



New Forest District Council Audit Committee

Housing Benefit Reporting 2023/24

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October 2025

Housing benefit reporting 23/24

Introduction

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 set out by the DWP:

- Agreed parameters within the Council's housing benefits system to the DWP's published rates for 23/24
- Checked that the subsidy claim was prepared using the required version of the benefits software
- Sample tested claims to check the calculation of benefit entitlement (and that it was supported by evidence)
- Undertook testing over modified schemes payments

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Work undertaken

- Testing of benefit cases for the following headline cells (20 or 20% if less than 100 cases)
 - 011 (Non-HRA rent rebates)
 - 055 (HRA rent rebates)
 - 094 (Rent allowance)
 - 225 (Modified schemes)
- Testing based on our findings in the prior year (2022/23) or based on the results of our testing of headline cells
- In 23/24 we did not undertake additional testing but had 4 areas in 22/23 in Cells 094 and Cell 225.

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Findings

Errors (Appendix A)

Out of total subsidy claimed of £27.4m (£26.5m in 22/23), we found overpayment errors totaling £72.35 (£16 in 22/23) across two cases (one case in 22/23) relating to incorrect earned income. We are required to extrapolate overpayment errors using the DWP's prescribed method. This resulted in a reported extrapolated figure of £138 (£127 in 22/23).

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Findings

Observations (Appendix B)

Cell Misclassification

We also found cell misclassification (total value £10,212) in one case which was set up as LANHRA but should have been PTEN STLA, since this is a housing association property and not a Local Authority property. Misclassification of housing benefit cases between cells with equal subsidy value, using the same method of entitlement, and resulting in the same qualifying expenditure amount do not require extrapolation or amendment as there is no impact on the value of housing benefit paid or subsidy claimed.

Incorrectly Coded Claim

We found one incorrectly coded case (total value £389) which was correctly awarded. As the correct benefit has been paid, the case identified does not affect subsidy and has not, therefore, been classified as an error for subsidy extrapolation purposes

Housing benefit reporting 23/24

Findings

Observations (Appendix B)

Incorrect Eligible Rent

We also found incorrect eligible rent in one case (cell value £140.05) resulting in an underpayment of benefit. As there is no eligibility to subsidy for benefit which has not been paid, the underpayment case identified does not affect subsidy and has not, therefore, been classified as an error for subsidy extrapolation purposes.

Housing benefit reporting 23/24

Amendments (Appendix C)

Our initial testing of a random sample of 20 cases in Cell 11 identified:

- 1 case where the property was set up on the system as a four-bed property but should have been a one bed property. The system showed a total amount of £2,753.85 to Cell 14. However, it should have been £931.32 in Cell 15 and only £1822.53 in Cell 14. Given the nature of the population and the error found, the Authority identified all cases and ran a report to identify all effected properties. There was only one effected case, mentioned above.
- In total Cell 14 was overstated by £931.32 and Cell 15 was understated by £931.32.



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