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Our ref: GT/NORTH/GK/BBC/19/20
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And: Section 151 Officer of Barrow in Furness Borough Council

7 May 2021

Dear Sir/ Madam

**Housing Benefit (Subsidy) Assurance Process 2020
Module 6 DWP Reporting Framework Instruction (Applicable to England only)
Reporting accountants' report for the Housing Benefit Subsidy claim form MPF720A, year ended
31 March 2020**

This report is produced in accordance with the terms of our engagement letter with the Barrow in Furness Borough Council dated 25 July 2018 and the standardised engagement terms in Appendix 2 of HBAP Module 1 2019/20 issued by the Department for Work and Pensions (DWP) for the purpose of reporting to the Section 151 Officer of Barrow-in-Furness Borough Council (the 'Local Authority') and the DWP.

Our report is prepared solely for the confidential use of the Local Authority and the DWP and solely for the purpose of facilitating the claim for Housing Benefit Subsidy on form MPF720A dated 27 April 2020.

This report should not be copied, referred to or disclosed, in whole (save as otherwise permitted by the Standardised Engagement Terms) or in part, without our prior written consent. Without assuming or accepting any responsibility or liability in respect of this report to any party other than the local authority and DWP, we acknowledge that the local authority and/or DWP may be required to disclose this report to parties demonstrating a statutory right to see it.

This report is designed to meet the agreed requirements of Local Authority and the DWP as described in the DWP HBAP reporting framework instruction 2019/20.

This report should not therefore be regarded as suitable to be used or relied by any other party for any purpose or in any context. Any party other than the Local Authority and the DWP which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so entirely at its own risk. To the fullest extent permitted by law, we accept no responsibility or liability in respect of our work or this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by the reliance of anyone other than the addressees on our work or this report.

Respective responsibilities of the Local Authority and the reporting accountant

We conducted our engagement in accordance with HBAP Modules 1 and 6 2019/20 issued by the DWP, which highlight the terms under which DWP has agreed to engage with reporting accountants. As Section 151 Officer of the Local Authority, you have responsibilities under the Income-related Benefits (Subsidy to Authorities) Order 1998. You are also responsible for ensuring that the Local Authority maintains accounting records which disclose with reasonable accuracy, at any time, the financial position of the Local Authority. It is also the Section 151 Officer's responsibility to extract relevant financial information from the Local Authority's accounting records, obtain relevant information held by any officer of the Local Authority and complete the attached form MPF720A in accordance with the relevant framework set out by DWP.

Our approach

For the purpose of the HBAP engagement we have been provided with a signed copy of form MPF720A 2019/20 dated 27 April 2020 by the Section 151 Officer. The Section 151 Officer remains solely responsible for the completion of the MPF720A and is the signatory on the local authority's certificate on claim form MPF720A.

Our engagement was carried out in accordance with the DWP reporting framework instruction which has been prepared in accordance with the *International Standard on Related (ISRS) 4400, Engagement to perform agreed-upon-procedures regarding financial information*. The purpose of the engagement is to perform the specific test requirements determined by the DWP on the defined sample basis as set out in HBAP Modules of the HBAP reporting framework instruction on the Local Authority's form MPF720A dated 27 April 2020 and to report the results of those procedures to the Local Authority and the DWP.

The results of these are reported on in appendices A, B, C and D.

Inherent limitations

The procedures specified in DWP's HBAP Reporting framework instruction does not constitute an examination made in accordance with generally accepted auditing standards, the objective of which would be the expression of assurance on the contents of the local authority's claim for Housing Benefit subsidy on form MPF720A. Accordingly, we do not express such assurance. Had we performed additional procedures or had we performed an audit or review of the local authority's claim for Housing Benefit subsidy on form MPF720A in accordance with generally accepted auditing or review standards, other matters might have come to our attention that would have been reported to you. This report relates only to the Local Authority's form MPF720A and does not extend to any financial statements of the Local Authority, taken as a whole.

