



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, 25 NOVEMBER 2021
Location	Council Chamber, Council Offices, Whitwick Road, Coalville
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.	
3. MINUTES		
	To confirm and sign the minutes of the meeting held on 9 September 2021.	3 - 4

Item	Pages
4. FINANCIAL PERFORMANCE TO SEPTEMBER 2021	
Report of the Section 151 Officer	5 - 10
5. PERFORMANCE SUMMARY REPORT OCTOBER 2021	
Report of the Head of Partnership	11 - 28
6. INTERNAL AUDIT REPORT	
Report of the Section 151 Officer	29 - 40
7. FORWARD PLAN	
To note the Joint Committee's Forward Plan	41 - 42
8. DATES OF FUTURE MEETINGS	
To note the date of the future meetings:-	
Thursday, 20 January 2022	
Thursday, 21 April 2022	
Thursday, 23 June 2022	

Circulation:

Councillor R Ashman
Councillor R D Bayliss
Councillor D Bill (Chairman)
Councillor P Dann (Deputy Chairman)
Councillor J Hallam
Councillor K Lynch

MINUTES of a meeting of THE LEICESTERSHIRE PARTNERSHIP REVENUES AND BENEFITS JOINT COMMITTEE held in the Council Chamber, Council Offices, Whitwick Road, Coalville on THURSDAY, 9 SEPTEMBER 2021

Present: Councillor D Bill (Hinckley and Bosworth) (Chairman)

Councillors R D Bayliss (North West Leicestershire), P Dann (Harborough) and J Hallam (Harborough)

Officers: Mrs S O'Hanlon (Leicestershire Partnership - Revenues & Benefits), Mr A Wilson (HBBC), Mrs J Kenny (HBBC), Mr C Mason (HDC), Mrs C Hammond and Mr D Bates (NWLDC)

In attendance:

12. APOLOGIES FOR ABSENCE

Apologies were received from Councillors R Ashman and K Lynch

13. DECLARATIONS OF INTEREST

There were no interests declared

14. MINUTES

Consideration was given to minute of the meeting held on 24 June 2021.

By affirmation of the meeting it was

RESOLVED THAT:

The minutes of the meeting held on 24 June 2021 be agreed and signed as a correct record by the Chairman.

15. FINANCIAL PERFORMANCE TO JUNE 2021

Ashley Wilson, Section 151 Officer, presented the report. He noted that salaries were underspent by £9k due to vacant posts and that the reserves agreed at the last meeting had been actioned and would be amended in the next financial report.

Following a question from Councillor R D Bayliss, Mr Wilson noted that the £32k was a reflection of the timing of the report and as of August was the budget was showing £1k overspend and that it was too early to say if there would be anything to charge back at the end of the year.

By affirmation of the meeting it was

RESOLVED THAT:

The financial performance of the Partnership be noted and the recommendation at paragraph 3.5 in relation to invoicing be agreed.

16. PERFORMANCE SUMMARY REPORT - JULY 2021

Sally O'Hanlon, Head of Partnership, presented the report. She noted that all 3 authorities were not meeting their benefit targets, however the figures were now going in the right direction. She advised that the benefit teams had been under significant pressure processing the test and trace payments which were due to end at the end of September.

In terms of Council Tax, there was a significant increase in the performance figures over the previous years, as was the same with Business rates. It was noted in relation to Business rates, performance had improved, though she could not guarantee that the end of year PI's would be met due to businesses still experiencing difficulties.

In response to a question from Councillor D Bill, Mrs O'Hanlon provided further information to the committee on how the track and trace payments were processed and the impact on the team.

Councillor P Dann was pleased to see the improvement in the performance figures, but sought reassurance that the business rates would improve. Ms O'Hanlon stated that the figures would improve, but were businesses continuing to struggle and therefore it would have an impact.

Councillor P Dann sought assurance from officers that all measures had been put in place to ensure that the matter in relation to the court summons that were sent out in error, would not happen again. Ms O'Hanlon provided an update to Members on the work that had been carried out to resolve the matter and any issues that could arise in the future from it.

RESOLVED THAT:

The report be noted.

17. FORWARD PLAN

Consideration was given to the committee's work plan. It was noted that there would be items to be added on, but the exact dates were to be confirmed.

By affirmation of the meeting it was

RESOLVED THAT:

The Joint Committee Forward Plan be noted.

18. DATES OF FUTURE MEETINGS

The committee noted the dates of the future meetings.

The meeting commenced at 4.30 pm

The Chairman closed the meeting at 4.49 pm



Leicestershire Partnership Revenues & Benefits

Financial Performance to September 2021

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 to September 2021.

2. RECOMMENDATION

- 2.1 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. As at 30 September 2021, the Partnership had a net overspend on budget of £16,258. After adjusting for timing difference of £59,364 the remaining net underspend is £43,106. The timing differences will be billed to partners following the quarter end.

Table 1	Budget September 2021	Actual to September 2021	Variance to Date	Timing Differences	Variance after Timing Differences
INCOME	(£1,908,194)	(£1,444,389)	£463,804	(£455,734)	£8,070
EXPENDITURE	£1,921,988	£1,474,442	(£447,546)	£396,370	(£51,176)
Over / (Under) Spend	£13,795	£30,052	£16,258	(£59,364)	(£43,106)

- 3.3 The key variances to the end of September 2020 to bring to the attention of the Management Board are:
- Salaries are underspent by £6,000 due to vacant posts.
 - Grant certification work £9,000 – this will be covered by a transfer from the Covid Post payment review reserve later in the year.
- 3.4 There is a direct link between partner contributions and expenditure incurred and therefore partner contributions have been adjusted by £65,000 to reflect the actual expenditure to date.
- 3.5 The timing difference are due to the first quarter invoices not being issued and payroll costs not yet transferred for inclusion.

4 Reserves Position

- 4.1 The table below shows the current reserves position. The opening General Balance includes carry forwards and the £50,000 minimum balance.

