



Hinckley & Bosworth Borough Council

Forward timetable of consultation and decision making

Audit Committee

17 January 2024

Wards affected:

All wards

Housing benefit subsidy Claim audit 2021/22

Report of Head of Finance (Section 151 Officer)

1. Purpose of report

1.1 To inform the Audit Committee of the audit results of the housing subsidy audit.

2. Recommendation

2.1 That the Committee note the results of the audit completed by Azets Audit Services, who took over the certification process from Grant Thornton.

3. Background to the report

3.1 The 2021/22 Audit is later than normal as our original Auditors, Mazars, were informed by the DWP that as they are our internal auditors, there would be a conflict of interest if they complete the subsidy audit as well. This meant that an alternative supplier was required. Azets were then appointed our External Auditors and offered to complete the certification of the subsidy claim. The fees for this were:

- £28,000 base fee
- £18,000 additional workbooks

3.2 Additional workbooks are required when errors or issues are required on individual “cells” within the housing subsidy.

3.3 The Housing Benefit Assurance Process (HBAP) the testing and reporting requirements to be followed for the Housing Benefit subsidy come from the Department for Work and Pensions (DWP) and have to be followed. There is no materiality for the testing as cell are expected to be fully accurate.

3.4 The Table below has a very high level comparison of the main cells of the subsidy form, and show that following the audit, the council is entitled to £43 more subsidy. The details of the testing are in the External Auditors certification letter attached at Appendix A.

FINAL SUBSIDY CLAIM FOR HOUSING BENEFIT - 2021/2022	Cell Ref	Post Audit	Pre-Audit	Difference
SUBSIDY CLAIMED FOR RENT REBATES (Cell 036S + Cell 076S)	6	£4,364,883	£4,364,840	£43
SUBSIDY CLAIMED FOR RENT ALLOWANCE (Cell 129S)	3	£6,616,480	£6,616,480	£0
ADMINISTRATION SUBSIDY RECEIVED	4	£184,763	£184,763	£0
TOTAL REDUCTION FOR PRIOR YEAR UNCASHED PAYMENTS (Cell 179S)	5	£0		£0
TOTAL SUBSIDY CLAIMED Cells (003 + 004 + 005) - (006)	7	£11,166,126	£11,166,083	£43
LESS INTERIM BENEFIT SUBSIDY	8	£11,117,375	£11,117,375	£0
BALANCE NOW OWED TO OR BY(-) AUTHORITY (Cell 007 - Cell 008)	9	£48,751	£48,708	£43

4. Exemptions in accordance with the Access to Information procedure rules

4.1 Report is to be taken in open session.

5. Financial implications [AW]

5.1 Details of primary fee changes are attached in Appendix A.

6. Legal implications MR

6.1 Set out in the report.

7. Corporate Plan implications

7.1 Suitable Planning fees are required to ensure that resources are effectively allocated to ensure delivery of all the aims, outcomes and targets included in the Council's Corporate Plan.

8. Consultation

8.1 All members of the Strategic Leadership Team have been consulted in preparing this Strategy.

9. Risk implications

- 9.1 It is the council's policy to proactively identify and manage significant risks which may prevent delivery of business objectives.
- 9.2 It is not possible to eliminate or manage all risks all the time and risks will remain which have not been identified. However, it is the officer's opinion based on the information available, that the significant risks associated with this decision / project have been identified, assessed and that controls are in place to manage them effectively.
- 9.3 There are no significant risks associated with these report / decisions were identified from this assessment.

10. Knowing your community – equality and rural implications

- 10.1 The budget process will impact on all areas of the Borough and all groups within the population.

11. Climate implications

- 11.1 The stewardship of the financial resources of the council underpins all policy actions to address the council's objectives in ensuring it manages its resources to ensure climate considerations are achieved in accordance with the corporate plan.

12. Corporate implications

- 12.1 there are no corporate implications arising for this report.

Background papers:None.

Contact officer: Ashley Wilson

Executive member: Cllr K Lynch

Appendix A