This engagement will not be treated as having any effect on our separate duties and responsibilities as the external auditor of the Local Authority's financial statements. Our audit work on the financial statements of the Local Authority is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. Our audit report on the Local Authority's financial statements is made solely to the Local Authority's members, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work was undertaken so that we might state to the Local Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Local Authority and the Local Authority's members, as a body, for our audit work, for our audit reports, or for the opinions we have formed in respect of that audit.

Summary of HBAP report

Summary of Initial Testing

In accordance with HBAP modules an initial sample of cases was completed for all general expenditure Cells. We have re-performed a sample of the Local Authority's testing and confirm the tests we have carried out concur with the Local Authority's results:

Cell 011 Non HRA Rent Rebates

One case which had been incorrectly recorded as a backdated case and two cases where the claimants had been underpaid due to errors in the rent figure used to calculate the benefit paid. Due to the rent errors, the remaining cases within cell 011 were reviewed and no further issues were identified. See appendix B for further details.

Cell 055 HRA Rent Rebates

Cell 055 HRA Rent Rebates - errors in income assessment

One case was found where an incorrect income assessment led to the overpayment of benefit. As it was not possible to correctly establish the total error for amendment for the above errors, additional testing of 40 cases was completed from the sub-population of Cell 055.

Cell 094 Rent Allowances

Cell 094 – misclassification of expenditure between cells 096 and 098

Our testing of Cell 094 identified one case (value £5,484) where £10 was incorrectly recorded in cell 096 rather than cell 098. As cell 096 has a 60% subsidy rate, compared to cell 098 which has 100%, we concluded that such misclassifications of expenditure could only result in an underclaim of subsidy. No additional work has therefore taken place and no amendment made for this error.

Cell 094 Rent Allowances - errors in income assessment

Three claims where errors in the income assessment resulted in an overpayment of benefit paid or a misclassification of expenditure. As this error results in an overpayment of benefit, additional testing of 40 cases was completed from the sub-population of non-passported cases in Cell 094.

Cell 094 Rent Allowances - incorrect rent figure

One case where an underpayment was incorrectly created for the period due to an incorrect amendment to rent. As it was not possible to correctly establish the total error for amendment for the above error, additional testing of 40 cases was completed from the full population of Cell 094.

Results of the above testing can be found in Appendix A and B.

Completion of Modules

Completion of Module 2

We have completed the uprating checklist which has been cross referred to screenshots from the Housing Benefit system, which confirmed the parameters in use in 2019/20 were correct and no issues were identified.

Completion of Module 5

We have completed the questionnaire for the appropriate software supplier and no issues were identified.

Summary of testing arising from Cumulative Assurance Knowledge and Experience

In line with the requirements of HBAP Modules we have undertaken CAKE testing based upon the preceding *Qualification Letter*. The Authority has completed testing of the sub populations for:

- Non-HRA Rent Rebates – errors in backdated awards cell – see Appendix C

- HRA Rent Rebates - errors in income assessment (non-passported cases) (errors identified and extrapolated - see Appendix A).
- HRA Rent Rebates - incorrect classification of eligible overpayments (errors identified and extrapolated - see Appendix A and claim form amended for errors identified in sub-population of overpayments over £1,200- see Appendix C).
- HRA Rent Rebates - incorrect classification of prior year eligible overpayments (errors identified and extrapolated - see Appendix A and claim form amended for errors identified in sub-population of overpayments over £1,200- see Appendix C).
- Rent Allowances - errors in income assessments (non-passported cases) (errors identified and extrapolated - see Appendix A).
- Rent Allowances - incorrect classification of eligible overpayments (errors identified and extrapolated - see Appendix A and claim form amended for errors identified in sub-population of overpayments over £1,200- see Appendix C).
- Rent Allowances - incorrect classification of prior year eligible overpayments (errors identified and extrapolated - see Appendix A and claim form amended for errors identified in sub-population of overpayments over £1,200- see Appendix C).

We have re-performed a sample of the Authority's testing and confirm the tests we have carried out concur with the Authority's results. These results are outlined in the appropriate appendix.

Summary paragraph/ending of letter

For the form MPF720A dated 27 April 2020 for the year ended 31 March 2020 we have completed the specific test requirements detailed in the DWP reporting framework instruction HBAP and have identified the following results set out in Appendix A, B, C and D.

