



Internal Audit Position Statement

Housing Benefits 2022/23

Audit Completed by Helen Thompson

Position Statement completed by

Laura Hutchison

Internal Auditor

31st January 2024

1 Introduction

- 1.1 This audit was carried out as part of the agreed audit plan for the 2022/23 financial year but was completed in June 2023 on 2022/23 financial data.
- 1.2 The Overall assurance level was: *Assurance*. 4 low risk exceptions were raised as a result of this review.

2 Scope

- 2.1 A follow up has been completed 6 months after the completion of the audit to review the progress of the 4 low risk exceptions raised with the Benefits & Systems Support Manager.

3 Outcome

- 3.1 **Exception 2.1:** A review of the Benefits procedure notes that are more relevant and bespoke to CDC will be undertaken. Those requiring a light touch will be given new issue dates, with any more complex ones being selected for a more extensive review as part of the process. Those where no change is required should be annotated with the date reviewed and no change necessary. – BTL 31/12/23

Feedback from Benefits & Systems Support Manager –

Procedure notes are in progress and external auditors accept the widely used resources as procedures. I agree that Chichester specific processes need to be written, and the focus will be on these. I see little point in creating updated procedure notes as is just to satisfy internal audit. They are not used by assessment staff, or external audit so I see little merit, I intend to wrap this up as part of a larger project – UC roll out between now and 2028 will change the assessment landscape and I feel that resource will be better placed here.

- 3.2 **Exception 4.1:** A new process is planned for claims that are manually created (this includes B&B claims). These claims will be reviewed to ensure a risk rating has been assigned. – B&SSM – 31/12/23

Feedback from Benefits & Systems Support Manager –

Having reflected further on this and Tenant Accounts will always require a risk score to be decided manually. These cases are scrutinised more to some extent as there are other processes that need to be completed to ensure that the claim is correctly calculated. As stated, this is low risk, and to be honest my longer-term plan would be to stop Risk Based Verification as with roll out

of Universal Credit I am not sure it brings the same value as it once did. Will pick this up as procedural review.

- 3.3 **Exception 6.1:** Reconciliations should be performed each quarter and in a timely manner – S&SITL – 31/12/23.

Feedback from Benefits & Systems Support Manager – completed.

- 3.4 **Exception 8.1:** Consideration should be given to amending the Council's policy. B&SSM – 31/12/23

Feedback from Benefits & Systems Support Manager - noted.

- 3.5 **Summary:** All exceptions as highlighted above were low risk, the Benefits & Systems Support Manager feedback by email and these comments have been noted and filed for reference on assessing risk levels in the completion of future audits.