

Issued to: Head of Housing (H Tucker), Housing Needs Manager (F Lincoln)

Issued by: Siobhan Martin, Head of Internal Audit

Date: May 2022

1. Scope and Objective of Review

1.1 This review provides certification in relation to Homelessness Prevention Grant Top Up funding, and will be reported in addition to the revised Annual Audit Plan, which was approved by the East Suffolk Council Audit and Governance Committee on 13 December 2021.

1.2 The objectives for this review were:

- Business objective: To use government funding in accordance with the required grant conditions in supporting vulnerable households with rent arrears.

1.3 This review will undertake appropriate investigations and checks that in all significant respects the required grant conditions set by the Department for Levelling Up, Housing and Communities (DLUHC) have been complied with.

1.4 East Suffolk Council received £123,894 for the Homelessness Prevention Grant Top Up.

2. Grant Condition Compliance

Grant Condition Summary	Opinion
(1) Grant is spent in adherence to the principles	Full compliance
(2) No condition listed	n/a – no grant condition
(3) Chief Executive and Head of Internal Audit to submit a declaration	Full compliance
(4) A B&B elimination plan is produced	n/a – not required
(5) and (6) Repayment of grant to Minister of State if notified	n/a – not required

2.1 The total spend as at 31 March 2022 is £13,299. No further grant payments can be made in relation to this funding.

- 2.2 In relation to grant condition 4, ESC was not required to have a B&B elimination plan as the number of families housed in B&B accommodation is below the threshold set by government. In addition, ESC has not received any requests for repayment of the funding under conditions 5 and 6.
- 2.3 The Chief Executive and Head of Internal Audit of ESC are required to provide an assurance declaration to DLUHC confirming that grant conditions have been met. The results of this audit have been used to provide a declaration to DLUHC.

3. Further Certification

- 3.1 The certification provided above has been made on the total expenditure to date as at 31 March 2022. Following submission of the declaration, additional miscoded expenditure was identified by the Finance team. Further work is required to certify the additional expenditure, and this will be undertaken in 2022/23.

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