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Signature / stamp.....

Date.....07 May 2021

Appendix A Exceptions/errors found**Cell 055 Errors in income assessment (non-passported cases)****Cell 055 Rent Rebates (Tenant of HRA Properties)****Cell Total: £5,396,662****Cell Total: £584,516 - sub population****Cell Population: 1714 cases****Cell Population: 205 cases – sub population**

Our prior year qualification letter identified that the Local Authority had incorrectly calculated earned income resulting in an overpayment of benefit. During our initial testing, 3 cases (value £7,231 where the assessment was based on earned income were tested and 1 error was identified. this error resulted in an overpayment of housing benefit to a total of £6 in 2019/20 due to miscalculating the claimants earned income.

Given the nature of the population and the errors found in the previous claim, an additional sample of 40 cases where an assessment in the subsidy period was based upon earned income was tested. This additional testing identified 1 case (value £3,312.48) with errors which resulted in the overpayment of housing benefit of £16 in 2019/20 due to miscalculating the claimants earned income. Our testing also identified 1 case (value £2,530) with an error which resulted in misclassification of expenditure between cells 61, 65 and 67.

During our additional testing we identified 9 cases (value £34,175) where an error in the assessment of earned income resulted in no error in the amount of housing benefit awarded. In one further case our additional testing identified 1 case (value £2,530) where errors in the assessment of earned income resulted in an underpayment of housing benefit to a total of £6 in 2019/20 due to miscalculating the claimants earned income. As there is no eligibility to subsidy for benefit which has not been paid, the underpayment (or nil impact) identified does not affect and has not, therefore, been classified as errors for subsidy extrapolation purposes.

Sample:	Movement / brief note of error:	Original Cell total - sub-population:	Sample error:	Sample value:	Percentage error rate:	Cell adjustment:
		[SP]	[SE]	[SV]	[SE/SV]	[SE/SV times SP]
Initial sample – 3 cases	1 error in income assessment	584,516	5	7,231		
Additional sample - 40 cases	2 errors in income assessment	584,516	15	120,771		
Combined Sample – 43 cases	3 errors in income assessment	584,516	20	128,002	0.02	93
Adjustment	Combined Sample. Cell 61 overstated				0.02	(93)
Total Corresponding adjustment	Total understatement of Cell 65					100
Total Corresponding adjustment	Total overstatement of cell 67					(7)

Cell 67 Incorrect classification of eligible overpayments
Cell 67 Overpaid (HRA) Rent Rebates (Current Year) eligible overpayments
Cell Total: £35,629
Cell Total: £ 36,757
Cell Population: 253 cases
Cell Population: 245 cases - sub population
Headline Cell: £5,396,662

It was identified in the 2018/19 claim and reported in the qualification letter for that year that Cell 67 included overpayments that should properly have been classified as Cell 65 LA error and administrative delay overpayments and Cell 66 technical overpayments. Testing within the initial discovery sample for 2019/20 included 3 cases (value £286) within Cell 67 eligible overpayments and in all cases the overpayments were classified appropriately. Additional 40+ testing was undertaken of Cell 67 overpayments in response to the prior year issues mentioned above.

Additional Testing

Testing of an additional random sample of 40 cases identified 4 cases (total value £886) where the dates had been incorrectly applied and part of the overpayment should have been classified in Cell 65 (LA error and administrative delay overpayments) not Cell 67. Consequently, Cell 67 is overstated, and Cell 65 is correspondingly understated, and there is no effect on Cell 055. Values ranged in value from £11 to £678.

Testing also identified 2 cases (total value £11) where the overpayment was inappropriately raised and should have been classed as expenditure attracting full rate subsidy in cell 061. Consequently, Cell 67 is overstated and Cell 61 is correspondingly understated and there is no effect on Cell 055. Values were £9 and £2.

The Authority has continued to monitor HRA Rent Rebate high value overpayments as reported in our previous qualification letter. The procedures in place require an independent review of all cases where the amount in the overpayment Cell exceeds £1,200. We have confirmed that the necessary independent reviews were undertaken prior to submission of this year's claim form. The outcome of these reviews is reflected in the certified claim form, as amended. We have re-performed a sample of the reviews completed and agreed with the Authority's findings.

