

SHARED REVENUES AND BENEFITS JOINT COMMITTEE

Tuesday, 28 November 2017

2.15 pm

Committee Room 4, City Hall

Membership:	Councillors Ray Cucksey (North Kesteven District Council) (Chair), Donald Nannestad (City of Lincoln Council) (Vice-Chair), Ric Metcalfe (City of Lincoln Council) and John Money (North Kesteven District Council)
Substitute members:	Councillors Peter Burley (North Kesteven District Council), Sue Howe (North Kesteven District Council), Fay Smith (City of Lincoln Council) and Peter West
Officers attending:	Democratic Services (City of Lincoln Council), Philip Roberts (North Kesteven District Council), Claire Moses (City of Lincoln Council), Russell Stone (North Kesteven District Council), Martin Walmsley (City of Lincoln Council), Gary Watson (City of Lincoln Council) and Rob Baxter

A G E N D A

If members are unable to attend the meeting, please advise Graham Watts (Democratic Services Officer) on 01522 873533 as soon as possible. Substitute members will be contacted if they are required to attend the meeting.

SECTION A	Page(s)
PLEASE NOTE AMENDED START TIME OF MEETING AT 2.15PM IN COMMITTEE ROOM 4 (RIGHT HAND TURN THROUGH MAIN DOORS, GROUND FLOOR, CITY HALL)	
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2. Declarations of Interest	
Please note that, in accordance with the Members' Code of Conduct, when declaring interests members must disclose the existence and nature of the interest, and whether it is a disclosable pecuniary interest (DPI) or personal and/or pecuniary.	
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A summary of reports is provided for members' information.	
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Details of Next Meeting: Tuesday, 27 February 2018 (2.00 pm) in Committee Room, North Kesteven District Council Offices

Present: Councillor Ray Cucksey (*in the Chair*),
Councillor Ric Metcalfe, Councillor John Money and
Councillor Peter West

Apologies for Absence: Councillor Donald Nannestad

10. Confirmation of Minutes - 28 June 2017

RESOLVED that the minutes of the meeting held on 28 June 2017 be confirmed.

11. Declarations of Interest

No declarations of interest were received.

12. Members' Summary of Reports

Purpose of Report

To present the Joint Committee with a summary of the reports included on the agenda for consideration at this meeting, including:

- quarter 1 2017/18 financial monitoring;
- performance update;
- non-domestic rate update;
- non-domestic rate Invest to Save.

Decision

That the report be noted.

Alternative Options Considered and Rejected

None.

Reason for Decision

The report provided a brief summary of each item, setting out the main highlights prior to their full consideration later at this meeting.

13. Revenues and Benefits Quarter 1 2017/18 Monitoring

Purpose of Report

To provide the Joint Committee with the first quarter's performance for the Revenues and Benefits Shared Service for 2017/18.

Decision

That the actual position at quarter 1 of the 2017/18 financial year be noted.

That the budget adjustments for 2017/18, as set out in the table at paragraph 3.2 of the report, be approved.

Alternative Options Considered and Rejected

None.

Reason for Decision

The approved budget for 2017/18 contained a contingency budget of £20,000 within Revenues and Benefits management costs to cover unforeseen events. As part of the restructure of the service earlier in the year, it was reported that this had since been removed to cover additional staff capacity within the service. Paragraph 3.2 set out subsequent revisions to the budget.

In terms of the financial performance for the first quarter of 2017/18, there was an underspend against the approved budget of £9,082.

The forecast outturn for 2017/18 predicted that there would be an underspend against the approved budget of £64,023. A summary of the main forecast year-end variations against the approved budget for 2017/18 was set out in paragraph 4.3 and mainly related to general staffing, agency staffing, telephony and printing costs.

14. Non-Domestic Rates Update

Purpose of Report

To provide the Joint Committee with an update on current issues with non-domestic rates.

Decision

That the report be noted.

Alternative Options Considered and Rejected

None.

Reason for Decision

Updates on the following schemes were noted in response to the Spring Budget 2017:

Supporting Small Business Relief Scheme

This relief scheme would be made available to those ratepayers facing large increases as a result of the loss of a small business or rural rate relief.

The number of hereditaments that were likely to benefit from the scheme at 1 April 2017 for each of the three authorities was as follows:

Loss of small business relief:

- City of Lincoln Council: 7
- North Kesteven District Council: 24
- West Lindsey District Council: 25

Loss of rural relief:

- City of Lincoln Council: 0
- North Kesteven District Council: 1
- West Lindsey District Council: 0

Software suppliers released the necessary software to implement this scheme on 21 August 2017 and up to this point officers had been manually adjusting accounts. A number of errors had occurred in testing the software and management were in the process of liaising with suppliers to resolve the issue, which it was anticipated would be very soon. Manual adjustments had ensured that those ratepayers who faced large increases as a result of the loss of small business or rural rate relief were not left waiting for relief to be awarded.

Support for Pubs Scheme

This relief was for pubs that had a rateable value of below £100,000. Under the scheme, eligible pubs would receive a £1,000 discount on their bill for 2017/18.

The number of hereditaments that it was anticipated may benefit from this relief at 1 April 2017 for each of the three authorities was as follows:

- City of Lincoln Council: 65
- North Kesteven District Council: 50
- West Lindsey District Council: 60

Officers had identified those ratepayers that may be entitled to relief and sent them application forms. By applying, ratepayers could declare whether any relief awarded would not exceed the state aid limit. The number of application forms returned as at 23 August 2017 were as follows:

- City of Lincoln Council: 16 (£16,000)
- North Kesteven District Council: 41 (£41,000)
- West Lindsey District Council: 54 (£54,000)

Discretionary Relief Scheme

A £300 million discretionary fund had been established by the Government to support those businesses that faced the steepest increases in their business rate bills as a result of the recent revaluation. The intention was that every billing authority would be provided with a share of the £300 million to support their local businesses. Billing authorities were expected to use their share of the funding to develop their own discretionary relief schemes to deliver targeted support to the most hard-pressed ratepayers.

The proposed breakdown of the £300 million was:

- £175 million in 2017/18
- £85 million in 2018/19
- £35 million in 2019/20
- £5 million in 2020/21

Chief Financial Officers of each billing authority had received letters on 28 April 2017 to confirm the grant distributions for 2017/18. The grant distributions for the three authorities in 2017/18 was confirmed as follows:

- City of Lincoln Council: £198,000
- North Kesteven District Council: £186,000
- West Lindsey District Council: £158,000

The Discretionary Relief Schemes were currently being considered by the respective Councils. Consultation had taken place with Lincolnshire County Council and the Police and Crime Commissioner who had indicated support of the scheme set out in the appendices to the report in respect of the City of Lincoln Council and North Kesteven District Council. Officers at West Lindsey District Council were working on their own report, with the Shared Service provide advice and support. With regard to the City of Lincoln Council and North Kesteven District Council, their schemes were due for consideration at meetings of their Executive on 25 September 2017 and 7 September 2017, respectively.

15. Non Domestic Rate Invest to Save Update

Reason for Report

To provide the Joint Committee with an update on the non-domestic rate invest to save project being undertaken by the City of Lincoln Council and North Kesteven District Council Shared Service.

To request an extension of the 'Invest to Save' role to 31 March 2018.

Decision

That the Joint Committee agrees with the continuation of the 'Invest to Save' role to 31 March 2018 as a self-funding role to be funded from within existing shared services resources.

Alternative Options Considered and Rejected

None.

Reason for Decision

In August 2016 funding of £10,000 from the Lincolnshire Counter Fraud Partnership in relation to a non-domestic rates and Council Tax support project was secured. Having appointed an experienced non-domestic rates practitioner, the project consisted of a range of work to identify missing or undervalued properties. Details relating to this were set out in paragraph 4.1 of the report.

The approach to the project was outlined in section 5 of the report and as a result of the significant work undertaken:

- West Lindsey's rateable value for 2010 had increased by 295,062 and for 2017 by 403,377. For 2017/18, based on the multiplier, this equated to an additional £187,974 of business rates income;
- North Kesteven's rateable value for 2010 had increased by 433,410 and for 2017 by 549,600. For 2017/18, based on the multiplier, this equated to an additional £256,114 of business rates income;
- the City of Lincoln's rateable value for 2010 had increased by 119,018 and for 2017 by 143,318. For 2017/18, based on the multiplier, this equated to an additional £66,786 of business rates income.

The role was currently funded to 30 September 2017, during which time the officer would continue to review the information received from the Valuation Office and update the business rate system as necessary. There would also be a review of current reliefs, along with a review of the Discretionary Rate Relief Policy.

The cost of funding the role had been £41,595 for 2016/17 and £16,585 for 2017/18 up to 30 September 2017. The cost of extending the role from 1 October 2017 to 31 March 2018 was expected to be £16,585.

It was anticipated that an extension to the 'Invest to Save' role would see utilisation of the Institute for Revenues, Rating and Valuation's Business Rates Evasion and Avoidance Checker, designed solely for billing authorities in the United Kingdom. The role would also lead on tackling fraud and finding missing rateable business rates and taxbase in Council Tax.

16. Performance Update

Purpose of Report

To provide the Joint Committee with an update on performance in the Revenues and Benefits Shared Service for quarter 1 of 2017/18.

Decision

That the report be noted.

Alternative Options Considered and Rejected

None.

Reason for Decision

Updates on performance in the Revenues and Benefits Shared Service for quarter 1 of 2017/18 were noted, as follows:

Council Tax

The annual in-year and quarter 1 2017/18 collections for Council Tax since the shared service was formed, both for the City of Lincoln Council and North Kesteven District Council, was set out in the table at paragraph 4.1 of the report.

