

Ridgeway Shared Services Partnership

NOTICE OF MEETING

MEETING	Ridgeway Shared Service Partnership Strategic Board
DATE/ TIME	Monday 1 March 2010 9am
PLACE	Conference Room 1, Abbey House, Abingdon
CONTACT OFFICER	Name: Steve Culliford Telephone: 01235 540307 E-mail: steve.culliford@whitehorsedc.gov.uk Websites: www.southoxon.gov.uk and www.whitehorsedc.gov.uk

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Membership

<i>Councillor</i>	<i>Representing</i>
Mrs E A Ducker	South Oxfordshire District Council
Mr I R Mann	South Oxfordshire District Council
Mrs M De Vere	Vale of White Horse District Council
Mr J Patterson	Vale of White Horse District Council



MARGARET REED
Head of Legal and Democratic Services
South Oxfordshire District Council and Vale of White Horse District Council

19 February 2010

Agenda

Open to the public, including the press

1. Apologies for absence

To receive apologies for absence.

2. Minutes

(Pages 2 - 5)

To adopt and sign as a correct record the minutes of the Ridgeway Shared Services Partnership Strategic Board meeting held on 2 November 2009.

3. Declarations of interest

To receive any declarations of interest.

4. Urgent business

To receive notification of any matters which the Chair(man) determines should be considered as urgent business and the special circumstances which have made the matters urgent.

5. Minutes of the Operations Board

(Pages 6 - 15)

To receive and note the minutes of the Ridgeway Shared Services Partnership Operations Board meetings held on 23 November 2009, 18 January 2010.

6. Certification of 2008/09 grant claims

(Pages 16 - 52)

To note the Audit Commission's recent report on the certification of 2008/09 grant claims and consider whether the actions for improvement are adequate.

7. Performance monitoring

(Pages 53 - 62)

To consider the performance monitoring report.

8. Dates of forthcoming meetings

At present the next formal meeting of the Strategic Board is scheduled for Tuesday 4 May 2010 (avoiding May Day Bank Holiday Monday). However, councillors are asked to review this in the light of the build up to a possible parliamentary election in May.



Minutes

of a meeting of the

Ridgeway Shared Service Partnership Strategic Board

held at the Conference Room 1, The Abbey House, Abingdon
on Monday, 2 November, 2009 at 8.30am

Open to the Public, including the Press

Present:

Members: Councillors Mary de Vere (Chair), Rodney Mann (Vice-Chair), Ann Ducker and Jerry Patterson

Officers: Steve Bishop, Steve Culliford, Paul Howden and William Jacobs

Capita representatives: Phil Brown, Darren Keen, and Sue King

Public: Nil

1. Apologies for absence

None

2. Minutes

The minutes of the meeting of the strategic board held on 3 August 2009 were adopted and signed as a correct record.

3. Declarations of interest

None

4. Urgent business

None

5. Minutes of the Operations Board

The strategic board received the minutes of the operations board meetings held on 24 August, 21 September and 19 October 2009.

Members noted that performance of exchequer services had reduced since Capita had transferred operations to Shepton Mallet at Mendip District Council's offices. Capita had appointed David Firth as the new exchequer services manager. He had just started in post. An action plan to improve performance had been agreed with Capita; Phil Brown and Craig Richmond would be responsible for implementing it, whilst David Firth would manage the everyday "business as usual" exchequer services team. Most actions should be completed by Christmas.

One action was for the councils to increase the use of purchase orders through the financial management system. This would speed up payment of invoices. Training would be given to relevant council staff. This would help Capita's performance and was in the interest of both councils.

The councils' client manager would be undertaking some benchmarking comparisons with the Capita's performance at Shepton Mallet compared with other Capita sites such as Blackburn, where Cherwell District Council's operations were based. He would also be undertaking ad hoc visits to the Shepton Mallet offices to check on performance.

It was recognised that better performance was needed by Capita. It had been reminded that the contract was now in its second half and the councils would be looking to a new contract thereafter. Good performance was therefore essential from Capita to be considered for the new contract.

It was noted that progress was being made on the brown bins service, in particular in reconciling the database with the financial management system. Once this was completed, the officers would write to all service users with arrears to enforce debt recovery. The portfolio holders would be consulted before debt collection commenced.

RESOLVED

that the minutes of the operations board meetings and the further progress on outstanding tasks be noted.

6. Performance monitoring

The strategic board welcomed Capita representatives to the meeting to receive the performance report.

Capita reported that:

- Council tax collection rates were up compared to last year, including payments by Direct Debit. However, the performance was slightly behind the target for the first time this year. The target had been raised in April when monthly income targets were profiled.
- One late payment of an account from a business in the Vale had resulted in the business rate collection percentage being slightly down on last year, but South Oxfordshire's was higher than last year.

- The performance in dealing with new benefits claims was improving and performance on dealing with changes to benefits (changed events) was improving also. A new target for changed events had to be agreed with Capita; 10 days appeared to be acceptable to the councils and Capita.
- The number of outstanding benefits claims was also reducing.
- Outstanding debt on overpayment of benefits was increasing for both councils.

The strategic board discussed overpayments of benefits with Capita. Members of the board expressed concern that the level of debt was increasing and asked how this was being tackled. Capita reported that it looked at each case and where possible, it sought arrangements for repayment through the courts. Almost 60 per cent of overpayment cases were being repaid by court arrangement. Capita and the councils' client manager would be reviewing the older cases to see if any action could be taken and all cases would be reviewed by 31 March 2010 at the latest.

Members were concerned that there was a general misunderstanding of the term overpayment. There were some occasions where overpayments had been made by Capita and the council following mistakes made by benefits staff. However, most overpayments were caused by incorrect claims. Members asked Capita to analyse overpayments between claimant-caused overpayments and Capita/council-caused overpayments and report back to the board or to councillors generally through the councillors' information bulletins.

Capita continued reporting on performance in other areas:

- The benefits accuracy figures had not been submitted to the strategic board for consideration. The board reported that it needed to monitor these to see if there was an accuracy issue. Capita also agreed to report its own accuracy checking figures to the next board meeting.
- The number of benefits claims for the Vale was reducing, but was increasing in South Oxfordshire.
- Exchequer services had been moved to Shepton Mallet and some problems had occurred in the transition. An action plan had since been agreed with the councils and a new manager, Phil Brown, had been appointed by Capita to oversee its implementation. An issues log was being maintained to capture, track and manage all known errors or problems through to resolution.
- Progress was being made against the exchequer services action plan. The aim was to resolve all issues by Christmas.
- Capita suggested that council staff should be trained to use goods received notes to log the receipt of goods so that the invoice could be paid by Capita when received without the need for council staff approval. All invoices would have to be sent to the Shepton Mallet PO Box. This would improve the performance in the payment of invoices within 30 days. The board members agreed that council staff should be trained to help this process.
- The regular aged debt monitoring report had not been submitted to the strategic board for this meeting. Capita agreed to submit this in early November.

RESOLVED

- (a) *that the client officers be requested to agree with Capita a new target for benefits changed events for introduction in 2010/11;*
- (b) *that Capita be requested to analyse overpayments between claimant-caused overpayments and Capita/council-caused overpayments and report back to the board or to councillors generally through the councillors' information bulletins;*
- (c) *that the latest benefits' accuracy figures be submitted to the next meeting of the strategic board;*
- (d) *that the councils' staff be trained to use goods received notes so that invoices can be paid by Capita without the need for council staff approval; and*
- (e) *that Capita be requested to submit the aged debt monitoring report to the strategic board members in early November.*

7. Dates of forthcoming meetings

It was noted that the next meetings of the strategic board would be held on Monday 1 February and Tuesday 4 May 2010.

The meeting rose at 10.10 am

RSSP OPERATIONS BOARD MEETING

MONDAY 23 NOVEMBER 2009 AT VALE OFFICES

Present: Steve Bishop (SB), William Jacobs (WJ), Paul Howden (PH), Nicky Davis (ND), Sue King (SK), Darren Keen (DK)

1	<p>Apologies for Absence</p> <p>None</p>	
2.	<p>Review of the Previous Meeting (19 October 2009)</p> <p><u>Benefit overpayments</u> – DK confirmed all now cleansed.</p> <p><u>Accommodation Costs</u> – This matter is still with SB</p> <p><u>Council Tax New Stats Sheet</u> – This matter has been finalised.</p> <p><u>Revised T&C's</u> – SB confirmed that the Vale offices will close over Christmas from 2010.</p> <p><u>AP - Payment of 30 Days</u> – PH confirmed that the updates are still not being received regularly. PH to speak to SK outside the meeting.</p> <p><u>Access to LSP staff to see balances on Paris System</u> – It was confirmed that staff do have access to Academy.</p> <p><u>Cash file</u> – This matter is still with SK.</p> <p><u>NNDR templates re the deferment scheme</u> – This matter is now resolved.</p> <p><u>Credit card fees</u> – SB to take this matter to MT this afternoon.</p> <p><u>DSI templates</u> – SK confirmed that this matter is still ongoing.</p> <p><u>Top 10 Business Rate Debts for Vale</u> – SB confirmed that Mike Mackay has spoken to Verdant</p> <p><u>Chipside</u> – PH advised that he is not sure how things are progressing with chasing excess charges debts. PH has a debtors meeting next week so will raised</p> <p><u>Annual Billing booklets</u> – SB to raise at MT this afternoon.</p> <p><u>Audit committee report – Protecting the Public Purse</u> – WJ has advised RM and JP. AP to write a report.</p>	<p>SB</p> <p>PH/SK</p> <p>SK</p> <p>SB SK</p> <p>PH</p> <p>AP</p>
3.	<p>Review of Strategic Board Minutes (2 November 2009)</p> <p>Performance Monitoring</p> <p>(a) The client officers have now agreed the new target for benefit change events for 2010/11.</p> <p>(b) Overpayments – DK asked for a spreadsheet so he can filter matters.</p> <p>(c) Benefits accuracy – Capita figures to be submitted to next meeting of the board</p> <p>(d) GRN notes – training now taken place</p> <p>(e) Aged debt report – produced last week.</p>	<p>PH/DK</p> <p>SK/DK</p> <p>SK/DK</p>
	<p>Part 1 – Capita</p>	
4.	<p>Performance</p>	