Sample:	Movement / brief note of error:	Original Cell total - sub-population:	Sample error:	Sample value:	Percentage error rate:	Cell adjustment:
		[SP]	[SE]	[SV]	[SE/SV]	[SE/SV times SP]
Initial sample - 3 cases	No errors found	36,757	0	286		
Additional sample - 40 cases	4 classification errors	36,757	897	5,806		
Combined Sample - 44 cases	4 classification errors	36,757	897	6,091	14.72%	5,411
Adjustment: Cell 061	Combined Sample. Cell 61 understated				0.18%	65
Adjustment: Cell 065	Combined Sample. Cell 65 understated				14.55%	5,346
Corresponding adjustment: Cell 067	Combined Sample. Cell 67 overstated				14.72%	5,411

Cell 72 Incorrect classification of prior years eligible overpayments
Cell 72 Overpaid (HRA) Rent Rebates (Prior Years) Eligible overpayments
Cell Total: £28,849
Cell Total: £19,590 - sub population
Cell Population: 114 cases
Cell Population: 103 cases - sub population
Headline Cell: £5,396,662

It was identified in the 2018/19 claim and reported in the qualification letter for that year that Cell 72 included overpayments that should properly have been classified as Cell 70 Prior Years LA Error and administrative delay overpayments. Testing within the initial sample for 2019/20 included 1 case within Cell 72 eligible overpayments (value £1) that was correctly included in Cell 72.

Additional 40+ testing was undertaken of Cell 72 overpayments in response to the prior year issues mentioned above.

Additional Testing

Testing of an additional random sample of 40 cases identified 9 cases (value £2,061) where the overpayment was caused by errors caused by the inaccurate recording of information by the local authority. Subsequently part of the overpayment should have been classified in Cell 070 (Prior Years LA error and administrative delay overpayments) not Cell 72. Consequently, Cell 072 is overstated, and Cell 070 is correspondingly understated. There is no impact on Cell 055.

The Authority has continued to monitor high value HRA Rent Rebate overpayments as reported in our previous qualification letter. The procedures in place require an independent review of all cases where the amount in the overpayment Cell exceeds £1,200. We have confirmed that the necessary independent reviews were undertaken prior to submission of this year's claim form. The outcome of these reviews is reflected in the certified claim form, as amended. We have re-performed a sample of the reviews completed and agreed with the Authority's findings.

Sample:	Movement / brief note of error:	Original Cell total - sub-population:	Sample error:	Sample value:	Percentage error rate:	Cell adjustment:
		[SP]	[SE]	[SV]	[SE/SV]	[SE/SV times SP]
Initial sample - 1 cases	0 classification errors	19,590	0	1		
Additional sample - 40 cases	9 classification errors	19,590	2,061	6,924		
Combined Sample - 42 cases	9 classification errors	19,590	2,061	6,925	29.76%	5,829
Adjustment:	Cell 70 understated	19,590	2,061	6,925	29.76%	(5,829)
Total Corresponding adjustment	Total overstatement of Cell 72	19,590	2,061	6,925	29.76%	5,829

Cell 094 Errors in rent figure used
Cell 094 Rent Allowances
Cell Total: £10,484,310
Cell Population: 2677 cases

It was identified in the 2018/19 claim and reported in the qualification letter for that year that Cell 94 included 1 case where an incorrect rent figure was used in the award of benefit. Additional 40+ testing was undertaken from Cell 94, to ensure correct rent figures had been used in the award of benefit. Testing within the initial sample for 2019/20 identified one error in relation to rent figures used and we completed additional 40+ testing of rent figures used for cell 094 payments in response to the issue mentioned above.

Additional Testing

Testing of an additional random sample of 40 cases identified 1 case (value £4,653) where an incorrect rent figure was used. The use of the incorrect rent resulted in an underpayment of benefit of £45 in 2019/20. As there is no eligibility to subsidy for benefit which has not been paid, the underpayment (or nil impact) identified has not been classified as errors for subsidy extrapolation purposes.

