



Report to Audit and Governance Committee

Date:	27 th November 2023
Title:	2022/23 Housing Benefit Grant Claim Certification
Cabinet Member(s):	Not applicable
Contact officer:	David Skinner 151 Officer
Ward(s) affected:	Not applicable.
Recommendations:	Members are requested to note the report.
Reason for recommendation:	Not applicable.

1. Executive summary

- 1.1 There is an annual external review of the grants that the Council claims through a grant certification process. This report provides a review of the Housing Benefit Subsidy claim for 2022/23.
- 1.2 For this financial year, the Housing Benefit Records remained on three separate legacy systems until the end of October 2022. In November 2022 Chiltern and South Bucks were merged into the single Buckinghamshire system. Therefore, testing has been performed equally across all three systems and Cumulative Audit Knowledge and Experience (CAKE) was carried out for 11 areas in total.
- 1.3 The outcome of all the testing has resulted in no amendments to the headline cells. However, there were some small amendments required within the subpopulation cells. A total of 7 areas will roll over into 23/24. Out of the 11 areas tested in 2022/23 4 are now closed.

2. Grant Thornton Annual Review

- 1.0 The Council is responsible for compiling grant claims and returns in accordance with the requirements and timescales set by Department for Work and Pensions (DWP).
- 1.1 Grant Thornton, as the Council's external auditor, annually review the grants the Council claims through a grant certification process.

- 1.2 The nature and complexity of the Housing Benefit scheme linked to the volume of claims (114,357 during 2022/23) means the vast majority of local authorities will have some errors identified through their annual subsidy claim audit. Additionally, the Council had 3 different systems operating during this year which would as expected have its own risks and challenges.
- 1.3 The initial testing was performed across the three legacy systems in line with the DWP guidance for merged authorities. In addition to initial testing, Cumulative Audit Knowledge and Experience (CAKE) was carried out on 11 areas of which 4 of these areas have now been closed and 7 rolled forward for CAKE testing in 23/24.
- 1.4 The Council has made significant improvements by consolidating the system and the benefits of this will come to full fruition from financial year 2023/24.
- 1.5 As part of continuous improvements, the following additional measures are being continued for the 2023/24 and future subsidy claims: -
- 1.6 Additional training and sample checking for each area where an error was found in the 2022/23 claim continues for 2023/24. A key area where the largest number of errors were identified continues to relate to Temporary Accommodation claims. Training has taken place and detailed procedure notes have been rolled out to staff to minimise the risk of future errors and this will carry on. Errors relating to the treatment of earnings was also identified and formal training has taken place along with guidance notes issued to all staff. Staff have also received training and procedures in specific areas which may pose future risk to supported and exempt accommodation claims.
- 1.7 A rolling review of work practices and in-year checking procedures continues to help identify and correct errors to ensure even greater accuracy of future subsidy claims. Targeted quality checking is in place to monitor the accuracy in areas where errors were identified in the 22/23 audit. 100% checking has been in place over a 2-month period (April to May 2023) for temporary accommodation claims. This is to ensure that errors are identified and corrected immediately. This will be reviewed periodically, and increased checking re-introduced to ensure continued accuracy. Further targeted quality checking will be introduced for claims which include earned income. In addition, quality checking is also continuing across all claim types in order to identify other potential errors which may impact on future subsidy claims.

3. Other options considered

- 3.1 Not applicable.

4. Legal and financial implications

- 1.8 It is important that grant claim requirements are complied with as they affect funding sources and funding assumptions for the Council.
- 1.9 The overall fee for certification of the Council's claim is awaiting confirmation from the external auditor.

5. Corporate implications

- 1.1 Not applicable

6. Local councillors & community boards consultation & views

- 6.1 Not applicable

7. Communication, engagement & further consultation

- 7.1 Not applicable

8. Next steps and review

- 8.1 Not applicable

9. Background papers

- 9.1 Not applicable

