

Housing Benefit (Subsidy) Assurance Process 2019/20 Module 6 DWP Reporting Framework Instruction (Applicable to England only) Reporting accountants' report for the Housing Benefit Subsidy claim form MPF720A, year ended 31 March 2020

To: Housing Benefit Unit, Housing Delivery Division, DWP Business Finance & Housing Delivery Directorate, Room B120D, Warbreck House, Blackpool, Lancashire FY2 0UZ.

And: The Section 151 Officer of Wyre Borough Council, Clare James.

This report is produced in accordance with the terms of our engagement letter with the Wyre Borough Council dated 21 October 2020 and the Standardised Engagement Terms in Appendix 2 of HBAP Module 1 2019/20 issued by the Department for Work and Pensions (DWP) for the purpose of reporting to the Section 151 Officer of Wyre Borough Council (the 'local authority') and the DWP.

Our report is prepared solely for the confidential use of the local authority and the DWP and solely for the purpose of facilitating the claim for Housing Benefit subsidy on form MPF720A dated 27 April 2020.

This report should not be copied, referred to or disclosed, in whole (save as otherwise permitted by the Standardised Engagement Terms) or in part, without our prior written consent. Without assuming or accepting any responsibility or liability in respect of this report to any party other than the local authority and DWP, we acknowledge that the local authority and/or DWP may be required to disclose this report to parties demonstrating a statutory right to see it.

This report is designed to meet the agreed requirements of local authority and DWP as described in the DWP HBAP reporting framework instruction 2019/20.

This report should not therefore be regarded as suitable to be used or relied by any other party for any purpose or in any context. Any party other than the local authority and DWP which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so entirely at its own risk. To the fullest extent permitted by law, we accept no responsibility or liability in respect of our work or this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by the reliance of anyone other than the addressees on our work or this report.

Respective responsibilities of the local authority and the Reporting Accountant

We conducted our engagement in accordance with HBAP Modules 1 and 6 2019/20 issued by the DWP, which highlight the terms under which DWP has agreed to engage with Reporting Accountants.

As Section 151 Officer of the local authority, you have responsibilities under the Income-related Benefits (Subsidy to Authorities) Order 1998. You are also responsible for ensuring that the local authority maintains accounting records which disclose with reasonable accuracy, at any time, the financial position of the local authority. It is also the Section 151 Officer's responsibility to extract relevant financial information from the local authority's accounting records, obtain relevant

information held by any officer of the local authority and complete the attached form MPF720A in accordance with the relevant framework set out by DWP.

Our approach

For the purpose of the HBAP engagement we have been provided with a signed copy of form MPF720A 2019/20 dated 27 April 2020 by the Section 151 Officer. The Section 151 Officer remains solely responsible for the completion of the MPF720A and is the signatory on the local authority's certificate on claim form MPF720A.

Our engagement was carried out in accordance with the DWP reporting framework instruction which has been prepared in accordance with the **International Standard on Related (ISRS) 4400, Engagement to perform agreed-upon-procedures regarding financial information**. The purpose of the engagement is to perform the specific test requirements determined by DWP on the defined sample basis as set out in HBAP Modules of the HBAP reporting framework instruction on the local authority's form MPF720A dated 27 April 2020, and to report the results of those procedures to the Local Authority and the DWP.

The results of these are reported on in appendices a, b, and c.

Inherent limitations

The procedures specified in DWP's HBAP Reporting framework instruction does not constitute an examination made in accordance with generally accepted auditing standards, the objective of which would be the expression of assurance on the contents of the Local Authority's claim for Housing Benefit subsidy on form MPF720A. Accordingly, we do not express such assurance. Had we performed additional procedures or had we performed an audit or review of the Local Authority's claim for Housing Benefit subsidy on form MPF720A in accordance with generally accepted auditing or review standards, other matters might have come to our attention that would have been reported to you. This report relates only to the Local Authority's form MPF720A and does not extend to any financial statements of the Local Authority, taken as a whole.