Comparing 2017/18 to 2016/17, the City of Lincoln Council was above by 0.07%, with North Kesteven being down by 0.06%. This equated to an increase of £28,017 of the net collectable debit and a decrease of £34,275 respectively. It was noted that the collectable debit for both the City of Lincoln Council and North Kesteven Council had increased from 2016/17 by £1.99 million and £2.84 million respectively.

Business Rates

The annual in-year and quarter 1 2017/18 collections for business rates since the shared service was formed, both for the City of Lincoln Council and North Kesteven District Council, was set out in the table at paragraph 4.1 of the report.

In comparing 2017/18 to 2016/17, the City of Lincoln Council was up by 2.45%, North Kesteven District Council was up by 1.20% and West Lindsey District Council down by 0.23%.

Whilst collection for West Lindsey District Council was below the quarter 1 figure for 2016/17, it was noted that there had been significant improvements during the first quarter of 2017/18.

With an increased collection rate of 35.85% for the City of Lincoln Council and 41.42% for North Kesteven District Council, net receipt had also increased from 2016/17 by £0.87 million and £0.28 million respectively.

The Joint Committee agreed that this performance was encouraging.

Council Tax and non-domestic rates (arrears)

The figures for both Council Tax and non-domestic rate arrears were reducing during 2017/18 for the City of Lincoln Council and North Kesteven District Council, as outlined in the tables at paragraph 4.11 of the report.

Outstanding Revenues customers

The table in paragraph 4.12 of the report set out the number of outstanding revenues correspondence, not including email, in the Shared Service's document management system at the end of each of the last six financial years. The table indicated a positive position, showing the number of items outstanding at 31 March 2017 being by far the lowest over the last five years. It was acknowledged that there was a marginal increase recorded to the end of quarter 1 2017/18, which was as a result of reduced staffing levels during this period.

In terms of emails, the oldest date of emails on the system were 11 August 2017 but agency staff within the team were working towards an action plan which would see the service up to date with email correspondence by 14 September 2017. It was noted that the position would be improved in-year due to the continued implementation of changes to current processes through the introduction of new electronic, self-service forms.

The Council Tax Administration team was currently working with the City of Lincoln Council's Business Development team to implement processes to channel shift customer contact, internal contact and adopt 'lean' principles. These had included online e-forms for reporting a move or reporting changes for student accommodation. The e-forms were populated by the customer with their information, which was then integrated into the back-office system and removed the re-keying of information by the officer making the process much more efficient. The information, upon receipt, was reviewed with the information processed and an updated bill generated. Single person discount e-forms and a Direct Debit payment e-form were currently in the process of being rolled out.

Housing Benefit overpayments

As at 30 June 2017, in-period collection stood at 99.31% for the City of Lincoln Council and 66.42% for North Kesteven District Council. Effective collection and recovery arrangements were in place with a wide range of techniques being utilised. Officers acknowledged that, whilst there had been a significant increase in the amount of overpayments being raised through targeted work, the overall

figure had reduced due to the team no longer working under a backlog. An in-depth analysis of Housing Benefit overpayments during quarter 2 in 2017/18 would be undertaken to determine the main reasons why overpayments were occurring and why the outstanding debt continued to rise, despite effective processes and improved collection performance.

Outstanding Housing Benefit overpayments for the City of Lincoln Council and North Kesteven District Council were outlined in the table at paragraph 4.17 of the report.

Benefits

The table at paragraph 4.18 of the report outlined the outstanding benefits work at the end of each of the last six financial years. The figures indicated that performance was in, by far, the best position in recent years and officers expected this to be maintained throughout 2017/18, whilst responding to the further challenges that were ahead for the Benefits Team in relation to welfare reform and legislative changes.

Average processing times

The table at paragraph 4.19 of the report set out the average time for processing Housing Benefit new claims and changes of circumstance over the last three financial years.

For the City of Lincoln Council as at the end of quarter 1 2017/18, new claims and changes of circumstance had improved in comparison to the same period in 2016/17 with new claims improving by 6.56 days and changes in circumstance by 2.42 days.

For North Kesteven District Council, there had been an increase for new claims of 6.03 days. In analysing this, officers had attributed the increase to changes in how claims were being administered. Since the introduction of Citizens Access Benefits, officers had made their first contact to customers via email which customers had not responded to. These emails would normally request further information to support a claim, with a lack of response resulting in the claim taking longer to process. Officers reviewed this in early July and it was agreed that first contact would be via telephone, with follow up emails subsequently being sent. As a result of this the number of days to process a new claim had reduced to 20.38 days and officers expected this to reduce further throughout the year.

New claims received through the online Citizens Access Benefits portal had continued to increase throughout the year, with the number of claims received for quarter 1 2017/18 being 488 for the City of Lincoln Council and 220 for North Kesteven District Council. Officers were encouraging customers to use the online portal, to support the readiness of Universal Credit and to increase digital access.

Discretionary Housing Payments

Discretionary Housing Payments expenditure was set out in the table at paragraph 4.20 of the report. Officers would continue to monitor this expenditure throughout the year and ensure its processing was as up to date as possible, making sure as much of the budget was spent as applied for.

The Joint Committee commended an excellent report.

The Joint Committee took the opportunity at the close of the meeting to welcome Martin Walmsley back to his role as Head of Shared Revenues and Benefits, following his secondment to another role at the City of Lincoln Council. The Committee also expressed its thanks to Claire Moses for the excellent work she had done in acting as the Head of Shared Revenues and Benefits in Mr Walmsley's absence.

Revenues and Benefits Joint Committee – 28th November 2017:
Summary of Reports.

Performance Update:

- Details Performance up to the end of Quarter 2 2017/18:
- - Council Tax: City of Lincoln by 0.14%, North Kesteven up by 0.09%;
 - Business Rates:: City of Lincoln up by 1.05%, North Kesteven up by 0.01%, West Lindsey down by 0.29%;
 - Outstanding levels of Revenues customer correspondence increased from the end of Quarter 1 to Quarter 2, but a downward trend shown towards the end of Quarter 2;
 - Housing Benefits Overpayments: In-period collection rates are positive, however there is a continuing rising level of outstanding debt;
 - Benefits – outstanding customers figure much improved compared to the same point in 2016/17. Lincoln New Claims average processing time improved – other average processing measures should improve as reduced capacity issues are addressed.

Housing Benefit Overpayments Update:

- Rising levels of Housing Benefit overpayments debt, City of Lincoln £4,121,223 and North Kesteven £1,853,275.
- Different reasons why an overpayment has been created will affect the level of Housing Benefit subsidy due to the local authorities.
- There are a number of tools at the local authorities' disposal by which to collect and recover overpayments – the most effective being deduction from ongoing Housing Benefit entitlement, but this will become less available once certain working age claims move over to Universal Credit.
- Review taking place on recovery rates for overpayments – however, further capacity is needed. Recommendation is to re-allocate a Benefits Officer resource to overpayments work and delivery of an associated action plan.
- Update report and action plan for 2018/19 to be presented to Revenues and Benefits Joint Committee on 27th February 2018.

Financial Monitoring Quarter 2 2017/18:

- At quarter 2, there is an underspend against the approved budget of £30,977.
- The forecast outturn for 2017/18 predicts that there will be an underspend against the approved budget of £73,178.
- Budget increased by £42,178 through further New Burdens / grants.

Welfare Reform Update:

- Updates on 'live' and 'full' service rollout of Universal Credit, as well as other welfare reform changes.
- 'Full service' Universal Credit (UC) will commence in Lincoln and Sleaford Jobcentres from March 2018 and July 2018, respectively – affecting working age new claims in scope for UC.
- Provides a Universal Credit action plan, as well as updates on the more 'high level' overarching Welfare Reform action plan.

Business Rates Update:

- 100% Business Rates Retention Pilot 2018/19: bid made by Lincolnshire authorities, decision expected December 2017;
- Supporting Small Business Relief Scheme: Has been applied with over £44,000 applied over the three districts so far;
- Support for Pubs Scheme: Almost £87,000 awarded across the three districts to date.
- Discretionary Relief Scheme (for 2017 revaluation transition): 183 awards made so far (City of Lincoln and North Kesteven), totalling £54,664).

Invest to Save Update:

- Additional Business Rates income of £755,571 created so far through this work;
- Council Tax Empty Homes Review – Invest to Save Officer to work with Empty Homes Offer to review associated properties;
- Council Tax Single Person Discount Review – To take place through a managed service in Quarters 1 and 2 2018/19;
- Support sought for 'invest to save' resource for 2018/19.

Business Plan 2018/19:

- Provides a proposed Business Plan for the shared service, for 2018/19;
 - Key features of the plan, are:
 - Key achievements in 2017/18;
 - Savings in 2017/18;
 - Key activities for 2018/19;
 - Strategic priority schemes 2018/19;
 - Towards financial sustainability projects 20178
 - Key risks;
 - Safeguarding;
 - Equality actions;
 - Working in neighbourhoods;
 - Workforce development;
 - Social Value;
 - Data Protection and Information Governance.

SUBJECT: FINANCIAL MONITORING QUARTER 2 2017/18

REPORT BY: CHIEF EXECUTIVE AND TOWN CLERK

LEAD OFFICER: MARTIN WALMSLEY, HEAD OF SHARED REVENUES AND BENEFITS

1. Purpose of Report

- 1.1 To present to Members the second quarter's financial performance for the Revenues and Benefits shared service for 2017/18.

2. Executive Summary

- 2.1 The forecast outturn for 2017/18 predicts that there will be an underspend against the approved budget of £73,178.

3. Background

- 3.1 The approved budget for 2017/18 contained a contingency budget of £20,000 within Revenues and Benefits Management costs to cover unforeseen events. As part of the restructure of the service earlier in the year this has since been moved to cover additional staff capacity within the service.
- 3.2 The budget has subsequently been revised for the following items

Budget adjustment	CoLC	NK	Total
	£	£	£
Universal Credit 2017/18	11,774	9,249	21,023
Universal Credit Q2	519	312	831
HB New Burden	5,282	3,127	8,409
FERIS Incentive Funding	2,148	9,767	11,915
TOTAL	£19,723	£22,455	£42,178

4. Quarter Two Financial Performance and Forecast Outturn 2017/18

4.1 Performance Quarter 2

Financial performance for the second quarter of 2017/18 is detailed in Appendix 1 to this report. At quarter 2, there is an underspend against the approved budget of £30,977.

