

Title of Report	ANNUAL REPORT ON GRANTS AND CLAIMS	
Presented by	Tracy Bingham Head of Finance and Section 151 Officer tracy.bingham@nwleicestershire.gov.uk	
Background Papers		Public Report: Yes
Purpose of Report	Short summary of what the report is trying to achieve To note the Annual Report on grants and claims 2018/19	
Recommendations	THE AUDIT & GOVERNANCE COMMITTEE IS ASKED TO NOTE THE SECTION 151 OFFICERS UPDATE GRANTS AND CLAIMS FOR THE 2018/19 YEAR.	

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 Housing Benefit Subsidy Audit

1.3 This audit focuses on the Council's claim to the Department for Work and Pensions (DWP) for Housing Benefit subsidy.

1.4 In previous years, the committee has received a report from the auditors on the Housing Benefit Subsidy audit. There is, however, no longer a requirement for the auditors to send a grants report summarising the work done. In the absence of this, Mazars LLP have provided a letter, summarising their work and findings, included in Appendix 1.

1.5 As detailed in the letter at Appendix 1, errors in the claim were identified and the DWP claim amended accordingly. Errors on the subsidy claim are not unusual and similar errors had been identified in previous years. The auditors have not made any recommendations for the council arising from their work.

1.6 The fees for the audit work on Housing Benefit Subsidy Claim for 2018/19 totalled £9,270. Fees for the previous year (2017/18) totalled £9,128.

1.7 Housing Capital Receipts Pooling Return

1.8 This audit focuses on the claim made by the Council to the Ministry of Housing, Communities and Local Government (MHCLG) for Housing capital receipts. Housing capital receipts comprise capital receipts arising on the sale of Council homes through right to buy and any related expenditure on new supply that utilises amounts of these receipts.

1.9 No significant issues were identified as part of the external audit review of 2018/19 Pooling Return.

1.10 The fee for the audit of the return for 2018/19 was £3,000. Fees for the previous year (2017/18) totalled £4,500.

Council Priorities:	All
Policy Considerations:	None.
Safeguarding:	None.
Equalities/Diversity:	None.
Customer Impact:	None.
Economic and Social Impact:	None.
Environment and Climate Change:	None.
Consultation/Community Engagement:	None.
Risks:	The External Audit of grants and claims is an essential part of the Council's arrangements for compliance with laws and regulations, as well as maintaining good Value for Money.
Officer Contact	Tracy Bingham Head of Finance and Section 151 Officer tracy.bingham@nwleicestershire.gov.uk