Year Movement	01/04/2018	In Year Movement	2018/19		Overall Movement	
																Latest Data	In Year Movement		%
Council Tax Dwellings																			
HBBC	46,172	46,505	333	46,788	283	47,405	617	48,135	730	48,810	675	49,488	678	49,906	418	50,207	301	4,035	8.0%
HDC	35,923	35,965	42	36,494	529	37,048	554	37,312	264	37,899	587	38,505	606	39,089	584	39,455	366	3,532	9.0%
NWLDC	40,026	40,271	245	40,833	562	41,292	459	41,761	469	42,405	644	43,204	799	44,207	1,003	44,737	530	4,711	10.5%
Totals	122,121	122,741		124,115		125,745		127,208		129,114		131,197			Current Total:	134,399	Movement	12,278	
NDR Rated Assessments																			
HBBC	2,876	2,867	-9	2,932	65	2,968	36	2,985	17	3,067	99	3,082	15	3,162	80	3,178	16	302	9.5%
HDC	2,616	2,730	114	2,762	32	2,835	73	2,894	59	2,909	74	2,949	40	3,040	91	3,069	29	453	14.8%
NWLDC	3,182	3,170	-12	3,175	5	3,210	35	3,223	13	3,249	39	3,287	38	3,417	130	3,432	15	250	7.3%
Totals	8,674	8,767		8,869		9,013		9,102		9,225		9,318			Current Total:	9,679	Movement	1,005	
HB/CTLS Live Caseload																			
HBBC	7,100	7,579	479	7,555	-24	7,161	-394	6,832	-329	6,459	-702	6,280	-282	5,783		5,568	-215	-1,532	-27.5%
HDC	4,189	4,246	57	4,345	99	4,274	-71	4,086	-188	3,689	-585	3,599	-169	3,388		3,267	-121	-922	-28.2%
NWLDC	7,187	7,287	100	7,213	-74	6,770	-443	6,550	-220	6,145	-625	5,955	-329	5,696		5,467	-229	-1,720	-31.5%
Totals	18,476	19,112		19,113		18,205		17,468		16,293		15,834			Current Total:	14,302	Movement	-4,174	

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Dashboard Performance Summaries for each Council follows below:

Harborough District Council													2018/19	Year -End 2018/19 target	2017/18 Same month cumulative comparison
BENEFITS	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Cumulative		
In month: Right Time (days)	8.9	6.9	8.6	7.0	7.8	6.7	8.0	8.9					7.9	11	
<i>Position for 2017/18</i>	10.8	9.0	10.8	14.0	11.8	12.4	10.5	8.7	10.2	9.7	2.4	8.0			11.0
In month: New Claims (Days)	17.4	15.7	20.3	15.8	17.3	14.9	17.5	15.5					16.9	19	
<i>Position for 2017/18</i>	20.6	18.9	20.3	19.1	16.2	15.5	17.9	15.6	15.9	14.2	10.9	15.0			18.1
In month: Change Events (Days)	7.6	5.9	7.4	5.8	6.0	5.5	6.9	8.1					6.7	9	
<i>Position for 2017/18</i>	9.3	7.9	9.4	13.3	11.1	11.9	9.7	7.4	9.0	9.0	2.2	6.8			9.9
Right Time profiled in month target 18/19	9.8	11.1	11.9	10.1	10.2	10.8	12.0	10.8	9.6	9.5	3.0	8.0			
New Claims profiled in month target 18/19	20.6	22.6	20.9	18.0	16.7	18.9	19.3	19.3	19.1	19.2	19.1	19.0			
Change Events profiled in month target 18/19	8.3	9.5	10.2	8.8	8.9	9.4	10.8	8.9	8.5	8.2	3.0	9.0			
COUNCIL TAX	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	11.2%	20.6%	29.8%	39.0%	48.3%	57.6%	67.1%	76.1%					76.1%	98.6%	
This years profiled target	11.2%	20.5%	29.9%	39.0%	48.2%	57.6%	67.1%	76.3%	85.3%	94.5%	96.7%	98.6%			
<i>Position for 2017/18</i>	11.2%	20.5%	29.9%	39.0%	48.2%	57.6%	67.1%	76.3%	85.3%	94.5%	96.7%	98.6%			
Arrears Reduction (£m)	£2.1m	£2.0m	£1.9m	£1.9m	£1.8m	£1.8m	£1.7m	£1.7m					£1.7m	INFO	
<i>Position for 2017/18</i>	£2.1m	£2.0m	£1.9m	£1.9m	£1.8m	£1.7m	£1.7m	£1.6m	£1.6m	£1.5m	£1.5m	£1.4m			
NON DOMESTIC RATES	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	10.2%	20.1%	29.1%	38.2%	46.6%	55.8%	65.5%	74.1%					74.1%	99.2%	
This years profiled target	9.7%	20.5%	28.7%	37.8%	46.8%	55.3%	65.7%	75.0%	84.2%	92.5%	96.6%	99.2%			
<i>Position for 2017/18</i>	9.7%	20.5%	28.7%	37.8%	46.8%	55.3%	65.7%	75.0%	84.2%	92.5%	96.6%	99.7%			
Arrears Reduction (£m)	£0.17m	£0.14m	£0.11m	£0.08m	£0.10m	£0.09m	£0.06m	£0.08m					£0.08m	INFO	
<i>Position for 2017/18</i>	£0.27m	£0.33m	£0.23m	£0.21m	£0.22m	£0.17m	£0.14m	£0.14m	£0.14m	£0.11m	£0.09m	£0.04m			
HOUSING BENEFIT DEBT	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
HB Overpayments outstanding at year end (Capita)	£0.96m	£0.95m	£0.94m	£0.93m	£0.92m	£0.90m	£0.89m	£0.91m					£0.91m	INFO	
<i>Position for 2017/18 (£m)</i>	£1.0m	£0.99m													
HB Overpayments Recovered	5%	9%	12%	15%	17%	20%	22%	25%					25%	31%	
This year sprofiled target	3%	5%	8%	10%	13%	16%	18%	21%	24%	24%	27%	31%			
<i>Position for 2017/18</i>	3%	6%	9%	12%	16%	18%	21%	24%	26%	29%	30%	34%			
FRAUD	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
CTLS Sanctions gained	2	1	2	2	0	1	1	0					9	6	
This years profiled target	0	0	0	1	1	1	1	1	0	1	0	0			
<i>Position for 2017/18</i>	0	0	0	0	1	1	0	0	1	0	0	1	4		