4.2 Forecast Outturn 2017/18

The forecast outturn for 2017/18 predicts that there will be an underspend against the approved budget of £73,178. Further detail is attached as Appendix 2 to this

report.

- 4.3 A summary of the main forecast year-end variations against the approved budget for 2017/18 is shown below.

<u>Service Area</u>	<u>£</u>	<u>Reason for variance</u>
Revenues and Benefits Management		
Staffing	(24,000)	Due to acting up arrangements, taking into account agency cover, there is a net underspend against the staffing budget.
IT	22,000	Increase on current cost for Northgate
Benefits		
Staffing	(34,000)	Career graded posts not progressing as budgeted and staff vacancies.
Staffing	(48,000)	Review of staffing structure
Telephone Expenses	(9,000)	Forecast underspend, based on 2016/17
Revenues Local Taxation		
Staffing	12,000	The cost of agency staff to cover staff vacancies has caused an overspend.
Printing	13,000	Forecast overspend based on 2016/17
Benefits/Money Advice		
Mobile Phones/Lone Working devices	1,500	Budgets needs to be reviewed as part of the next budget round
Staffing	(7,000)	Reduced hours in the service and maternity leave

5. **Organisational Impacts** (nb. Finance, Legal and E & D sections below are mandatory, others to be completed only where there is an impact)

- 5.1 The financial implications are contained throughout the report.
- 5.2 There are no legal implications arising from this report.
- 5.3 There are no equality and diversity implications as a direct result of this report.

6. Risk Implications

- 6.1 A full financial risk assessment is included in the Council's Medium Financial Strategy.

7. Recommendations

- 7.1 Members are recommended to note the actual position at quarter 2.
- 7.2 Members are recommended to approve the budget adjustments for 2017/18 as per para 3.2.

Key Decision No

Do the Exempt Information Categories Apply? No

Call in and Urgency: Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply? No

How many appendices does the report contain? Two

List of Background Papers: None

Lead Officer: Martin Walmsley, Head of Shared Revenues and Benefits,
Telephone 01522 873597

Appendix 1 Actual Position as at Quarter 2 2017/18

	Profiled Budget			Actual			Variance		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits									
Management	71,310	75,760	147,070	68,928	68,928	137,857	(2,382)	(6,832)	(9,213)
Benefits	320,230	231,090	551,327	302,584	219,112	521,696	(17,646)	(11,978)	(29,624)
Revenues Local Taxation	166,490	173,020	339,510	173,518	180,600	354,118	7,028	7,580	14,608
Money Advice	54,800	54,800	109,600	51,426	51,426	102,852	(3,374)	(3,374)	(6,748)
Total Q2 2017/18	612,830	534,670	1,147,497	596,456	520,067	1,116,523	(16,734)	(14,603)	(30,977)

Appendix 2 Forecast Financial Outturn for 2017/18

	Annual Budget			Forecast Outturn			Variance		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits									
Management	160,370	170,370	330,740	159,198	169,125	328,322	(1,172)	(1,245)	(2,418)
Benefits	711,148	513,188	1,224,336	658,183	474,967	1,133,150	(52,964)	(38,221)	(91,185)
Revenues Local Taxation	314,020	326,350	640,370	326,630	339,455	666,086	12,610	13,105	25,716
Money Advice	109,590	109,590	219,180	106,945	106,945	213,889	(2,645)	(2,645)	(5,291)
Total 2017/18	1,295,128	1,119,498	2,414,626	1,250,956	1,090,492	2,341,447	(44,172)	(29,006)	(73,178)

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SHARED REVENUES AND BENEFITS JOINT COMMITTEE

28 NOVEMBER 2017

SUBJECT: PERFORMANCE UPDATE

DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK

REPORT AUTHOR: MARTIN WALMSLEY, HEAD OF SHARED REVENUES AND BENEFITS

1. Purpose of Report

- 1.1 To provide Members with an update on performance in the Revenues and Benefits shared service.

2. Executive Summary

- 2.1 This report provides an update on Revenues and Benefits performance information up to the end of Quarter 2 2017/18.
- 2.2 The Revenues and Benefits Shared Service has now been in operation since 1st June 2011, and performance has continued to be maintained and improved whilst providing value for money. Continual improvement and success is being achieved in terms of both statistical and financial performance, as well as positive outcomes for customers of the partner local authorities.

3. Background

- 3.1 At the 5th September meeting of this committee, a report was presented detailing Revenues and Benefits performance up to the end of Quarter 1 2017/18.
- 3.2 Performance is reported to this committee on a quarterly basis.

4. Revenues Performance

4.1 Council Tax

- 4.2 As at the end of Quarter 2, in-year collections compared to the same point in 2016/17 are both higher – by 0.14% (Lincoln) and 0.09% (North Kesteven). This is positive, especially in consideration of changes to localised Council Tax Support schemes.
- 4.3 When considering the current collection levels, it should be noted that the collectable debit for both City of Lincoln and North Kesteven have increased from 2016/17 by £1.95m and £2.88m respectively. As a result of this, the collection figure (£'s) has increase from 2016/17 as shown in the 3rd column in the tables below in paragraph 4.4.

4.4 City of Lincoln:

	Collection %	Collection (£)	Net collectable debit (£)	Total net receipt (£)
September 2017	53.17	20,966,074	39,488,573	20,997,692
September 2016	53.03	19,906,449	37,538,089	19,906,203
Difference	+0.14	+1,059,625	+1,950,484	+1,091,489

North Kesteven:

	Collection %	Collection (£)	Net collectable debit (£)	Total net receipt (£)
September 2017	58.14	33,457,603	57,546,617	33,458,914
September 2016	58.05	31,731,297	54,662,011	31,731,069
Difference	+0.09	+1,726,306	+2,884,606	+1,727,845

4.5 Business Rates

4.6 Compared to the same point in 2016/17, as at the end Quarter 2 in-year Business Rates collection performance is as follows:

- City of Lincoln 1.05% up;
- North Kesteven 0.01% up;
- West Lindsey 0.29% down.

4.7 Although West Lindsey collection is still lower than the same point in 2016/17, collection was further behind earlier in 2017/18 so progress is being made. This will continued to be closely managed and monitored.

4.8 It should be noted that total net receipt had also increased for City of Lincoln and North Kesteven from 2016/17 by £165k and £31k respectively. As a result of this, the collection figure (£'s) has increase from 2016/17 as shown in the 3rd column in the tables below in paragraph 4.7.

4.9 The table below details the above information for City of Lincoln

City of Lincoln:

	Collection %	Collection (£)	Net collectable debit (£)	Total net receipt (£)
September 2017	61.13	26,952,133	44,089,862	26,953,489
September 2016	60.08	26,789,900	44,590,380	26,788,049
Difference	+1.05	+162,233	-500,518	+165,440

North Kesteven:

	Collection %	Collection (£)	Net collectable debit (£)	Total net receipt (£)
September 2017	62.63	16,522,473	26,381,084	16,523,643
September 2016	62.62	16,491,678	26,336,120	16,492,761
Difference	+0.01	+30,795	+44,964	+30,882

4.10 Outstanding Revenues Customers

4.11 The number of outstanding Revenues Customers in our document imaging system has increased from Quarter 1 to Quarter 2 2017/18 – Lincoln from 503 to 624, and North Kesteven from 337 to 393. This is largely due to a reduced resource on the Council Tax Administration Team during Quarter 2 whilst recruitment was taking place – whilst this is being addressed, as at the time of writing this report the team is still not at full capacity. It should be noted that the number outstanding has decreased from the end of August (Lincoln 724, North Kesteven 476), which indicates progress is being made.

4.12 An extremely positive update is the progress with implementing e-forms within the shared service, and in particular in the Council Tax Administration Team, with e-move forms and an integrated on-line Direct Debit mandate now in place and operating successfully. Further plans are being developed, which it is envisaged will assist the team to become more efficient enabling quicker turnaround of telephone and e-mail customer enquiries. City of Lincoln's Business Development Team, aided by a successful bid for Local Government Association funding to drive forward channel shift, has been instrumental in working with the Council Tax Administration Team to identify opportunities, develop and implement e-enabled solutions to improve customer experiences and provide efficiencies.

4.13 Prior Year Arrears for Council Tax and Business Rates

4.14 It is pleasing to report that prior year arrears for Council Tax and Business Rates have continued to reduce, demonstrating the focus also being in respect of recovering these monies as well as in-year collection.

