

**Agenda Item No:** -

**Report to:** Audit Committee

**Date of Meeting:** 23 March 2009

**Report Title:** Chief Auditor's Summary Audit and Risk Report.

**Report By:** Tom Davies  
Chief Auditor

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### **Purpose of Report**

To inform the Audit Committee of recent audit findings during the follow up audit of Housing Benefit and Council Tax Benefit

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### **Recommendation(s)**

**1. That the Audit Committee note the report.**

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### **Reasons for Recommendations**

To monitor the degree of implementation of accepted recommendations.

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## Background

### Follow up audit of Housing Benefit and Council Tax Benefit

1. An audit of Housing Benefit and Council Tax Benefit was concluded in March 2008 and the follow up planned during 2008/09. 11 accepted recommendations were made for improvement and agreed by management. Of the 11 recommendations made, 1 was high priority, 8 were medium priority and the remaining 2 were low priority. Audit focuses on high priority recommendations made during follow up review.

### Overall Audit Assessment

2. A: Good. Adequate controls are in place and work effectively. There are no significant audit concerns. No further high or medium recommendations have been made.

### Key Findings

3. 9 of the 11 recommendations made had been implemented and 2 no longer applied. The 2 that no longer applied related to cheques but now all payments for this area are made by BACS transfer. Audit considers this implementation rate to be good.
4. The one high priority recommendation made was that a risk assessment of the Local Housing Allowance be undertaken. This was done at the time and now other risks have been assessed in the Corporate Risk Management system (GRACE).

### Management Response

5. We agree the findings

### Risk Management

6. Implementation of the recommendations has mitigated the risks identified.

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### Wards Affected

Ashdown, Baird, Braybrooke, Castle, Central St. Leonards, Conquest, Gensing, Hollington, Maze Hill, Old Hastings, Ore, Silverhill, St. Helens, Tressell, West St. Leonards, Wishing Tree

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**Area(s) Affected**

Central Hastings, East Hastings, North St. Leonards, South St. Leonards

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**Policy Implications**

Please identify if this report contains any implications for the following:

Equalities and Community Cohesiveness	No
Crime and Fear of Crime (Section 17)	No
Risk Management	Yes
Environmental Issues	No
Economic/Financial Implications	No
Human Rights Act	No
Organisational Consequences	No

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**Supporting Documents**

None

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**Officer to Contact**

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