Hinckley & Bosworth Borough Council													Cumulative 2018/19	Year-End 2018/19 Target	2017/18 Same month cumulative comparison
BENEFITS	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In month: Right Time (days)	8.3	6.9	8.9	6.1	6.7	7.4	6.9	8.4					7.5	11	
<i>Position for 2017/18</i>	10.5	9.4	12.6	12.0	12.0	12.2	11.1	9.6	9.8	9.1	2.7	8.2			11.2
In month: New Claims (Days)	18.1	14.3	15.4	11.7	12.8	14.2	13.3	14.7					14.3	19	
<i>Position for 2017/18</i>	20.2	21.4	23.3	21.7	19.5	18.4	15.5	16.4	11.2	14.3	13.8	15.4			19.5
In month: Change Events (Days)	7.4	6.1	8.1	5.4	5.8	6.3	5.9	7.5					6.6	9	
<i>Position for 2017/18</i>	9.6	8.5	11.2	11.0	10.9	11.3	10.5	8.7	9.6	8.5	2.3	7.0			10.1
Right Time profiled in month target 18/19	14.1	14.8	14.7	11.0	10.9	10.2	10.8	9.3	10.4	9.8	3.4	10.9			
New Claims profiled in month target 18/19	19.0	24.0	22.0	22.9	18.4	16.8	16.7	14.4	15.0	16.2	17.5	18.9			
Change Events profiled in month target 18/19	13.5	13.7	13.2	9.8	9.8	9.1	10.0	8.2	9.0	8.6	2.5	9.4			
COUNCIL TAX	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	11.0%	20.3%	29.4%	38.6%	47.8%	57.2%	66.4%	75.7%					75.7%	98.0%	
This years profiled target	10.9%	20.3%	29.5%	38.7%	47.9%	57.2%	66.6%	75.8%	84.9%	94.0%	96.4%	98.0%			
<i>Position for 2017/18</i>	10.9%	20.3%	29.5%	38.7%	47.9%	57.2%	66.6%	75.8%	84.9%	94.0%	96.4%	98.1%			
In Year Arrears Reduction (£)	£2.9m	£2.8m	£2.7m	£2.6m	£2.5m	£2.5m	£2.4m	£2.4m	£2.4m	£2.4m			£2.4m	INFO	
<i>Position for 2017/18</i>	£2.7m	£2.6m	£2.5m	£2.4m	£2.4m	£2.3m	£2.1m	£2.1m	£2.0m	£2.0m	£1.9m	£1.8m			
NON DOMESTIC RATES	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	11.4%	21.1%	30.7%	39.3%	48.7%	58.2%	67.1%	75.5%					75.5%	98.3%	
This years profiled target	11.0%	20.6%	29.9%	39.3%	48.3%	57.3%	66.5%	75.9%	85.3%	94.2%	96.6%	98.3%			
<i>Position for 2017/18</i>	11.0%	20.6%	29.9%	39.3%	48.3%	57.3%	66.5%	75.9%	85.3%	94.2%	96.6%	98.9%			
Arrears Reduction (£m)	£0.57m	£0.48m	£0.43m	£0.34m	£0.31m	£0.31m	£0.21m	£0.24m					£0.24m	INFO	
<i>Position for: 2017/18</i>	£0.56m	£0.37m	£0.34m	£0.43m	£0.31m	£0.30m	£0.26m	£0.25m	£0.23m	£0.30m	£0.30m	£0.23m			
HOUSING BENEFIT DEBT	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
HB Overpayments outstanding at year end (Capita)	£1.5m	£1.5m	£1.5m	£1.5m	£1.5m	£1.5m	£1.4m	£1.4m					£1.4m	INFO	
<i>Position for 2017/18</i>	£1.5m	£1.5m	£1.6m	£1.6m	£1.6m	£1.6m	£1.5m	£1.6m	£1.6m	£1.6m	£1.5m	£1.5m			
HB Overpayments Recovered	4%	7%	10%	13%	16%	19%	22%	25%					25%	36%	
This years profiled target	5%	8%	11%	13%	16%	19%	21%	22%	26%	27%	30%	36%			
<i>Position for 2017/18</i>	4%	7%	10%	14%	18%	21%	23%	26%	28%	30%	32%	34%			
FRAUD	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
CTLS Sanctions gained	0	2	0	1	1	0	0	2					6	6	
This years profiled target	0	0	0	1	1	1	1	1	0	1	0	0			
<i>Position for 2017/18</i>	0	1	2	0	1	0	0	0	0	1	4	1	10		