Table 2: Reserves	General	Earmarked	Total
Balance b/f 2021/22	£100,146	£299,234	£399,380
Reduction in contributions		-£79,292	-£79,292
IT related costs		-£50,000	-£50,000
Expenditure Carry forwards used	-£50,146		-£50,146
COVID post payment review work		-£50,000	-£50,000
Expected Closing balance 31 Mar 2022	£50,000	£119,942	£169,942

Appendix 1: Leicestershire Revenues & Benefits Partnership Monitoring Report to 30th September 2021

Expenditure / Income Type	2020/21 Latest Budget to Date	Actual to Date	Timing Differences	Variance after Timing Differences		2021/22 Total Estimate (Original)		2021/22 Total Estimate (Revised)
	£	£	£	£		£		£
Employees	1,348,046	945,659	394,995	7,392		2,698,460		2,698,460
Premises Related Expenditure	66,367	63,751	0	2,616		97,220		97,220
Transport Related Expenditure	10,008	891	1,192	7,925		20,000		20,000
Supplies & Services	459,654	449,141	183	10,330		853,190		858,710
Central & Administrative Exp	15,600	15,000	0	600		31,200		31,200
Revenue Income	-1,856,011	-1,392,207	-455,734	-8,070		-3,700,070		-3,620,778
Approved Cfws	-12,537	-12,537	0	0		0		-50,146
Transfer from Reserves	-39,646	-39,646	0	0		0		-79,292
Transfer from Reserves to cover ICT Costs		0		0				
Other Expenditure - FERIS	22,313	0		22,313		0		44,626
Other Income - FERIS	0	0		0		0		0
				0		0		0
Sum:	13,795	30,052	-59,364	43,106		0		0

Timing Differences

	HDC	NWLDC	HBBC	Total
Salaries - Quarter 2 2021/22	175,995	219,000		394,995
Mileage & Disturbance Costs - Quarter 2 2021/22	192	1,000		1,192
Supplies & Services - Quarter 2 2021/22	183	0		183
Contributions - Quarter 2 2021/22	-251,113	-294,081	89,460	-455,734
	-74,743	-74,081	89,460	-59,364

Explanations

	Variance at 30/06/21(Over) / Under Spend £	Year End £	Explanation £5k+
Salaries	6,000		Underspend due to a number of Vacant Posts
Training	1,000		Variance > £5k
Premises Related Expenditure	3,000		Variance > £5k
Car Allowances	8,000		Travelling expenses lower than anticipated due to reduced travel relating to COVID
Computer Consumables	3,000		Variance > £5k
Printing & Stationery	5,000		Variance > £5k
Postages	-2,000		Variance > £5k
Audit Fees	-9,000		Additional Audit Fees incurred relating to Grant verifications
Liability Expenses	9,000		The Courts have reduced the summons cost fee per case
Minor Variances	5,000		Variance > £5k
Central & Administrative Exp	0		Variance > £5k
Contributions	-8,000		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	22,000		Fraud and Error Reduction Incentive Scheme (FERIS) A budget of £45k has been bfwd from 2020/21
	43,000	0	

This page is intentionally left blank



Revenue and Benefit Service

Performance Summary Report

October 2021

Caseload Analysis

Caseload Data													
Position at:	Position at 31/3/2018	2017/18 In Year Movement	Position at 31/3/19	2018/19 In Year Movement	Position at 31/3/20	2019/20 In Year Movement	Position at 31/3/21	2020/21 In Year Movement	2021/22			Overall Movement since April 2011	
Council Tax Dwellings									Current Position	In Year Movement	In Year Percentage Movement		
HBBC	49,906	418	50,359	453	50,601	242	50,852	251	51,013	161	0.3%	4,841	9.5%
HDC	39,089	584	39,739	650	40,532	793	41,554	1,022	42,277	723	1.7%	6,354	15.3%
NWLDC	44,207	1,003	44,940	733	45,564	624	46,277	713	46,769	492	1.1%	6,743	14.6%
Totals	133,202		135,038		136,697		138,683	Current Total:	140,059			Total Movement:	17,938
NDR Rated Assessments									Current Position	In Year Movement	In Year Percentage		
HBBC	3,162	80	3,181	19	3,179	-2	3,224	45	3,234	10	0.31%	358	11.1%
HDC	3,040	91	3,086	46	3,123	37	3,189	66	3,210	21	0.66%	594	18.6%
NWLDC	3,417	130	3,440	23	3,519	79	3,563	44	3,543	-20	-0.56%	361	10.1%
Totals	9,619		9,707		9,821		9,976	Current Total:	9,987			Total Movement:	1,313
HB/CTLS Live Caseload									Current Caseload	In Year Movement	Caseload %		
HBBC	5,783	-282	5,579	-204	5,321	-258	5,517	196	5,379	-138		-1,721	-31.2%
					Current Caseload Analysis	Joint HB/CTS			2,092	1,997	-95	38%	
						HB only			360	323	-37	6%	
						CTS only			3,065	3,059	-6	56%	
HDC	3,388	-169	3,243	-145	3,185	-58	3,408	223	3,293	-115		-896	-27.2%
					Current Caseload Analysis	Joint HB/CTS			1,411	1,357	-54	6%	
						HB only			211	193	-18	41%	
						CTS only			1,786	1,743	-43	53%	
NWLDC	5,696	-329	5,413	-283	5,118	-295	5,276	158	5,112	-164		-2,075	-40.6%
					Current Caseload Analysis	Joint HB/CTS			2,406	2,297	-109	4%	
						HB only			237	226	-11	46%	
						CTS only			2,633	2,589	-44	50%	
Totals	14,867		14,235		13,624			Current Total:	13,784			Total Movement:	-4,692

Dashboard Performance Summaries for each Council follows below:

Harborough District Council													2021/22	Year -End 2021/22 target	2020/21 Same month cumulative comparison
BENEFITS	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Cumulative		
In month: Right Time (days)	12.3	10.9	12.3	7.8	7.1	7.4	5.9						9.1	11	
Position for 2020/21	4.4	7.5	5.4	6.4	6.6	6.6	n/a	7.2	7.3	11.1	2.7	6.7			N/A
In month: New Claims (Days)	16.8	19.3	15.9	12.0	12.4	17.1	14.0						16.5	15	
Position for 2020/21	14.7	15.4	11.7	12.7	15.4	15.4	n/a	13.7	11.0	16.7	14.8	17.3			N/A
In month: Change Events (Days)	9.3	10.1	12.0	7.2	6.2	6.1	5.1						8.5	6	
Position for 2020/21	3.2	5.7	4.3	4.4	4.9	4.9	n/a	5.4	6.5	10	2.2	4.8			N/A
Right Time profiled in month target 20/21	8.9	6.9	8.6	7.0	7.8	6.7	8.0	8.9	10.1	9.1	2.7	7.9			
New Claims profiled in month target 20/21	17.4	15.7	20.3	15.8	17.3	14.9	17.5	15.5	16.6	16.8	12.7	16.3			
Change Events profiled in month target 20/21	7.6	5.9	7.4	5.8	6.0	5.5	6.9	8.1	9.1	8.0	2.3	6.1			
COUNCIL TAX	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	10.9%	19.8%	28.9%	38.0%	47.1%	56.3%	65.4%						65.4%	98.1%	
This years profiled target															
Position for 2020/21	10.6%	19.5%	28.6%	37.5%	46.7%	56.1%	65.2%	74.5%	83.6%	92.6%	95.3%	97.6%			
Arrears Reduction (£m) end of month	£3.3m	£3.0m	£2.9m	£2.8m	£2.7m	£2.6m	£2.5m						£2.5m	INFO	
Position for 2020/21	£2.5m	£2.5m	£2.4m	£2.4m	£2.3m	£2.3m	£2.1m	£2.0m	£2.0m	£1.9m	£1.9m	£1.8m			
NON DOMESTIC RATES	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	8.3%	16.5%	24.2%	33.5%	42.7%	52.2%	61.4%						61.4%	99.2%	
This years profiled target															
Position for 2020/21	7.1%	13.9%	22.5%	30.6%	38.4%	47.5%	56.5%	65.7%	74.1%	81.5%	86.2%	92.0%			
Arrears Reduction (£m) end of month	£3.4m	£3.1m	£2.7m	£2.6m	£2.1m	£1.6m	£1.2m						£1.2m	INFO	
Position for 2020/21	£0.45m	£1.6m	£0.49m	£0.69m	£0.59m	£0.50m	£0.49m	£0.41m	£0.46m	£0.55m	£0.85m	£0.45m			
HOUSING BENEFIT DEBT	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
HB Overpayments outstanding	£0.76m	£0.74m	£0.74m	£0.75m	£0.75m	£0.75m	£0.75m						£0.75m	INFO	
Position for 2020/21 (£m)	£0.82m	£0.81m	£0.81m	£0.80m	£0.79m	£0.78m	£0.78m	£0.76m	£0.77m	£0.76m	£0.76m	£0.75m			
HB Overpayments Recovered end of month	1%	3%	5%	7%	9%	11%	11%						11%	31%	
This year sprofiled target															
Position for 2020/21	2%	5%	6%	9%	11%	12%	13%	16%	17%	19%	20%	27%			
FRAUD	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
CTLS Sanctions gained	0	0	0	0	0	0	0						0	0	
This years profiled target															
Position for 2020/21	0	0	0	0	0	0	0	0	0	0	0	0			

Hinckley & Bosworth Borough Council													Cumulative e2021/22	Year-End 2021/22 Target	2020/21 Same month cumulative comparison
BENEFITS	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In month: Right Time (days)	11.0	10.7	12.5	8.7	7.6	7.1	5.6						9.0	11	
Position for 2020/21	4.4	6.7	6.4	6.2	6.3	7.0	7.0	7.4	7.5	12.1	7.0	7.0			N/A
In month: New Claims (Days)	21.5	19.8	15.4	12.7	14.4	17.1	13.5						16.3	15	
Position for 2020/21	13.6	13.0	11.3	10.6	12.9	14.6	13.9	14.2	14.5	16.1	14.0	14.0			N/A
In month: Change Events (Days)	9.3	9.7	12.3	8.1	6.4	5.4	4.7						8.3	6	
Position for 2020/21	3.5	5.5	5.5	5.2	4.8	5.5	5.4	5.8	5.8	11.3	4	4			N/A
Right Time profiled in month target 20/21	8.3	6.9	8.9	6.1	6.7	7.4	6.9	8.4	9.2	8.5	2.6	7.8			
New Claims profiled in month target 20/21	18.1	14.3	15.4	11.7	12.8	14.2	13.3	14.7	12.5	13.3	12.1	13.2			
Change Events profiled in month target 20/21	7.4	6.1	8.1	5.4	5.8	6.3	5.9	7.5	8.6	7.9	2.2	6.7			
COUNCIL TAX	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	10.7%	19.7%	28.8%	37.9%	47.0%	56.2%	65.4%						65.4%	97.6%	
This years profiled target															
Position for 2020/21	10.4%	19.2%	28.3%	37.2%	46.4%	55.9%	64.9%	74.2%	83.2%	92.3%	95.0%	97.2%			
In Year Arrears Reduction (£) end of month	£4.8m	£4.6m	£4.5m	£4.4m	£4.2m	£4.1m	£4.1m						£4.1m	INFO	
Position for 2020/21	£3.7m	£3.6m	£3.6m	£3.6m	£3.5m	£3.4m	£3.4m	£3.3m	£3.3m	£3.2m	£3.1m	£3.0m			
NON DOMESTIC RATES	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	10.8%	19.9%	26.2%	35.1%	43.8%	51.6%	58.8%						58.8%	98.8%	
This years profiled target															
Position for 2020/21	9.8%	16.8%	24.3%	33.1%	41.3%	50.2%	59.4%	67.9%	76.3%	84.5%	87.1%	90.5%			
Arrears Reduction (£m) end of month	£2.9m	£2.8m	£2.3m	£2.2m	£2.1m	£2.0m	£2.0m						£2.0m	INFO	
Position for: 2019/20	£0.66m	£0.70m	£0.58m	£0.63m	£0.63m	£0.57m	£0.57m	£0.55m	£0.57m	£0.58m	£0.55m	£0.51m			
HOUSING BENEFIT DEBT	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
HB Overpayments outstanding end of month	£1.1m	£1.1m	£1.1m	£1.1m	£1.1m	£1.1m	£1.1m						£1.1m	INFO	
Position for 2020/21 £m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.1m	£1.1m			
HB Overpayments Recovered	2%	4%	6%	8%	9%	13%	14%						14%	36%	
This years profiled target															
Position for 2020/21	2%	3%	6%	9%	10%	12%	13%	15%	17%	18%	21%	23%			
FRAUD	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
CTLS Sanctions gained	0	0	0	0	0	0	0						0	0	
This years profiled target															
Position for 2020/21	0	0	0	0	0	0	0	0	0	0	0	0			