This engagement will not be treated as having any effect on our separate duties and responsibilities as the external auditor of the Local Authority's financial statements. Our audit work on the financial statements of the Local Authority is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. Our audit report on the Local Authority's financial statements is made solely to the Local Authority's members, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work was undertaken so that we might state to the Local Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Local Authority and the Local Authority's members, as a body, for our audit work, for our audit reports, or for the opinions we have formed in respect of that audit.

Summary of HBAP report

Summary of Initial Testing

In accordance with HBAP modules an initial sample of cases was completed for all general expenditure cells.

Cell 011 Non HRA Rent Rebate Incorrect application of Non-dependant Deduction

No Claims were found to be in error.

Cell 055 HRA rent rebate

No Claims were found to be in error.

Cell 094 Rent Allowance

No claims were found to be in error.

Cell 214 Modified Schemes

No claims were found to be in error.

Completion of Modules

Completion of Module 2

No issues were noted

Completion of Module 5

No issues were noted

Summary of testing arising from Cumulative Assurance Knowledge and Experience

No exceptions were noted in the previous HBAP report, and therefore no CAKE testing was required or performed.

Summary paragraph/ending of letter

For the form MPF720A dated 27 April 2020 for the year ended 31 March 2020 we have completed the specific test requirements detailed in the DWP reporting framework instruction HBAP and have identified the following results set out in Appendix A, B, and C)

Firm of accountants.....Deloitte LLP

Office.....Leeds

Contact details (person, phone and email)Sarah Anderson saanderson@deloitte.co.uk

Signature / stamp..... *Deloitte LLP*

Date.....29 January 2021

Appendix A Exceptions/errors found

There are no errors to report.

Appendix B Observations

There are no observations to report.

Appendix C Amendments

There are no amendments to report.

RENT REBATES (TENANTS OF NON-HRA PROPERTIES)

**TOTAL EXPENDITURE
(Benefit Granted)**

870 011

EXPENDITURE

RATE

SUBSIDY

BOARD AND LODGING AND NON SELF-CONTAINED LICENSED ACCOMMODATION WHERE THE LOCAL AUTHORITY IS THE LANDLORD

Expenditure **up to** the lower of the one bedroom self-contained LHA rate and the upper limit (£500 or £375).

870 012

1.00

870 012S

Expenditure **above** the lower of the one bedroom self-contained LHA rate and the upper limit (£500 or £375).

0 013

NIL

0 013S

SHORT-TERM LEASED AND SELF-CONTAINED LICENSED ACCOMMODATION WHERE THE LOCAL AUTHORITY IS THE LANDLORD

Expenditure **up to** the lower of 90% of the appropriate LHA rate for the property, and the upper limit (£500 or £375).

0 014

1.00

0 014S

Expenditure **above** the lower of 90% of the appropriate LHA rate for the property plus the management costs element, and the upper limit (£500 or £375).

0 015

NIL

0 015S

Cells 016 to 020 - Spare

Cell 021 - Scotland only

EXTENDED PAYMENTS

Total extended payments of non-HRA rent rebates.

0 022

1.00

0 022S

NON-HRA RENT REBATE EXPENDITURE ATTRACTING FULL-RATE SUBSIDY WHICH IS INCLUDED IN CELL 011 BUT NOT OTHERWISE SEPARATELY IDENTIFIED IN THIS SECTION

0 023

1.00

0 023S

OVERPAID (NON-HRA) RENT REBATES (CURRENT YEAR)

DWP error overpayments recovered.

0 024

NIL

0 024S

DWP error overpayments not recovered.

0 025

1.00

0 025S

LA error and administrative delay overpayments.	0	026	NIL	0	026S
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Technical overpayments.	0	027	NIL	0	027S
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Eligible overpayments.	0	028	0.40	0	028S
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OVERPAID (NON-HRA) RENT REBATES (PRIOR YEARS)

DWP error overpayments recovered.	0	029	NIL	0	029S
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DWP error overpayments not recovered.	0	030	1.00	0	030S
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LA error and administrative delay overpayments.	0	031	NIL	0	031S
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Technical overpayments.	0	032	NIL	0	032S
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Eligible overpayments.	0	033	0.40	0	033S
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TOTAL SUBSIDY CLAIMED AT FULL RATE

