

## Appendix 1 – Movement to Local Authority Error and Other Cell moment 2022-23

### Rent Allowance and Non-HRA movement to Local Authority Error

| 2022-23                      | Audit        |              | Total Population |                | Outcome of Sample Testing |           |              | Financial Impact                   |
|------------------------------|--------------|--------------|------------------|----------------|---------------------------|-----------|--------------|------------------------------------|
| Area                         | Sample Count | Sample Value | Claim Count      | Total HB paid  | Claims with Errors        | Error - £ | % Error Rate | Local Authority Extrapolated Value |
| Non HRA – Tenure Type        | 60           | £129,266     | 198              | £726,972.38    | 0                         | £0.00     | 0.000%       | £0.00                              |
| Non HRA – Cancelled Claims   | 52           | £80,834      | 125              | £194,253.82    | 5                         | £0.00     | 0.000%       | £0.00                              |
| Non HRA - Earnings           | 27           | £85,854      | 27               | £85,854.08     | 1                         | £0.00     | 0.018%       | £0.00                              |
| Non HRA - CY Eligible Error  | 21           | £6,165       | 24               | £7,242.06      | 2                         | £0.00     | 0.000%       | £0.00                              |
| Non HRA – Duplicate Payments | 1            | £606         | 1                | £605.75        | 1                         | £606.00   | 0.000%       | £606.00                            |
| Non HRA - Universal Credit   | 52           | £95,817      | 118              | £266,188.24    | 0                         | £0.00     | 0.000%       | £0.00                              |
| Joint Tenants LHA            | 35           | £136,834     | 35               | £163,123.06    | 2                         | £1163.00  | 0.82%        | £1124.00                           |
| RA - Eligible Rent           | 60           | £214,573     | 3880             | £21,518,660.14 | 2                         | £29.00    | 0.01%        | £1,890.00                          |
| RA - AIF                     | 41           | £214,349     | 165              | £864,437.89    | 2                         | £12.00    | 0.01%        | £49.00                             |
| RA - Occupational Pension    | 41           | £164,491     | 495              | £2,034,856.30  | 1                         | £61.00    | 0.04%        | £752.00                            |
| RA - Capital                 | 54           | £181,256     | 1260             | £6,005,223.86  | 1                         | £9.00     | 0.005%       | £298.00                            |
| RA - CY Eligible Error       | 41           | £14,502      | 774              | £251,339.84    | 5                         | £588      | 4.031%       | £10122.00                          |
| RA – PY Eligible Error       | 41           | £47177       | 228              | £145293.52     | 6                         | £489.00   | 1.06%        | £1538.00                           |
| RA - Earnings                | 41           | £196,555     | 502              | £2,339,590.42  | 9                         | £157.00   | 0.09%        | £2006.00                           |
| RA - SE Earnings             | 41           | £234,518     | 123              | £727,956.73    | 2                         | £109      | 0.05%        | £329.00                            |

|                                        |    |          |      |               |    |         |        |                |
|----------------------------------------|----|----------|------|---------------|----|---------|--------|----------------|
| RA - Passported to Standard            | 78 | £215,554 | 78   | £404,857.10   | 12 | £995.00 | 0.46%  | £1360.00       |
| RA - Additional Earnings Disregard     | 42 | £220,892 | 502  | £2,441,899.28 | 1  | £0.00   | 0.000% | £0.00          |
| RA - State Retirement Pensions         | 44 | £172,420 | 794  | £3,525,699.72 | 1  | £45     | 0.03%  | £920.00        |
| RA - Dependent's Allowance             | 44 | £210,691 | 515  | £2,641,314.19 | 4  | £0.00   | 0.000% | £0.00          |
| RA - ND SE Earnings                    | 7  | £30,221  | 8    | £37,089.16    | 0  | £0.00   | 0.000% | £0.00          |
| RA - Bedroom Count                     | 59 | £216,642 | 1614 | £9,149,861.81 | 0  | £0.00   | 0.000% | £0.00          |
| <b>Total Non HRA &amp; RA</b>          |    |          |      |               |    |         |        | <b>£20,994</b> |
| <b>Average error rate HRA &amp; RA</b> |    |          |      |               |    |         | 0.68%  |                |

### Other cell movement – Overstated overpayments/ misclassification

| 2022-23                               | Audit        |              | Total Population |               | Outcome of Sample Testing |           |              | Financial Impact   |
|---------------------------------------|--------------|--------------|------------------|---------------|---------------------------|-----------|--------------|--------------------|
| Area overstated Subsidy               | Sample Count | Sample Value | Claim Count      | Total HB paid | Claims with Errors        | Error - £ | % Error Rate | Extrapolated Value |
| Non HRA - Cancelled Claims            | 52           | £80,833.63   | 125              | £194,253.82   | 5                         | £572      | 0.63%        |                    |
| <i>Cell 25 DWP Error 100%</i>         |              |              |                  |               |                           | £172      | 0.19%        | -£371.00           |
| <i>Cell 27 - Technical Error 100%</i> |              |              |                  |               |                           | £209      | 0.33%        | -£209.00           |

|                                         |    |             |     |               |    |           |              |                    |
|-----------------------------------------|----|-------------|-----|---------------|----|-----------|--------------|--------------------|
| <i>Cell 28 - Eligible Error<br/>40%</i> |    |             |     |               |    | £101      | 0.11%        | -£87.00            |
| Non HRA – Eligible Error                | 21 | £6,165.04   | 21  | £7,242.06     | 2  | £702.00   | 9.69%        | -£281.00           |
| RA- PY Eligible Error                   | 41 | £47,176.91  | 228 | £145,293.52   | 6  | £5,537.00 | 11.99%       | -£6,968.00         |
| RA- AIF                                 | 41 | £214,348.94 | 165 | £864,437.89   | 2  | £36.00    | 0.02%        | -£239.00           |
| RA- Passported to Standard              | 78 | £215,554.10 | 78  | £404,857.10   | 12 | £1,328.00 | 0.63%        | -£1,015.00         |
|                                         |    |             |     |               |    |           |              |                    |
| <b>Area Misclassified Subsidy</b>       |    |             |     |               |    |           |              |                    |
| RA- Eligible Error misclassified        | 41 | £14,502.36  | 774 | £251,339.84   | 5  | £588.00   | 4.03%        | -£4,049.00         |
| RA- Earnings                            | 41 | £196,555.00 | 502 | £2,339,590.42 | 9  | £1,214.00 | 6.60%        | -£3,233.00         |
| RA- AED                                 | 42 | £220,891.90 | 502 | £2,441,899.28 | 1  | £36.00    | 0.02%        | -£160.00           |
| RA- J/T LHA                             | 35 | £136,833.69 | 35  | £136,833.69   | 2  | £136.00   | -0.10%       | -£79.00            |
| <b>Total cost</b>                       |    |             |     |               |    |           |              | <b>-£16,691.00</b> |
| <b>Average error rate</b>               |    |             |     |               |    |           | <b>2.85%</b> |                    |

## Non HRA movement to Local Authority Error