

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

### **Troubled Families Programme, Payments by Results Scheme Grant 2020/21 - claim January to March 2021**

#### **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 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.

#### **Conclusion – claim period January to March 2021**

Between January 2021 and March 2021, 103 PBR claims were presented to audit, prior to submission to the MHCLG.

Two of the 103 claims were withdrawn because they were found to have been claimed previously. This left 101 claims for submission to the MHCLG.

Ahead of referral of claims to Internal Audit, the Team Manager reviews a minimum of 10% of claims to confirm appropriate evidence has been provided for a PBR claim to be made.

Internal Audit randomly selected 10 claims for review, three of which had been checked by the Team Manager. For all cases, suitable evidence was available to support

- entry into the programme
- a claim for significant and sustained progress.

#### **Going forward**

The Troubled Families programme is to extend into 2021/22 and the Council is awaiting details regarding the programme's sign-up conditions for 2021/22 from central government. As such, it will be possible to determine whether there will be any changes to Internal Audit's role in reviewing sample claims to confirm individual cases meet the required criteria for a PBR claim and / or any other requirements that may need to be independently verified.

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### **Travel Demand Management Grant**

#### **Purpose of Funding**

To assist in proactively managing the overall demand on the transport network during the return to education, due to the challenges brought about by Covid-19. Work undertaken included:

- undertaking analysis to identify where additional services may be required
- creation of a messaging matrix, allowing issues within the transport network to be identified and solutions communicated to stakeholders
- development of school travel packs to help inform staff, students and parents / guardians of changes, manage the travel demand during the first term and encourage travel arrangements to be considered ahead of time
- weekly bulletins keeping stakeholders up to date on service changes, ticketing information and tips for keeping safe on public transport.

#### **Conclusion**

It was confirmed that government funding had been spent on travel demand management activities, in line with the grant conditions.

#### **Opinion: Unqualified**

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### **Emergency Active Travel Fund**

#### **Purpose of funding**

To assist in providing pop-up and temporary solutions to create an environment that is safe for both walking and cycling whilst maintaining social distance and avoiding overcrowding during the Covid-19 pandemic and the period directly after. This can include:

- widening of existing footways
- new temporary footways
- pop-up segregated cycle lanes.

#### **Conclusion**

It was confirmed that government funding had been spent on emergency active travel activities, in line with the grant conditions including that:

- it fell within the definition of "capital" for accounting purposes
- work proposed under this grant was awarded in line with State Aid requirements.

Some issues were identified that did not impact on the ability to confirm the grant expenditure, but required attention from the service area around compliance with the Council's Contract Procedure Rules. These have been addressed directly with the service area.

#### **Opinion: Unqualified**