	<p><u>Overpayments</u> – It was confirmed that all old matters to be cleared by the 31st March and that officers are working with Legal teams to achieve this. It was confirmed that the payment to Capita to be worked out at the end of the year. Bad debt provision - clarification of figures to be considered by DK and fed back.</p> <p><u>Accuracy</u> – PH deadline of 26 Nov to provide Rodney with October figures. Client team access to Anite has been causing problems because of the Coco DWP requirements. Capita looking at this.</p> <p>Problem for Auditors having access to machine with subsidy information – PH to raise at meeting on Wednesday.</p> <p>The purchase order usage figures to be included in the stats. Overall for October and will break down for November into Departments so can chase up teams.</p> <p><u>Benefits</u> – WJ advised that he was having a problem in obtaining an explanation from staff on subsidy issues – no information coming back from Matt Wilson. Need explanation for changes to the bottom. WJ to forward emails from Ian W that has been sent to Matt to DK so she can look at the problem. PH to arrange a meeting with Ian and DK to look at the issue.</p> <p><u>Benefit appeals</u> – PH advised not received any for three weeks. DK advised now taking a more pragmatic approach to appeal cases.</p> <p><u>Accounts Payable</u> – PH queried the BVPI 8 figures which don't look right. PH to speak to Phil about the matter.</p>	<p>PH</p> <p>DK</p> <p>PH SK/DK</p> <p>PH</p> <p>DK</p> <p>WJ PH/DK</p> <p>PH</p>
5.	<p>Vale Benefit Subsidy Audit 2007/08</p> <p>Vale 07/08 – still with DWP- PH to chase again</p> <p>08/09 – Anne Ockleston advising that SODC will go over lower LA error threshold. DK spoken to auditor who hasn't yet raised the issue with him. Don't know where figures come from. DK and PH meeting with Anne this week, so will discuss any potential issues.</p>	<p>PH</p> <p>PH/DK</p>
6.	<p>Performance Notices</p> <p>Only Benefit Subsidy outstanding</p>	
7.	<p>Commercial Financial Services Contract Issues/Variations to the Contract</p> <p><u>RPI Figure</u> – This figure has yet to be agreed between the parties.</p> <p><u>Govt connect - £15k claim</u> – Capita are asking all clients for £15K per year to cover costs. SODC keen to bring back in house the IT</p>	<p>WJ/SK</p>

	<p>helpdesk. Looking to do a deal. Claim still with SB.</p> <p><u>Sept 2008 Commercial Services Meeting</u> – PH to prepare the contract variation to cover this.</p> <p><u>Contract Payments</u> - SK raised an idea if the Councils would be willing to pay 3 to 6 months in advance – Capita may be able to offer a discount. SK had prepared figures at 2 November but these need to be ratified by the group e.g SODC 3 in advance months - £9,000 savings, 6 months in advance - £13,000. For Vale, 3 months in advance – £7,000 saving, 6 months in advance - £10,000 saving. SK advised there could be some things that the Councils will need to sign up to as part of the deal – SK to come back to Council.</p>	<p>SB</p> <p>PH</p> <p>SK</p>
8.	<p>Outstanding Invoices</p> <p>Only credit note from Capita for £3k still outstanding.</p>	<p>SK</p>
9.	<p>Exchequer Services</p> <p>The structure chart is still outstanding which is with Phil.</p> <p><u>Write offs</u> – SK to speak to Craig to seek clarification issue have been sorted out.</p> <p>Service Level Agreement – Phil Brown is working on this.</p> <p>It was agreed that Phil Brown should attend these meetings in the future.</p> <p><u>Brown bins</u> – not seeing such a quick turnaround as would have liked. SB advised that procedure manual now in place. Craig willing to make changes to it so more efficient but heard nothing from him since. Phil has also suggested changes – need to get this back from Capita. Doesn't want to be agreed verbally – need a refined procedure.</p> <p><u>Exchequer services action plan</u> – work ongoing. Reducing manual cheques, 90% purchase order coverage – WJ asking for information of examples of items being put forward. Need evidence so can go back to staff for training and agree a set of parameters so can set up some procedures. Not had information from Phil. WJ needs a bit more information from capita.</p>	<p>SK</p> <p>SK</p> <p>SK</p> <p>SK</p> <p>SK</p> <p>SK</p>
10.	<p>Cash Receipting</p> <p>Cash Receipting – It was confirmed that the certification is now completed.</p> <p>PCI DSS (SODC/Vale) - Vale now sorted out. SODC - Andrew Down to update – looking tight for the end of November. Likely to be the week beginning the 7 December. WJ keen for all Accountants to have a meeting prior to this date to confirm that they are content.</p>	

	Conference call on Friday	
11.	Academy E Govt Not high priority	
12.	Government Connect See note under 7. SK confirmed that Capita still don't have their link in place and are waiting for the DWP. Have a work around in place at the moment. DWP closed their Govt connect team down at the end of October.	SK
13.	Brown Bins See note under 9.	
14.	Travel Tokens A report has been taken to South's Scrutiny Committee. Council would like to dispense with tokens but Scrutiny would like to keep them. Remove item from the agenda.	
15.	Any Other Business <u>Customer Satisfaction survey</u> - Jane Boucher to provide numbers to DK. DK looking at old surveys to use as reference. Likely to go out in January. Results will go to the Strategic board. <u>CT and NNDR Summons and liability order costs</u> – PH looking to put up costs for these to recover some of council costs involved. At the moment court fees come to Capita. Will need a contract variation so that a percentage of these will be handed back to the councils. <u>VAT</u> – goes back up from the end of the year. SB email sent last week. PH to forward on. <u>Investigations team update</u> – large errors made for LAA errors – PH has signed off a number of large errors lately. <u>Lunch on 7 December</u> – SK invited officers for lunch on 7 December.	DK PH PH
	Part 2 – Non Contractual – Operational	
16.	Audit Update Redundancy in audit. AP and WJ and SB looking at structure of team. Have recruited to auditor post to start in January 2010.	
17.	Payroll Update	

	Payroll action plan – significant progress has been made to timetable. One of payroll officers on maternity leave in march.	
18.	Accountancy Update Budget 100% at the moment	
19.	Benefit Fraud Investigations Update Working well and hard - LA error implications – making DK aware of the matters. Refine table – PH to amend this – need to identify that 33 is annual target.	PH
20.	Any Other Business <u>2010 Ratings list – Property Appeals</u> – PH to use one set of surveyors instead of two. Would like to proceed with Colliers. PH to document going on previous assessments.	PH
21.	Date of Next Meeting – 18 January 2010	

RSSP OPERATIONS BOARD MEETING
18 January 2010

Present: Steve Bishop, Nicky Davis, Paul Howden, Sue King, Darren Keen

1	<p>Apologies for Absence</p> <p>William Jacobs</p>	
2	<p>Review of the Previous Meeting (23 November 2009)</p> <p><u>Accommodation Costs</u> – This matter is still with SB.</p> <p><u>AP – Payment of 30 days</u> – PH to double check whether Ben is now receiving these. The figures also go to Management Team. Unfortunately the system doesn't have flag facility for disputes items. Capita no longer to do manual adjustments.</p> <p><u>Cash file (Invoices from IT)</u> – SK confirmed that she is still working on this.</p> <p><u>Credit Card fees</u> – Management Team agreed both councils will accept card payments for all services including CT. Will recharge fees on to customers for credit cards. SB to write to Finance PH to advise this is what we will now do. Also need to ensure that back office facilities are dealt with to ensure this happens. Annual bills to be amended to reflect these changes. SB to speak to Kieran to ensure the necessary work is undertaken.</p> <p><u>DSI Templates</u> – As this is an ongoing action it was agreed it should be removed from agenda.</p> <p><u>Council Tax Booklet:</u></p> <p><u>Grant</u> - Last year a grant was given relating to the efficiency information which needed to be included. Don't think applies again this year now as part of ongoing information. To check no grant available this year.</p> <p><u>Style and Contents</u> – It has been agreed that the booklet will be black and white this year with as much harmonised content as possible if the savings are worth it. Any savings achieved will be divided between the Councils and Capita. Sue to advise of costs in due course.</p> <p><u>Payment slips</u> – It was confirmed that Vale will stop issuing payment slips with bills and a letter is to be sent to residents who have used these in the past advising that they won't be sent out. The barcode on the invoice can be used instead when making payments. SODC stopped issuing slips a few years ago. Again, the Vale is expecting to see contract savings. Sue to advise.</p> <p><u>Chipside</u> – PH advised that he has spoken to John Backley who will chase matters up to recover car parking fees.</p> <p><u>Audit Committee report – Protecting the Public Purse</u> – It was agreed that this action should be removed.</p> <p><u>PC Access for Auditors</u> – PH confirmed that this matter has been resolved.</p> <p>Purchase Order Usage Figures – These have now been added to the monthly performance sheet.</p> <p><u>Benefits</u> – SK advised she understands that William and Ian should now have the figure they are after.</p> <p><u>Accounts Payable</u> – PH confirmed that his query with the BVPI8 figures</p>	<p>SB PH</p> <p>SK</p> <p>SB</p> <p>SK</p> <p>SK</p> <p>SK</p>

	have now been rectified.	
3	<p>Review of Strategic Board Meeting (7 December 2009)</p> <p><u>Review of Strategic Board Minutes (7 December 2009)</u></p> <p>(a) It was confirmed that the new target for benefit change events for 2010/11 has yet to be agreed – error in minutes. A meeting is due to take place at the end of January to discuss this. PH suggested 10. Need to consider whether should go in the P&P in the future. DK/PH. PH to bring to the meeting on 22 March.</p> <p>(b) Overpayments – now completed</p> <p>(c) Benefits accuracy – Rodney would like to see what Havant’s figures are. PH would like to compare client team’s figures against Capita’s. DK confirmed he has a meeting to discuss accuracy issues this week. Agreed need to get this sorted asap. Capita to consider where they do their quality monitoring - is it in the right places.</p> <p><u>Council Tax Collection Rate</u> – DK confirmed that the wording for this has now been amended.</p> <p><u>Top 20 debtors</u> – PH confirmed that he has considered the position regarding naming and shaming large companies who don’t pay their debts on time.</p> <p><u>Benefits overpayments</u> – PH confirmed that the recovery work regarding overpayments is ongoing.</p>	<p>DK/PH</p> <p>DK</p>
4	<p>Performance</p> <p><u>Council Tax</u> – It was confirmed that the reason for the dip in collection of £140,000 is because Capita have now brought all the work up to date with lots of old accounts being terminated and creating lots of new accounts. A change in working practice was adopted from the middle of November. It was asked that if this sort of dip is anticipated again in the future, can Capita advise the Councils in advance.</p> <p><u>Flooded cases</u> – It was confirmed that the two remaining properties are now on full bills.</p> <p><u>Bailiffs</u> – DK advised that Trevor is talking to Chandlers, a firm of bailiffs, who would like to be given the opportunity to chase debts Capita hasn’t been able to recover.</p> <p><u>Business rates</u> – It was confirmed that the Government deferral scheme isn’t having a big impact.</p> <p><u>New claims BVPI</u> – DK confirmed that these have yet to be cleansed to pick up any errors.</p> <p><u>Outstanding work profile</u> – DK confirmed that this is higher than he would have liked but the snow and office closure at Christmas haven’t helped.</p> <p><u>Overpayments</u> – lots of cases don’t yet have arrangements on them. SODC customers now going through chasing process. Lots of matters sent to SOHA for payment – DK to advise PH if we have a problem with payment from SOHA. Outstanding debt came down this month which was good. Need to provide some further stats to show what percentage with legal. PH suggested a stage report could be provided.</p> <p><u>Accuracy</u> – The client team’s error rate findings are higher than Capita would like. DK meeting with Havant on Thursday this week to discuss issues.</p>	<p>DK</p> <p>DK</p> <p>DK</p>

