



New Forest District Council Audit Committee

Housing Benefit Reporting 2020/21

28 January 2022

Housing benefit reporting 20/21

Introduction

In accordance with the DWP's Housing Benefits Assurance Process, the Council is required to have an annual review of its Housing Benefit Subsidy claim

Our work on the Council's Housing Benefit claim is carried out in accordance with the DWP's prescribed process and includes:

- agreeing parameters within the Council's housing benefits system to the DWP's published standard rates for the year
- checking that the subsidy claim has been prepared using the specified version of the benefits software
- sample testing claims to check the calculation of benefit entitlement and (and that it was supported by evidence)
- undertaking testing over modified schemes payments

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Work undertaken

Testing of 20 individual cases for the following cells on the claim form

- 011 (non-HRA rent rebates)
- 055 (HRA rent rebates)
- 094 (rent allowance)
- 225 (modified schemes)

Focused testing which is either based on our findings in the prior year (2019/20) or by the results of our initial testing

Consequently, we undertook testing on 4 additional areas within cells 011 and 094

Testing was therefore carried out on over 220 benefit cases

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Findings

Errors (Appendix A)

Out of total subsidy claimed of £31m, we found overpayment errors totalling £27 across two cases (related to the incorrect assessment of earned income)

We are required to extrapolate overpayment errors using the DWP's prescribed method. This resulted in a reported extrapolated figure of £397

We also found underpayment errors in two cases (related to the incorrect assessment of earned income)

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Findings (contd.)

Observations (Appendix B)

We reported three observations

- A known issue with the benefits system software
- An underpayment from our testing of cases within cell 094 containing self-employed earnings
- Owing to the passage of time since approval, prime documentation showing that the Authority's local modified discretionary scheme had been approved by full Council was not available. We noted that the s151 officer had provided us with a signed representation letter saying that the policy is available and had previously been approved.

There were no other issues to report



Thank you



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