North West Leicestershire District Council													2021/22	Year End 2021/22 target	2020/21 Same month cumulative comparison
BENEFITS	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Cumulative		
In month: Right Time (days)	13.0	11.1	12.1	8.7	8.0	7.2	6.1						9.4	11	
Position for 2020/21	4.3	6.9	6.6	6.0	6.3	6.8	6.9	7.7	n/a	12.8	2.4	6			N/A
In month: New Claims (Days)	21.2	19.7	19.2	13.1	15.1	14.5	14.6						16.9	15	
Position for 2020/21	15.2	14.9	13.1	12.3	13.9	14.6	12.9	13.5	n/a	17.7	15.1	15			N/A
In month: Change Events (Days)	11.8	10.3	11.5	8.1	6.8	6.0	5.2						8.8	6	
Position for 2020/21	3.3	5.3	5.3	4.6	4.8	5.1	5.3	6.4	n/a	11.7	1.9	4			N/A
Right Time profiled in month target 20/21	9.6	7.5	9.4	7.6	7.8	7.7	7.8	8.8	9.7	7.5	2.4	7.5			
New Claims profiled in month target 20/21	17.3	16.0	18.9	15.0	14.5	14.9	15.4	13.9	17.2	14.5	11.9	13.0			
Change Events profiled in month target 20/21	8.7	6.7	8.3	6.6	6.7	6.8	6.5	8.2	8.7	6.7	2.1	6.6			
COUNCIL TAX	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	10.3%	19.3%	28.2%	37.1%	46.1%	55.2%	64.2%						64.2%	97.3%	
This years profiled target															
Position for 2020/21	9.9%	18.6%	27.5%	36.6%	45.7%	54.9%	63.9%	73.0%	82.2%	91.1%	94.1%	96.6%			
Arrears Reduction (£m) end of month	£5.4m	£5.2m	£5.1m	£5.0m	£4.7m	£4.6m	£4.5m						£4.5m	INFO	
Position for 2020/21	£4.1m	£4.1m	£4.0m	£3.9m	£3.9m	£3.8m	£3.8m	£3.7m	£3.7m	£3.6m	£3.6m	£3.5m			
NON DOMESTIC RATES	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
In Year (%)	9.3%	18.4%	25.9%	35.3%	43.1%	51.5%	59.8%						59.8%	99.0%	
This years profiled target															
Position for 2020/21	9.6%	14.1%	20.6%	30.2%	40.9%	50.3%	61.9%	70.4%	80.6%	87.6%	92.0%	96.6%			
Arrears Reduction (£m) end of month	£2.5m	£4.3m	£3.9m	£3.2m	£4.6m	£4.3m	£4.5m						£4.5m	INFO	
Position for 2020/21	£0.71m	£1.6m	£1.6m	£1.8m	£1.6m	£0.79m	£0.74m	£0.71m	£0.70m	£0.74m	£0.68m	£0.64m			
HOUSING BENEFIT DEBT	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
HB Overpayments outstanding end of month	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m						£1.2m	INFO	
Position for 2020/21 (£m)	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m	£1.2m			
HB Overpayments Recovered	1%	3%	5%	7%	8%	9%	10%						10%	34%	
This years profiled target															
Position for 2020/21	2%	6%	9%	11%	13%	14%	15%	17%	18%	19%	20%	22%			
FRAUD	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar			
CTLS Sanctions gained	0	0	0	0	0	0	0						0	0	
This years profiled target															
Position for 2020/21	0	0	0	0	0	0	0	0	0	0	0	0			

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	£4,474	£8,504	£14,397	£18,742	£22,919	£26,913	£31,195					
Upper Threshold	£5,034	£9,567	£16,196	£21,085	£25,784	£30,278	£35,094					
Actual	£557	£1,989	£3,411	£5,507	£5,852	£6,504	£7,305					
Lower Tolerance	£3,918	£6,515	£10,986	£13,234	£17,066	£20,410	£23,890	£0	£0	£0	£0	£0
Upper Tolerance	£4,477	£7,578	£12,786	£15,577	£19,931	£23,774	£27,789	£0	£0	£0	£0	£0
HDC	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Lower Threshold	£2,856	£5,735	£8,618	£13,592	£16,444	£19,409	£22,180					
Upper Threshold	£3,213	£6,452	£9,696	£15,291	£18,499	£21,835	£24,953					
Actual	£188	£97	£3,175	£3,276	£3,360	£3,307	£3,651					
Lower Tolerance	£2,668	£5,638	£5,443	£10,316	£13,083	£16,102	£18,529	£0	£0	£0	£0	£0
Upper Tolerance	£3,025	£6,355	£6,520	£12,015	£15,139	£18,528	£21,302	£0	£0	£0	£0	£0
NWLDC	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Lower Threshold	£4,596	£8,759	£12,911	£19,636	£23,659	£27,689	£32,238					
Upper threshold	£5,170	£9,854	£14,524	£22,091	£26,617	£31,150	£36,268					
Actual	£1,706	£2,186	£2,604	£4,694	£15,559	£15,741	£16,958					
Lower Tolerance	£2,891	£6,572	£10,306	£14,942	£8,100	£11,948	£15,280	£0	£0	£0	£0	£0
Upper Tolerance	£3,464	£7,667	£11,920	£17,396	£11,058	£15,409	£19,310	£0	£0	£0	£0	£0