	<p><u>Exchequer Services</u> – invoices created within 5 working days. Figures lower than normal – DK to look at the figures.</p> <p><u>Purchase orders</u> – figures for numbers being raised is low, needs to be increased.</p> <p><u>NNDR top 20</u> – Asda now have a liability order arrangement – PH to check whether payment has now been made. Could be normal monthly instalment. Start Oxford – served S123 demand – can then petition for liquidation. Scottish widows – to check which property involved. PH to check.</p>	DK PH
5	<p>Vale Benefit Subsidy Audit 2007/08</p> <p>07/08 – PH advised that DWP now come back with revised figures which look as if it will take Vale back under the upper threshold. PH chasing DWP for final confirmation. The figures will impact on 08/09 as well – as they may have been taken into account in the 08/09 claim if the 07/08 appeal had been refused.</p>	PH
6	<p>Performance Notices</p> <p>The 07/08 benefit subsidy claim is the only outstanding notice.</p>	
7	<p>Commercial Financial Services Contract Issues/Variation to the Contract</p> <p><u>RPI figure</u> – The contract price mentions an increase (clause 13.2). Capita suggesting no change from contract price from august 2010. To remain as per August 2009 figures. Client accepted this so matter agreed.</p> <p><u>Govt connect</u> - £15k claim (linked with IT helpdesk) – SK to raise two invoices for Coco installments. Both matters to be wrapped up together. CCN to be produced by PH. SODC to pay from savings from the IT helpdesk – from Vale will be a growth bid.</p> <p><u>Sept 2008 commercial services meeting</u> – PH sent papers to Capita are considering these.</p> <p><u>Contract payments</u> – Offer now submitted to Councils who are considering this. Need a decision by the second week in February.</p> <p><u>Brown bins</u> – Craig dealing with. Continue with the increase in volume from the 1st April. Suggest going from previous 3 stages to just one for invoicing. If need to revisit will do in the future</p> <p><u>ICON variation</u> – (SODC cashiers software). Licence fee is currently paid by Capita to Civica. SK to look at this for the future.</p>	SK/PH SK WJ CR/PH SK
8	<p>Outstanding Issues</p> <p>PH has a few invoices to which are still outstanding. DK to chase up the</p>	DK

	whereabouts of these invoices.	
9	<p>Exchequer Services</p> <p>Structure Chart – SB to check whether he has received this.</p> <p><u>Write offs</u> – now all sorted</p> <p><u>Service level agreements</u> – to be part of ongoing discussions</p> <p><u>Phil Brown’s attendance at Operations Board meetings</u> – will attend if needed depending on what on agenda and issues arising.</p> <p><u>Brown bins</u> – Procedure manual written and with Phil and Craig. Comments to be fed back to SB.</p> <p><u>Exchequer Services action plan</u> – meeting on Friday to discuss.</p>	<p>SB</p> <p>PB/CR</p>
10	<p>Cash Receipting</p> <p>Vale sorted. Now need to introduce card payment facility to Coventry.</p> <p>SODC now delayed to 3 February.</p>	KG
11	<p>Academy E Govt</p> <p>Not a priority at moment</p>	
12	<p>Govt connect</p> <p>It is understood that the government will start audits in March – remind vale and south client officers likely to get audited. Advise Andrew Down.</p>	SB
13	<p>Brown Bins</p> <p>See above updates</p>	
14	<p>Any Other Business</p> <p><u>Customer satisfaction survey</u> – This is now likely to happen in February.</p> <p><u>Summons and Liability Order costs increases</u> – Currently with PH – need to speak to legal and advise the courts of increased fees.</p> <p><u>VAT</u> – all sorted now</p> <p><u>2010 Ratings List appeals</u> – PH confirmed work is ongoing to obtain best price.</p> <p><u>Additional benefit admin grant</u> - Capita to submit a claim for second lot of grant money. A proposal to come from Capita. PH to use some of the extra money for benefit fraud legal costs.</p> <p><u>Investigations Team report</u> - PH circulated a copy of the report to Capita. He highlighted delays in turnaround times for work on page 2. DK to take away.</p>	<p>DK</p> <p>PH</p> <p>PH</p> <p>DK</p> <p>DK</p>

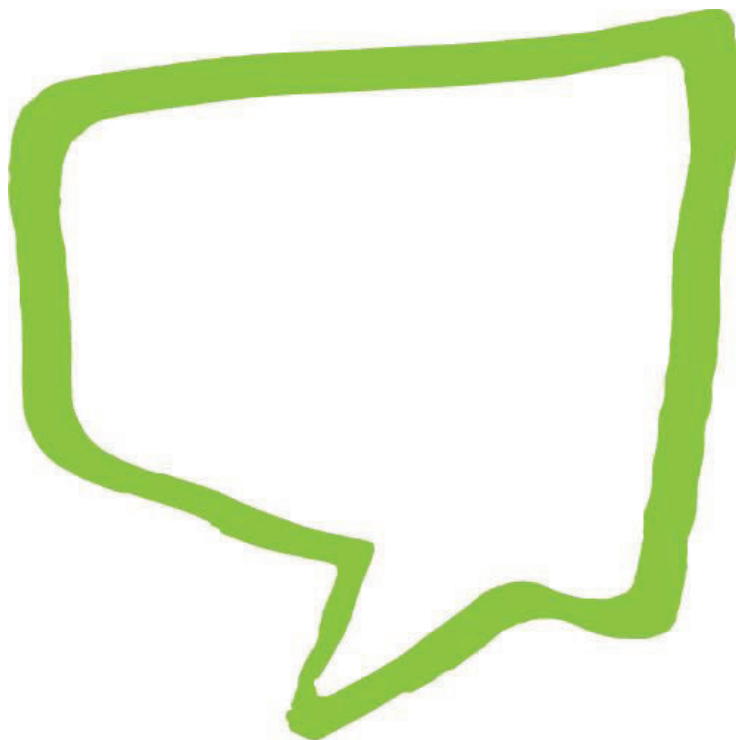
15	Audit update Adrianna's maternity leave is due to start very soon. Although cover arrangements have been put in place this will inevitably lead to work being delayed.	
16	Payroll No update available.	
17	Accountancy No update available.	
18	Investigations Team update PH circulated a copy of the update report at the meeting.	
19	Any Other Business None	
20	Date of Next Meeting 15 February 2010	

Certification of Annual Claims and Returns - Annual Report

South Oxfordshire District Council

Audit 2008/09

February 2010



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Status of our Reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/ members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
- any third party.

Key messages

Funding from government grant-paying departments is an important income stream for the Council. The Council needs to manage claiming this income carefully. It needs to demonstrate to the auditors that it has met the conditions which attach to these grants.

This report summarises the findings from the certification of 2008/09 claims. It includes the messages arising from my assessment of your arrangements for preparing claims and returns and information on claims that we amended or qualified.

Certification of claims

- 1 South Oxfordshire District Council receives more than £26 million funding from various grant-paying departments. The grant-paying departments attach conditions to these grants. The Council must show that it has met these conditions. If the Council cannot evidence this, the funding can be at risk. It is therefore important that the Council manages certification work properly and can demonstrate to us, as auditors, that the relevant conditions have been met.
- 2 In addition, the Council collects business rates to pay into the national pool, from which the Council then receives grant funding. The amount payable to the pool of £38 million is also subject to certification.
- 3 In 2008/09, my audit team certified four claims with a total value of £65 million. Of these, we carried out a limited review of three claims and a full review of one claim. (Paragraph 10 explains the difference). We amended two claims after limited review and one claim requiring full certification for errors. For the claim requiring full certification, although we made one adjustment we were unable to fully certify the claim and issued a qualification letter to the grant-paying body. Appendix 1 sets out a full summary.

Significant findings

- 4 Our key area of concern in certifying grant claims for the Council relates to housing benefits, which is subject to a full review. This claim was qualified for the second year due to inaccuracies in both benefits calculations and in classification of overpayments of benefits. The Council may lose subsidy due to the extent of local authority error leading to overpayments in 2008/09.

Certification fees

- 5 The fees I charged for grant certification work in 2008/09 were £31,932. The majority of this fee related to certification of the housing benefit claim.

Actions

- 6 Appendix 3 summarises my recommendations. The relevant officers of the Council have agreed these recommendations and to implement the required action to deliver them.

Background

- 7 The Council claims £26.7 million for specific activities from grant paying departments. It also collects business rates (NNDR) on behalf of the Government which it pays into the national pool of £38 million. As this is significant to the Council's income and expenditure it is important that this process is properly managed. In particular this means:
 - an adequate control environment over each claim and return; and
 - ensuring that the Council can evidence that it has met the conditions attached to each claim.
- 8 I am required by section 28 of the Audit Commission Act 1998 to certify some claims and returns for grants or subsidies paid by the government departments and public bodies to South Oxfordshire District Council. I charge a fee to cover the full cost of certifying claims. The fee depends on the amount of work required to certify each claim or return.
- 9 The Council is responsible for compiling grant claims and returns in accordance with the requirements and timescale set by the grant paying departments.
- 10 The key features of the current arrangements are as follows.
 - For claims and returns below £100,000 the Commission does not make certification arrangements.
 - For claims and returns between £100,000 and £500,000, auditors undertake limited tests to agree form entries to underlying records, but do not undertake any testing of eligibility of expenditure.
 - For claims and returns over £500,000 auditors assess the control environment for the preparation of the claim or return to decide whether or not they can place reliance on it. Where reliance is placed on the control environment, auditors undertake limited tests to agree from entries to underlying records but do not undertake any testing of the eligibility of expenditure or data. Where reliance cannot be placed on the control environment, auditors undertake all of the tests in the certification instruction and use their assessment of the control environment to inform decisions on the level of testing required. This means that the audit fees for certification work are reduced if the control environment is strong.
 - For claims spanning over more than one year, the financial limits above relate to the amount claimed over the entire life of the claim and testing is applied accordingly. The approach impacts on the amount of grants work we carry out, placing more emphasis on the high value claims.

Findings

Control environment

- 11 The control environment over the two biggest claims we are required to certify, housing benefits and NNDR, is made more complicated because management of the systems that support the claims, and completion of the claims themselves, is outsourced to Capita.
- 12 Regardless of who completes the claim, responsibility for ensuring the accuracy of the claims and of the control environment remains with the Council. This is one of the aspects covered by the certification of claims by the Council's S151 officer. The Council was able to provide us with details of the processes it relied on to provide it with this assurance, and we were able to work closely with Capita staff in completing our certification work.
- 13 However, whilst we concluded that the control environment for the NNDR claim was adequate, the extent of the errors within the housing benefit claim demonstrates a weakness in this area.
- 14 The Council introduced further reviews of the procedures to control housing benefit in 2008/09, but it is clear these are not adequate to prevent a recurrence of the errors identified by our work in the past two years.
- 15 For the claims completed by Council staff, whilst there were errors in the forms themselves which indicate a need for better review processes, we do not have concerns over the control environment within the systems generating the figures for the claims.

