



Internal Audit Report
Housing and Community Care,
13-20 Welfare Reform
March 2014

Final Report

Chief Executive's Service
Finance Division
Perth & Kinross Council
2 High Street
Perth PH1 5PH

Background and Introduction

This assignment forms part of the Internal Audit plan for 2013/2014, as approved by Audit Committee on 27th March 2013.

The indicative brief as detailed in the Internal Audit Plan was to provide assurance and advice during the process of the planning and introduction of Universal Credits within the Council. However, Universal Credits have yet to be rolled out to this locality. In Scotland, there is a limited pilot currently being undertaken in Highland Council, however this is restricted to simple cases in order to test the Department for Work and Pension's systems. The Revenues & Benefits Service has undertaken as much activity in preparation for its implementation as it is able to do and maintains a keen interest in the pilot projects throughout the UK.

This review incorporated attendance at relevant working groups during the planning stages for the implementation of some key parts of Welfare Reform and an overview on the Council's approach to managing the implementation of these key policy directives. The review also draws on the outcomes of other Internal Audit work in the area of Welfare Reform.

Findings & Opinion

Housing & Community Care's Revenues and Benefits Service has taken the lead on Welfare Reform implementation within the Council and has established good working relationships with partner organisations in support of its implementation.

The Joint Welfare Reform Steering Group was established in the summer of 2012 and is chaired by Housing & Community Care's Head of Finance & Support Services. This group includes representatives from key partner organisations with an interest in the implementation of welfare reform measures, including registered social landlords and Perth Citizen's Advice Bureau, and aims to ensure a consistent and coordinated approach.

A SharePoint site has been established which holds all relevant information for the direction of Welfare Reform within the Council. This has been a primary source of information in undertaking the review.

In addition to ensuring that the Council is prepared for the challenges resulting from the Welfare Reform agenda, the Service provides information regarding Welfare Reform to potential client groups. This is provided through the Council's website, along with signposting to other information within the website. Links are also provided to relevant documents, application forms and also to relevant external organisations in order to provide as much accessible information to the residents of Perth & Kinross who may require such information and advice. From February 2013, Welfare Rights instigated a publicity campaign within Perth & Kinross to raise awareness of the benefit changes, including displaying posters in many public locations such as on council vehicles, through the public transport network and in GPs' surgeries.

Welfare Reform is a standing agenda item for the Executive Officer Team, which meets fortnightly and the Executive Director (Housing & Community Care) provides regular updates on the reform agenda as a whole as well as providing EOT with periodical reports on specific activities associated with welfare reform.

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Officer time has been and continues to be dedicated to the implementation of the Welfare Reform Act 2012. The Service has incorporated various aspects of welfare reform timeously and in accordance with requirements. This opinion is confirmed by Internal Audit work on discreet areas within the year and is evidenced by the Internal Audit reports on the Council Tax Reduction Scheme (Internal Audit Report 13-07 refers) and Scottish Welfare Fund (Internal Audit Report 13-14 refers). The strength of internal controls in the Council Tax Reduction Scheme audit were evaluated as strong and moderately strong. In the audit of the Scottish Welfare Fund, the strength of internal control in four key control areas has been evaluated as strong.

The Service continues to connect with national and professional organisations on welfare reform matters and ensures that the Council is well informed of the forthcoming changes and their implications for the Council and for its client groups.

It is the opinion of the Chief Internal Auditor that the arrangements in place within the Council provide an appropriate platform for continuing the developments associated with rolling out Welfare Reform.

Acknowledgements

Internal Audit acknowledges with thanks the co-operation of the officers in Housing and Community Care during this audit.

Feedback

Internal Audit welcomes feedback from management, in connection with this audit or with the Internal Audit service in general.

Distribution

This report has been distributed to:

B Malone, Chief Executive

J Walker, Executive Director (Housing & Community Care)

A Taylor, Head of Finance and Support (Housing & Community Care)

J Symon, Head of Finance

L Brady, Service Manager, Revenues & Benefits

G Taylor, Head of Democratic Services

P Dickson, Complaints & Governance Officer

External Audit

Authorisation

The auditor for this assignment is J Clark.

This report is authorised for issue:

Jacqueline Clark
Chief Internal Auditor
Date: 28 March 2014