

## **Appendix 2d: Other Audits and Grant Claims**

### **Repair and Renew (Flood) Grant**

#### **Purpose of funding**

To financially support homes and businesses within the Borough to establish flood resilience measures that will reduce the risk of and / or minimise the effects of future flooding.

#### **Objective**

To provide reasonable assurance that the invoices submitted by the Council for claims and authority costs fairly represent expenditure under the Scheme made in accordance with the terms and conditions attached to the funding.

**Opinion: Unqualified.**

### **Local Transport Plan Grant**

#### **Purpose of funding**

To maintain highways and improve small transport schemes.

#### **Objective**

To carry out appropriate investigations and checks in order to certify, in all significant respects, that the terms and conditions attached to this funding have been complied with.

**Opinion: Unqualified.**

### **A127 Grant**

#### **Purpose of funding**

To upgrade the roundabout on the junction of the A127 and B1013 (Tesco Roundabout) to handle more traffic and ease congestion.

#### **Objective**

To carry out appropriate investigations and checks in order to certify, in all significant respects, that the terms and conditions attached to this funding have been complied with.

**Opinion: Unqualified.**

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### Pothole Repair Grant

#### Purpose of funding

To repair potholes within the Borough.

#### Objective

To carry out appropriate investigations and checks in order to certify, in all significant respects, that the terms and conditions attached to this funding have been complied with.

**Opinion: Unqualified.**

### Troubled Families Programme, Payments by Results Scheme Grant

#### Objective

To assess compliance with the terms and conditions of the Department for Communities and Local Government's (DCLG) Financial Framework for making Payment by Result (PBR) claims under the Expanded Troubled Families Programme (Phase 2).

#### Background

The Financial Framework requires that Internal Audit verifies a 10% representative sample of PBR claims before they are made to ensure there is supporting evidence to confirm families:

- met the required criteria to be considered for entry to the expanded Troubled Families Programme
- have achieved either continuous employment or significant and sustained progress as defined by the Council's agreed Outcomes Plan.

Larger sample sizes may be required for smaller claims in order to ensure the audit is meaningful.

**Opinion: September 2015, substantial sign off of the claim.**

#### Summary findings

This was the first PBR claim to the DCLG under the new expanded programme. The Streets Ahead team (the team) is introducing:

- new arrangements and systems to automate the claim verification and validation processes
- independent checks of the claim process within day to day operations.

The team's aim is to have these arrangements fully functional by the time the next claim is made in January 2016. The audit process will then alter to take account of these new arrangements.

As such, protocol arrangements adopted under Phase 1 of the programme were used to validate the accuracy of this first claim under the expanded programme. Therefore, of the 14 claims due to be made:

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- five were independently reviewed by the Group Manager which was in line with previously agreed protocols
- six were randomly selected for audit (including three signed off by the Group Manager).

With regard to those audited, there was evidence to confirm:

- all families met the eligibility criteria for entry to the expanded programme
- five met the criteria for making a PBR claim as there was sufficient evidence to confirm continuous employment or significant and sustained progress had been achieved, as defined by the Council's agreed Outcomes Plan.

This included one claim which Internal Audit agreed could be submitted as an exceptional case under Principle 3 of the new Financial Framework i.e. significant and sustained progress could be evidenced in one area for which the family entered the programme, but demonstrating achievement in the second area was not possible due to a death in the family. The team, though, continue to support the family.

For the remaining case, there was evidence to support the PBR claim for the initial headline criteria, for which the family entered the program. The file, though, indicated that after work had started, the child's school attendance was identified as below the 90% required threshold. It was agreed to withdraw the claim as the child had moved out of area and it was not possible, at that time, to evidence the required improvement in the child's attendance, in line with the Council's Outcome Plan and Principle 3 of the Financial Framework. The team aim to obtain the required evidence and may submit this case as a future PBR claim.

Although this was one of the five claims signed off by the Group Manager, the circumstances were not considered significant enough to impact the reliance that could be placed on the validity of others examined by her.