Cell 034S = (012S + 014S + 022S + 023S + 025S) - (029 + 031 + 032 + 033).	870	034S
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TOTAL SUBSIDY CLAIMED AT REDUCED RATES

Cell 035S = 028S + 033S.	0	035S
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TOTAL NON-HRA RENT REBATE SUBSIDY CLAIMED

Cell 036S = 034S + 035S + 208S. (The amount in cell 036S is added to the amount in cell 076S and entered in cell 003.)	870	036S
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IN-YEAR RECONCILIATION

Cell 037 = total of cells (012 to 015) and (022 to 028); this must equal the figure in cell 011.	870	037
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BACKDATED EXPENDITURE

0	038
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Cells 039 to 054 - Spare

RENT REBATES (TENANTS OF HRA PROPERTIES)

TOTAL EXPENDITURE (Benefit Granted)

0	055
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(This figure minus the figure in cell 079 is transferred to cell 222.)

EXPENDITURE	RATE	SUBSIDY
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Cells 056 to 057 - Wales only
Cell 058 - Spare

EXTENDED PAYMENTS

Total extended payments of HRA rent rebates.

0 059	1.00	0 059S
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EXPENDITURE ON AFFORDABLE RENTS

Total expenditure on affordable rents for properties in the HRA.

0 060	1.00	0 060S
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HRA RENT REBATE EXPENDITURE ATTRACTING FULL-RATE SUBSIDY WHICH IS INCLUDED IN CELL 055 BUT NOT OTHERWISE SEPARATELY IDENTIFIED IN THIS SECTION

0 061	1.00	0 061S
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Cell 062 - Wales only

OVERPAID (HRA) RENT REBATES (CURRENT YEAR)

DWP error overpayments recovered.

0 063	NIL	0 063S
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DWP error overpayments not recovered.

0 064	1.00	0 064S
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LA error and administrative delay overpayments.

0 065	NIL	0 065S
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Technical overpayments.

0 066	NIL	0 066S
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Eligible overpayments.

0 067	0.40	0 067S
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OVERPAID (HRA) RENT REBATES (PRIOR YEARS)

DWP error overpayments recovered.

0 068	NIL	0 068S
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DWP error overpayments not recovered.

0 069	1.00	0 069S
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LA error and administrative delay overpayments.

0 070	NIL	0 070S
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Technical overpayments.

0 071	NIL	0 071S
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Eligible overpayments.

0 072	0.40	0 072S
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TOTAL SUBSIDY CLAIMED AT FULL RATE

Cell 073S = (059S + 060S + 061S + 064S) - (068 + 070 + 071 + 072).

0 073S

TOTAL SUBSIDY CLAIMED AT REDUCED RATES

Cell 074S = 067S + 072S.

0 074S

SUBSIDY LIMITATION PERCENTAGE

(This figure is taken from cell 224).

100 % 075

TOTAL HRA RENT REBATE SUBSIDY CLAIMED

Cell 076S = ((073S - 060S + 074S + 209S) x 075) + 060S.
 (The amount in cell 076S is added to the amount in cell 036S
 and entered in cell 003.)

0	076S
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IN-YEAR RECONCILIATION

Cell 077 = total of cells (059 to 061) and
 (063 to 067); this must equal the figure in
 cell 055.

0	077
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BACKDATED EXPENDITURE

0	078
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TOTAL EXPENDITURE ON AFFORDABLE RENTS INCLUDING AFFORDABLE RENTS OVERPAYMENTS

0	079
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Cells 080 to 093 - Spare**RENT ALLOWANCES****TOTAL EXPENDITURE (Benefit Granted)**

24,605,866	094
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EXPENDITURE	RATE	SUBSIDY
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REGULATED TENANCIES

Total expenditure in respect of
 "regulated tenancies" entered into before de-regulation.

