

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE – 21 MARCH 2018

Title of report	ANNUAL REPORT ON GRANTS AND CLAIMS 2016/17
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Purpose of report	To note the Annual Report on grants and claims 2016/17
Council Priorities	Value for Money
Implications:	
Financial/Staff	As per the attached report.
Link to relevant CAT	None
Risk Management	The External Audit is an essential part of the Council's arrangements for compliance with laws and regulations, as well as maintaining good Value for Money.
Equalities Impact Screening	Not applicable
Human Rights	No direct implications.
Transformational Government	No direct implications.
Consultees	None
Background papers	None
Recommendations	THE AUDIT & GOVERNANCE COMMITTEE IS ASKED TO NOTE THE ANNUAL REPORT ON GRANTS AND CLAIMS 2016/17

1.0 BACKGROUND

- 1.1 Alongside the annual audit of accounts, our auditors also undertake a review and carry out testing in relation to the council's Housing Benefit Subsidy Grant claim and Pooling of Housing Capital Receipts.
- 1.2 This work is now complete and the annual report attached (Appendix 1) summarises the findings and recommendations of the Audits.
- 1.3 The value of adjusted subsidy following the audit of Housing Benefit Subsidy Grant was £82 out of a total claim of £18.2m. However, due to a recurring issue regarding incorrect claimant data included in the benefit entitlement calculations, a qualification letter was issued and a recommendation issued with a priority rating of "2", meaning that the issue has an important effect on our arrangements for managing grants and returns or complying with scheme requirements. The Revenues and Benefits Partnership, who are responsible for this area of work on behalf of NWLDC, have committed to developing and executing an action plan to address this matter. The S151 Officer will monitor the progress against this plan closely.
- 1.4 The fees for the audit work on Housing Benefit Subsidy claim for 2016/17 totalled £15,184, compared to £9,128 for the 2015/16 year. The increased fees are as a result of the additional testing required in following up errors in previous years.
- 1.5 An unqualified audit opinion with no amendments required was given in respect of the Pooling of Housing Capital Receipts.
- 1.6 The fee the audit or Pooling of Housing Capital Receipts return for 2016/17 was £3,500 compared to £3,000 for 2015/16, with the increase being as a result of additional work carried out due to higher level of right to buy sales in the 2016/17 year.