Cell 094 Errors in income assessment (non- passported cases)**Cell 094 Rent Allowances****Cell Total: £10,484,310****Cell Total: £1,297,486 - sub population****Cell Population: 2677 cases****Cell Population: 384 cases - sub population**

Our prior year qualification letter identified that the Local Authority had incorrectly calculated earned income resulting in an overpayment of benefit. During our initial testing, 4 cases (value £12,163) where the assessment was based on earned income were tested. We identified 1 case (value £1,646) which resulted in the misclassification of expenditure between cells 103, 113 and 114. In a further case (value £3,441) an error in the income calculations resulted in an underpayment of £15 which has not been classified as an error for subsidy extrapolation purposes as there is no eligibility to subsidy for benefit which has not been paid, though it did include a £1 misclassification between cell 103 and cell 113.

Given the nature of the population and the errors found in the previous claim, an additional sample of 40 cases where an assessment in the subsidy period was based upon earned income was tested.

Additional Testing

This additional testing identified:

11 cases (value £39,259) with errors which resulted in an overpayment of housing benefit to a total of £3,091 in 2019/20 due to miscalculating the claimants earned income. The errors ranged from £37 to £931.

Our further testing identified 3 cases (value £6,895) with errors which resulted in an underpayment of housing benefit to a total of £108 in 2019/20 due to miscalculating the claimants earned income. The errors ranged from £1 to £105. As there is no eligibility to subsidy for benefit which has not been paid, the underpayment identified does not affect and has not, therefore, been classified as errors for subsidy extrapolation purposes.

Sample:	Movement / brief note of error:	Original Cell total - sub-population:	Sample error:	Sample value:	Percentage error rate:	Cell adjustment:
		[SP]	[SE]	[SV]	[SE/SV]	[SE/SV times SP]
Initial sample – 4 cases	Two errors in income assessment	1,297,486	0	12,163		
Additional sample - 40 cases	15 errors in income assessment	1,297,486	3,091	133,474		
Combined Sample - 46 cases	9 errors in income assessment	1,297,486	3,091	145,637	2.12	(26,536)
Adjustment	Combined Sample. Cell 102 overstated				0.56	7,278
Adjustment	Combined Sample. Cell 103 overstated				1.44	18,735
Adjustment	Combined Sample. Cell 114 overstated				0.04	523
Total Corresponding adjustment	Total understatement of Cell 113				2.16	(26,536)
Additional error – adjustment to cell 121	Total understatement of Cell 121				0.01	(169)
Additional error – adjustment to cell 121	Total understatement of Cell 121				0.28	(3,593)

Cell 114 Incorrect classification of eligible overpayments
Cell 114 Overpaid Rent Allowances (Current Year)
Cell Total: £118,033
Cell Total: £76,137- sub population
Cell Population: 504 cases
Cell Population: 481 cases - sub population
Headline Cell: £11,834,443

It was identified in our prior year qualification letter that Cell 114 included overpayments that should have been classified as Cell 113 LA error and administrative delay overpayments. Testing within the initial sample for 2019/20 included 7 cases within Cell 114 eligible overpayment and in 2 cases (value £2,710) the overpayments were classified incorrectly. Additional 40+ testing was undertaken of Cell 114 overpayments in response to the issues identified in 2018/19.

Additional Testing

Testing of an additional random sample of 40 cases identified 2 cases (total value £319) where there was a delay in processing changes in income and part of the overpayment should have been classified in Cell 113 (LA error and administrative delay overpayments) not Cell 114. Consequently, Cell 114 is overstated and Cell 113 is correspondingly understated, there is no effect on Cell 094. The value of these errors was £4 and the errors in both cases was £2. Our additional testing identified a further case (total value £313) where an adjustment was incorrectly made to Cell 114 in relation to a system created underpayment. Cell 114 was understated and Cell 103 overstated by £872.

The Authority has continued to monitor high value Rent Allowance overpayments as reported in our previous qualification letter. The procedures in place require an independent review of all cases where the amount in the overpayment Cell exceeds £1,200. We have confirmed that the necessary independent reviews were undertaken prior to submission of this year's claim form. The outcome of these reviews is reflected in the certified claim form, as amended. We have re-performed a sample of the reviews completed and agreed with the authority's findings.