76,583	095
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1.00

76,583	095S
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**EXPENDITURE UNDER THE RENT OFFICER ARRANGEMENTS:
 CASES REFERRED TO THE RENT OFFICER BY 30 APRIL 2020 AS REQUIRED
 (EXCLUDING EXPENDITURE MADE UNDER PAYMENTS ON ACCOUNT UNDER
 REG.93 OF SI 2006 No.213 OR REG.74 OF SI 2006 No.214)**

CLAIMS ADMINISTERED UNDER THE PRE-1996 RULES

Total expenditure on that part of weekly
 eligible rent above the rent officer's
 determination on a claim where restrictions
 could not be made under Regs.13 or 13ZA.

90,190	096
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0.60

54,114	096S
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Total expenditure on that part of weekly
 eligible rent above the rent officer's
 determination on a claim where restrictions
 could be made under Regs.13 or 13ZA.
 Exclude amounts in cell 096.

0	097
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NIL

0	097S
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Total expenditure on that part of weekly
 eligible rent at or below the rent officer's
 determination on a claim.

99,288	098
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1.00

99,288	098S
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MAXIMUM RENT CASES

Total expenditure up to the maximum rent.

1,367,249	099
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1.00

1,367,249	099S
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**EXPENDITURE UNDER THE RENT OFFICER ARRANGEMENTS:
PAYMENTS MADE ON ACCOUNT UNDER REG.93 OF SI 2006 No. 213 OR REG.74 OF
SI 2006 No. 214 AND REFERRAL MADE TO THE RENT OFFICER BY 30 APRIL 2020**

Total expenditure arising from payments made on account under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No. 214 in which a referral was made by 30 April 2020.	2,127	100	1.00	2,127	100S
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**EXPENDITURE UNDER THE RENT OFFICER ARRANGEMENTS:
CASES REQUIRING REFERRAL BUT NO REFFERAL MADE BY 30 APRIL 2020**

Expenditure where there is no current determination and no referral made by 30 April 2020.	0	101	NIL	0	101S
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**EXPENDITURE UNDER THE RENT OFFICER ARRANGEMENTS:
CASES EXCLUDED FROM REQUIREMENT TO REFER TO THE RENT OFFICER**

Total expenditure related to cases not requiring referral to the rent officer.	11,041,073	102	1.00	11,041,073	102S
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LHA EXPENDITURE

Total expenditure in claims administered under LHA rules.	11,631,459	103	1.00	11,631,459	103S
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EXPENDITURE ON BOARD AND LODGING AND NON SELF-CONTAINED LICENSED ACCOMMODATION PROVIDED AS TEMPORARY OR SHORT TERM ACCOMMODATION WHERE A REGISTERED HOUSING ASSOCIATION IS THE LANDLORD

Expenditure up to the lower of the one bedroom self-contained LHA rate and the upper limit (£500 or £375).	0	104	1.00	0	104S
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Expenditure above the lower of the one bedroom self-contained LHA rate and the upper limit (£500 or £375).	0	105	NIL	0	105S
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EXPENDITURE ON SELF-CONTAINED LICENSED ACCOMMODATION AND ACCOMMODATION OWNED OR LEASED BY A REGISTERED HOUSING ASSOCIATION PROVIDED AS TEMPORARY OR SHORT TERM ACCOMMODATION WHERE A REGISTERED HOUSING ASSOCIATION IS THE LANDLORD

Expenditure up to the lower of 90% of the appropriate LHA rate for the property, and the upper limit (£500 or £375).	0	106	1.00	0	106S
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Expenditure above the lower of 90% of the appropriate LHA rate for the property plus the management costs element, and the upper limit (£500 or £375).	0	107	NIL	0	107S
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SUPPORTED RENT EXPENDITURE

Total expenditure for any claims or awards that have had their eligible rent calculated within the rules that have replaced the use of the pre 1996 rules for "exempt accommodation".

0	108	1.00	0	108S
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EXTENDED PAYMENTS

Total extended payments of rent allowance.

9,025	109	1.00	9,025	109S
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RENT ALLOWANCE EXPENDITURE ATTRACTING FULL-RATE SUBSIDY WHICH IS INCLUDED IN CELL 094 BUT NOT OTHERWISE SEPARATELY IDENTIFIED IN THIS SECTION

0	110	1.00	0	110S
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OVERPAID RENT ALLOWANCES (CURRENT YEAR)

DWP error overpayments recovered.