North West Leicestershire District Council													2018/19	Year End 2018/19 target	2017/18 Same month cumulative comparison
BENEFITS	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Cumulative		
In month: Right Time (days)	9.6	7.5	9.4	7.6	7.8	7.7	7.8	8.8					8.3	11	
<i>Position for 2017/18</i>	11.0	9.8	11.0	11.2	10.8	10.9	12.5	9.6	11.0	10.9	3.3	8.4			10.9
In month: New Claims (Days)	17.3	16.0	18.9	15.0	14.5	14.9	15.4	13.9					15.8	19	
<i>Position for 2017/18</i>	18.9	21.4	16.9	16.4	17.3	15.9	17.3	14.1	19.8	14.8	14.1	17.8			17.4
In month: Change Events (Days)	8.7	6.7	8.3	6.6	6.7	6.8	6.5	8.2					7.4	9	
<i>Position for 2017/18</i>	9.5	8.3	10.3	10.3	9.8	10.2	11.7	9.0	9.3	10.2	2.7	7.2			9.8
Right Time profiled in month target 17/18	14.9	15.5	15.1	11.5	10.6	9.9	11.1	8.6	10.1	10.2	3.0	8.3			
New Claims profiled in month target 17/18	21.0	23.0	25.1	20.4	20.3	14.6	16.2	13.7	15.9	16.5	15.4	18.5			
Change Events profiled in month target 17/18	13.6	14.3	13.3	10.3	9.1	9.2	10.0	7.7	8.6	8.9	2.4	6.6			
COUNCIL TAX	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	10.3%	19.6%	28.7%	37.9%	47.1%	56.1%	65.3%	74.5%					74.5%	97.6%	
This years profiled target	10.2%	19.5%	28.6%	37.7%	46.9%	55.9%	65.4%	74.6%	83.7%	93.0%	95.7%	97.6%			
<i>Position for 2017/18</i>	10.2%	19.5%	28.6%	37.7%	46.9%	55.9%	65.4%	74.6%	83.7%	93.0%	95.7%	97.8%			
Arrears Reduction (£m)	£3.3m	£3.2m	£3.1m	£3.0m	£2.9m	£2.8m	£2.8m	£2.7m					£2.7m	INFO	
<i>Position for 2017/18</i>	£3.2m	£3.0m	£2.9m	£2.8m	£2.8m	£2.7m	£2.6m	£2.5m	£2.4m	£2.4m	£2.3m	£2.2m			
NON DOMESTIC RATES	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	10.6%	20.8%	29.0%	39.8%	47.4%	56.1%	66.3%	75.5%					75.5%	99.0%	
This years profiled target	10.0%	20.3%	29.0%	38.7%	48.5%	57.2%	66.2%	75.5%	84.4%	92.7%	96.1%	99.0%			
<i>Position for 2017/18</i>	10.0%	20.3%	29.0%	38.7%	48.5%	57.2%	66.2%	75.5%	84.4%	92.7%	96.1%	99.4%			
Arrears Reduction (£m)	£0.51m	£0.57m	£0.53m	£0.33m	£0.37m	£0.30m	£0.27m	£0.26m					£0.26m	INFO	
<i>Position for 2017/18</i>	£0.68m	£0.52m	£0.53m	£0.40m	£0.40m	£0.44m	£0.57m	£0.55m	£0.36m	£0.46m	£0.42m	£0.21m			
HOUSING BENEFIT DEBT	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
HB Overpayments outstanding at year end (Capita)	£1.4m	£1.4m	£1.4m	£1.3m	£1.3m	£1.4m	£1.3m	£1.3m					£1.3m	INFO	
<i>Position for 2017/18</i>	£1.5m	£1.5m	£1.5m	£1.5m	£1.5m	£1.4m	£1.5m	£1.5m	£1.5m	£1.4m	£1.4m	£1.4m			
HB Overpayments Recovered	4%	7%	10%	13%	16%	19%	21%	23%					23%	34%	
This years profiled target	4%	8%	11%	16%	19%	20%	23%	24%	26%	29%	31%	34%			
<i>Position for 2017/18</i>	4%	9%	13%	17%	20%	25%	28%	30%	33%	35%	38%	40%			
FRAUD	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
CTLS Sanctions gained	0	2	1	0	1	1	0	0					5	6	
This years profiled target	0	0	0	1	1	1	1	1	0	1	0	0			
<i>Position for 2017/18</i>	0	0	0	0	1	1	0	0	0	3	2	2	9		

