

**BROMSGROVE DISTRICT COUNCIL**

**Audit, Standards and Governance Committee**      **11<sup>th</sup> March 2021**

**Housing Benefit Subsidy Claim Audit Letter**

Relevant Portfolio Holder	Councillor Geoff Denaro
Portfolio Holder Consulted	Yes
Relevant Head of Service	Chris Forrester – Head of Finance and Customer Services
Report Author	Job Title: Head of Finance and Customer Services Contact email: chris.forrester@bromsgroveandredditch.gov.uk
Wards Affected	All
Ward Councillor(s) consulted	No
Relevant Strategic Purpose(s)	
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	
This report contains exempt information as defined in Paragraph(s) of Part I of Schedule 12A to the Local Government Act 1972, as amended	

**1. RECOMMENDATIONS**

The Committee is asked to note the grant certification letter 2019/20

**2. BACKGROUND**

**3. FINANCIAL IMPLICATIONS**

3.1 The total fee for the work is £12.5k, as per the initial agreement.

**4. LEGAL IMPLICATIONS**

4.1 Grant Thornton has a statutory responsibility to certify the claims submitted by the Council.

**5. STRATEGIC PURPOSES - IMPLICATIONS**

**Relevant Strategic Purpose**

5.1 External Auditors have a duty to carry out all work necessary to meet their statutory responsibilities in accordance with the Code of Audit Practice. This includes certification of grant claims.

5.2 The auditors have certified the Housing Benefit Claim for 2019/20 relating to over £12.6m of expenditure. There were a number of issues that required further testing. It is worth noting that there is no level of materiality when auditing the housing benefit claim and therefore the

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errors can be minor in value but require further testing. The work undertaken identified that the extrapolated financial impact of the errors on the claim, which was have reported to the DWP, was relatively insignificant to the total subsidy receivable.

### **Climate Change Implications**

5.3 None arising from this report

## **6. OTHER IMPLICATIONS**

### **Equalities and Diversity Implications**

6.1 None

## **7. RISK MANAGEMENT**

7.1 As part of all audit work the auditors undertake a risk assessment to ensure that adequate controls are in place within the Council so reliance can be placed on internal systems.

## **8. APPENDICES and BACKGROUND PAPERS**

Appendix 1 – Grant Thornton Certification Letter 2019/20

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**9. REPORT SIGN OFF**

<b>Department</b>	<b>Name and Job Title</b>	<b>Date</b>
Portfolio Holder	Councillor Geoff Denaro	Various
Lead Director / Head of Service	Chris Forrester Head of Finance and Customer Services	Various
Financial Services	Chris Forrester Head of Finance and Customer Services	Various
Legal Services	Claire Felton	Various
Policy Team (if equalities implications apply)	NA	
Climate Change Officer (if climate change implications apply)	NA	