Sample:	Movement / brief note of error:	Original Cell total - sub-population:	Sample error:	Sample value:	Percentage error rate:	Cell adjustment:
		£	£	£	%	£
		[SP]	[SE]	[SV]	[SE/SV]	[SE/SV times SP]
Initial sample - 7 cases	2 classification errors	76,137	61	1,371		
Additional sample - 40 cases	1 ineligible overpayment adjustment error	76,137	(872)	6,418		
Additional sample - 40 cases	2 classification errors	76,137	4	6,418		
Combined Sample - 47 cases	Combined Sample: Cell 114 understated	76,137	807	7,789	10.35	(7,742)
Adjustment	Combined Sample. Cell 113 understated				0.85	(631)
Adjustment	Combined Sample: Cell 102 understated				0.001	(1)
Adjustment	Combined Sample. Cell 103 overstated				11.21	8,373
Total Corresponding adjustment	Total understatement of Cell 114				10.35	(7,742)

Cell 121 Incorrect classification of prior years eligible overpayments
Cell 121 Overpaid Rent Allowances (Prior Year) Eligible overpayments
Cell Total: £173,581
Cell Total: £41,047 - sub population
Cell Population: 231 cases
Cell Population: 212 cases - sub population
Headline Cell: £11,834,443

It was identified in the 2018/19 claim and reported in the qualification letter for that year that Cell 121 included overpayments that should properly have been classified as Cell 120 LA error and administrative delay overpayments. Testing within the initial sample for 2019/20 included 5 cases within Cell 121 eligible overpayment and no errors were identified in these cases within cell 121. In response to prior year issues, additional 40+ testing was undertaken on Cell 121 overpayments in response to the issues identified in 2018/19.

Additional Testing

Testing of an additional random sample of 40 cases identified 2 cases (total value £83) where the dates have been incorrectly applied and part of the overpayment should have been classified in Cell 120 (LA error and administrative delay overpayments) not Cell 121. Consequently, Cell 121 is overstated and Cell 120 is correspondingly understated, there is no effect on Cell 094. The value of these errors was £31 and the errors ranged from £4 to £26.

The Authority has continued to monitor high value Rent Allowance overpayments as reported in our previous qualification letter. The procedures in place require an independent review of all cases where the amount in the overpayment Cell exceeds £1,200. We have confirmed that the necessary independent reviews were undertaken prior to submission of this year's claim form. The outcome of these reviews is reflected in the certified claim form, as amended. We have re-performed a sample of the reviews completed.

Sample:	Movement / brief note of error:	Original Cell total - sub-population:	Sample error:	Sample value:	Percentage error rate:	Cell adjustment:
		[SP]	[SE]	[SV]	[SE/SV]	[SE/SV times SP]
Initial sample - 0 cases	No classification errors	41,047	0	1,578		
Additional sample - 40 cases	2 classification errors	41,047	31	7,564		
Combined Sample - 40 cases	Combined Sample: Cell 121 overstated	41,047	31	9,143	0.33	137
Adjustment	Cell 120 understated					(137)
Total Corresponding adjustment	Total overstatement of Cell 121					137

Appendix B Observations

Our testing of Cell 11 identified two underpayments due to rent figures being incorrectly recorded on the Council's housing benefit system. As there is no eligibility to subsidy for benefit which has not been paid, the underpayments (or nil impact) have not been classified as errors for subsidy extrapolation purposes. Due to the nature of our findings we reviewed the remaining three cases and no further issues were identified.

Our testing of Cell 094 identified one case (value £5,484) where £10 was incorrectly recorded in cell 096 rather than cell 098. As cell 096 has a 60% subsidy rate, compared to cell 098 which has 100%, we concluded that such misclassifications of expenditure could only result in an underclaim of subsidy. No additional work has therefore taken place and no amendment made for this error.

There are no other observations to report.

Appendix C: Amendments to the claim form MPF720A

Cell 038 Backdated Expenditure

Cell Total: £118 now £nil

Cell Population: 1 case

Headline Cell: £5,168

The testing identified one case, relating to a homeless claimant, where some expenditure had been incorrectly recorded as a backdated award. An amendment was made to remove this expenditure from the cell.