HB and CTLS Claim Activity 2021/22

HBBC	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	Cumulative Totals
(SHBE)													
New claims	162	159	146	163	146	133	162						1071
Change events	944	1427	1647	962	834	778	1453						8045
Atlas activity	927	826	727	770	772	785	795						5602
HDC													Cumulative Totals
(SHBE)													
New claims	141	88	96	104	91	74	90						684
Change events	702	882	1116	685	540	534	923						5382
Atlas activity	611	544	507	469	477	479	509						3596
NWLDC													Cumulative Totals
(SHBE)													
New claims	178	140	141	147	135	135	140						1016
Change events	1188	1519	1673	987	835	860	1471						8533
Atlas activity	1060	930	761	774	821	858	891						6095

Data below for same position for last year

HBBC	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	Cumulative Totals
(SHBE)													
New claims	209	258	194	164	146	159	168	183	146	150	n/a	n/a	1777
Change events	2033	1385	1026	760	649	772	714	793	606	739	n/a	n/a	9477
Atlas activity	1749	747	741	726	664	789	773	1713	681	1944	1477	1364	13368
HDC													Cumulative Totals
(SHBE)													
New claims	153	205	117	147	89	106	n/a	131	77	96	91	123	1335
Change events	1361	911	672	466	454	558	n/a	496	359	493	1862	685	8317
Atlas activity	1131	539	394	507	378	537	572	937	394	1183	1008	882	8462
NWLDC													Cumulative Totals
(SHBE)													
New claims	206	266	212	171	131	173	183	174	n/a	162	133	n/a	1811
Change events	2254	1348	1038	758	681	800	709	768	n/a	790	3057	n/a	12203
Atlas activity	2182	784	791	766	629	771	812	1767	668	1850	1422	n/a	12442

Sickness

Sickness position is given below:

Hinckley & Bosworth Borough Council		Annual Target 8 days	
	Month		
	September		Cumulative
Long Term	35.00		100.00
Short Term	22.00		47.50
Days lost	57.00		147.50
FTE Average	1.93 days		5.00 Days
Profiled Target Average	0.67 Days		4.00 Days
Harborough District Council		Annual Target 9 days	
	Month		
	September		Cumulative
Long Term	22.00		126.00
Short Term	20.74		47.24
Days lost	42.74		173.24
FTE Average	2.24 Days		9.06 Days
Profiled Target Average	0.75 Days		4.50 Days
North West Leicestershire District Council		Annual Target 8.5 days	
	Month		
	September		Cumulative
Long Term	0.00		0.00
Short Term	21.31		50.44
Days lost	21.31		50.44
FTE Average	0.91 days		2.16 Days
Profiled Target Average	0.71 Days		3.72 Days

Government Initiatives

Test and Trace Isolation Payments

The position for these payments as of 4th November is as follows:

Harborough

Total cases paid	180	Value	£90,0000
------------------	-----	-------	----------

Total paid this month	6
-----------------------	---

Hinckley & Bosworth

Total case paid	224	Value	£112,000
-----------------	-----	-------	----------

Total paid this month	18
-----------------------	----

North West Leicestershire

Total cases paid	235	Value	£117,500
------------------	-----	-------	----------

Total paid this month	23
-----------------------	----

Autumn Budget Announcement

Business Rates

- A temporary retail, hospitality, and leisure relief of 50% for 2022-23, subject to a cap of £110,000,
- A freeze on the multiplier increases for 2022-23,
- A relief to support investment in property improvements,
- Exemptions for eligible plant and machinery used in on-site renewable energy generation and storage,
- A move to three yearly revaluations from 2023,
- A one-year extension to supporting small business rates relief for 2022-23.
- A one-year extension to transitional relief for 2022-23.

Council Tax

- Adult Social Care increase of 1% - waiting further clarification regarding this point

Benefits Operational Team

(Housing Benefit, Council Tax Support and Fraud)

Speed of Processing

All 3 LA's are now meeting the in-month targets for new claims and change in circumstances, and it is hoped that this trend will continue bringing down the cumulative total

LA error and Subsidy

There has been no negative impact on subsidy as all LA's are below the lower threshold for LA error.

Budget Announcements

- The budget papers yesterday set a new target of March 2025 for the roll-out of Universal Credit to be completed and for the introduction of a pension age housing costs scheme.
- The change to the universal credit taper scheme from 63 to 55 pence affects working claimants only. The plan is to introduce this by the beginning of December which means that for every £1 claimants earn over their work allowance UC entitlement will be reduced by 55p rather than 63p

HMRC Payments into the Post Office

HMRC is reminding claimants that Post Office card accounts are closing. From 30 November 2021 HMRC will stop making payments of Child Benefit, Guardians Allowance and tax credits into Post Office card accounts.

Child Benefit and tax credits customers who use Post Office card accounts to receive their payments will need to notify HMRC of their new bank, building society or credit union account details. HMRC is encouraging customers to act now so they do not miss any payments once their Post Office account closes".