DWP Housing Benefit Subsidy impact – ‘Local Authority Error/ Time Delay’

HBBC	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Lower Threshold	£5,684	£10,632	£15,939	£22,945	£28,326	£33,193	£38,136	£43,157				
Upper Threshold	£6,395	£11,961	£17,932	£25,813	£31,867	£37,342	£42,903	£48,552				
Actual	£1,599	£2,113	£14,674	£5,949	£12,986	£13,690	£17,952	£19,812				
Lower Tolerance	£4,085	£8,519	£1,265	£16,996	£15,340	£19,503	£20,185	£23,346	£0	£0	£0	£0
Upper Tolerance	£4,795	£9,848	£3,258	£19,864	£18,880	£23,652	£24,952	£28,740	£0	£0	£0	£0
HDC	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Lower Threshold	£3,628	£7,389	£10,796	£14,279	£20,221	£23,569	£26,835	£30,145				
Upper Threshold	£4,082	£8,312	£12,145	£16,064	£22,749	£26,515	£30,189	£33,913				
Actual	£904	£1,133	£1,381	£1,588	£1,782	£2,017	£2,514	£5,642				
Lower Tolerance	£2,724	£6,256	£9,415	£12,692	£18,440	£21,552	£24,321	£24,502	£0	£0	£0	£0
Upper Tolerance	£3,178	£7,179	£10,764	£14,477	£20,967	£24,498	£27,675	£28,270	£0	£0	£0	£0
NWLDC	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Lower Threshold	£6,669	£12,610	£19,014	£24,734	£33,919	£39,386	£44,665	£50,649				
Upper threshold	£7,503	£14,186	£21,391	£27,826	£38,159	£44,310	£50,248	£56,980				
Actual	£1,872	£2,697	£4,513	£5,805	£6,386	£9,625	£14,303	£21,557				
Lower Tolerance	£4,797	£9,913	£14,501	£18,929	£27,533	£29,761	£30,362	£29,092	£0	£0	£0	£0
Upper Tolerance	£5,631	£11,490	£16,878	£22,021	£31,773	£34,684	£35,945	£35,423	£0	£0	£0	£0

Sickness

Sickness for October is given below:

(Data cannot be provided in time to meet report deadline and therefore reported 1 month in arrears)