Specific claims

- 16 There were no adjustments made to the NNDR claim and the amount payable to the pool of £38 million was certified without qualification.
- 17 There was one adjustment to the claim for disabled facility grants. The officer preparing the claim had not realised the full amount paid up to the grant ceiling of £480,000 was claimable in 2008/09 (as opposed to 60 per cent in 2007/08). This increased the amount of grant support to the Council in year by £33,772.
- 18 For the claim for the pooling of housing capital receipts the initial claim amount of £376,072 was below the £500k ceiling on which we have to assess the control environment. Our review identified that this figure was inaccurate, and a second grant form with a value of £586,489 was submitted. We therefore carried out an assessment of the control environment before reviewing the claim. We again identified errors, and the final claim value we certified was £455,045. The errors led to an increased grant fee.

Findings

Recommendation

R1 Checking procedures for grants prepared in house should be reviewed to ensure claims are accurate.

- 19** The claim on which most errors were identified, and which we were unable to certify without qualification, was the housing benefit claim.
- 20** The errors we identified fell into three main categories:
- inadequate recording of evidence to support earnings, including use of only one wage or salary slip (which is not enough as earnings can vary);
 - inadequate trails to evidence supporting pensions or state benefits; and
 - misclassification of local authority errors leading to overpayments (which receive no subsidy, and on which there is a cap) as other types of overpayment (mainly caused by claimant error).

Inadequate evidence to support earnings

- 21** It is recommended that, unless there are good grounds to assume that earnings do not fluctuate, a minimum of two salary slips and five wages slips be used to calculate earnings for benefit calculation purposes. We identified a general issue across all benefit types where only one salary or wage slip was being used without any evidence that there was good grounds to do so.
- 22** In a number of cases, further wage or salary slips were found which showed that earnings did vary, which resulted in both under and overpayment of benefit to claimants. As we were unable to quantify the effect of this in the wider benefit population we included this information within our qualification letter.

Inadequate trails to support pensions or state benefits

- 23** Recording of evidence to support pension or other state benefit payments within the housing benefit system was incomplete (partly due to a change in document imaging system), and when amounts were cross checked to the DWP system, the amounts used for benefit calculation was found to be inaccurate in a number of cases. This resulted in both under and overpayment of benefit to claimants. As we were unable to quantify the effect of this in the wider benefit population we included this information within our qualification letter.

Misclassification of errors leading to overpayment of benefit

- 24** Where information comes to light which shows that benefit has been overpaid, the amount of the overpayment up to the date the information is received is counted as claimant error, and the Council is entitled to benefit subsidy on these overpayments. After the date the information is received and up to the date the overpayment is corrected, the overpayment is counted as local authority error. There is a cap on the level of local authority allowed across benefit types which impacts on subsidy receivable.

- 25 The default classification for council tax benefit overpayments is claimant error, and benefit staff need to enter the details of when the information was received to allocate the overpayments between claimant and local authority error.
- 26 For council tax benefit, where the benefit is awarded for the entire year on first assessment, the amount of benefit from the date the benefit ceases to the end of the year is recorded as 'technical excess' and used to reduce the total amount of benefit paid. The date from which this technical excess has to be calculated has to be entered by benefits staff.
- 27 We identified one case within council tax benefit overpayments that had incorrectly been left as claimant error, when it should have been local authority error. We therefore took a sample of a further 40 cases of claimant error overpayments (as required by the Department for Works and Pensions) to be checked initially by Capita.
- 28 They identified 16 cases where they considered the claimant error classification was incorrect. We sampled their results, and as we found errors in their testing we reviewed all 40 cases ourselves. We confirmed that 19 of the 40 cases were incorrectly classified.
- 29 This information, together with the value of the original errors, was included within our qualification letter to the department, with a potential impact on the population of claimant error overpayments as a whole. The Department is now considering our qualification but if our calculations are accepted this could result in the Council exceeding the lower limit for local authority overpayments, and a loss of subsidy. Our qualification letter is included for information at Appendix 2.
- 30 Concerns over the accuracy of benefits processing have been discussed with Members via both the Ridgeway Services Board and in the Audit and Corporate Governance Committee. This report strengthens the need to take positive measures to improve the accuracy of benefit payments to claimants, and the requirement to improve training by Capita of its staff to prevent a recurrence of the errors noted for the past two years.

Recommendations

R2 The role of the Council in monitoring the accuracy of benefits processing to support correct payment of benefit during the year, and in completion of the housing benefit claim, should be strengthened.

R3 Issues arising from the certification of the benefits claim should be raised with Capita via the contract for the provision of benefit processing. In particular the Council should require:

- use of good practice for evidencing earnings unless there is recorded evidence to say why this is not necessary;
- better accuracy and recording of pension entitlements; and
- improved accuracy in classification of benefit overpayments.

Appendix 1 – Summary of 2008/09 certified claims

Claims and returns above £500,000

Claim	Value £	Adequate control environment	Amended	Qualification letter
Housing and council tax benefit	25,845,533	No	Yes	Yes
Business Rates (NDR)	38,354,765	Yes	No	No

Claims between £100,000 and £500,000

Claim	Value £	Amended
Disabled facilities grant	480,000	Yes
Pooling of housing capital receipts	455,045	Yes

Appendix 2 – Housing Benefit Qualification Letter

Department for Work and Pensions
Housing Benefits Unit
Room 512
Norcross
BLACKPOOL
FY5 3TA

Dear Sir / Madam

South Oxfordshire District Council
Housing Benefit & Council Tax Benefit claim for the year ended 31 March 2009
(Form MPF720A)
Qualification Letter referred to in the Auditor's Certificate dated
3 December 2009

Details of the matters giving rise to my qualification of the above claim are set out in the Appendix to this letter.

The factual content of my qualification has been agreed with officers of the Authority.

No amendments have been made to the claim for the issues raised in this qualification letter.

Yours faithfully

Anne Ockleston
Audit Manager

Cross cutting qualification issues

Evidence to support wages / salaries

We noted across all benefit classifications that, in calculating average earned income, the Council routinely takes less than the recommended number of wage slips to support this calculation without an audit trail showing good cause to support this i.e. less than 5 consecutive weekly payslips or two consecutive monthly payslips. In the majority of instances there is no evidence to allow me to assess whether this practice would make any difference to benefit entitlement. Where further wage slips have highlighted a change in benefit entitlement these are listed against specific cells.

Cell 148: Council tax benefit - Eligible overpayments (current year)

Cell 148: cell total: £114,432

Headline cell 142: £5,785,352

The testing of the initial sample identified 1 eligible overpayment case where the Authority had misclassified LA error overpayments as eligible overpayments. Given the nature of the population and the errors found, an additional random sample of 40 cases was taken from the audit trail supporting cell 109. This additional testing identified 19 further test failures. Of these the Authority misclassified 15 technical excess benefit cases and 4 LA error overpayment cases as eligible overpayments. The results of my testing are set out in the tables overleaf:

Results of testing:

Testing and sample size	Cell Total	Sample Error	Sample Value	Percentage error rate	Cell Adjustment	Revised Cell Total if Cell Adjustment applied
	[CT]	[SE]	[SV]	[SE/SV]	[CA = CT times SE/SV]	[CT less CA]
Initial sample - 5 case	£114,432	£130.79	£269.56	48.52%	£55,522.19	£58,909.81
Additional random sample - 40 eligible overpayment cases	£114,432	£7,844.97	£14,119.84	55.84%	£63,902.49	£50,529.51
Combined sample results - 45 cases	£114,432	£8,015.76	£14,389.40	55.71%	£63,745.50	£50,686.50

Both the initial sample and additional random sample identified the following excess benefit misclassification:

- 5 cases where the excess benefit should have been classified as LA error. As a result cell 148 is overstated and cell 147 is understated by the same amount. The value of the sample error was £827.15. This equates to an extrapolation value of £6,577.93.; and
- 15 cases where the excess benefit should have been classified as technical excess benefit. As a result cell 148 is overstated and cell 149 is understated by the same amount. The value of the sample error was £7,188.61. This equates to an extrapolation value of £57,167.57.

There will be no impact on the headline cell as the error relates to the classification of total expenditure (Benefit Granted) for subsidy.

However there will be an impact on:

- technical excess benefit as this attracts zero subsidy; and
- local authority error subsidy, as the authority now exceeds its lower threshold which would result in the local authority error subsidy being payable at 40% instead of 100 per cent.

The value of the errors found range from £30.14 to £1,933.66 and the benefit period ranges from 13 days to 240 days.

Given the nature of the population and the variation in the errors found it is unlikely that even significant additional work will result in an amendment to this cell that will allow me to conclude it is fairly stated.

Other matters

There are two instances where errors have been identified where I am unable to extrapolate the impact.

Cell 94: Rent allowance Headline Cell £20,434,272

In testing 20 rent allowance payments, we identified 1 case where benefit entitlement was based on only one wages slip although there was evidence on file to support use of an average of wage slips. This resulted in both under and over payment of benefit – the net amount overpaid is £20.11. This would reduce the headline cell.

This is linked into the general qualification reported.

The Council has not at this time been able to identify a sub population with similar circumstances for extended testing and I have therefore not been able to extrapolate the impact of this error.

Cell 102: total expenditure related to cases not requiring referral to the rent officer: cell total £13,377,596

Headline cell 94: Rent allowance: £20,434,272

In testing 20 rent allowance payments, we identified 1 case where eligible deductions from rent had been incorrectly transferred from EBENEFIT. For this same case weekly pension entitlement had been incorrectly calculated from the monthly amount. This resulted in an overpayment of benefit of £48.02 which would impact on the headline cell. I am not convinced that this is an isolated error and so have not adjusted the claim. However it has not been possible to identify a sub population for extended testing. I have therefore not been able to extrapolate the impact of this error.