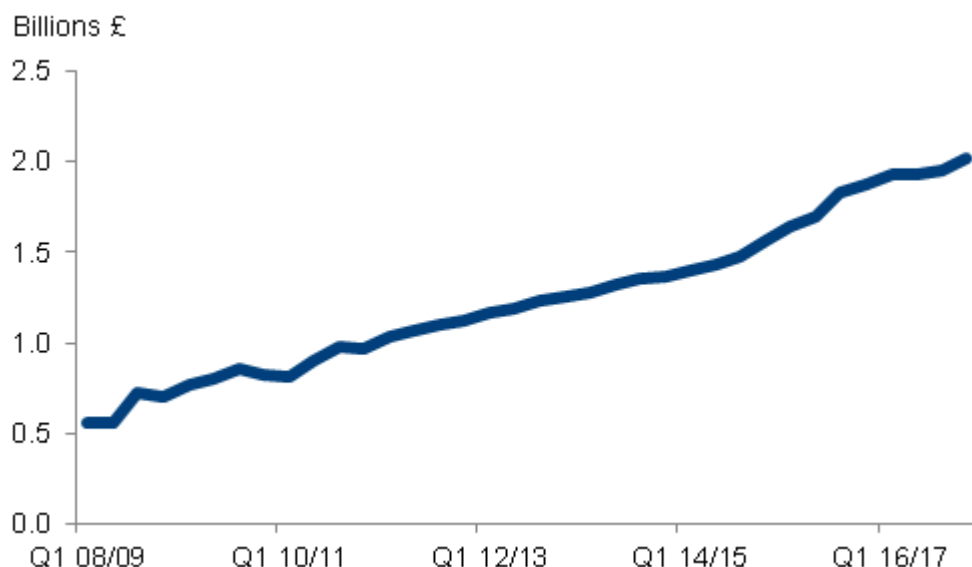
4.15 Housing Benefit Overpayments

4.16 As at the end of Quarter 2 2017/18, in-period collection stands at 80.29% for Lincoln and 85.20% for North Kesteven – compared to the end of Quarter 2 2016/17 this represents a significant increase in performance of 19.71% and 20.85% respectively.

4.17 Despite the increases in in-period overpayments collection, the ongoing issue of rising monies outstanding continues, as demonstrated in the table below. The table demonstrates an overall 63% increase in the amount of Housing Benefit overpayments outstanding between 31st March 2014 and 30th September 2017.

	Q2 2017/18	Q1 2017/18	2016/17 outturn	2015/16 outturn	2014/15 outturn	2013/14 outturn
Lincoln	£4,121,223	£4,000,314	£4,081,552	£3,510,798	£3,186,971	£2,633,438
North Kesteven	£1,853,274	£1,805,923	£1,793,997	£1,482,271	£1,324,672	£1,011,484

4.18 This trend very much follows the national picture, as documented in a recent National Statistics report through the Department for Work and Pensions (full report at this link: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/644287/hb-debt-recoveries-to-march-2017.pdf), and as demonstrated in the table below:



- 4.19 This is clearly a key concern for our shared service. The reasons for outstanding monies have been documented to this committee on numerous occasions in recent years, including increased data matches with other organisations through various government initiatives, as well as the inability to be able to recover what can be large debts at standard and low rates of recovery. A specific report on Housing Benefit overpayments is included on this Agenda. Also, detailed analysis of current outstanding monies plus initiatives in place, and to be considered/put in place – will be brought to the next meeting of this committee on 27th February 2018.

5. Benefits Performance

- 5.1 Although outstanding assessment work has increased from the end of Quarter 1 to the end of Quarter 2 2017/18, this figure is still lower than at the end of Quarter 2 2016/17 – also the team – as at the time of writing this report – is working on claims within two weeks. Similar to the Council Tax Administration Team, there has been a reduction in capacity on the team and recruitment is currently taking place to fill key gaps and reduce the outstanding workload.

Positively, as at the time of writing this report (10th November) Benefits customers outstanding figures – split by those who are already in progress (i.e. where the customer has been contacted and further information is required) against those which have not yet started to be processed – show that there are only 93 claims where the case has not yet been looked at:

	Benefits customers awaiting assessment		
	Customer has been contacted	Customer not yet contacted	Total
City of Lincoln	546	51	597
North Kesteven	435	42	477

- 5.2 In terms of average processing times, with the exception of North Kesteven new claims (which has improved), these have slipped slightly in the last quarter – due to the capacity reason as outlined in paragraph 5.1. However, it is anticipated these will improve as the resources are allocated accordingly. On a positive note regarding City of Lincoln’s cumulative new claims average processing performance of 23.24 days at the end of Quarter 2 – this is almost 7 days quicker than at the same point last year.

6. Strategic Priorities

- 6.1 Both City of Lincoln and North Kesteven have a number of strategic priorities. Two that have an impact on the Revenues and Benefits Service are:-
- Lincoln: “Let’s Reduce Inequality”.
 - North Kesteven: “Our Community Our Economy”.
- 6.2 The Benefits Service plays a key role in reducing inequality by ensuring residents receive the benefits they are entitled to and providing money / debt advice. The Revenues Section is also mindful of the strategic priorities when engaging with business ratepayers as they recover business rates – and also promoting and encouraging growth in the districts. Digital Inclusion, Channel Shift, Financial Inclusion and Partnership Working are all key priorities for the shared service.

7. Organisational Impacts

- 7.1 Finance: There are no direct financial implications arising from this report.
- 7.2 Legal Implications including Procurement Rules: There are no direct Legal or Procurement implications arising from this report.
- 7.3 Equality, Diversity & Human Rights: There are no direct implications arising from this report.

8. Risk Implications

- 8.1 A Risk Register is in place for the Revenues and Benefits shared service.

9. Recommendations

- 9.1 To note the performance information as set out in this report.
- 9.2 To note that a performance update will be presented at the next meeting of this committee, on 27th February 2018.

Is this a key decision?

~~Yes~~/No

Do the exempt information categories apply?

~~Yes~~/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply?

~~Yes~~/No

How many appendices does the report contain?

Appendix 1: Performance Data to end Quarter 2 2017/18

List of Background Papers:

None

Lead Officer:

Martin Walmsley, Head of Shared Revenues and Benefits
Telephone (01522) 873597

28th November 2017 Revenues and Benefits Joint Committee
Appendix 1: Performance Data Quarter 2 2017/18

<u>Measure</u>	<u>2016/17 Year Outturn</u>		<u>Quarter 1 2017/18</u>		<u>Quarter 2 2017/18</u>	
Local Authority	NK	COL	NK	COL	NK	COL
Council Tax collection (cumulative)	99.14%	97.09%	30.07%	27.00%	58.14% <i>Quarter 2 2016/17 58.05%</i>	53.17% <i>Quarter 2 2016/17 53.03%</i>
NNDR collection (cumulative)	99.09%	99.43%	41.42%	35.83%	62.63% <i>Quarter 2 2016/17 62.62%</i>	61.13% <i>Quarter 2 2016/17 60.08%</i>
NNDR collection – WLDC (cumulative)	97.34%		34.19%		58.28% <i>Quarter 2 2016/17 58.57%</i>	
No. Revenues customers awaiting change to be processed	223	296	503	337	393 <i>Quarter 2 2016/17 256</i>	624 <i>Quarter 2 2016/17 289 </i>
Total Net Arrears for Council Tax prior years (i.e. not including current year 2017/18)	£759,057	£2,028,512	£1,153,331	£2,903,482	£1,002,351	£2,597,968

28th November 2017 Revenues and Benefits Joint Committee
Appendix 1: Performance Data Quarter 2 2017/18

<u>Measure</u>	<u>2016/17 Year Outturn</u>		<u>Quarter 1 2017/18</u>		<u>Quarter 2 2017/18</u>	
Local Authority	NK	COL	NK	COL	NK	COL
Total Net Arrears for NDR prior years (i.e. not including current year 2017/18)	£160,486	£231,759	£466,579	£595,644	£395,917	£520,784
Housing Benefit overpayments collection in period	70.16%	76.38%	66.42%	108.89%	85.20% <i>Quarter 2 2016/17 64.35%</i>	80.29% <i>Quarter 2 2016/17 60.58%</i>
Outstanding Housing Benefit overpayments debt	£1,793,997	£4,081,552	£1,805,923	£4,000,314	£1,853,274	£4,121,223
Housing Benefit New Claims: Average number of days to process (cumulative)	15.98 days	29.44 days	22.01 days	23.06 days	19.26 days <i>Quarter 2 2016/17 9.46 days</i>	23.24 days <i>Quarter 2 2016/17 30.01 days</i>
Housing Benefits Changes of Circumstances: Average	3.06 days	4.49 days	3.33 days	5.38 days	6.15 days <i>Quarter 2 2016/17 3.92 days</i>	7.62 days <i>Quarter 2 2016/17 10.79 days</i>

28th November 2017 Revenues and Benefits Joint Committee
Appendix 1: Performance Data Quarter 2 2017/18

<u>Measure</u>	<u>2016/17 Year Outturn</u>		<u>Quarter 1 2017/18</u>		<u>Quarter 2 2017/18</u>	
Local Authority	NK	COL	NK	COL	NK	COL
number of days to process (cumulative)						
No. Benefits customers awaiting assessment (cumulative)	500	555	421	591	546 <i>Quarter 2 2016/17 600</i>	810 <i>Quarter 2 2016/17 1,021</i>
% Benefits claims checked financially correct (cumulative)	94.69%	91.00%	97.79%	90.75%	97.27% <i>Quarter 2 2016/17 95.48%</i>	91.21% <i>Quarter 2 2016/17 100.00%</i>
Benefits – Customer satisfaction (cumulative)	99.73%	98.99%	100%	98.98%	99.90% <i>Quarter 2 2016/17 99.75%</i>	98.98% <i>Quarter 2 2016/17 98.88%</i>

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SUBJECT: NON-DOMESTIC RATE UPDATE

DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK

REPORT AUTHOR: CLAIRE MOSES, REVENUES AND BENEFITS MANAGER

1. Purpose of Report

- 1.1 To provide Members with an update on current issues within non-domestic rate.

2. Executive Summary

- 2.1 This report provides Joint Committee with an update on non-domestic rate to include reference to City of Lincoln Council and North Kesteven DC together with West Lindsey DC. The report is not intended to include non-domestic rate issues (for example, performance matters) covered in other reports before the Joint Committee.

