

**NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL**

**AUDIT AND GOVERNANCE COMMITTEE – WEDNESDAY, 20 MARCH 2019**

Title of report	<b>GRANTS AND CLAIMS ANNUAL REPORT</b>
Contacts	<p>Councillor Nick Rushton 01530 412059 <a href="mailto:nicholas.rushton@nwleicestershire.gov.uk">nicholas.rushton@nwleicestershire.gov.uk</a></p> <p>Director of Housing and Customer Services 01530 454819 <a href="mailto:glyn.jones@nwleicestershire.gov.uk">glyn.jones@nwleicestershire.gov.uk</a></p> <p>Head of Finance and Section 151 Officer 01530 454707 <a href="mailto:tracy.bingham@nwleicestershire.gov.uk">tracy.bingham@nwleicestershire.gov.uk</a></p>
Purpose of report	To note the Annual Report on grants and claims 2017/19
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	<b>THE AUDIT &amp; GOVERNANCE COMMITTEE IS ASSED TO NOTE THE ANNUAL REPORT ON GRANTS AND CLAIMS 2017/18.</b>

## **1.0 BACKGROUND**

- 1.1 Alongside the annual audit of the 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 Certification of Claims and Returns annual report for 2017/18 attached (Appendix A) summarises the findings and recommendations of the Housing Benefit Audit.
- 1.3 The value of the adjusted subsidy following the audit of the Housing Benefit Subsidy Grant was £400 decrease out of a total claim of £17m. However, due to a recurring issue regarding the 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 Revenue and Benefits Partnership, who are responsible for this area of work of behalf of the NWLDC, have been asked to develop an action plan to address this matter. The Head of Customer Services who manages the Revenue and Benefits Partnership and the S151 Officer will monitor progress against the plan closely.
- 1.4 The fees for the audit work on Housing Benefit Subsidy Claim for 2017/18 totalled £9,128, compared to £15,184 for the 2016/17 year.
- 1.5 No significant issues were identified as part of the external audit review of the Pooling of Housing Receipts 2017-18 Pooling Return for the year ended 31 March 2018. The fee for the audit of the return for 2017/18 was £4,500, compared to £3,500 for 2016/17.