Hinckley & Bosworth Borough Council		Annual Target 8 days	
		Month	
		October	Cumulative
Long Term		23.00	36.00
Short Term		20.00	86.50
	Days lost	43.00	122.50
FTE Average		1.38 Days	3.95 Days
Profiled Target Average		0.67 Days	4.66 Days
Harborough District Council		Annual Target 9 days	
		Month	
		October	Cumulative
Long Term		0.00	0.00
Short Term		2.00	43.00
	Days lost	2.00	43.00
FTE Average		0.11 Days	2.40 Days
Profiled Target Average		0.75 Days	5.25 Days
North West Leicestershire District Council		Annual Target 8.5 days	
		Month	
		October	Cumulative
Long Term		0.00	77.00
Short Term		24.70	85.10
	Days lost	24.70	162.10
FTE Average		1.01 Days	6.89 Days
Profiled Target Average		0.71 Days	4.97 Days

Benefits Operational Team

(Housing Benefit, Council Tax Support and Fraud)

Processing

All three authorities are meeting their respective targets for processing new claims and change events.

LA error and subsidy

All three authorities are below the lower threshold for LA error.

Universal Credit

The government was intending to begin migrating almost four million people onto universal credit from next January initially in small batches and larger scale movements were due to start July.2019.

However the latest is that initial testing has been pushed back to next summer, and large-scale migration won't begin until November 2020 at the earliest which may mean that a further nine months is added to the final deadline which takes us to September 2024.

It is anticipated that transitional protection, provided to those claimants who are part of the managed migration so they are no worse off, will cost the treasury £3.1billion.

Council Tax Discretionary Fund

A straw poll has been conducted to ascertain whether Districts within Leicestershire will be funding their own discretionary scheme and it appears that all will be doing so and basing any new arrangements on the existing scheme. Apart from supporting the most vulnerable the availability of a fund also has the potential to 'ward off' potential legal challenge from those groups inadvertently/unduly affected by any changes to the council tax local scheme.

Revenues Operational Team

(Council Tax, Non Domestic Rates and Housing Benefit Overpayments)

Council Tax

In year collection rates position is as follows:

Harborough	Same month last year 76.3% this year 76.1% slightly down by 0.2%
Hinckley & Bosworth	Same month last year 75.9% this year 75.5% down by 0.4%
North West Leicestershire	Same month last year 75.5% this year 75.5% on target

This year we have:

	Volumes this month
• Issued 25,271 reminder notices	2,102
• Issued 10,147 magistrate court summonses	645
• Obtained 7,153 liability orders	495
• Passed 1,436 cases to DWP for attachment of benefits	164
• Passed 1,296 cases to employers for attachment of earnings	204
• Passed 2,559 cases to enforcement agent	634

NNDR (Business Rates)

In year collection rates position is as follows:

Harborough	Same month last year 75.0% this year 74.1% down by *0.9%
Hinckley & Bosworth	Same month last year 75.9% this year 75.5% down by 0.4%
North West Leicestershire	Same month last year 75.5% this year 75.5% on target

*New assessment has not paid empty rate charge amounting to £148k, next action if not paid is that a magistrate court summons will be issued.

This year we have:

Volumes this month:

• Issued 762 reminder notices	100
• Issued 574 magistrate court summonses	49
• Obtained 336 liability orders	24
• Passed 117 cases to enforcement agent	11

Housing Benefit Overpayments

Harborough

- Debt raised this year £250,337
- Overall debt reduced by £314,242
- Collection rate against all debt (arrears and new) 26%

Hinckley & Bosworth

- Debt raised this year £404,284
- Overall debt reduced by £450,773
- Collection rate against all debt (arrears and new) 24%

North West Leicestershire

- Debt raised this year £378,091
- Overall debt reduced by £407,436
- Collection rate against all debt (arrears and new) 23%

Other Matters

- Enforcement agent contract ceases on 31st January 2019 evaluation has been undertaken and a decision will be made early next month on who are the two successful companies.
- Non Domestic Rates, Small Business Rates review is being undertaken to ensure our records are accurate.
- The mailroom contract further direct award covering period from 17th February 2019 for 6 months plus six months. The contract direct award is now with the supplier for agreement and signature.
- Timetable for 2019/2020 annual billing is with mailing house and awaiting confirmation of dispatch slots. Indicative dates have been shared with each customer service team.

- Council Tax local 2019/20 tax base will commence early next month and have shared potential growth figures with Section 151 Officers.

Channel Shift Analysis

The information now includes activity following the introduction of council tax change of address online form. This will be publicised in 2019/20 annual billing by its inclusion on demand notices and a separate leaflet promoting ‘paperfree’.