Appendix 3 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
Annual Claims and Returns Report 2008/09 - Recommendations						
7	R1 Checking procedures for grants prepared in house should be reviewed to ensure claims are accurate.	3	Simon Hewings	Yes	For next grant claim cycle.	
7,8	R2 The role of the Council in monitoring the accuracy of benefits processing to support correct payment of benefit during the year, and in completion of the housing benefit claim, should be strengthened.	3	Paul Howden	Yes		

Appendix 3 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
Annual Claims and Returns Report 2008/09 - Recommendations						
7,8	<p>R3 Issues arising from the certification of the benefits claim should be raised with Capita via the contract for the provision of benefit processing. In particular the Council should require:</p> <ul style="list-style-type: none"> • use of good practice for evidencing earnings unless there is recorded evidence to say why this is not necessary; • better accuracy and recording of pension entitlements; and • improved accuracy in classification of benefit overpayments. 	3	William Jacobs	Yes		

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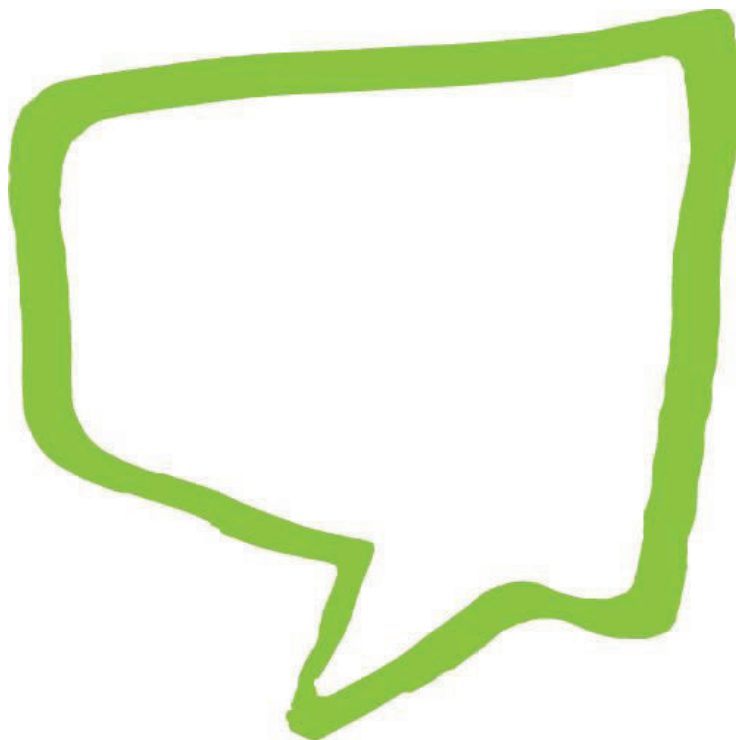
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Certification of Claims and Returns - Annual Report

Vale of White Horse District Council

Audit 2008/09

February 2010



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Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/ members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
- any third party.

Key messages

Funding from government grant-paying departments is an important income stream for the Council. The Council needs to manage claiming this income carefully. It needs to demonstrate to the auditors that it has met the conditions which attach to these grants.

This report summarises the findings from the certification of 2008/09 claims. It includes the messages arising from my assessment of your arrangements for preparing claims and returns and information on claims that we amended or qualified.

Certification of claims

- 1 Vale of White Horse District Council receives more than £23 million funding from various grant-paying departments. The grant-paying departments attach conditions to these grants. The Council must show that it has met these conditions. If the Council cannot evidence this, the funding can be at risk. It is therefore important that the Council manages certification work properly and can demonstrate to us, as auditors, that the relevant conditions have been met.
- 2 In addition, the Council collects business rates to pay into the national pool, from which the Council then receives grant funding. The amount payable to the pool of £51 million is also subject to certification.
- 3 In 2008/09, my audit team certified three claims with a total value of £75 million. Of these, we carried out a limited review of two claims and a full review of one claim. (Paragraph 10 explains the difference). We amended one claim after limited review for errors. For one claim, we were unable to fully certify the claim and issued a qualification letter to the grant-paying body. Appendix 1 sets out a full summary.

Significant findings

- 4 Our key area of concern in certifying grant claims for the Council relates to housing benefits, which is subject to a full review. This claim was qualified for the second year due to inaccuracies in both benefits calculations and in classification of overpayments of benefits. The Council lost benefit subsidy in 2007/08 due to the extent of local authority error leading to overpayments, and may do so again in 2008/09.

Certification fees

- 5 The fees I charged for grant certification work in 2008/09 were £30,616. The majority of this fee related to certification of the housing benefit claim.

Actions

- 6 Appendix 3 summarises my recommendations. The relevant officers of the Council have agreed these recommendations and to implement the required action to deliver them.

Background

- 7 The Council claims £23m for specific activities from grant paying departments. It also collects business rates (NNDR) on behalf of the Government which it pays into the national pool of £51m. As this is significant to the Council's income and expenditure it is important that this process is properly managed. In particular this means:
 - an adequate control environment over each claim and return; and
 - ensuring that the Council can evidence that it has met the conditions attached to each claim.
- 8 I am required by section 28 of the Audit Commission Act 1998 to certify some claims and returns for grants or subsidies paid by the government departments and public bodies to Vale of White Horse District Council. I charge a fee to cover the full cost of certifying claims. The fee depends on the amount of work required to certify each claim or return.
- 9 The Council is responsible for compiling grant claims and returns in accordance with the requirements and timescale set by the grant paying departments.
- 10 The key features of the current arrangements are as follows.
 - For claims and returns below £100,000 the Commission does not make certification arrangements.
 - For claims and returns between £100,000 and £500,000, auditors undertake limited tests to agree form entries to underlying records, but do not undertake any testing of eligibility of expenditure.
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 - For claims spanning over more than one year, the financial limits above relate to the amount claimed over the entire life of the claim and testing is applied accordingly. The approach impacts on the amount of grants work we carry out, placing more emphasis on the high value claims.

Findings

Control environment

- 11 The control environment over the two biggest claims we are required to certify, housing benefits and NNDR, is made more complicated because management of the systems that support the claims, and completion of the claims themselves, is outsourced to Capita. We have no comments to make regarding the internal control environment for the one claim completed in house.
- 12 Regardless of who completes the claim, responsibility for ensuring the accuracy of the claims and of the control environment remains with the Council. This is one of the aspects covered by the certification of claims by the Council's S151 officer. The Council was able to provide us with details of the processes it relied on to provide it with this assurance, and we were able to work closely with Capita staff in completing our certification work.
- 13 However, whilst we concluded that the control environment for the NNDR claim was adequate, the extent of the errors within the housing benefit claim demonstrates a weakness in this area.
- 14 The Council introduced further to review the procedures to control housing benefit in 2008/09, but it is clear these are not adequate to prevent a recurrence of the errors identified by our work in the past two years.

Specific claims

- 15 There were no adjustments made to the NNDR claim and the amount payable to the pool of £51m was certified without qualification.
- 16 There was one adjustment to the claim for disabled facility grants. The officer preparing the claim had not realised the full amount paid up to the grant ceiling of £510,000 was claimable in 2008/09 (as opposed to 60 per cent in 2007/08). This increased the amount of grant support to the Council in year by £23,554.
- 17 The claim on which most errors were identified, and which we were unable to certify without qualification, was the housing benefit claim.
- 18 The errors we identified fell into three main categories:
 - Inadequate recording of evidence to support earnings, including use of only one wage or salary slip (which is not enough as earnings can vary);
 - Inadequate trails to evidence supporting pensions or state benefits; and
 - Misclassification of local authority errors leading to overpayments (which receive no subsidy, and on which there is a cap) as other types of overpayment (mainly caused by claimant error).

Findings

Inadequate evidence to support earnings

- 19 It is recommended that, unless there are good grounds to assume that earnings do not fluctuate, a minimum of two salary slips and five wages slips be used to calculate earnings for benefit calculation purposes. We identified a general issue across all benefit types where only one salary or wage slip was being used without any evidence that there was good grounds to do so.
- 20 In a number of cases, further wage or salary slips were found which showed that earnings did vary, which resulted in both under and overpayment of benefit to claimants. As we were unable to quantify the effect of this in the wider benefit population we included this information within our qualification letter.

Inadequate trails to support pensions or state benefits

- 21 Recording of evidence to support pension or other state benefit payments within the housing benefit system was incomplete (partly due to a change in document imaging system), and when amounts were cross checked to the DWP system, the amounts used for benefit calculation was found to be inaccurate in a number of cases. This resulted in both under and overpayment of benefit to claimants. As we were unable to quantify the effect of this in the wider benefit population we included this information within our qualification letter.

Misclassification of errors leading to overpayment of benefit

- 22 Where information comes to light which shows that benefit has been overpaid, the amount of the overpayment up to the date the information is received is counted as claimant error, and the Council is entitled to benefit subsidy on these overpayments. After the date the information is received and up to the date the overpayment is corrected, the overpayment is counted as local authority error. There is a cap on the level of local authority allowed across benefit types which impacts on subsidy receivable.
- 23 The default classification for council tax benefit overpayments is claimant error, and benefit staff need to enter the details of when the information was received to allocate the overpayments between claimant and local authority error.
- 24 For council tax benefit, where the benefit is awarded for the entire year on first assessment, the amount of benefit from the date the benefit ceases to the end of the year is recorded as 'technical excess' and used to reduce the total amount of benefit paid. The date from which this technical excess has to be calculated has to be entered by benefits staff.
- 25 As in 2007/08 we identified a number of cases within council tax benefit overpayments that had incorrectly been left as claimant error, when they should have either been local authority error, or a mix of the two. We therefore took a sample of a further 40 cases of claimant error overpayments (as required by the Department for Works and Pensions) to be checked initially by Capita.
- 26 They identified 17 cases where they considered the claimant error classification was incorrect. We sampled their results, and as we found errors in their testing we reviewed all 40 cases ourselves. We confirmed that 20 of the 40 cases were incorrectly classified.

- 27** This information, together with the value of the original errors, was included within our qualification letter to the department, with a potential impact on the population of claimant error overpayments as a whole. The department is now considering our qualification but if our calculations are accepted this could result in the Council exceeding the lower limit for local authority overpayments, and a loss of subsidy. Our qualification letter is included for information at Appendix 2.
- 28** Concerns over the accuracy of benefits processing have been discussed with Members via both the Ridgeway Services Board and in the Audit and Governance Committee. This report strengthens the need to take positive measures to improve the accuracy of benefit payments to claimants, and the requirement to improve training by Capita of its staff to prevent a recurrence of the errors noted for the past two years.

Recommendations

R1 The role of the Council in monitoring the accuracy of benefits processing to support correct payment of benefit during the year, and in completion of the housing benefit claim, should be strengthened.

R2 Issues arising from the certification of the benefits claim should be raised with Capita via the contract for the provision of benefit processing. In particular the Council should require:

- use of good practice for evidencing earnings unless there is recorded evidence to say why this is not necessary;
- better accuracy and recording of pension entitlements; and
- improved accuracy in classification of benefit overpayments.

Appendix 1 – Summary of 2008/09 certified claims

Claims and returns above £500,000

Claim	Value £	Adequate control environment	Amended	Qualification letter
Housing and council tax benefit	22,876,332	No	No	Yes
Business Rates (NNDR)	51,613,987	Yes	No	No
Disabled Facilities Grant	510,000	Yes	Yes	No

Appendix 2 – Housing Benefit Qualification Letter

Department for Work and Pensions
Housing Benefits Unit
Room 512
Norcross
BLACKPOOL
FY5 3TA

Dear Sir / Madam

Vale of White Horse District Council
Housing Benefit & Council Tax Benefit claim for the year ended 31 March 2009
(Form MPF720A)
Qualification Letter referred to in the Auditor's Certificate dated
3 December 2009

Details of the matters giving rise to my qualification of the above claim are set out in the Appendix to this letter.

The factual content of my qualification has been agreed with officers of the Authority.

No amendments have been made to the claim for the issues raised in this qualification letter.