Revenues Operational Team

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

Council Tax

In year collection rates position is as follows:

Harborough	In-month collection target: (End of year target 98.1%)	Actual: Position last year	65.4% 65.2%
Hinckley & Bosworth	In-month collection target: (End of year target 97.6%)	Actual: Position last year:	65.4% 64.9%
North West Leicestershire	In-month collection target: (End of year target 97.3%)	Actual: Position last Year:	64.2% 63.9%

Other matters

- Key recovery documentation Issued this month

	Reminders	Statutory Final Notices	Summonses
For Harborough	552	40	6
For Hinckley & Bosworth	634	66	583
For North West Leicestershire	680	73	835

- Liability Order hearing 20th October 2021

The above hearing had to be adjourned to 10th November 2021 this was a decision made by Leicester Magistrate Court. This resulted in 2,380 adjournment letters being issued – HDC 600, HBBC 881 and 899 for NWL.

- Council tax reviews

Next month will be undertaking paper review for the following categories:

students

apprentices and youth trainees

NNDR (Business Rates)

In year collection rates position is as follows:

Harborough	In-month collection target: (End of year target 99.2%)	Actual: Position last year:	61.4% 56.5%
Hinckley & Bosworth	In-month collection target: (End of year target 98.8%)	*Actual: Position last year	58.8% 59.4%
North West Leicestershire	In-month collection target: (End of year target 99.0%)	**Actual: Position last year:	60.0% 61.9%

*New collectable debit added this month amounted to £976k which will be profiled for collection from November to March.

**Two new assessments collectable amount £1.26m for this year, discussions taking place regarding section44a relief. There are arrears for previous year for one unit amounting to £1.66m and this be part of discussions as mentioned.

Impact on collection rates

- Retail Discount

The collectable debit has changed significantly for all three councils because of the change in retail discount from 100% to 66% effective from 1st July. Some national companies have declined the 66% relief, and this has resulted in us issuing revised demand notices and re-profiling instalments to be paid this year.

Below illustrates what has been added to the collectable debit for the period July through to October 2021.

Harborough	£858,000
Hinckley & Bosworth	£843,000
North West Leicestershire	£887,000

- New assessments and rating appeals

This year a number of appeals have been processed resulting in refunds to ratepayers. This will include re-profiling instalments for this year's charge. Secondly large new assessments have been added and require support for dealing with section 44a applications that need to be processed.

Other matters

- Key recovery documentation issued this month

	Reminders	Final Notices	Summonses
▪ For Harborough	44	31	85
▪ For Hinckley & Bosworth	36	28	74
▪ For North West Leicestershire	49	26	79

- Liability Order hearing 20th October 2021

The above hearing had to be adjourned to 10th November 2021 this was a decision made by Leicester Magistrate Court. This resulted in 76 adjournment letters being issued – HDC 10, HBBC 49 of which 44 related to BIDS and 17 for NWL.

Housing Benefit Overpayments

Harborough

- Debt raised this year £92,220
- Overall debt reduced by £99,773
- Collection rate against all debt (arrears and new) 11%
- Overall debt position is: £748,577

Hinckley & Bosworth

- Debt raised this year £160,362
- Overall debt reduced by £183,340
- Collection rate against all debt (arrears and new) 14%
- Overall debt position is: £1.10m

North West Leicestershire

- Debt raised this year £149,263
- Overall debt reduced by £132,688
- Collection rate against all debt (arrears and new) 10%
- Overall debt position is: £1.17m

Channel Shift Analysis (Digital Service)

Tables below illustrate how customers are transacting online for setting up direct debits to include payment arrangements, council tax change of address. This also includes viewing their own records for council tax, housing benefit, council tax support and business rates.

Connect Stats - HDC				
Service Subscriptions				
	August	September	October	
Application	Total Number of Subscriptions			Difference Since Last Month
Council Tax Online	6655	6842	7041	199
Housing Benefit Online	319	320	342	22
Landlord Online	48	48	48	0
Business Rates Online	237	242	245	3
E-Billing and E-Notifications				
	August	September	October	
Application	Total Number of Subscriptions			Difference Since Last Month
Council Tax Online	1934	2006	2083	77
Housing Benefit Online	136	137	140	3
Landlord Online	26	26	26	0
Business Rates Online	79	80	82	2
Direct Debits over the Web				
	August	September	October	
Application	Total Number of DD's Set Up			Difference Since Last Month
Council Tax Online	380	406	425	19
Business Rates Online	11	14	3	-11
Change of Address				
	August	September	October	Total Since Live (02/10/2018)
Total for the Month	344	506	422	7045

March-17 HDC

Service Subscriptions

Application	Subscriptions
Council Tax Online	275
Housing Benefit Online	30
Landlord Online	25
Business Rates Online	22

E-billing & E-notifications

Application	Subscriptions
Council Tax Online	94
Business Rates Online	6
Landlord Online	9
Housing Benefit Online	10

Connect Stats - HBBC				
Service Subscriptions				
	August	September	October	
Application	Total Number of Subscriptions			Difference Since Last Month
Council Tax Online	8706	8843	8964	121
Housing Benefit Online	352	354	356	2
Landlord Online	93	94	94	0
Business Rates Online	474	476	477	1
E-Billing and E-Notifications				
	August	September	October	
Application	Total Number of Subscriptions			Difference Since Last Month
Council Tax Online	4162	4245	4324	79
Housing Benefit Online	162	163	164	1
Landlord Online	32	33	33	0
Business Rates Online	386	386	386	0
Direct Debits over the Web				
	August	September	October	
Application	Total Number of DD's Set Up			Difference Since Last Month
Council Tax Online	199	210	196	-14
Business Rates Online	8	3	2	-1
Change of Address				
	August	September	October	Total Since Live (04/10/2018)
Total for the Month	136	172	215	5634

March-17 HBBC

Service Subscriptions

Application	Subscriptions
Council Tax Online	1705
Housing Benefit Online	70
Landlord Online	58
Business Rates Online	34

E-billing & E-notifications

Application	Subscriptions
Council Tax Online	163
Business Rates Online	9
Landlord Online	4
Housing Benefit Online	8