Harborough				
Service Subscriptions	September	October	November	
Application	Total No of Subscriptions			Increase since previous month
Council Tax Online	1832	1889	1945	56
Housing Benefit Online	161	167	170	3
Landlord Online	42	42	42	0
Business Rates Online	51	51	51	0
E-billing & E-notifications	September	October	November	
Application	Total No of Subscriptions			
Council Tax Online	521	538	556	18
Business Rates Online	23	23	23	0
Landlord Online	24	24	24	0
Housing Benefit Online	61	64	66	2
Council Tax Change of Address			65	

Hinckley & Bosworth				
Service Subscriptions	September	October	November	
Application	Total No of Subscriptions			Increase since previous month
Council Tax Online	3071	3133	3183	50
Housing Benefit Online	188	191	196	5
Landlord Online	73	73	76	3
Business Rates Online	57	58	59	1
E-billing & E-notifications				
Application	Total No of Subscriptions			
Council Tax Online	527	547	563	16
Business Rates Online	18	18	18	0
Landlord Online	16	17	19	2
Housing Benefit Online	58	63	63	0
Council Tax Change of Address			20	

North West Leicestershire				
Service Subscriptions	September	October	November	
Application	Total No of Subscriptions			Increase since previous month
Council Tax Online	1637	1719	1829	110
Housing Benefit Online	200	212	218	6
Landlord Online	54	55	56	1
Business Rates Online	50	51	51	0
E-billing & E-notifications				
Application	Total No of Subscriptions			
Council Tax Online	851	904	1000	96
Business Rates Online	29	30	30	0
Landlord Online	25	25	25	0
Housing Benefit Online	87	94	103	9
Council Tax Change of Address			61	

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SERVICE PLAN 2019/20

The Leicestershire Partnership Revenues and Benefits

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1 Councils' Aims and Priorities:



- Priority 1
- Priority 2
- Priority 3

Harborough District Council

The Place: an enterprising, vibrant place
The People: a healthy, inclusive and engaged community
Your Council: innovative, proactive and efficient



Hinckley & Bosworth
Borough Council

A Borough to be proud of

- Priority 1
- Priority 2
- Priority 3

Hinckley & Bosworth Borough Council

People - Helping people to stay healthy, active and protected from harm.
Places - Creating clean and attractive places to live and work.
Prosperity - Encouraging growth, attracting businesses improving skills and supporting regeneration.



- Priority 1
- Priority 2
- Priority 3
- Priority 4
- Priority 5

North West Leicestershire District Council

Building confidence in Coalville
Value for money
Business and jobs
Homes and Communities
Green footprints

OVERALL PURPOSE AND OBJECTIVES OF THE SERVICE	<p>To provide a high quality and secure Revenues and Benefits service to our residents and businesses at an economical cost and in accordance with the principles of continuous improvement and customer requirements.</p>
Objectives	<ol style="list-style-type: none"> 1) To assess and pay Housing Benefit and Council Tax Support accurately and promptly. 2) As part of our DWP liaison role to ensure all referrals are made in accordance with the requirements of the DWP. 3) To issue accurate and prompt Council Tax and NNDR bills to maximise collection rates, and to deal appropriately with non payers to minimise arrears. 4) To provide residents with a choice of how to engage with the service via access channels of their choice e.g. online, e-mail, letter, fax, telephone, face to face or home visit (where appropriate). 5) To widely publicise the availability of all discounts, exemptions, reliefs and housing benefit, and to provide informed advice on all Revenues and Benefits matters. 6) To ensure that the service observes all statutory requirements including those governing the administration of Revenues and Benefits, Freedom of Information, Data Protection, Human Rights and Health and Safety. 7) To adhere to our commitment to promote equality and diversity among our residents and staff. 8) To provide and develop innovative facilities for all customers. 9) To communicate and consult regularly with our customers and stakeholders, developing our services to meet their changing needs. 10) To provide accurate and timely services for our external and internal customers. 11) To maximise collection rates whilst having due regard to the difficulties faced by some customers in making their payments.

	<p>12) Develop our services through well trained, empowered and committed staff who are proud to work for the Leicestershire Revenue and Benefits Service.</p> <p>13) To treat all our customers consistently and fairly.</p> <p>14) To provide Value for Money services by delivering both financial and processing efficiencies.</p>
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Scope of services provided by the partnership	
Council Tax Billing and Enforcement	Housing Benefit administration
NNDR Billing and Enforcement (including BIDs)	Council Tax Reduction Scheme Administration (Council Tax Support)
The investigation of Council Tax Support Fraud	Housing Benefit Overpayment enforcement
Provision of customer support and guidance	Welfare advice and support
DWP Liaison in respect of Housing Benefit Fraud	Supporting the delivery of Universal Credit

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3. National Agenda Items

There are currently matters that need to be addressed during 2019 to meet key central government’s legislative and operational changes that will be introduced.