3. Background

- 3.1 The report brought to the last meeting of the Joint Committee provided Members with an update on the following non-domestic rate issues:-
- Business Rates Pilot
 - Spring Budget.
 - Discretionary Relief Policy.
 - Local Government Finance Bill 2017.
- 3.2 Focus for both Government and billing authorities since the last meeting of Joint Committee has been on implementing the measures announced by the Chancellor in the Spring Budget on 8 March 2017. The latest position on all three measures is covered in this report. An update on the review of the Discretionary Relief Policies at all three authorities will be provided at the meeting.
- 3.3 Future reports will provide Joint Committee with an update on Government plans for 100% business rate retention. There was no Local Government Finance Bill in the Queen's Speech on 21 June 2017. However, Government remains committed to moving forward with their plan for 100% rate retention although has no plans to bring forward any Bill that provides for changes to the Local Government Finance Act 1988.

4. Business Rate Pilot – 100% Business Rates Retention in 2018/19

- 4.1 On 1st September the Government (DCLG) published an 'Invitation to Local Authorities in England to pilot 100% Business Rates Retention in 2018/19 and to pioneer new pooling and tier-split models'. The Government is looking to expand on the six Pilots that it agreed for 2017/18, in order to inform options for the future design of local government finance and, in particular the move to 100% Business Rates Retention.
- 4.2 Lincolnshire Finance Officers have proactively examined this opportunity and have assessed the implications on current arrangements, the Lincolnshire Business Rates Pool (LBRP), and the opportunity to develop a pilot pool for the Greater Lincolnshire area. Following discussions with Leaders and Chief Executives and individual Authority approval the submission of a Pilot has been made.
- 4.3 The Pilot is currently expected to run for one year only with the key requirements being to promote financial sustainability and coherent decision making across functional economic areas and use some of the additional retained income invested to encourage further growth.

The pilot would operate in a similar way to the existing 50% business rate retention system and pooling arrangements, but with a number of key differences:

- The Pilot would operate with a zero levy, therefore retaining locally a greater proportion of any Business rates growth;
 - The safety net would be at pilot level, but will be set at 97% of Baseline rather than the current 92.5% for individual councils / business rate pools;
 - Councils would forgo RSG & Rural Services Grant with revised tariffs and top ups being calculated;
 - It has been proposed that any gains are split on the same basis as the existing Business Rates Pool.
- 4.4 It should be noted that there may have to be a limit to the number of Pilots agreed. Therefore the process may be competitive. A decision is expected in December, as to which bids have been successful.

5. Spring Budget 2017

5.1 Supporting Small Business Relief Scheme

This relief was made available to those ratepayers who faced a large increase as a result of the loss of small business or rural rate relief. The transitional relief scheme does not provide support in respect of changes in reliefs. Therefore, those ratepayers who lost some or all of their small business or rural rate relief, may have faced very large percentage increases in bills from 1 April 2017.

To support these ratepayers, the Supporting Small Businesses Relief Scheme ensured that the increase per year in the bills of these ratepayers is limited to the greater of:-

- A percentage increase p.a. of 5%, 7.5%, 10%, 15% and 15% from 2017/18 to 2020/21; all plus inflation. Unlike the transitional relief scheme, for the first year of the scheme, the percentage increase is taken against the bill for 31 March 2017 after small business rate relief or rural rate relief; or
- A cash value of £600 per year (£50.00 per month). The cash minimum increase ensures that those ratepayers paying nothing or very small amounts in 2016/17 after small business rate relief are brought in to paying something.

Billing authorities were expected to use their discretionary powers under Section 47 Local Government Finance Act 1988 to grant the relief. In doing so, they will be compensated for the cost of granting the relief through a Section 31 grant from Government.

The number of hereditaments that have been identified and have benefitted from the scheme @ 1 April 2017 for each of the three authorities, is as follows:-

Loss of Small Business Relief

Authority	No. identified	No responded	Total award
City of Lincoln	7	6	£6,060
North Kesteven	24	20	£26,821
West Lindsey	25	10	£11,517

Once this relief had been announced, officers manually adjusted accounts – this has ensured those ratepayers who faced large increases as a result of the loss of small business or rural rate relief, are not left waiting for relief to be awarded.

Due to delays with software suppliers, the accounts were finally updated in October 2017, with adjusted bills being issued to those affected.

5.2 Support for Pubs Scheme

This relief is for pubs that have a rateable value of below £100,000. Under the scheme, eligible pubs will receive up to a £1,000 discount on their bill for 2017/18. Billing authorities are expected to use their discretionary powers under Section 47 Local Government Finance Act 1988 to grant the relief. In doing so, they will be compensated for the cost of granting the relief through a Section 31 grant from Government. If the balance outstanding is less than £1,000 the amount awarded will be for the full amount outstanding.

Officers identified those ratepayers that may be entitled to relief and sent application forms. By doing so, ratepayers can declare whether any relief awarded would not exceed the state aid limit. The number of application forms returned @ 1 November 2017 were as follows: -

Support for Pubs Scheme:

Authority	No. identified	No responded	Total awards made	Total award (£)
City of Lincoln	70	25	25	£25,000
North Kesteven	41	35	35	£32,906
West Lindsey	60	37	37	£28,957

An updated position will be provided at the meeting on 27 February 2018.

5.3 Discretionary Relief Scheme

A £300m discretionary fund over four years from 2017/18, to support those businesses that faced the steepest increases in their business rate bills as a result of the recent revaluation, has been established. The intention is that every billing authority will be provided with a share of the £300 million to support their local businesses. Billing authorities are expected to use their share of the funding to develop their own discretionary relief schemes to deliver targeted support to the most hard-pressed ratepayers.

The £300m would cover the four years from 2017/18; the proposed breakdown being:-

- £175m in 2017/18
- £85m in 2018/19
- £35m in 2019/20
- £5m in 2020/21

Letters were sent to the Chief Financial Officers of each Billing Authority on 28 April 2017 to confirm the grant distributions for 2017/18. The grant distributions for the three authorities in 2017/18, is as follows:-

- City of Lincoln £198,000
Council:
- North Kesteven DC: £186,000
- West Lindsey DC: £158,000

Following successful consultation with Lincolnshire County Council and the Police and Crime Commissioner, the Discretionary Relief Schemes for City of Lincoln and North Kesteven District Council were approved on 25 September and 7 September 2017 respectively. West Lindsey District Council will be considering their scheme on 9 November 2017.

City of Lincoln's scheme is shown in **Appendix 1** and North Kesteven's scheme is

shown in **Appendix 2**.

Officers identified those ratepayers that may be entitled to relief and sent application forms. By doing so, ratepayers can declare whether any relief awarded would not exceed the state aid limit. The number of application forms returned @ 1 November 2017 were as follows:-

New Discretionary Relief Scheme:

Authority	No. identified	No responded	Total awards made	Total award (£)
City of Lincoln	675	114	114	£31,639
North Kesteven	540	69	69	£23,025
West Lindsey	N/A	N/A	N/A	N/A

As agreed by City of Lincoln Executive, and North Kesteven Executive Board, reminder letters will be issued in December 2017 for those who have not yet responded and returned their forms.

It is proposed that the agreed Option for 2017/18 be applied to future years but with lower amounts to be used in the 'award column'. Officers will carry out further modelling in January 2018 and the proposed scheme for 2018/19 will then be included in main budget reports, with delegation to the Chief Finance Officer for final decision. It will not be taken as a separate report. This will ensure the schemes are in place before annual billing.

6. Strategic Priorities

6.1 Both City of Lincoln Council and North Kesteven DC have a number of strategic priorities. Two that have an impact on the Non-Domestic Rate Service are:-

- City of Lincoln "Let's Reduce Inequality".
Council:
- North Kesteven DC: "Our Community and Our Economy".

6.2 Both authorities look to protect the poorest people. The Non-Domestic Rate Service is mindful of the strategic priorities when engaging with business ratepayers as they look to recover the business rate. Digital Inclusion, Channel Shift, Financial Inclusion and Partnership Working are all key priorities for the shared service.

6.3 At the City of Lincoln Council, a strategic priority that underpins the authority's vision for 2020 is '*Let's reduce inequality*'; within which, there is the aspiration '*Let's help people succeed*'. To achieve this aspiration, there is to be examination of the Discretionary Rate Relief Policy. This will involve an exploration of how the city council's Discretionary Rate Relief Policy could be used to create employment opportunities for residents.

7. Organisational Impacts

7.1 Finance

The cost of awarding discretionary rate relief changed on the 1 April 2013 with the introduction of 50% business rate retention. Today, the cost of awarding all forms of relief (other than transitional relief) is now split between the Government, billing authorities and major preceptors on a fixed percentage basis. For the three authorities, 50% is borne by the Government, 40% by the billing authority and 10% by the County Council.

7.2 Legal Implications including Procurement Rules

Any appeal against a billing authority's decision to refuse the award of discretionary relief would be by way of an application of judicial review to the High Court. In the first instance, any appeal against a decision of officers to refuse an application for discretionary relief will be considered by a panel of two senior officers; one of whom should be the chief financial officer. There is no further right of appeal to members.

7.3 Land, Property and Accommodation

There are no direct implications arising from this report.

7.4 Human Resources

There are no direct implications arising from this report.

7.5 Equality, Diversity & Human Rights (including the outcome of the EA attached, if required).

The equality implications have been considered within this report. In bringing forward any change to the existing criteria for awarding discretionary relief, consideration will be given as to whether a full Equality Impact Assessment is required.

7.6 Significant Community Impact

There is no change in policy / strategy or the way the service is being delivered.

7.7 Corporate Health and Safety Implications

There are no corporate Health and Safety implications.

8. Risk Implications

8.1 A Risk Register is in place for the Revenues and Benefits Shared Service and is monitored by the Shared Service Senior Management.

9. Recommendation

9.1 Members are requested to note this report.

Is this a key decision?

Yes / ~~No~~

Do the exempt information categories apply?

~~Yes~~ / No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply?

~~Yes~~ / No

How many appendices does the report contain?

