

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

### **Objective**

To confirm that grant allocations for 2018/19 received from the Department for Transport and the Ministry of Housing, Communities and Local Government have been spent in accordance with the relevant scheme's terms and conditions.

### **Disabled Facilities Capital Grant Determination (DFG)**

#### **Purpose of funding**

To support those in non-council properties with required adaptations to their homes based on their medical needs. Types of works undertaken include installations of:

- level access showers
- ramped access to properties
- stair lifts or through-floor lifts.

#### **Conclusion**

It was confirmed that spend was compliant in that:

- it fell within the definition of "capital" for accounting purposes
- grant monies had been transferred into the local Better Care Fund pooled budget, under Section 75 of the NHS Act 2006.

In addition, work was undertaken to verify that all cases were supported by:

- an assessment of need and recommendation of adaptation works required, undertaken by an Occupational Therapist
- suitable means testing to ensure eligibility to the DFG scheme, where required
- a signed agreement from surveyors and clients that works had been completed as per the plans, and to a suitable standard.

#### **Opinion: Unqualified**

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### **Highways Maintenance Challenge Fund**

#### **Purpose of funding**

Funding was provided to assist with highway flood reduction and resilience.

#### **Conclusion**

It was confirmed that spend was compliant in that:

- it fell within the definition of "capital" for accounting purposes
- work undertaken related to highway flood reduction and resilience in the borough.

**Opinion: Unqualified**

### **National Productivity Investment Fund**

#### **Purpose of funding**

Funding was provided to support the town centre redevelopment improvement project.

#### **Conclusion**

It was confirmed that spend was compliant in that:

- it fell within the definition of "capital" for accounting purposes
- work undertaken related to town centre redevelopment.

**Opinion: Unqualified**

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### **Local Transport Capital Block Fund**

#### **Purpose of funding**

To assist in delivering transport improvement schemes, which can include:

- road markings and re-surfacing
- upgrades to traffic signal junctions, zebra and puffin crossings
- bridge strengthening
- installation / replacement of sign lights and street lights
- upgrades to electronic bus information screens
- pothole repairs.

#### **Conclusion**

It was confirmed that spend was compliant in that it fell within the definition of "capital" for accounting purposes.

Some issues were identified that did not impact on the ability to confirm the grant expenditure, but required attention from the service area. Evidence that works had been completed, such as records of site visits or photos showing works completed, were not always available. Work was undertaken by engineers to re-visit works and verify that they had been completed in line with the invoices paid.

#### **Opinion: Unqualified**

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

#### **Objective**

To assess compliance with the terms and conditions of the Ministry of Housing, Communities and Local Government's (MHCLG) 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.

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### Conclusion

Between July and September, 48 PBR claims were presented for audit prior to submission to the MHCLG.

The Team Manager reviews a minimum of 10% of claims to confirm appropriate evidence has been provided.

Of the 48 claims presented, the Team Manager reviewed 10. Internal Audit randomly selected six claims for review, which included two checked by the Team Manager. For all but one claim, suitable evidence was available to support:

- entry into the programme
- a claim for either significant and sustained progress, or continuous / subsequent employment.

One claim submitted under the significant and sustained progress outcome was withdrawn as whilst the mother had engaged with the Community Mental Health Team, evidence was not available to demonstrate her engagement with substance misuse agencies for the required number of sessions, or a reduction in her cannabis use as required by the Council's Outcome Plan.

This is only the second case that has been withdrawn since September 2018 which demonstrates that the Team Manager's quality assurance checks are working effectively. This has also been confirmed from the findings of the MHCLG's recent spot check process – see below.

### Claims Validation 'Spot Check' Process

During August, the programme was subject to its second spot check from the MHCLG. The MHCLG conducts a validation process to ensure claims are compliant with the terms of the programme's financial framework, including checking evidence of eligibility, successful outcomes and whole family working'

The MHCLG concluded there were no invalid claims and confirmed they 'are confident the team are working within the principles of the programme's financial framework'. The MHCLG recognised that the 'services in Southend-on-Sea work hard to support families with complex and high-level needs to make sustainable changes in their lives'.