Yours faithfully

Anne Ockleston
Audit Manager

Cross cutting qualification issues

Evidence to support wages / salaries

We noted across all benefit classifications that, in calculating average earned income, the Council routinely takes less than the recommended number of wage slips to support this calculation without an audit trail showing good cause to support this i.e. less than 5 consecutive weekly payslips or two consecutive monthly payslips. In the majority of instances there is no evidence to allow me to assess whether this practice would make any difference to benefit entitlement. Where further wage slips have highlighted a change in benefit entitlement these are listed against specific cells.

Cell 148: Council tax benefit - Eligible overpayments (current year)

Cell 148: cell total: ££101,661

Headline cell 142: £5,785,352

The testing of the initial sample identified 3 eligible overpayment cases where the Authority had misclassified LA error overpayments as eligible overpayments. Given the nature of the population and the errors found, an additional random sample of 40 cases was taken from the audit trail supporting cell 148. This additional testing identified 20 further test failures. Of these the Authority misclassified 13 technical excess benefit cases and 7 LA error overpayment cases as eligible overpayments. The results of my testing are set out in the tables below:

Results of testing:

Testing and sample size	Cell Total	Sample Error	Sample Value	Percentage error rate	Cell Adjustment	Revised Cell Total if Cell Adjustment applied
	[CT]	[SE]	[SV]	[SE/SV]	[CA = CT times SE/SV]	[CT less CA]
Initial sample – 6 cases	£101,661	£997.16	£1,282.96	77.72%	£79,014.38	£22,646.62
Additional random sample - 40 eligible overpayment cases	£101,661	£4,475.99	£10,598.89	42.23%	£42,931.44	£58,729.56
Combined sample results - 47 cases	£101,661	£5,473.15	£11,881.85	46.06%	£46,825.06	£54,835.94

Both the initial sample and additional random sample identified the following excess benefit misclassification:

- 10 cases where the excess benefit should have been classified as LA error. As a result cell 148 is overstated and cell 147 is understated by the same amount. The value of the sample error was £2,031.93. This equates to an extrapolation value of £17,385.17 and
- 13 cases where the excess benefit should have been classified as technical excess benefit. As a result cell 148 is overstated and cell 149 is understated by the same amount. The value of the sample error was £3,441.22. This equates to an extrapolation value of £29,443.05.

There will be no impact on the headline cell as the error relates to the classification of total expenditure (Benefit Granted) for subsidy.

However there will be an impact on:

- technical excess benefit as this attracts zero subsidy; and
- local authority error subsidy, as the authority now exceeds its lower threshold which would result in the local authority error subsidy being payable at 40% instead of 100 per cent.

The value of the errors found range from £6.81 to £915.84 and the benefit period ranges from 16 days to 350 days.

Given the nature of the population and the variation in the errors found it is unlikely that even significant additional work will result in an amendment to this cell that will allow me to conclude it is fairly stated.

Other matters

There are four instances where errors have been identified where I am unable to either adjust the claim or extrapolate the impact.

Cell 11 headline cell rent rebates (tenants on non HRA properties)

Cell 11 value £308,381

In our original testing we found 1 case where the use of one wages slip led to an overpayment of benefit for a small proportion of the benefit entitlement period. This overpayment amounted to £27.99 which would impact on the headline cell. I am not convinced that this is an isolated error and so have not adjusted the claim. However it has not been possible at this time to identify a sub population for extended testing. I have therefore not extrapolated the impact of this error. This is linked into the general qualification reported.

Cell 94: Rent allowance Headline Cell £20,434,272

In testing 20 rent allowance payments, we identified 1 case where benefit entitlement was based on only one wages slip although there was evidence on file to support use of an average of wage slips. This resulted in both under and over payment of benefit – the net amount overpaid is £20.11. This would reduce the headline cell. This is linked into the general qualification reported.

Cell 95

Headline cell 94: value £20,434,272

In testing 20 rent allowance payments we identified 1 case where the audit trail to support pensions SRP was inadequate. On checking CIS system we found the amount recorded there would have resulted in a reduction in benefit payable of £58.08. I am unable to verify that the calculation performed by the Council was not made on information available to them at the time, and I have therefore not extended testing or extrapolated the impact of the failure noted.

Cell 99

Headline cell 94: value £20,434,272

In testing 20 rent allowance payments we identified 1 case where, not only had 1 wage slip been used to calculate entitlement without an audit trail showing good cause to support this, but a recovery of Council Tax arrears had been incorrectly taken as an income tax deduction. The combination of these errors resulted in an overpayment of benefit of £475.11. Whilst I am sure the circumstances for this claim are isolated, I have not adjusted the claim for this error as it is linked into the general qualification noted above.

Appendix 3 – Action plan

Page no.	Recommendation	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
Annual Claims and Returns Report 2008/09 - Recommendations						
8	R1 The role of the Council in monitoring the accuracy of benefits processing to support correct payment of benefit during the year, and in completion of the housing benefit claim, should be strengthened.	3	Paul Howden	Yes		
Annual Claims and Returns Report 2008/09 - Recommendations						
8	R2 Issues arising from the certification of the benefits claim should be raised with Capita via the contract for the provision of benefit processing. In particular the Council should require: <ul style="list-style-type: none"> • use of good practice for evidencing earnings unless there is recorded evidence to say why this is not necessary; • better accuracy and recording of pension entitlements; and • improved accuracy in classification of benefit overpayments. 	3	William Jacobs	Yes		

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South Oxfordshire District Council – Certification of Claims and Returns – Annual Report – Action Plan

Para no.	Finding	Recommendation	Responsible Officer	Agreed Action	Deadline
	Specific Claims				
17.	There was one adjustment to the claim for disabled facility grants. The officer preparing the claim had not realised the full amount paid up to the grant ceiling of £480,000 was claimable in 2008/09 (as opposed to 60% in 2007/08). This increased the amount of grant support to the Council in year by £33,772.	R2 The role of the Council in monitoring the accuracy of benefits processing to support correct payment of benefit during the year, and in completion of the housing benefit claim, should be strengthened	William Jacobs	Every grant claim (including DFGs and other non-benefit grants) will require checking by appropriate accountant and sign off by Head of Finance.	From Feb 2010
Page 48	For the claim for the pooling of housing capital receipts the initial claim amount of £376,072 was below the £500k ceiling on which we have to assess the control environment. Our review identified that this figure was inaccurate, and a second grant form with a value of £586,489 was submitted. We therefore carried out an assessment of the control environment before reviewing the claim. We again identified errors, and the final claim value we certified was £455,045. The errors led to an increased grant fee.	R1 Checking procedures for grants prepared in house should be reviewed to ensure claims are accurate.	William Jacobs	Every grant claim (including the pooling of housing capital receipts) will require checking by appropriate accountant and sign off by Head of Finance.	From Feb 2010
Inadequate evidence to support earnings					
19.	It is recommended that, unless there are good grounds to assume that earnings do not fluctuate, a minimum of two salary slips and five wages slips be used to calculate earnings for benefit calculation	R3 Issues arising from the certification of the benefits claim should be raised with Capita via the contract for the provision of benefit processing.	Paul Howden		

Para no.	Finding	Recommendation	Responsible Officer	Agreed Action	Deadline
20.	<p>purposes. We identified a general issue across all benefit types where only one salary or wage slip was being used without any evidence that there was good grounds to do so.</p> <p>In a number of cases, further wage or salary slips were found which showed that earnings did vary, which resulted in both under and overpayment of benefit to claimants. As we were unable to quantify the effect of this in the wider benefit population we included this information within our qualification letter.</p>	<p>In particular the Council should require: Use of good practice for evidencing earnings unless there is recorded evidence to say why this is not necessary;</p>			
Page 49	Inadequate trails to support pensions or state benefits				
	<p>Recording of evidence to support pension or other state benefit payments within the housing benefit system was incomplete (partly due to a change in document imaging system), and when amounts were cross checked to the DWP system, the amounts used for benefit calculation was found to be inaccurate in a number of cases. This resulted in both under and overpayment of benefit to claimants. As we were unable to quantify the effect of this in the wider benefit population we included this information within our qualification letter.</p>	<p>In particular the Council should require: Better accuracy and recording of pension entitlements; and</p>	Paul Howden		
Misclassification of errors leading to overpayment of benefit					

Vale of White Horse District Council – Certification of Claims and Returns – Annual Report – Action Plan

Para no.	Finding	Recommendation	Responsible Officer	Agreed Action	Deadline
	Specific Claims				
16.	There was one adjustment to the claim for disabled facility grants. The officer preparing the claim had not realised the full amount paid up to the grant ceiling of £510,000 was claimable in 2008/09 (as opposed to 60% in 2007/08). This increased the amount of grant support to the Council in year by £23,554.	R1 The role of the Council in monitoring the accuracy of benefits processing to support correct payment of benefit during the year, and in completion of the housing benefit claim, should be strengthened	William Jacobs	Every grant claim (including DFGs and other non-benefit grants) will require checking by appropriate accountant and sign off by Head of Finance.	From Feb 2010
Page 51	Inadequate evidence to support earnings				
20.	It is recommended that, unless there are good grounds to assume that earnings do not fluctuate, a minimum of two salary slips and five wages slips be used to calculate earnings for benefit calculation purposes. We identified a general issue across all benefit types where only one salary or wage slip was being used without any evidence that there was good grounds to do so. In a number of cases, further wage or salary slips were found which showed that earnings did vary, which resulted in both under and overpayment of benefit to claimants. As we were unable to quantify the effect of this in the wider benefit population we included this information within our qualification letter.	R2 Issues arising from the certification of the benefits claim should be raised with Capita via the contract for the provision of benefit processing. In particular the Council should require: Use of good practice for evidencing earnings unless there is recorded evidence to say why this is not necessary;	Paul Howden		

Para no.	Finding	Recommendation	Responsible Officer	Agreed Action	Deadline
Inadequate trails to support pensions or state benefits					
21.	Recording of evidence to support pension or other state benefit payments within the housing benefit system was incomplete (partly due to a change in document imaging system), and when amounts were cross checked to the DWP system, the amounts used for benefit calculation was found to be inaccurate in a number of cases. This resulted in both under and overpayment of benefit to claimants. As we were unable to quantify the effect of this in the wider benefit population we included this information within our qualification letter.	In particular the Council should require: Better accuracy and recording of pension entitlements; and	Paul Howden		
Misclassification of errors leading to overpayment of benefit					
25.	As in 2007/08 we identified a number of cases within council tax benefit overpayments that had incorrectly been left as claimant error, when they should have either been local authority error, or a mix of the two. We therefore took a sample of a further 40 cases of claimant error overpayments (as required by the Department for Works and Pensions) to be checked initially by Capita.	In particular the Council should require: Improved accuracy in classification of benefit overpayments	Paul Howden		
26.	They identified 17 cases where they				

Para no.	Finding	Recommendation	Responsible Officer	Agreed Action	Deadline
	<p>considered the claimant error classification was incorrect. We sampled their results, and as we found errors in their testing we reviewed all 40 cases ourselves. We confirmed that 20 of the 40 cases were incorrectly classified.</p>				

**Vale of White Horse District Council (VWHDC) &
South Oxfordshire District Council (SODC)
Financial Services Contract
January 2010 Summary**

Highlights

2009/10 council tax in-year collection rate for SODC is **0.13%** ahead of last year. In contrast VWHDC is **0.07%** down; however, as reported last month a dip in collection for VWHDC was expected during January but the shortfall is expected to be collected during February and March of this financial year.