The items are:

1. Universal Credit roll out programme
2. Welfare Reform

KEY PROJECTS

In addition to the 'business as usual' projects we are currently working on a number of new projects during 2019/20

What does this mean	Key deliverables (Action)	Responsible Officer	Task/Milestones for 2019-20			
			Q1	Q2	Q3	Q4
Re-tender for mailing services as existing arrangements come to and end in February 2020	Contract awarded to supply mailing services from August 2019	LB	Commence tender/framework March	Contract Awarded	Set up routines and automation inclusive of testing	
Upgrade to Citrix to include Windows 10 and Office 16. To include Rolling server, server network and security infrastucture	Testing new upgrade to include required training for staff	LB & HBBC ICT	To be confirmed by HBBC ICT			
One logon to access Capita systems for partnership staff	Install Capita Shared Service Desktop	LB	To be confirmed			
Liasion with DWP	Universal Credit	SC	Monitor impact	Monitor impact	Monitor impact	Monitor impact
Supporting Vulnerable Households	Continue support of households who are facing difficulty and unable to meet their Council Tax/Rent liability feel supported	SC	Monitor impact	Monitor impact	Monitor impact	Monitor impact
Making services available on the web for customers to self serve (Digital Inclusion)	Capita Advantage Digital Modules	LB	Online Benefits application form		Council Tax Single Person Discount application online form	
Telephone System new installation	Reconfigured telephone system for each team to include management reporting	LB	To be confirmed by HBBC ICT			
Capita Ingress Upgrade	Test interface routines, batch programs, printing etc. for six databases	LB	Arrange detailed test plan	Testing /Go Live		
Feasibility of additional partner	Staffing, Database migration etc, working with partners, ICT etc	SOH	To be confirmed			

4. CUSTOMERS

Service Standards

- The Leicestershire Partnership aims to demonstrate its commitment to equality, diversity and fairness by:
 - Providing services which are accessible to all and which meet customer needs. We do this by providing information in different languages, in large type or on tape or using British sign language where appropriate. We also offer visits to discuss any aspect of the service with customers and their advisors.
 - Promoting and demonstrating fairness and equality of opportunity in the employment of staff. This is achieved through a corporate approach to recruitment and staff retention that aims to be inclusive.
 - Being proactive in the promotion of equality and diversity with each council and all its operations.
 - Maintaining and improving turnaround times for new claims for Housing Benefit and Council Tax Support.

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6 PERFORMANCE

Hinckley & Bosworth	End of Year Target 2019/20	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Council Tax in year collection rate	98%	11.0%	20.0%	29.3%	38.4%	47.9%	57.1%	66.3%	75.9%	85.1%	94.2%	96.4%	98.0%
Combined benefits performance	11	10.5	9.4	12.6	12.0	12.0	12.2	11.1	9.8	11.1	10.8	2.8	9.9
Successful fraud prosecution & sanctions	6	0	1	2	0	1	0	0	1	0	1	0	0
NNDR in year collection rate	98.30%	11.2%	20.0%	28.1%	37.1%	46.0%	55.0%	63.8%	73.0%	82.7%	92.0%	96.5%	98.3%
Housing Benefit overpayments collection rate	36%	5%	8%	11%	13%	16%	19%	21%	22%	26%	27%	30%	36%
Processing new claims	19	20.2	21.4	23.3	21.7	19.5	18.4	15.5	16.6	16.3	14.5	16.3	17.8
Processing of Change of Circumstances	9	9.6	8.5	11.2	11.0	10.9	11.3	10.5	8.6	10.3	10.1	2.3	8.7
Sickness Absence	TBC												

Harborough	End of Year Target 2019/20	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Council Tax in year collection rate	98.60%	11.3%	20.8%	29.9%	39.0%	48.3%	57.7%	67.2%	76.6%	85.7%	94.7%	96.8%	98.6%
Combined benefit performance	11	10.8	9.0	10.8	14.0	11.8	12.4	10.5	9.8	12.7	9.5	3	8.8
Number of successful fraud prosecution & sanctions	4	0	0	0	0	1	1	0	1	0	1	0	0
NNDR in year collection rate	99.2%	10.6%	19.6%	28.7%	37.6%	46.5%	55.1%	64.0%	74.1%	82.6%	92.8%	96.9%	99.2%
Housing Benefit overpayments collection rate	31%	3%	5%	8%	10%	13%	16%	18%	21%	24%	24%	27%	31%
Processing of new claims	19	20.6	18.9	20.3	19.1	16.2	15.5	17.9	14.5	22.2	14.7	17.9	18.7
Processing of Change of Circumstances	9	9.3	7.9	9.4	13.3	11.1	11.9	9.7	9	11.1	8.6	2.5	7.8
Sickness Absence	TBC												

