

Internal Audit

Grant Audit Summaries



Supporting Families Grant Quarter 1,2 & 3

Local Transport Capital Block Funding Grant

Grant certification and verification

We reviewed Local Transport Capital Block Funding Grant payments made during the 2022-23 financial year, which were split into two separate determination letters set out below. The objective of this review was to confirm total grant amounts were received and expenditure was compliant with grant conditions:

- Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance Blocks) Specific Grant Determination (2022/23) No.31/6002
- Local Transport Capital Block Funding (Pothole Fund) Specific Grant Determination (2022/23): No. 31/6001

We confirmed that funding was receipted by Lancashire County Council for the full amount of £34,912,000. Grant conditions state that funding may be used only for capital purposes. We confirmed that all expenditure complied with grant conditions.

A grant certificate containing the grant income received and spent in the financial year was produced and signed off by the Head of Internal Audit and the Chief Executive for submission to the Department for Transport (DfT).

Context

This audit has been conducted to provide assurance to the Department for Transport (DfT). The Internal Audit Service considers information and evidence provided by the Finance team in support of grant income and expenditure for 2022-23 is complete, accurate and that grant terms and conditions have been complied with.

Grant funding was allocated to Lancashire County Council by the DfT to provide support to the authority towards expenditure relating to local transport.

Financial Information

The total funding, £34,912,000 was received and receipted by the council, with funding used to support expenditure during 2022-23 on local transport related projects in accordance with the grant conditions.

Scope of Audit

The scope of our work was to confirm receipt of devolved funding and to verify that the expenditure incurred was in accordance with the terms and conditions attached to the grant.

Supporting Families Grant Quarter 1,2 & 3

Supporting Families Grant Quarter 1

Grant certification and verification

We have examined claims made in Quarter 1 of the 2023-24 financial year, in compliance with grant conditions at the request of the Children and Family Wellbeing service to meet the Ministry of Housing, Communities and Local Government (MHCLG) Financial Framework for the Expanded Supporting Families Programme.

Audit testing for May/June 2023 comprised a 10% sample of claims from a total population of 683. We can confirm that in each sample case we tested, the family was eligible for the programme and had worked with the Supporting Families way, and that outcomes achieved were in line with the council's outcome plan.

Supporting Families Grant Quarter 2

Grant certification and verification

We have reviewed the required sample claims made in September 2023 in compliance with grant conditions and at the request of the Children and Family Wellbeing service. The review is to confirm that the claims submitted meet the Ministry of Housing, Communities and Local Government (MHCLG) Financial Framework for the Expanded Supporting Families Programme.

On 5th September 2023, we conducted a review of the data sources which will be used for each of the sub criteria within the new framework, which will allow us to confirm that a claim is valid. We were satisfied that the data validation which TFU conducts is appropriate and thorough and ensures that all the criteria's are met, duplicates are removed, and new claims are added. Additionally, there is a robust process in place in ensuring that when a criteria is closed within the relevant system, it feeds through to the appropriate sub report, once all the sub reports for that criteria are closed, only then the master spreadsheet for that criteria closes.

Audit testing for September 2023 comprised a 10% sample of claims from a total population of 62. These 62 claims will be submitted under the new framework and criteria. In July 2023 we submitted an interim Quarter 2 report which was assessed under the old framework.

Supporting Families Grant Quarter 3

Grant certification and verification

We have examined claims made in Quarter 3 of the 2023-24 financial year, in compliance with grant conditions at the request of the Children and Family Wellbeing service to meet the Ministry of Housing, Communities and Local Government (MHCLG) Financial Framework for the Expanded Supporting Families Programme.

Audit testing for October, November and December 2023 comprised a 10% sample of claims from a total population of 519. We can confirm that in each sample case we tested, the family was eligible for the programme and had worked with the Supporting Families way, and that outcomes achieved were in line with the council's outcome plan.

Supporting Families Grant Quarter 1,2 & 3

Context

Audits of compliance with grant conditions are conducted quarterly at the request of the council's Children and Family Wellbeing service to meet the Ministry of Housing, Communities and Local Government (MHCLG) Financial Framework for the Expanded Troubled Families Programme.

For each claim window, the Supporting Families team submit to the Internal Audit Service (IAS) all claims they consider eligible for submission to MHCLG, and in accordance with the financial framework for the Expanded Supporting Families Programme. They complete a template collating sources of evidence to support the case eligibility including screenshots from Supporting Families spreadsheets populated from case management recording systems and spreadsheets.

Financial Information

Quarter 1 claim included 683 families; these equate to £546,400 for the period reviewed.

Quarter 2 claims included 62 families; these equate to £49,600 for the period reviewed.

Quarter 3 claim included 519 families; these equate to £415,200 for the period reviewed.

Scope of Audit

The scope of our work was to verify the accuracy of the grant submissions and to verify that the expenditure incurred was in accordance with the terms and conditions attached to the grant.

Our validation process is limited to confirming that the screenshots provided support the eligibility criteria. We do not audit underlying information held within the various systems used by council and external teams but we do conduct periodic audits of the accuracy and completeness of this data.