NNDR collection for VWHDC is currently **0.86%** ahead of last year.

Benefits Overpayment Collection – There has been a significant improvement in the proportion of debt at both councils where repayment arrangements have been made.

General Comments

SODC switchboard – experienced a large influx in calls during January, due to the severe weather conditions. This impacted heavily on the monthly SLA performance (detailed below under Contact Centre).

Assisted Travel – Call volume for SODC was significantly higher than VWHDC during January, due to 3,000 letters being issued for travel token renewals.

Exchequer – Capita and the Councils continue to work closely together to resolve the few remaining issues.

Council Tax

Percentage of council tax collected – In-year collection to date is **96.52%** for VWHDC and **96.22%** for SODC, against a year to date target of **96.60%**. This target is based upon the end of year collection rate target of **98.60%** for both councils.

The year-to-date collection for VWHDC is **0.07%** lower than at the same time last year (**96.59%**), whilst SODC is **0.13%** higher than at the same time last year (**96.09%**).

A noticeable increase in returned (rejected/bounced) direct debits were received during January, the majority of which have been re-profiled to be collected on 1 February 2010.

The collection rates for 2007/2008 and 2008/2009 currently stand at **99.43%** and **99.26%** respectively for VWHDC and **99.17%** and **99.05%** respectively for SODC

Direct debit take-up for December is **74.74%** compared to **74.82%** last month for VWHDC and **73.48%** compared to **73.62%** last month for SODC. This drop in Direct Debit is not unusual for January and follows the same trend/pattern as 2009. However, in comparison to last year's Direct Debit position VWHDC is **0.42%** ahead and SODC is **1.44%** ahead.

VWHDC outstanding correspondence currently stands at **215** items (equates to approximately **3** days worth of incoming post) compared to **162** last month. SODC outstanding correspondence figure currently stands at **219** (which equates to approximately **2.5** days worth of incoming post) compared to **56** last month.

All correspondence and refund requests for both authorities are within target.

There were no issues to report following the January 2009/10 recovery run for either council.

Equita (bailiffs) collected **£31,501.41** and **£38,426.89** during January for VWHDC and SODC respectively. Their year-to-date collection figure is **£408,591.56** and **£550,096.98**.

Two 'flooded' cases in VWHDC remain, one likely to move back in shortly (March 2010).

Business Rates

Percentage of business rates collected – In-year collection, excluding debit deferred by the Government's new NNDR deferral scheme, is **98.21%** for VWHDC and **96.79%** for SODC, against a year to date target of **98.20%**. This target is based upon the end of year collection rate target of **99.40%**.

Again, excluding deferred debit, currently VWHDC is **0.86%** ahead of this time last year (**97.35%**) and SODC is **0.11%** behind (**96.90%**). However, during January the net collectable debit for SODC has risen by £170,000 (0.41%), which interestingly has been the first increase since the financial year commenced (see table below). This additional debit will be collected over the remaining two months of the financial year.

SODC

Month	2009/2010 Net Collectable Debit (excluding credits/costs)
-------	---

April	£ 42,852,442.19
-------	-----------------

May	£ 42,826,672.04
-----	-----------------

June	£ 42,682,267.12
------	-----------------

July	£ 41,998,296.18
------	-----------------

August	£ 41,974,984.01
--------	-----------------

September	£ 41,636,788.81
-----------	-----------------

October	£ 41,527,303.71
---------	-----------------

November	£ 41,151,396.13
----------	-----------------

December	£ 40,998,327.50
----------	-----------------

January	£ 41,165,925.53
---------	-----------------

February	
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March	
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Collection including deferred debit would be **97.85%** for VWHDC and **96.26%** for SODC (see comparison table below).

NNDR Collection Nov 2009	In-Year collection including deferred debit	In-year collection excluding deferred debit	Difference
VWHDC	97.85%	98.21%	0.36%
SODC	96.26%	96.79%	0.53%

There were no issues to report following the January 2009/10 recovery run for either council.

Benefits

New claims – Monthly performance is **21.22** days for VWHDC and **23.54** days for SODC.

The year-to-date performance for New Claims for VWHDC and SODC is **25.94** days and **25.90** days respectively.

Change Events - Monthly performance is **22.27** days for VWHDC and **26.46** days for SODC. This is a drop in performance from December's figures of **18.98** days for VWHDC and **21.65** days for SODC.

The year-to-date performance for Change Events for VWHDC and SODC is **19.55** days and **17.64** days respectively.

Right Benefit Indicator (NI 180) –The most recent monthly performance is still derived from the SHBE of 28 September 2009 and is **7,338** changes for VWHDC and **8,115** changes for SODC

Right Time Indicator (NI 181) - This indicator is a combination of processing times for new claims and change events.

Monthly performance is **24.40** days for VWHDC and **26.92** days for SODC.

The year-to-date performance for N181 for VWHDC and SODC is **21.01** days and **19.30** days, respectively. However, these year-to-date figures for New Claims and NI181 are yet to be fully accurate as the necessary data cleansing continues.

Outstanding Work Profile

VWHDC outstanding workload currently stands at **806** items (equates to approximately **8** days worth of incoming post) compared to **287** last month. SODC outstanding workload currently stands at **888** (which equates to approximately **9** days worth of incoming post) compared to **449** last month.

Overpayments –

SODC

Year	Total Outstanding	No of Individual Customers	On Arrangement	No of Individual Customers
1995	£4,258.97	1	£0.00	0
1996	£1,335.27	1	£0.00	0
1997	£2,731.53	4	£0.00	0
1998	£17,398.96	7	£0.00	0
1999	£12,785.16	6	£2,133.00	1
2000	£7,012.52	8	£254.08	1
2001	£38,753.60	28	£12,206.80	3
2002	£33,478.27	26	£13,431.43	6
2003	£33,740.86	35	£14,476.52	8
2004	£91,953.88	64	£42,765.57	26
2005	£114,875.47	105	£47,212.34	30
2006	£219,028.12	238	£78,427.41	52
2007	£221,985.79	256	£92,627.39	76
2008	£297,695.63	357	£118,420.01	156
2009	£517,654.34	642	£268,639.76	369
	£1,614,688.37	1,778	£690,594.31	728

42.8% (34.6% prev)

40.9% (33.4% prev)

As at 31 January 2010 we had recovered **£242,611.62** from years prior to 2009. Whilst in 2009 we have recovered **58.6%** of all debts raised during the year amounting to **£731,298**.

VOWH

Year	Total Outstanding	No of Individual Customers	On Arrangement	No of Individual Customers
1996	£21,070.00	1	£21,070.00	1
1997	£14.31	1	£14.31	1
1998	£17,355.00	2	£0.00	0
1999	£3,505.76	1	£3,505.76	1
2000	£8,101.12	7	£5,300.54	5
2001	£19,029.45	8	£0.00	0
2002	£9,921.96	8	£2,767.48	5
2003	£38,132.66	27	£20,244.79	9
2004	£42,693.09	64	£21,735.82	23
2005	£90,192.98	55	£50,287.25	19
2006	£156,751.62	154	£49,507.06	31
2007	£162,543.85	238	£53,202.11	89
2008	£273,455.59	327	£136,151.11	183
2009	£398,790.53	577	£230,028.37	351
	£1,241,557.92	1470	£593,814.60	718

47.8% (37.8% prev)

48.8% (40.8% prev)

As at 31 January 2010 we had recovered **£221,513.72** from years prior to 2009. Whilst in 2009 we have recovered **58.3%** of all debts raised during the year amounting to **£555,959**.

Accuracy – Rejection rates continue to be higher than desired, a meeting was held at Havant on 21 Jan 2010 and all issues previously identified were discussed.

January in-month accuracy is not yet available

Exchequer Services

Accounts Payable

Payment of invoices within 30 days – Provisional monthly performance for VWHDC is 84.46% and 88.40% for SODC. The provisional year-to-date figures (Inc disputed items to be identified by the service teams) are 88.98% for VWHDC and 89.63% for SODC.

Capita target (100% of invoices paid within 5 working days of receipt of correctly authorised payment) - Monthly performance was 100.00% for VWHDC and 100.00% for SODC.

Accounts Receivable

Invoices created within 5 working days - Monthly performance was 100.00% for VWHDC & 98.48% for SODC, with Capita creating 764 and 840 invoices respectively during January within the 5 working day target.

Financial Management System (FMS)

99% system availability during supported hours – System availability was at 100% during January for SODC and 100% for VWHDC.

Payroll was processed on time for both councils.

Purchase Order Usage

January usage for VWHDC was 33.16%

January usage for SODC was 30.20%

The target for both of the above is in excess of 90%

Cash Office (South Oxfordshire only)

No issues for the month of January and the transfer to the Civica hosted system will take place next month.

Contact Centre

Revenues and Benefits calls - the Coventry contact centre took **3,563** and **5,168** calls for VWHDC and SODC respectively. SLA (% of calls answered within 20 seconds) was **91%** and

90%. The longest wait times were **417** and **464** seconds and abandoned calls numbered **211** and **45** respectively. Payments totalling **£89,125.39** were collected from SODC council taxpayers.

SODC switchboard – **8,114** calls were answered with a further **785** abandoned. **64.0%** of calls were answered within 20 seconds, whilst **76.0%** were answered within 50 seconds. The longest wait time was **556** seconds. The adverse weather conditions that were experienced during January impacted heavily on call volumes. An exceptional influx in calls relating to Environmental Services were received. The majority of these calls were enquiries and complaints about bins not being emptied. Heavy snow and SODC office closure were mitigating factors.

Assisted Travel – **188** and **314** calls were answered for VWHDC and SODC respectively with a further **2** and **4** calls abandoned. **98%** and **99%** of calls were answered within 20 seconds. A total of **126** and **148** new applications were received for the scheme with a further **7** and **11** pending further information.