Cell 67 Incorrect classification of eligible overpayments

Cell 67 Overpaid (HRA) Rent Rebates (Current Year) eligible overpayments

Cell Total: £35,629

Cell Total: £ 8,178 sub population value

Cell Population: 253 cases

Cell Population: 5 cases - sub population

Headline Cell: £5,396,662

In response to the issues reported in our previous qualification letters, the Authority has continued to monitor high value overpayments. The procedures in place require an independent review of all cases where the amount in the overpayment Cell 067 exceeds £1,200. We have re-performed a sample of the reviews completed and have agreed with the findings.

Our reviews identified a further 2 cases (total value £3,743) where overpayment has been caused by information at the council not correctly actioning information received and should have been classified in Cell 65 (LA error and administrative delay overpayments) not Cell 067. The error was £3,591. Consequently, Cell 067 was overstated by £3,591 and Cell 065 was understated by £3,591. These errors were corrected in the amendments made to Form MPF720A dated 7 May 2021.

Cell 72 Incorrect classification of prior years eligible overpayments

Cell 72 Overpaid (HRA) Rent Rebates (Prior Years) Eligible overpayments

Cell Total: £28,849

Cell Total: £19,590 - sub population

Cell Population: 114 cases

Cell Population: 10 cases - sub population

Headline Cell: £5,396,662

In response to the issues reported in our previous qualification letters, the Authority has continued to monitor high value overpayments. The procedures in place require an independent review of all cases where the amount in the overpayment Cell 072 exceeds £1,200. We have re-performed a sample of the reviews completed and have agreed with the findings.

Our reviews identified a further 4 cases (total value £7,052) where overpayment has been caused by information at the council not correctly actioning information received and should have been classified in Cell 72 (Prior Years LA error and administrative delay overpayments) not Cell 070. The error was £5,015. Consequently, Cell 072 was overstated by £5,015 and Cell 070 was understated by £5,015. These errors were corrected in the amendments made to Form MPF720A dated 7 May 2021.

Cell 114 Incorrect classification of eligible overpayments
Cell 114 Overpaid Rent Allowances (Current Year) eligible overpayments
Cell Total: £118,033
Cell Total: £52,781 sub population value
Cell Population: 504 cases
Cell Population: 26 cases - sub population
Headline Cell: £10,484,310

In response to the issues reported in our previous qualification letters, the Authority has continued to monitor high value overpayments. The procedures in place require an independent review of all cases where the amount in the overpayment Cell 114 exceeds £1,200. We have re-performed a sample of the reviews completed and have agreed with the findings.

Our reviews identified a further 3 cases (total value £8,898) where overpayment has been caused by information at the council not correctly actioning information received and should have been classified in Cell 65 (LA error and administrative delay overpayments) not Cell 067. The error was £1,203. Consequently, Cell 067 was overstated by £1,203 and Cell 065 was understated by £1,203. These errors were corrected in the amendments made to Form MPF720A dated 7 May 2021.

Cell 121 Expenditure misclassification – incorrect classification of prior year eligible overpayments
Cell 121 Overpaid Rent Allowances (Prior Year) Eligible overpayments
Cell Total: £173,581
Cell Total: £ 139,468 - sub population
Cell Population: 212 cases
Cell Population: 28 cases - sub population
Headline Cell: £10,484,310

In response to the issues reported in our previous qualification letters, the Authority has continued to monitor high value overpayments. The procedures in place require an independent review of all cases where the amount in the overpayment Cell exceeds £1,200. We have re-performed a sample of the reviews completed and have agreed with the findings.

Our reviews identified a further 1 case (total value £1,716) where the dates have been incorrectly applied and part of the overpayment should have been classified in Cell 120 (Prior Years LA error and administrative delay overpayments) not Cell 121. The error was £498. Consequently, Cell 121 was overstated by £498, and Cell 120 was understated by £498. The error was corrected in the amendments made to Form MPF720A dated 7 May 2021.

Appendix D Additional issues

No additional issues to report.