2

List of Background Papers:

None

Lead Officer:

Claire Moses, Revenues and Benefits Manager
Telephone: 01522 873764

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CITY OF LINCOLN DISCRETIONARY RELIEF SCHEME 2017/18

Increase in rate bill following the revaluation by comparing the 2016/17 bill with 2017/18 bill	Amount of extra relief they would receive under the scheme	No. of properties affected	Cost of scheme
Up to £25	100%	49	£649
£25 to £500 bill increase	50%	390	£39,792
£501 to £1,000 bill increase	£300	79	£23,700
£1,001 to £2,000 bill increase	£650	74	£48,100
£2,001 to £3,000 bill increase	£1,050	17	£17,850
£3,001 to £4,000 bill increase	£1,500	19	£28,500
£4,001+ bill increase	£1,600	12	£19,200
Total		640	£177,791
Surplus from budget of £198,000		£20,209	

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NORTH KESTIVEN DISTRICT COUNCIL DISCRETIONARY RELIEF SCHEME 2017/18

Increase in rate bill following the revaluation by comparing the 2016/17 bill with 2017/18 bill	Amount of extra relief they would receive under the scheme	No. of properties affected	Cost of scheme
Up to £25	Full relief	41	£428
£25 to £500 bill increase	50%	336	£36,278
£501 to £1,000 bill increase	£300	55	£16,500
£1,001 to £2,000 bill increase	£650	67	£43,550
£2,001 to £3,000 bill increase	£1,050	21	£22,050
£3,001 to £4,000 bill increase	£1,500	18	£27,000
£4,001+ bill increase	£1,600	12	£19,200
Total		550	£165,006
Surplus from budget of £186,000		£20,994	

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SUBJECT:	NON-DOMESTIC RATES: INVEST TO SAVE UPDATE
DIRECTORATE:	CHIEF EXECUTIVE AND TOWN CLERK
REPORT AUTHOR:	CLAIRE MOSES, REVENUES AND BENEFITS MANAGER (SHARED SERVICE)

1. Purpose of Report

- 1.1 To provide Revenues and Benefits Joint Committee with an update on the Non-Domestic Rate (NDR) project being undertaken by the City of Lincoln and North Kesteven District Council Shared Service

2. Executive Summary

- 2.1 This report provides an update, as at 31 October 2017 on the Invest to Save project which commenced in August 2016 and was extended in September 2017 to March 2018.

3. Background

- 3.1 In August 2016, the Head of Revenues and Benefits for the shared service secured funding of £10k from the Lincolnshire Counter Fraud Partnership (LCFP) in relation to an NDR / Council Tax Support project.
- 3.2 The aim was to maximize the NDR base across the three districts for which the shared service is responsible (City of Lincoln Council, North Kesteven District Council and West Lindsey District Council). LCFP would also consider sharing any intelligence / data with Lincolnshire County Council.
- 3.3 Work was undertaken to identify missing and undervalued properties, which enabled the officer to agree an approach to the work which was used for each of the 3 Districts with the results of the work being monitored on a monthly basis. This information is shown in paragraphs 4 to 6 of the report.
- 3.4 On 5 September 2017, this committee agreed to extend the Invest to Save position to 31 March 2018. Agreement was sought for the post holder to continue to undertake maximisation of the Business Rates base, along with two additional pieces of work. These are detailed as follows: -
- Review of long-term empty properties – to review those properties which will attract a 150% premium or already being charged this rate; and
 - Review of Single Person Discount awards for those in receipt of Council Tax Support.

Further information relating to these two additional pieces of work are detailed in paragraphs 7 and 8 respectively.

4. Non-Domestic Rates – Identification of Missing / Undervalued Properties

4.1 Having appointed an experienced NDR practitioner to undertake the work, the officer began by looking to identify missing / undervalued properties. The work involved:-

- Referral to the following websites: -
 - Local authorities (planning applications);
 - Guest houses (bed and breakfast and self-catering accommodation);
 - Ofcom (for phone masts);
 - Traffic Master (for traffic master sites);
 - Outdoor venture sites (paintball, motor cross etc) and
 - Food Standards Agency (road side cafes etc).
- Reference to ATM finder (ATM's);
- Scanning google maps (for kennels / catteries and advertising rights);
- Researching local bus maps (advertising rights on bus shelters);
- Identifying new developments (show houses);
- Scouring local newspapers;
- Looking for Amazon and IPost collection point;
- Liaison with planning sections; and
- Speaking to practitioners undertaking similar work for other local authorities.

5. Non-Domestic Rates – Approach

5.1 A decision was taken to start with West Lindsey District Council in view of potential process improvements that had been identified with regard to consideration of planning applications. The officer would devote two months to each of the three authorities.

5.2 The full Valuation Office (VO) list is downloaded each month in order it can be cross referenced with properties the officer considered may be missing or undervalued.

5.3 A spreadsheet is updated to track all action being taken for potential missing / undervalued properties. Once identified, the officer report the details through to the VO together with any supporting information. Where necessary, the outside officer will inspect in the first instance.

6. Non-Domestic Rates – Results

6.1 The results for each of the three authorities, as at the date of writing this report, are as follows: -

West Lindsey District Council

Date work started	No. properties identified for VO	No. inspections	No. properties referred back from the VO as 'no action'	No. properties brought into the local rating list by the VO	2010 rating list increase	2017 rating list increase
31 October 2017	135	195	98	121	587,565	874,155
31 July 2017	127	195	71	82	295,062	403,377
1 Sept 2016	125	192	55	52	167,997	237,202

As a result of this work, the West Lindsey Rateable Value (RV) for 2010 has increased by 587,565 and for 2017 by 874,155. For 2017/18, based on the multiplier of 0.466 this is an additional £407,356 of Business Rates income.

North Kesteven District Council

Date work started	No. properties identified for VO	No. inspections	No. properties referred back from the VO as 'no action'	No. properties brought into the local rating list by the VO	2010 rating list increase	2017 rating list increase
25 October 2017	125	109	100	64	474,575	603,925
31 July 2017	122	109	95	28	433,410	549,600
1 November 2016	122	109	60	28	266,780	342,670

As a result of this work, the North Kesteven RV for 2010 has increased from the starting position by 474,575 and for 2017 by 603,925. For 2017/18, based on the multiplier of 0.466 this is an additional £281,429 of Business Rates income.

City of Lincoln Council

Date work started	No. properties identified for VO	No. inspections	No. properties referred back from the VO as 'no action'	No. properties brought into the local rating list by the VO	2010 rating list increase	2017 rating list increase
31 October 2017	41	98	33	50	121,018	145,318
31 July 2017	40	98	27	47	119,018	143,318
9 January 2017	40	98	6	27	19,418	31,568

As a result of this work, the City of Lincoln RV for 2010 has increased by 121,018 and for 2017 by 143,318. For 2017/18, based on the multiplier of 0.466 this is an additional £66,786 of Business Rates income.

- 6.2 This is a total additional income of £755,571 created by the Shared Service. Based on last year's collection rates, total additional income would be £741,934 and this is broken down for each authority as follows: -

- City of Lincoln = 99.43% collection = £66,405
- North Kesteven District Council = 99.14% collection = £279,009
- West Lindsey District Council = 97.34% collection = £396,520

- 6.3 At the same meeting of this committee on 5 September 2017, Officers advise of a the Institute for Revenues, Rating and Valuation new advisory service - BREACH (Business Rates Evasion & Avoidance Checker) – which was designed solely for billing authorities to validate NDR exemptions and deal with avoidance and evasion.

The Invest to Save Officer has started to use this product and a full outcomes report will be provided to this committee on 27 February 2018.

7. Empty Homes Review

- 7.1 From April 2013, City of Lincoln and North Kesteven District Council have maximised the discretion to levy an empty homes premium of 50% on council tax payable in respect of dwellings that have been left empty and unfurnished for two years or more. The option of introducing a premium aims to reduce the number of empty properties in the area and minimise the likelihood that properties become long-term empties.

There are currently 118 properties in City of Lincoln and 120 properties in North Kesteven which are currently charged 150% premium.

After two years of remaining empty, properties may start to deteriorate and impact negatively on neighbourhoods.

- 7.2 The New Homes Bonus (NHB) grant is paid by central government to local councils for increasing the number of homes and their use. The NHB grant is paid every year and is based on the amount of extra Council Tax revenue raised for new-build homes, conversions and long-term empty homes brought back in to use.
- 7.3 City of Lincoln and North Kesteven District Council work in partnership with Boston Borough council, East Lindsey District Council, South Holland District Council and West Lindsey District Council as part of the Empty Homes Project. The Empty Homes Project aims to return homes that have been vacant for six-months or longer back to viable use.
- 7.4 The Invest to Save Officer will work closely with the Empty Homes Officer to review empty properties within City of Lincoln and North Kesteven with a premium on the account. This will be a dual purpose – to ensure records are up to date and to offer the support available to those viable for the Empty Homes project.
- 7.5 The Invest to Save Officer will monitor the outcomes of the cases reviewed and an update report will be brought back to this committee on 27 February 2018.

8. Single Person Discount (SPD) Review

- 8.1 There are approximately 30,687 domestic properties in City of Lincoln (16,096) and North Kesteven (14,591) which currently receive SPD.
- 8.2 In previous years, both City of Lincoln and North Kesteven District Council, along with the remaining 5 Districts within Lincolnshire (Boston, East Lindsey, South Holland, South Kesteven and West Lindsey) have outsourced their SPD reviews to a third party provider, who have access to much more data matching information than District Councils do.

Lincolnshire Finance Officers have agreed for an outsourced managed service review to be undertaken bi-annually, with the next review being undertaken during Quarter 1 and 2 of 2018/19.

The review will require a procurement exercise to be undertaken with a tender process starting in December 2017. This will be led by the Revenues and Benefits Shared Service Manager, along with the Revenues Manager for West Lindsey District Council.

Both Councils also take part in the National Fraud Initiative, which compared Council Tax records with the Electoral Roll.

