

# Progress Report

**Cherwell District Council**

**June 2012**

Area of work	Date	Comments
<b>2011/12 audit</b>		
Fees letter	April 2011	Scale fee set by the Audit Commission: fees letter to Chief Executive on 20 April 2011.
Opinion audit plan	Dec 2011	Presented to January Accounts, Audit and Risk Committee
Annual governance report	Sept 2012	
Opinion on accounts and VFM conclusion: <ul style="list-style-type: none"><li>■ interim visit</li><li>■ final accounts</li><li>■ vfm conclusion</li></ul>	Sept 2012	We reported the results of our systems work to the Committee in March.  We will be on site in August to undertake our opinion work and we will present our Annual Governance Report in September.
Annual Audit Letter	Oct 2012	
Grant claims 2011/12: <ul style="list-style-type: none"><li>■ NNDR</li><li>■ Housing benefit</li></ul>	Sept 2012 Nov 2012	
Annual grants report	Dec 2012	We are currently on site auditing the initial testing of housing benefits. The results of this work determine the amount of extended testing we are required to complete.

## Housing benefit & council tax benefit subsidy 2010-11

1 At the January Accounts, Audit and Risk Committee, we discussed the results of our benefits claim certification work. The level of errors that we identified from our sample testing took the Council over the Local Authority error threshold. This is the point at which the Council loses subsidy.

2 After we reported the results of our testing to the DWP, officers undertook further work on "start dates" and "employment earnings". We reviewed this additional testing and issued an updated Qualification Letter to the DWP on 22 May 2012. The results are set out below. In summary, the Qualification Letter we issued in May shows that the Council is now below the Upper Threshold for local authority errors.

	<b>Qualification Letter November 2011</b>	<b>Qualification Letter May 2012</b>
Rent Allowance Employment earnings	£131,387	£6,846
Rent Allowance Overpayments	£18,342	£18,342
Rent Allowance Start dates	£55,817	£14,548
Council Tax Benefit Employment earnings	£39,205	£1,793
Council Tax Benefit Self employment earnings	£2,846	£2,846
<b>Total extrapolated errors</b>	<b>£247,597</b>	<b>£44,735</b>
Local Authority error (as per the Council's benefit claim form)	£165,223	£165,223
<b>Total Local Authority error</b>	<b>£412,820</b>	<b>£209, 598</b>

Upper Threshold £214,241 (as per the Council's benefit claim form)

Lower Threshold £190,437 (as per the Council's benefit claim form)