

Barrow Borough Council
Audit and Governance Committee
29 July 2021
Housing Benefit Assurance Process

Report from: Director of Resources

Report Author: Director of Resources

Wards: None

1.0 Summary and Conclusions

- 1.1 The Housing Benefit Assurance Process (HBAP) for the DWP housing benefit subsidy claim for the year ended 31 March 2020 is complete.
- 1.2 The process resulted in an amended subsidy claim, a qualification letter and Reporting Accountant's report. The HBAP is undertaken by Grant Thornton on the Council's behalf.

2.0 Recommendation

- 2.1 **It is recommended that the Audit and Governance Committee receive the Housing Benefit Assurance Process report.**

3.0 Background and Proposals

- 3.1 Grant Thornton have produced the Reporting Accountants' report (**Appendix 1**) concerning the Housing Benefit Assurance Process for the year ended 31 March 2020.
- 3.2 The process produced an amended claim and a qualification letter.
- 3.3 The work undertaken to audit the subsidy claim is a series of housing benefit claims sampled from each headline type of claim and each area where there have been any previous errors or the initial sample produces an error.
- 3.4 The initial sample work and any additional sample work is performed by Internal Audit to provide independence and separation from the Benefits Service. This approach is only possible because of the expertise within the Internal Audit team.
- 3.5 Any errors identified by Internal Audit are provided to the Benefits Team to review and where necessary, to change.

- 3.6 Grant Thornton review the sampling carried out by Internal Audit and identify any further additional work required. The results of the re-performance lead to either amendments to the subsidy claim or an extrapolation of the errors where it is not possible to isolate the particular issue.
- 3.7 The HBAP is reported to the DWP for review and for decision.
- 3.8 When considering the HBAP the DWP requested assurances from the Council that improvements would be introduced to reduce errors.
- 3.9 The following assurances have been agreed with the Revenues and Benefits Service Manager:
1. Our Quality Officers now undertake sample checks on overpayments in addition to the normal quality checking of determinations;
 2. Targeted checks are in place where quality checks identify particular officers that require certain training or mentoring;
 3. Mentoring/shadowing for staff returning from long periods of absence is in place;
 4. Continuous checking of high value overpayments by the Internal Audit Department with any errors reviewed by the Benefits Team;
 5. We have experienced recruitment difficulties, long serving Officers have left through natural retirement and the experience we lose has had an impact; to mitigate this we have introduced 2 Benefit Specialist roles to provide training and mentoring for the Benefits Team and to support work on complex claims;
 6. We were unable to deliver the intended training for 2020 due to COVID-19 and I confirm that we are planning to deliver training in 2021 – this is external training to support the internal training and mentoring that we will be able to support once we have recruited the 2 Benefit Specialists.

4.0 Consultation

- 4.1 Consultation is not relevant to the recommendation.

5.0 Alternative Options

- 5.1 There are no alternative options as the report is presented for noting.

6.0 Contribution to Council Plan Priorities

- 6.1 In order to be able to deliver Council Plan Priorities the organisation must be sound in terms of internal control and governance and the Audit and Governance Committee is charged with that role.

7.0 Implications

Financial, Resources and Procurement

7.1.1 The settlement of the subsidy claim is provided for in the Council's earmarked reserves. The resources to deliver the assurances are within the core budget. There are no procurement implications arising from this report.

Legal

7.1.2 The Council must retain a Reporting Accountant for the purposes of auditing the DWP housing benefit subsidy claim; Grant Thornton is engaged in that role for the Council.

Equality and Diversity

7.2 Have you completed an Equality Impact Analysis? No, this report is for information.

Contact Officers

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Appendices Attached to this Report

Appendix No.	Name of Appendix
1	Housing Benefit (Subsidy) Assurance Process 2020