- 8.3 It is accepted that a managed service review will result in a high volume of SPD cases being reviewed, with minimal impact to Council staffing resource. However, it is important the tax base remains stable and reviews are undertaken during the non-review year.
- 8.4 In order to ensure correct entitlement to SPD during a non-review year, the Invest to Save Officer will issue a review form to SPD recipients requesting that they confirm that there are no changes in circumstances and that the discount is still applicable. Once the review is returned, if there is no change reported, the Invest to Save Officer will update the record and the discount will continue. In

circumstances where a change is notified, the record will be amended and the appropriate bill will be issued.

The Invest to Save Officer will utilise the resources available, and will use Experian Data matches to check records when responses are received.

- 8.4 It is expected that not all review forms will be returned, and the Invest to Save Officer will be required to issue reminder letters to the customer. If a reminder letter is issued, the customer will be advised that if they do not respond, their SPD will be removed from the date of the reminder letter and their Council Tax account will be recalculated.

In doing this, it is expected that this will prompt the customer to contact the Invest to Save Officer to ensure removal action is not undertaken.

- 8.5 The Invest to Save Office will concentrate on those customers in receipt of SPD and have a live claim for Council Tax Support (CTS). The reason for this is because the CTS caseload was not included within the managed service review which was undertaken in 2016. In doing this, any changes in circumstance will not only ensure the tax base is accurate with the removal of SPD, but will also ensure the CTS award is accurate.
- 8.6 The Invest to Save Officer will monitor the outcomes of the cases reviewed and an update report will be brought back to this committee on 27 February 2018.

9. Strategic Priorities

- 9.1 Both City of Lincoln and North Kesteven have a number of strategic priorities. Two that have an impact on the Revenues and Benefits Service are:-
- Lincoln: "Let's Reduce Inequality".
 - North Kesteven: "Our Community and Our Economy".
- 9.2 Both authorities look to protect the poorest people. The Benefits Service plays a key role in reducing poverty and disadvantage by ensuring residents receive the benefits they are entitled to and providing money / debt advice. The Revenues Section are also mindful of the strategic priorities when engaging with business ratepayers as they recover the business rate. Digital Inclusion, Channel Shift, Financial Inclusion and Partnership Working are all key priorities for the shared service.

10. Organisational Impacts

- 10.1 Finance: There is a positive financial implications arising from this report in relation to the increase in Rateable Value and the Non-Domestic Rates base. A budget bid will be undertaken as part of 2018/19 budget setting for this role to be funded through additional income raised from Business rates and Council Tax.
- 10.2 Legal Implications including Procurement Rules: There are no direct Legal implication, however, a Procurement exercise and full tender will need to be

undertaken in relation to the Single Person Discount review.

- 10.3 Land, Property and Accommodation: There are no direct implications arising from this report.
- 10.4 Human Resources: There are no direct implications arising from this report.
- 10.5 Equality, Diversity & Human Rights (including the outcome of the EA attached, if required) – There are no direct Equality, Diversity or Human Rights implications arising from this report.
- 10.6 Significant Community Impact: There is no change in policy / strategy or the way the service is being delivered.
- 10.7 Corporate Health and Safety implications: There are no corporate Health and Safety implications.

11. Risk Implications

- 11.1 A Risk Register is in place for the Revenues and Benefits Shared Service and is monitored by the Shared Service Senior Management team.

12. Recommendation

- 12.1 Members are asked to note this update.
- 12.2 Support plans to continue 'Invest to Save' work in relation to the areas outlined in this report, for 2018/19, including re-allocation of resource to undertake this work.

Is this a key decision? ~~Yes~~/No

Do the exempt information categories apply? ~~Yes~~/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? ~~Yes~~/No

How many appendices does the report contain? None

List of Background Papers: None

Lead Officer: Claire Moses, Revenues and Benefits Manager
(Shared Service)
Telephone (01522) 873764

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SUBJECT: HOUSING BENEFIT OVERPAYMENTS

DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK

**REPORT AUTHOR: CLAIRE MOSES, REVENUES AND BENEFITS MANAGER
(SHARED SERVICE)**

1. Purpose of Report

- 1.1 To provide Revenues and Benefits Joint Committee with an update on the recovery of Housing Benefit overpayments, as agreed by this committee on 5 September 2017.

2. Executive Summary

- 2.1 This report sets out how officers intend tackling the outstanding Housing Benefit (HB) overpayments debts.
- 2.2 Appendix 1 to this report show the outstanding HB overpayments by status for both Council and Private tenants. A verbal explanation of this appendix will be given at the meeting of this committee, on 28 November 2017

3. Background

- 3.1 Housing Benefit overpayments can occur for a variety of reasons;
- Customers not promptly notifying of a change of circumstances affecting their entitlement to HB;
 - Delays in re-assessment of HB once a change has been reported to the Benefits Officer;
 - Fraudulently-claimed HB;
 - Error made in assessment of HB by the local authority; and
 - Error made by the Department for Work and Pensions (DWP) and Her Majesty Revenues & Customers (HMRC) in one of the benefit or incomes used in the assessment of Housing Benefit entitlement.
- 3.2 Due to the nature of the relatively large amounts of HB being paid over an extended period, individual overpayments can be sizeable and for some debts, these take many years to recover at standard weekly rate deductions from ongoing HB entitlement and DWP benefits.
- 3.3 In February 2012, a joint Recovery Team was formed as part of the shared service staffing restructure. The team is responsible for the recovery of outstanding HB overpayments – as set out in paragraph 5 of this report.

4. Value and Extent

- 4.1 Currently, the value of outstanding overpayments for City of Lincoln and North Kesteven are £4,121,223 and £1,853,275 respectively. The recovery of overpayments can be at different stages and these are usually broken down into two areas – Live HB claim or Sundry Debtor.

Appendix 1 to this report shows the current recovery status of HB overpayments for both City of Lincoln and North Kesteven. It provides a breakdown of the number and value of overpayments for both council and private tenants. Officers have used a number of reports to obtain the figures within this appendix, however, it has been noted that there is minor duplication of some figures – this is being investigated and an updated table will be provided at the meeting of this committee on 27 February 2018.

- 4.2 To provide context in relation to these figures, the table below shows the value of overpayments raised so far in 2017/18 and how this equates, in percentage, to the total value of HB paid out to (as at the mid-year estimate for 2017/18): -

Authority	Total Overpayment value	Total HB estimated to be paid	%
City of Lincoln	£864,369	£31,190,713	2.77%
North Kesteven	£482,321	£17,101,374	2.82%

- 4.3 The Benefits Service is required to look at each claim on its merits, and where the overpayment has been caused by the claimant failing to report a change in their circumstances, they are notified of the overpaid amount and advise that the amount is required to be repaid.

Overpayments caused by claimant error will always be recoverable unless there are very exceptional circumstances, for example, terminal illness or severe medical condition of the customer.

If an overpayment is caused by a landlord or DWP error, the debt is recovered directly from them.

If the overpayment has been caused by the Benefits Service making an error, the overpayment will also be recoverable providing the authority are satisfied that it was reasonable to assume that the customer would have been aware from calculation notices that there was an error.

- 4.4 It is important that each overpayment is classified and a record of it is maintained so the correct rate of subsidy can be claimed and informed decisions can be made on recoverability.
- 4.5 The subsidy arrangements also act, at least in part, as an incentive for Local Authorities to classify and recover overpayments correctly. In most cases when overpayments are recoverable a LA may keep both the amount they recover and the subsidy. For example, a claimant is overpaid £200.00 and this is claimant error – this attracts 40% subsidy – as a result, the maximum amount the LA is allowed to keep is £280.00 (£200 from the original overpayment and £80 from the 40% subsidy).

4.6 Classifying an overpayment is essential to the overpayment process and should be correctly carried out at the outset when an overpayment is identified. Each overpayment type will also have its own subsidy rate as shown below (2017/18 rates):-

- Eligible overpayments
 - Claimant error – 40% subsidy rate
 - Claimant Fraud – 40% subsidy rate
- Local Authority (LA) error
 - If lower than the lower threshold set by DWP – 100%
 - City of Lincoln = £148,096
 - North Kesteven = £81,093
 - If greater than the lower threshold but does not exceed upper threshold set by DWP – 40%
 - City of Lincoln = £166,068
 - North Kesteven = £91,230
 - If exceeds upper threshold – 0%
- DWP error
 - Department error – 100%
- Technical error (benefit created in advance of entitlement) – 0%

To provide context, for 2016/17, the table below shows the maximum amount each District could keep if overpayments raised were recovered in full: -

City of Lincoln:

Total paid during 2016/17 (£)	HB out	Overpayment error type	Value of error (£)	Subsidy Rate %	Additional Subsidy (£)
£32,947,300		Claimant error + Fraud	£846,507	40%	£338,603
		LA error	£129,988	100%	£129,988
		DWP error	£4,528	100%	£4,528
		Technical error	£10,945	0%	£0
		Total errors	£991,968		£473,119

North Kesteven:

Total paid during 2016/17 (£)	HB out	Overpayment error type	Value of error (£)	Subsidy Rate %	Additional Subsidy (£)
£18,129,929		Claimant error + Fraud	£389,919	40%	£155,968
		LA error	£53,230	100%	£53,230
		DWP error	£727	100%	£727
		Technical error	£1,358	0%	£0
		Total errors	£445,234		£209,925

- 4.7 The information in the tables above show, if overpayments are recovered in full, each authority would benefit from a maximum additional income in subsidy – City of Lincoln by £473,119 and North Kesteven by £209,925 – this is total additional subsidy of £683,044 to the shared service.