North West Leicestershire	End of Year Target 2019/20	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Council Tax in year collection rate	97.60%	10.4%	19.5%	28.8%	37.9%	47.2%	56.5%	65.5%	74.8%	84.1%	93.1%	95.7%	97.6%
Combined benefits performance	11	11.0	9.8	11.0	11.2	10.8	10.9	12.5	10.4	11.7	11.6	3.4	8.9
Number of successful fraud prosecution & sanctions	4	0	0	0	0	1	1	0	1	0	1	0	0
NNDR in year collection rate	99.0%	11.0%	19.0%	30.9%	39.2%	47.3%	56.4%	65.6%	74.2%	82.4%	90.7%	96.0%	99.0%
Housing Benefit overpayments collection rate	34%	4%	8%	11%	16%	19%	20%	23%	24%	26%	29%	31%	34%
Processing of new claims	19	18.9	21.4	16.9	16.4	17.3	15.9	17.3	14.1	16.4	18.1	15.3	18.5
Processing of Change of Circumstances	9	9.5	8.3	10.3	10.3	9.8	10.2	11.7	9.8	10.7	10.2	2.8	7.7
Sickness Absence	TBC												

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Risks

It is our intention to manage our business risks in a consistent and cost-effective manner.

Risk	Additional Mitigating Actions	Review comments	Last reviewed	Owner
<u>Insufficient Business Continuity arrangements/plans</u>	<u>Business continuity plans developed to ensure minimum resources are available to deliver services</u> <u>Risk Assessment to prioritise resource against priority/critical services using generic corporate risk assessment</u>	Information provided monthly to the partnership management board	Dec-16	MB
<u>Reduced benefit subsidy as a result of a high level of error within the work sampled</u>	Extend the quality checking measures within benefits Refresher training on those areas that were highlighted by the subsidy audit.	QA procedures revised to focus on earnings	Nov-18	SC
Impact of loss of Business rate income (closure of large business , impact of appeals, fluctuations in rating list)	<u>Review and report to stakeholders monthly/quarterly</u>	Finance teams receive monthly detailed analysis	Nov-18	LB
High levels of sickness absence within the partnership	<u>Continue to set absence targets and monitor against targets. Use of preceptors admin grant funding to secure additional resources.</u>	Information provided monthly to the partnership	Nov-18	LB/SC
Failure to bring in projects on time	Effective project management and forward planning of available resources.	Monthly update report provided to partnership management board	Nov-18	LB

How?

- Maintain a robust and consistent risk management approach that will identify and effectively manage strategic, operational, partnership and project risks
- Ensure accountabilities, roles and responsibilities for managing risks are clearly defined and communicated
- Consider risk as an integral part of service improvement planning, key decision making processes, and project and partnership governance
- Communicate risk information effectively through a clear reporting framework
- Increase understanding and expertise in risk management through targeted training and the sharing of best practice.

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FORWARD PLAN FOR JOINT COMMITTEE 2018-2019

Decision	Date of Decision (approx)	Contacts
November Performance Report	24 January 2019	Sally O’Hanlon – Head of Partnership
November Financial Performance Report	24 January 2019	Ashley Wilson – Section 151 Officer
Internal Audit Report	24 January 2019	Internal Audit – Presenter tbc
Budget Setting 2019/2020	24 January 2019	Ashley Wilson – Section 151 Officer
Council Tax Protocol	24 January 2019	Sally O’Hanlon = Head of Partnership
Service Plan 2019/2020	24 January 2019	Sally O’Hanlon – Head of Partnership
February Performance Report	25 April 2019	Sally O’Hanlon – Head of Partnership
February Financial Performance Report	25 April 2019	Ashley Wilson – Section 151 Officer
Enforcement Report	25 April 2019	Sally O’Hanlon – Head of Partnership
ANNUAL MEETING		
Schedule of meetings	27 June 2019	Clare Hammond – Democratic Support Officer
Year End Performance Report	27 June 2019	Sally O’Hanlon – Head of Partnership
Year End Financial Report	27 June 2019	Ashley Wilson – Section 151 Officer

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