0	111	NIL	0	111S
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DWP overpayments not recovered.

2,721	112	1.00	2,721	112S
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LA error and administrative delay overpayments.

14,958	113	NIL	0	113S
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Eligible overpayments.

271,193	114	0.40	108,477	114S
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Duplicate payments.

0	115	0.25	0	115S
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Recovered overpayments resulting from the use of payments on account made under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No.214.

-4	116	NIL	0	116S
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Overpayments resulting from the use of payments on account made under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No.214 which have not been recovered.

4	117	1.00	4	117S
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OVERPAID RENT ALLOWANCES (PRIOR YEARS)

DWP error overpayments recovered.

0	118	NIL	0	118S
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DWP overpayments not recovered.

540	119	1.00	540	119S
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LA error and administrative delay overpayments.

24,793	120	NIL	0	120S
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Eligible overpayments.

184,806	121	0.40	73,922	121S
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Duplicate payments.

0	122	0.25	0	122S
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Recovered overpayments resulting from the use of payments on account made under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No.214.

0	123	NIL	0	123S
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Overpayments resulting from the use of payments on account made under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No.214 which have not been recovered.

0	124	1.00	0	124S
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TOTAL SUBSIDY CLAIMED AT FULL RATE

Cell 125S = (095S + 098S + 099S + 100S + 102S + 103S + 104S + 106S + 108S + 109S + 110S + 112S + 117S) - (118 + 120 + 121 + 122 + 123).

24,019,930	125S
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TOTAL SUBSIDY CLAIMED AT REDUCED RATES

Cell 126S = 096S + 114S + 115S + 121S + 122S.

236,513	126S
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TOTAL RENT ALLOWANCE SUBSIDY CLAIMED

Cell 127S = 125S + 126S + 210S.

24,296,194	127S
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MODIFIED SCHEME SUBSIDY

(This figure to be transferred from cell 216S.)

26,505	128S
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TOTAL SUBSIDY

Cell 129S = 127S + 128S
(The amount in cell 129S is entered in cell 004.)

24,322,699	129S
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IN-YEAR RECONCILIATION

Cell 130 = total of cells 095 to 117;
this must equal the figure in cell 094.

24,605,866	130
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BACKDATED EXPENDITURE

15,709	131
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Cells 132 to 178 - Spare

SUBSIDY ADDITIONS AND DEDUCTIONS

UNCASHED PAYMENTS

Subsidy reduction in respect of uncashed payments prior to 2019/2020
(The amount in cell 179S is entered in cell 006.)

2,467	179S
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Cells 180 to 190 - Scotland and Wales

Cells 191 to 200 - Spare

LOCAL AUTHORITY ERROR AND ADMINISTRATIVE DELAY SUBSIDY

TOTAL EXPENDITURE ATTRACTING FULL SUBSIDY

(Cells 034S + 073S + 125S)

24,020,800	201
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Lower threshold (cell 201 x 0.48%).

115,300	202
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Upper threshold (cell 201 x 0.54%).

129,712	203
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TOTAL LA ERROR AND ADMINISTRATIVE DELAY OVERPAYMENTS

(Cells 026 + 031 + 065 + 070 + 113 + 120)

39,751	204
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SUBSIDY CALCULATION

Enter the figure from cell 204 if less than or equal to cell 202.

Otherwise enter "0".

39,751	205
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Enter the figure from cell 204 if more than cell 202 but less than or equal to cell 203. Otherwise enter "0".

0	206
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LA error and administrative delay subsidy due
(cell 205 + (cell 206 x 0.40)).

39,751	207S
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LA ERROR AND ADMINISTRATIVE DELAY SUBSIDY APPORTIONMENTS

Rebates for non-HRA properties (cell 207S x ((cell 026 + 031) divided by cell 204)). This figure to be included in cell 036S.

0	208S
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Rebates for HRA properties (cell 207S x ((cell 065 + 070) divided by cell 204)). This figure to be included in cell 076S.