2009/10 RRSP Performance comparisons		2008/09 Year-end Performance	JANUARY 2008/09 In-month Performance	JANUARY 2009/10 In-month Performance	JANUARY 2009/10 Cumulative Performance	JANUARY 2009/10 Cumulative Target	2009/10 Year-End Target
	Jan-10						
BVPI 8 (%) Payment of invoices within 30 days	VWHDC	92.39%	94.41%	84.46%	88.98%	99.00%	99.00%
	SODC	94.25%	95.63%	88.40%	89.63%	99.00%	99.00%
BVPI 9 (%) Council Tax Collection	VWHDC	98.44%	9.07%	9.04%	96.52%	96.60%	98.60%
	SODC	98.33%	9.28%	9.07%	96.22%	96.60%	98.60%
BVPI 10 (%) NNDR Collection	VWHDC	98.57%	9.09%	7.96%	98.21%	98.20%	99.40%
	SODC	98.44%	8.53%	7.69%	96.79%	98.20%	99.40%
BVPI 78a (Days) Benefit New Claims Processing	VWHDC	31.23	32.99	21.22	25.94	20.50	20.50
	SODC	34.38	44.43	23.54	25.90	20.50	20.50
NI 180 Benefit Change Events	VWHDC	10,956	New Indicator	not yet known	7,338	n/a	n/a
	SODC	11,103	New Indicator	not yet known	8,115	n/a	n/a
NI 181 (Days) Benefit New Claims & Changes Processing	VWHDC	New Indicator	New Indicator	24.4	21.01	24	24
	SODC	New Indicator	New Indicator	26.92	19.3	24	24

as @ 31/01/2010

	VWHDC	SODC
NNDR Hereditaments	3,686 (3,685)	4,034 (4,034)
Council tax dwellings	50,450 (50,440)	56,210 (56,192)
Benefits caseload	6,087 (6,071)	6,524 (6,516)

figs. in brackets are last month's comparison

Council Tax collection statistics - Council Tax JANUARY 2010

South Oxfordshire D.C.

Position as at : 31/01/2010

Financial Year	2004/05	% age	2005/06	% age	2006/07	% age	2007/08	% age	2008/09	% age	2009/10	% age
Net Total council tax due	61,822,225	100.00%	64,617,929	100.00%	67,464,480	100.00%	70,376,374	100.00%	73,501,991	100.00%	76,822,351	100.00%
Amount collected	61,555,869	99.57%	64,311,641	99.53%	67,196,164	99.60%	70,035,684	99.52%	72,990,369	99.30%	74,309,606	96.73%
In-year system credit	88,775	0.14%	109,715	0.17%	189,098	0.28%	247,510	0.35%	192,429	0.26%	391,602	0.51%
Amount written off/on	45,058	0.07%	22,723	0.04%	6,969	0.01%	7,543	0.01%	6,944	0.01%	34	0.00%
Collection % excluding credit	61,467,094	99.50%	64,201,925	99.39%	67,007,066	99.33%	69,788,174	99.17%	72,797,940	99.05%	73,918,003	96.22%
Amount outstanding	221,298	0.36%	283,566	0.44%	261,347	0.39%	333,147	0.47%	504,679	0.69%	2,512,712	3.27%
Outstanding balance excluding credit	310,073	0.50%	393,281	0.61%	450,445	0.67%	580,657	0.83%	697,108	0.95%	2,904,314	3.78%
Total	61,822,225	100.00%	64,617,929	100.00%	67,464,480	100.00%	70,376,374	100.00%	73,501,991	100.00%	76,822,351	100.00%

Vale of White Horse D.C.

Position as at : 31/01/2010

Financial Year	2004/05	% age	2005/06	% age	2006/07	% age	2007/08	% age	2008/09	% age	2009/10	% age
Net Total council tax due	51,512,413	100.00%	54,188,214	100.00%	57,214,427	100.00%	60,100,163	100.00%	63,211,414	100.00%	65,723,205	100.00%
Amount collected	51,457,392	99.89%	54,061,751	99.77%	56,977,524	99.59%	59,819,148	99.53%	62,813,237	99.37%	63,813,876	97.09%
In-year system credit	11,673	0.02%	12,596	0.02%	26,907	0.05%	73,752	0.12%	85,456	0.14%	380,211	0.58%
Amount written off/on							14,657	0.02%	10,875.23	0.02%	242.01	0.00%
Collection % excluding credit	51,445,719	99.87%	54,049,155	99.74%	56,950,617	99.54%	59,745,397	99.43%	62,727,781	99.25%	63,433,665	96.52%
Amount outstanding	55,021	0.11%	126,464	0.23%	236,904	0.41%	266,358	0.44%	387,302	0.61%	1,909,087	2.90%
Outstanding balance excluding credit	66,693	0.13%	139,059	0.26%	263,810	0.46%	340,110	0.57%	472,758	0.75%	2,289,298	3.48%
Total	51,512,413	100.00%	54,188,214	100.00%	57,214,427	100.00%	60,100,163	100.00%	63,211,414	100.00%	65,723,205	100.00%

Vale Write-off/on figures are already included in the 'Net total council tax due' column (row 22) and have only been separated out post 2007 (following Civica conversion to Academy).

Current Council Tax Suspense Balance:	SODC	VWHDC
2007 and earlier	£ 47,936.28	£ 1,118.73 *
2008 financial year	£ 2,973.62	£ 440.00
2009 financial year	£ 1,245.50	£ 168.00
Current Total as @ 31/01/10	£ 52,155.40	£ 1,726.73

* Vale suspense items only date back to 2005.

South Oxfordshire District Council	2009/2010	2009/2010	2009/2010	2009/2010	
Top 20 accounts with 2009/2010 arrears outstanding	Outstanding Balances	Current Recovery Stage	Date of last payment	Amount last paid	Empty
WRAP LTD	£60,377.74	Summons		£0.00	Occupied
CHILTERN HOUSE BUSINESS CTR LTD	£37,806.00	Bailiff	27.01.2010	£6,400.00	Occupied
BRAPACK LIMITED	£26,917.50	Post Admin		£0.00	Occupied
ARETE ENTERPRISE LTD	£21,461.25	Bailiff		£0.00	Empty
THE JJ GROUP LTD	£17,384.92	CVA		£0.00	Empty
MR PAUL M FRENCH AND MISS JACQUI	£17,252.50	Bailiff	21.12.2009	£1,000.00	Occupied
TELLYKING UK LTD	£16,226.25	Bailiff		£0.00	Occupied
LAURA ASHLEY LTD	£16,008.88	Summons		£0.00	Occupied
KREMMEN SERVICING LIMITED	£15,558.15	Final Notice	04.01.2010	£4,737.85	Occupied
AGRIVERT LIMITED	£14,640.94	L/O Arrangement	05.01.2010	£4,880.31	Occupied
SMART IMPLANT TECHNOLOGIES LTD	£14,617.00	Rebilled	21.04.2009	£1,609.25	Occupied
MISS E Y CHAN & MISS T Y K CHAN	£13,922.50	Rtnd from Bailiff		£0.00	Empty
ART HOTELS (UK) LTD	£13,146.34	Rtnd from Bailiff	03.12.2009	£8,442.66	Occupied
MR BRASHER MR LANE AND MR DAVIES	£11,276.25	Final		£0.00	Empty
A AND V SIMPSON LIMITED	£10,369.00	Bailiff	03.06.2009	£1,467.00	Occupied
MR MARTYN WAGSTAFF DEANER	£10,000.00	Bailiff	18.11.2009	£5,013.75	Occupied
THE CROWN INN (BENSON) LTD	£9,870.75	Bailiff		£0.00	Occupied
HENLEY BISTRO LTD	£9,566.14	Bailiff		£0.00	Occupied
HENLEY RESTAURANTS LIMITED	£9,200.00	Bailiff	14.01.2010	£2,400.00	Occupied
SANDRA SINGER	£9,118.00	Bailiff		£0.00	Occupied
Total:	£ 354,720.11				

Jan-10

Recovery Stage Key:**Reminder** = Late with instalment so reminder issued.**Final** = Right to pay via instalment withdrawn and last notice before court action commences.**Summons** = Magistrates' Court summons sent for Liability Order hearing.**7 Day** = Post court hearing. Liability Order obtained & 7-day letter issued before Bailiff action.**L/O Arrangement** = Liability Order obtained & post court arrangement entered into with debtor.**Court ADJ** = Court Hearing Adjourned due to recent contact/query.**Bailiff** = Debt passed to bailiffs to enforce.**Rtnd from bailiff** = Bailiff action unsuccessful, i.e. nulla bona, gone away etc.**Rebilled** = Recent amendment to account/liability & further demand notice (bill) issued.**Post administration** = Account frozen due to company going into administration - pending further update.**Trace** = Gone Away, sent for possible trace**Admin** = Gone into administration**CVA** = Compulsory voluntary arrangement

Jan-10

Vale of White Horse District Council	2009/2010 Outstanding Balances	2009/2010 Current Recovery Stage	2009/2010 Date of last payment	2009/2010 Amount last paid	Empty
Top 20 accounts with 2009/2010 arrears outstanding					
DOCTORS.NET.UK LTD	£24,000.00	L/O Arrangement	19.01.2010	£12,000.00	Occupied
BEAVER LOGISTICS LTD	£23,522.50	Summons		£0.00	Occupied
XOU SOLUTIONS LTD	£21,728.00	7 Day	11.08.2009	£5,432.00	Occupied
COVENTRY LIMITED	£18,551.25	Final Notice		£0.00	Empty
HILARY & NICHOLAS COLLIS	£17,648.00	Summons	27.07.2009	£300.00	Occupied
FAST SUPPLIES LTD	£16,144.86	L/O Arrangement		£0.00	Occupied
SOUTHERN CURTAINSIDER	£13,468.00	Liquidation		£0.00	Occupied
CEDARSTAR LTD	£13,458.97	Summons		£0.00	Empty
START OXFORD LTD	£12,103.75	S123		£0.00	Occupied
MEPC MILTON PARK GENERAL PARTNER	£11,169.51	Summons		£0.00	Occupied
MEPC MILTON PARK GENERAL PARTNER	£10,699.23	Summons		£0.00	Empty
PUBLICANA LIMITED	£9,899.17	Bailiff	10.12.2009	£625.33	Occupied
AGILITY DESIGN SOLUTIONS INCORP	£9,716.61	Bill		£0.00	Empty
SOUTHERN CURTAINSIDER SERVICES	£9,412.00	Bailiff	01.05.2009	£1,164.00	Occupied
W & A MARBLE LTD	£9,072.50	Bailiff		£0.00	Empty
SCOTTISH WIDOWS ACTIVE	£8,556.00	7 Day	03.09.2009	£2,114.00	Occupied
START OXFORD LTD	£8,345.00	S123		£0.00	Empty
START OXFORD LTD	£8,345.00	S123		£0.00	Empty
START OXFORD LTD	£8,345.00	S123		£0.00	Occupied
START OXFORD LTD	£8,345.00	S123		£0.00	Empty
Total:	£ 262,530.35				

Jan-10

Recovery Stage Key:

Reminder = Late with instalment so reminder issued.

Final Notice = Right to pay via instalment withdrawn and last notice before court action commences.

Summons = Magistrates' Court summons sent for Liability Order hearing.

7 Day = Post court hearing. Liability Order obtained & 14-day letter issued before Bailiff action.

L/O Arrangement = Liability Order obtained & post court arrangement entered into with debtor.

Court ADJ = Court Hearing Adjourned due to recent contact/query.

Bailiff = Debt passed to bailiffs to enforce.

Hold = Currently case on hold due to outstanding query etc.

Admin = Company gone into administration

Liquidation = Company been wound up

Rebilled = Copy bill been requested

S123 = Statutory Demand served