Internal Audit & Corporate Fraud Services

DISABLED FACILITIES CAPITAL GRANTS DETERMINATION 2015/16

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Date: 09/2016
Audit Reference: HCS021

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FINAL
1.0 EXECUTIVE SUMMARY

1.1 Introduction

Internal Audit & Corporate Fraud Services acts in accordance with the Accounts and Audit Regulations (2015), Public Sector Internal Audit Standards and Local Government Application Note (2013). This audit has been prepared in accordance with our Audit Charter.

As part of the Audit Plan 2015/16 approved by the Audit & Governance Committee on 3/3/15 we have undertaken a review of the Disabled Facilities Capital Grant (DFG) allocation and spend.

The purpose of the DFG is to provide support to authorities in England towards capital expenditure for the provision of adaptations to disabled people's homes. The total DFG for IBC in 2015/16 was £504,577 but the maximum amount an individual can apply for is £30,000 and is means tested (unless the grant is for provisions for a child in which case means testing is not required). In addition, current Ipswich Borough Council (IBC) policy does not means test council tenants and therefore formal applications are currently not required.

IBC receives the funding from Suffolk County Council (SCC) who is required to produce an annual declaration that the grant conditions have been complied with as per The Department for Communities and Local Government's document entitled “Better Care Fund: The Disabled Facilities Capital Grant Determination 2015/16 (31/2582)”.

This report sets out our findings.

1.2 Audit Scope & Objectives

Internal Audit checked whether the £504,577 had been received for 2015/16.

In addition, a sample of individual grants (selected using a risk based approach) from the DFG were checked to ensure the following:-

a) Each application had an Occupational Therapist referral.
b) Completed application forms had been completed accordingly.
c) Financial Assessments had been completed where applicable.
d) The total grant awarded did not exceed the £30,000 limit.
e) Certificate of Future Occupation declarations had been signed for home owner applications.
f) Expenditure was deemed as capital and appropriate.

1.3 Acknowledgements

We would like to thank management and staff for their co-operation during the course of this audit.
2.0 FINDINGS

2.1 IBC received the £504,577 of DFG accordingly and recorded appropriately in IBC’s financial system, Agresso.

2.2 From the sample of six home owner grants checked by Internal Audit, all six grants were for capital expenditure and had been awarded to eligible applicants with appropriate supporting evidence, therefore the grant was paid in accordance with the grant conditions above.

2.3 From the sample of three council tenants checked by Internal Audit, all three had been awarded to eligible applicants and each had received an appropriate Occupational Therapist referral. However, current IBC policy does not require council tenants to formally apply or be means tested.

*Consideration should be given* for council tenants to formally apply and be means tested as per the current practice for home owners. This will ensure consistency across the two sectors. The application process should include what will happen should the tenant wish to move within a specified time period after the adaptations have been made.

3.0 CONCLUSION

To the best of our knowledge and belief and having carried out appropriate investigations and checks, the DFG awarded to IBC for 2015/16 has been spent in accordance with the conditions attached to the Disabled Facilities Capital Grant Determination (2015/16).