0	209S
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Rent Allowances (cell 207S x ((cell 113 + 120) divided by cell 204)). This figure to be included in cell 127S.

39,751	210S
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Cell 211 - Spare

MODIFIED SCHEMES SUBSIDY

Total subsidy claimed before any addition in respect of the operation of a local scheme. (Cells 036S + 076S + 127S)

24,297,064	212
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Enter 0.2% of cell 212.

48,594	213
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Expenditure due to the **voluntary** disregarding of War Disablement Pensions or War Widows Pensions.

35,340	214
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Enter 75% of cell 214.

26,505	215
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Enter the lower of cells 213 and 215. This figure to be transferred to cell 128S.

26,505	216S
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RENT REBATE SUBSIDY LIMITATION SCHEME

2019/20 weekly rent limit.

0.0	217
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Derogation from Rent Rebate subsidy limitation, if granted.

0.0	218
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Average weekly rent for 2019/20 **excluding affordable rents** (rent for Rent Rebate subsidy limitation purposes).

0	219
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Rental income for 2019/20 **excluding affordable rents**.

0	220
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Enter zero if not subject to limitation, otherwise enter the amount in cell 220.

0.00	221
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Amount of rebates paid in 2019/20 (this is the figure entered in cell 055 minus the figure entered in cell 079).

0	222
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Proportion of rental income rebated in 2019/20.
(Cell 223 = cell 222/cell 220)

0.0000	223
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Rent Rebate subsidy limitation percentage.
If cell 219 is less than or equal to cells 217 + 218, cell 224 = 100%;

100.00	224
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If cell 219 is greater than cells 217 + 218 and if cell 223 is less than or equal to 0.726, cell 224 = (cells 217 + 218)/cell 219;

If cell 219 is greater than cells 217 + 218 and if cell 223 is greater than 0.726, cell 224 = 1 - (((cell 219 - (cells 217 + 218))/cell 219) x (0.726/cell 223)).

(The percentage is transferred to cell 075.)

MODIFIED SCHEMES

Total paid on increase in benefit arising from local schemes which allow some or all of a war disablement or war widow's pension to be disregarded.

Non-HRA Rent Rebate	HRA Rent Rebate	Rent Allowance	Total HB	
0	0	35,340	35,340	225

LOCAL AUTHORITY CERTIFICATE

* **I APPLY** on behalf of the authority for payment, in advance of certification by the Reporting Accountant, of the amount shown at cell 009.

* ~~**I UNDERTAKE** on behalf of the authority to pay on demand to the Secretary of State the amount shown at cell 009.~~

I CERTIFY that I have examined the entries within this form and that to the best of my knowledge and belief -

the entries are accurate;

the expenditure, on which the claim is based, has been properly incurred in accordance with the Social Security Contributions and Benefits Act 1992 and the instructions made or having force thereunder, in particular the Housing Benefit Regulations 2006;

this claim for subsidy is on the form required by the Secretary of State and the information given on it is in accordance with that Act and the instruments made or having force thereunder, in particular the Income-related Benefits (Subsidy to Authorities) Order 1998;

no amounts in this claim have been included in any claim by an authority or authorities* acting as an agent or agents* of this authority; and

the authority's administrative systems, procedures and key controls for awarding benefits operate effectively and the authority has taken reasonable steps to prevent and detect fraud.

SIGNED :

RC James

DATE : 27/04/2020

This signature, certifying this claim, must be that of the officer responsible pursuant to Section 151 of the Local Government Act 1972 (Responsible Finance Officer)

Name (block) CLARE JAMES

Position held : Head of Resources/151 Officer

* *Delete as necessary*

REPORTING ACCOUNTANT: HBAP RECORD

Further to the attached reporting accountant's report dated29 January 2021.....
I confirm that this claim form:

- remains as the original*
- replaces the original*
- amends the original submitted*

(* please tick as appropriate)

Signature *Deloitte LLP*

Name (block capitals): SARAH ANDERSON

Date: 29 January 2021

Contact details: saanderson@deloitte.co.uk