Connect Stats - NWLDC				
Service Subscriptions				
	August	September	October	
Application	Total Number of Subscriptions			Difference Since Last Month
Council Tax Online	6562	6725	6873	148
Housing Benefit Online	328	330	333	3
Landlord Online	73	73	76	3
Business Rates Online	233	234	237	3
E-Billing and E-Notifications				
	August	September	October	
Application	Total Number of Subscriptions			Difference Since Last Month
Council Tax Online	3859	3930	3994	64
Housing Benefit Online	188	188	188	0
Landlord Online	33	33	33	0
Business Rates Online	151	151	151	0
Direct Debits over the Web				
	August	September	October	
Application	Total Number of DD's Set Up			Difference Since Last Month
Council Tax Online	217	240	195	-45
Business Rates Online	6	5	0	-5
Change of Address				
	August	September	October	Total Since Live (05/10/2018)
Total for the Month	401	465	431	10203

March-17

NWL

Service Subscriptions

Application	Subscriptions
Council Tax Online	195
Housing Benefit Online	21
Landlord Online	19
Business Rates Online	4

Ebiling & Enotifications

Application	Subscriptions
Council Tax Online	58
Business Rates Online	1
Landlord Online	4
Housing Benefit Online	7

This page is intentionally left blank

Leicestershire Revenue and Benefits Partnership

Test and Trace Support Grant Payment Internal Audit

October 2021

Emily Mayne

Director

T: 0121 232 5309

E emily.j.mayne@uk.gt.com

Zoe Thomas

Internal Audit Manager

T: 0121 232 5277

E: zoe.thomas@uk.gt.com

Wendy Jefferies

Public Sector Counter Fraud Manager, Audit

E: wendy.jefferies@uk.gt.com

Contents

1 Executive Summary	3
2 Detailed Findings and Conclusions	5
3 Appendices	7

30

Report distribution:

For action:

- Sally O'Hanlon, Head of Leicestershire Revenues & Benefits Partnership
- Storme Coop, Benefits Operational Manager
- Bonnie Kipling, Senior Benefits Officer

Responsible Executives:

- Julie Kenny, Director (Corporate Services)

This report is confidential and is intended for use by the management and directors of Leicestershire Revenues & 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 Council's management and directors to ensure there are adequate arrangements in place in relation to risk management, governance, control and value for money.

1. Executive Summary

Background

Claiming financial support under the Test and Trace Support Payment Scheme

The £500 Test and Trace Support Payment is for people on low incomes who have to self isolate due to coronavirus (Covid-19). Individuals may be eligible if they are employed or self-employed, cannot work from home, and will lose income as a result. Individuals can only apply if they've been told to self-isolate by NHS Test and Trace, notified to self-isolate by the NHS Covid-19 app, or they are the parent or guardian of a child who has been told to self-isolate.

Government guidance sets out in what circumstances it is possible to claim the payment and is clear about the criteria that should be met. The scheme is administered by local councils and the Leicestershire Revenues & Benefits

Partnership is responsible for administering the scheme locally.

In addition to the national scheme, the Partnership operates a local scheme which allows for discretionary payments to be made. The Partnership has set out the criteria that must be met to receive a discretionary payment.

As at 30th September 2021, the Partnership has received 1,420 applications for Test and Trace Support Payments. Of these 583 (496 main scheme and 87 discretionary) were successful in their application, receiving £500.00 each. Total payments made to date by the Partnership (30th September 2021) is £291,500.

In administering the scheme, the partnership is responsible for::

- Assessing applications to determine whether the eligibility criteria has been met;
- Communicating with applicants on whether they have met the eligibility criteria; and
- Making payments to eligible applicants.

Objectives

Our review focussed on the following potential risks:

- The partnership is making payments to individuals who do not meet the prescribed eligibility criteria; and
- Applications and payments are not being processed accurately or in a timely manner.

Limitations in scope

Our findings and conclusions will be 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 risk management process. Where sample testing is 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.

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

1. Executive Summary

Conclusion

SIGNIFICANT ASSURANCE (NO RECOMMENDATIONS)

We have reviewed the processes and controls around the Test and Trace Support Payment Scheme and have concluded that the processes have provided a **SIGNIFICANT LEVEL OF ASSURANCE**. This was confirmed through testing in specific areas of the Partnership and through discussions with management. No recommendations have been raised.

The Test and Trace Support Payment Scheme was established in September 2020. As such it is a relatively new system. Our testing has focused on the areas of the scheme which present the greatest risk. The controls tested are set out in our Audit Planning Brief.

We have reviewed the Partnership assessment criteria documentation for both the Main Scheme and Discretionary Payments Scheme and found this to be consistent with HM Government guidance.

The Test and Trace Process Map provides a process for the main scheme and incorporates a checklist of requirements in line with the eligibility criteria. The discretionary scheme mirrors this process.

There is a defined team with separation of duties between the assessment, approval, bank checks and payment of applications.

We undertook sample testing in the walkthrough meeting with Partnership staff and no anomalies were identified.

A further 10% sample was reviewed focussing on the criteria and payments. The single finding was, of the 59 additional claims sampled, 1 payment was made outside of the 3 day limit. This was followed up with the Partnership and confirmation received that the approved claim had been omitted from the payment run. The matter was immediately rectified after the applicant made contact.

Objectives / Risks reviewed	Assurance rating and number of recommendations
The partnership is making payments to individuals who do not meet the prescribed eligibility criteria.	Significant assurance (no recommendations)
Applications and payments are not being processed by the partnership accurately or in a timely manner.	Significant assurance (no recommendations)

Recommendations

We have raised 0 recommendations.

	High	Med	Low	Imp
Detailed findings	-	-	-	-

Acknowledgement

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

2. Detailed Findings & Conclusions

2.1

Low

The Partnership is making payments to individuals who do not meet the prescribed eligibility criteria.

Findings and Conclusion

The testing for this risk incorporated two areas;

- A review of the HM Government guidance and all internal guidance documents held within the Partnership.
- A review of the design and operation of the Partnership's controls for administering the scheme.

We have seen that there is a robust process in place within the Partnership to ensure that all applications are assessed in accordance with the HM Government guidance.

- Management outlined the robust two week preparation process undertaken within the Partnership at the commencement of the scheme to ensure that pre-payment checks were undertaken and evidenced for all applications. The levels of pre-payment checks was stated to be over and above the guidance issued by the Department of Health.
- The team is organised with assessors, all experienced benefits officers, divided into the main scheme, the discretionary scheme with a few hybrid team members to cover absences.
- There is a defined team structure which ensures separation of roles between the assessment, approval, bank checks and payment of applications.
- There is an internal training pack, assessor checklist and claim application flowchart outlining the eligibility criteria for assessors. We have noted that separate checklists are in place and applicable for the main and discretionary payments schemes.
- The online application process rejects applications which do not meet the criteria.
- Three months ago all Test and Trace Support Payment claim applications began to be logged and processed via Ascendent. This system has all the required checks in-built preventing fraudulent applications and it also issues responses via a generic email and is thus not reliant on personal email inboxes being monitored by the assessors. The only local input required is a check of the Test and Trace ID (where applicable) which is undertaken using the Public Health England eligibility checker. All follow up checks are undertaken via Ascendent, providing a robust and time efficient system.
- Currently 3 team members are training on Ascendant; other officers have the knowledge base should there be a requirement to increase resources.
- Current guidance is that the scheme has been extended to March 2022.
- Internal briefing documents ensure that team members are aware of changes implemented as the Test and Trace Support Payment scheme develops.

Conclusion

Our work identified that the Partnership had adopted guidance in line with HM Government guidance and had appropriate controls in place to implement this guidance.

2. Detailed Findings & Conclusions

2.2

Low

Applications and payments are not being processed by the Partnership accurately or in a timely manner.

Findings and Conclusion

The Test and Trace Process Map is a flowchart clearly outlining the application form process from start to end. This flowchart is comprehensive and outlines responsibilities within the team and deadlines to be adhered to.

The assessment checklist mirrors the monitoring spreadsheet maintained for each of the three local authorities. Within the folder structure there is a separate folder for each local authority and within that a separate folder set up for each team member which ensures a complete audit trail per application.

Walkthrough testing was undertaken with key staff to review the processing procedure. During this, a test of key controls for a sample of one main scheme and one discretionary scheme application was reviewed for each of the three local authorities within the Partnership. These 6 applications were all evidenced as being assessed, approved and paid within the national or locally agreed eligibility criteria. All payments were made accurately and in a timely way.

A further 10% sample check was undertaken of paid claims across the main scheme and discretionary scheme for each local authority within the Partnership. These attribute based tests were designed to assess whether the following application controls were adhered to;

- the application submission date met the time limit;
- the applicant met the residency criteria;
- where applicable, the T&T ID had been verified;
- the payment was made to a bank account matching the applicant's name;
- the payment was made by the partnership within 3 working days of the application approval.

We found 100% compliance with those controls designed and implemented by Partnership management to manage the Test & Trace support system with one exception as follows:

- of the 59 claims sampled, 1 payment was made outside of the 3 day limit. However when this was followed up with management it was confirmed that the approved claim had been received in time but had been omitted from the payment run. The matter was immediately rectified after the applicant made contact.

We concluded that this was an oversight, immediately addressed once identified. As such, we have not raised a recommendation or improvement point.

Conclusion

Our testing has enabled us to conclude that in the majority of cases, applications and payments are being proceeded by the Partnership accurately and in a timely manner.

3. Appendices

Appendix 1 – Staff involved and documents reviewed

Staff involved

- Sally O'Hanlon, Head of Leicestershire Revenues & Benefits Partnership
- Storme Coop, Benefits Operational Manager
- Emma Weaver, Benefits Team Leader
- Bonnie Kipling, Senior Benefits Officer

Documents reviewed

- HM Government Guidance – claiming financial support under the Test and Trace Support Payment Scheme
- NHS Test and Trace Support Payment – Processing Applications Training Pack (undated)
- Briefing Note Test and Trace Payment Scheme – Discretionary Element (March 2021)
- Briefing Note Test and Trace Payment Scheme – fundamental changes (March 2021)
- Test and Trace Support Payment Scheme Assessor Checklist Main Scheme (v1.2)
- Test and Trace Process Map
- Test and Trace Support Payment Scheme – Assessor Checklist (Discretionary Scheme)
- Monitoring spreadsheets; Hinkley and Bosworth Borough Council, Harborough District Council and North West Leicestershire District Council
- Ascendant system reports
- Test and Trace Expenditure Sheets

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



This page is intentionally left blank

FORWARD PLAN FOR JOINT COMMITTEE 2021-2022

Decision	Date of Decision (approx.)	Contacts
Financial Performance Report	25 November 2021	Ashley Wilson – Section 151 Officer
Performance Report	25 November 2021	Sally O’Hanlon – Head of Partnership
Budget Setting Report	20 January 2022	Ashley Wilson – Section 151 Officer
Financial Performance Report	20 January 2022	Ashley Wilson – Section 151 Officer
Service Plan 2020/21	20 January 2022	Sally O’Hanlon – Head of Partnership
Performance Report	20 January 2022	Sally O’Hanlon – Head of Partnership
Financial Performance Report	21 April 2022	Ashley Wilson – Section 151 Officer
Performance Report	21 April 2022	Sally O’Hanlon – Head of Partnership
Annual Meeting		
Schedule of meetings	23 June 2022	Clare Hammond – Democratic Services Officer
Year End Performance Report	23 June 2022	Sally O’Hanlon – Head of Partnership
Year End Financial Report	23 June 2022	Ashley Wilson – Section 151 Officer

Last update 16/06/2021 - TD

This page is intentionally left blank