5. Current Roles and Responsibilities

- 5.1 Overpayments can be costly to recover and money lost through reduced subsidy and the costs of recovery overpayments comes from the LAs overall budget. Therefore, it is important to ensure that in addition to preventing overpayments occurring, every effort is made to recover them.
- 5.2 As part of their duties, Benefit Assessment staff are responsible for analysing new information received and declared changes in claimants' circumstances, and actioning any resulting amendments to entitlement. Where an amendment gives rise to an overpayment, staff will also be responsible for determining, in accordance with specific rules and guidance, the classification of the overpayment (for correct subsidy rate), whether the overpayment is actually recoverable and if so, the appropriate mechanism for recovery.

During 2016/17 the Housing Benefit Section actioned 37,674 change in circumstances across the shared service and this is broken down into each authority as follows: -

- City of Lincoln = 23,927
- North Kesteven = 13,747

The above figures do not include changes received during March as the majority are rent increase and new financial year uprating's which are unlikely to create an overpayment – a total of 18,076.

- 5.3 The Benefits Officers undertake specific actions with regards to the recovery of the overpayment – with the most effective being: -
- **From arrears of HB that become payable:** If the customer has a payment of Housing Benefit arrears at the time an overpayment is created, the arrears, or underpayment, can be used to reduce or offset the overpayment;
 - **Deduction from ongoing Housing Benefit:** If a HB claim is in payment, the Benefits Officer will set recovery from ongoing HB entitlement – this will result in the customer receiving a reduced rate of HB until the overpayment has been recovered in full. As current claims for HB move over to Universal Credit (UC) (only those within the scope of UC), this recovery function will no longer be available as there will no longer be a live HB claim in payment. As a result of this, the overpayment will be classed as a sundry debt and recovery from ongoing Universal Credit award would need to be sought. Currently, the recovery of Housing Benefit overpayments from ongoing UC is 14th on the debt recovery list (with debts such as rent arrears, Council Tax, Water, gas, electric and preceding this)
 - **Transferring to the rent account:** Where the customer is a Council tenant

- 5.4 The current rules which prescribe the maximum permitted rate of recovery where deductions are to be made from a claimants on-going HB came into effect in October 2000 and are updated each April. There are two maximum permitted rates of deduction depending on whether or not the overpayment has arisen as a result of fraud. Where the claimant has been found guilty of fraud, the maximum deduction is £18.50 per week. In any other case, the permitted maximum deduction is £11.10 per week. These are revised / updated by Department for Work and Pensions each year.
- 5.5 A separate overpayment recovery team will deal with debt negotiation, payment monitoring and the more specialised recovery procedures as detailed below: -

- Deduction via the Department for Work & Pensions (DWP) from another state benefit
- Deduction from on-going Benefit via other authorities where the customer is currently claiming
- Debit against the Rent Account (Council Property, Rent Rebate) normally only in cases where the claimant has requested, or there is a credit on the rent account
- Debit against Council Tax Account (Council Tax Support only)
- Deduction from Landlord direct payments
- Invoice to claimant or invoice to landlord (direct payment only)
- Attachment of earnings - with leave of a Court Order

- 5.6 Both teams will aim to ensure that customers are receiving all assistance / benefits they are entitled to, so refer cases to the Welfare Team / Citizens Advice wherever appropriate.

6. Review of HB Overpayments During 2017

- 6.1 During the last nine months, a Recovery Officer has been tasked with undertaking a review of City of Lincoln overpayments, not at sundry debt stage and currently set with a deduction from ongoing Housing Benefit – a total of 1,006 cases. The officer has worked on average 1.5 days per week and in this time has reviewed 782 cases.
- 6.2 The officer was issued with guidance which is included in Appendix 2 of this report. The guidance provided minimum weekly recovery values – for all overpayments types, with an increased value for overpayments classified as 'Fraud'.
- 6.3 The table below shows the outcome of this work, and the reduction of outstanding overpayments by £102,130: -

City of Lincoln:

	Number of customers with an outstanding overpayment	Outstanding overpayment not at Debtors
December 2016	1,006	£920,737
October 2017	816	£818,607
Reduction	190	£102,130

- 6.4 It is clear, that having an officer working on the outstanding list for City of Lincoln has made a significant reduction on the outstanding overpayments. In reviewing the work undertaken so far, Officers are confident more can be done – which is detailed in paragraph 7.1 of this report.

7. Action Plan – 2017/18

- 7.1 The following actions will be undertaken during quarter 3 and 4 of 2017/18: -

1. The recovery officer will continue to review the remaining City of Lincoln cases during November and December 2017;
2. A review of the City of Lincoln overpayments will begin – as the overpayments guide (Appendix 1) requires a 12 month review of the deductions which have been set. It is important to keep these under review and customers can contact the team and ask them to be changed (if they have had a change in their income / HB award);
3. Once the second review of the City of Lincoln overpayments have been completed, these will then be reviewed every 2 months - to ensure deductions are not being reduced unnecessarily and recovery of the overpayment is on track;
4. The recovery officer will begin the review of the North Kesteven cases in January 2018 and will adjust the ongoing Benefit in line with the guidance. There are currently a total of 511 cases totalling £401,593;
5. A review of the adjusted North Kesteven overpayments will begin 2 months after the start of the above action (4) – to ensure deductions are not being reduced unnecessarily and recovery of the overpayment is on track;
6. During Quarter 3, there will be a detailed analysis of cases at sundry debtor.

8 Action Plan – 2018/19

- 8.1 A report will be brought back to this committee on 27 February 2018, analysing the outcome of the work undertaken above, along with a timetable of work for 2018/19 which is likely to include: -

- a) At this stage, Officers do feel that in order for this project to be successful and to effectively reduce outstanding overpayment levels, the resource requirement in this area would need to be increased to at least 1 FTE. The role would be obtained from the current Benefits establishment and would lead and actively monitor both City of Lincoln and North Kesteven outstanding balances, ensuring the correct rate of recovery is applied, making and reviewing arrangements, ensuring write off's are actioned quickly, ensuring overpayments are sent to debtor quickly and efficiently.
- b) Ensure ongoing reviews of outstanding and new overpayments are undertaken every 2 months to maximise the available recovery rate and ensure proactive recovery is being undertaken. This will be particularly important for overpayments created by Right Benefit Initiative (RBI) –

whilst processing RBI ensures a reduction in fraud and error within the system, there is a significant impact to the number of overpayments raised and the required recovery of these. Since July 2017, a total of 355 overpayments have been created for City of Lincoln and 423 for North Kesteven. This has resulted in an increase of overpayment levels of £140,122 and £97,348 respectively. It is important that both Council's continue with the RBI work – the information is provided directly from HMRC and allows for Housing Benefit claims to be updated automatically without the need to contact the customer and wait for them to provide the information. Although the overpayments created are significant, in undertaking this work, once changes have been made, the customers claim is accurate

- c) A review of large overpayments / older debt where weekly deductions are minimal – for example, North Kesteven have a case where the overpayment is £14,249 and is being recovered at £6.50 per week. Whilst this is effective recovery in that money is being recovered, it would take 2,192 weeks, or 42 years to recover in full. Officers will undertake a review of all overpayments with an outstanding value above £1,000. This will then be put into a table to show the value of the overpayment, weekly recovery rate and the balance by 2020 (undertaken for working and pension age). In doing this, the information will be used for future decision making with regards to potential write offs of 'uncollectable' overpayments.
- d) A separate action plan will be devised for overpayments at sundry debt stage.

9. Strategic Priorities

- 9.1 Both City of Lincoln and North Kesteven have a number of strategic priorities. Two that have an impact on the Revenues and Benefits Service are:-
 - Lincoln: "Let's Reduce Inequality".
 - North Kesteven: "Our Community and Our Economy".
- 9.2 Both authorities look to protect the poorest people. The Benefits Service plays a key role in reducing poverty and disadvantage by ensuring residents receive the benefits they are entitled to and providing money / debt advice. The Revenues Section are also mindful of the strategic priorities when engaging with business ratepayers as they recover the business rate. Digital Inclusion, Channel Shift, Financial Inclusion and Partnership Working are all key priorities for the shared service.

10. Organisational Impacts

- 10.1 Finance: There would be a positive financial implication arising from this report in relation to the reduction in outstanding Housing Benefits overpayments.
- 10.2 Legal Implications including Procurement Rules: There are no direct Legal or Procurement implications arising from this report.

- 10.3 Land, Property and Accommodation: There are no direct implications arising from this report.
- 10.4 Human Resources: There are no direct implications arising from this report.
- 10.5 Equality, Diversity & Human Rights (including the outcome of the EA attached, if required) – There are no direct Equality, Diversity or Human Rights implications arising from this report.
- 10.6 Significant Community Impact: There is no change in policy / strategy or the way the service is being delivered.
- 10.7 Corporate Health and Safety implications: There are no corporate Health and Safety implications.

11. Risk Implications

- 11.1 A Risk Register is in place for the Revenues and Benefits Shared Service.

12. Recommendation

- 12.1 Members are asked to note this report and note that an update will be brought to Revenues and Benefits Joint Committee on 27 February 2018; and
- 12.2 Support plans to continue with the 'Housing Benefit Overpayment Action Plan' in relation to the areas outlined in this report, for 2018/19, including re-allocation of resources to undertake this work.

Is this a key decision? Yes/No

Do the exempt information categories apply? Yes/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? Yes/No

How many appendices does the report contain? Two

Appendix 1: Outstanding HB overpayments by status
Appendix 2: Overpayment recovery guidance

List of Background Papers: None

Lead Officer: Claire Moses, Revenues and Benefits Manager
(Shared Service)
Telephone (01522) 873764

APPENDIX 1 – Revenues and Benefits Joint Committee – 28 November 2017 –
Housing Benefit Overpayments – Breakdown of current statuses of outstanding Housing
Benefit overpayments

<u>City of Lincoln</u>	Council Tenant	Council Tenant	Private Tenant	Private Tenant
	Numbers	Amount £	Numbers	Amount £
Invoice	172	214,467	320	549,861
Reminder	47	45,388	86	101,139
Final	813	416,134	1,900	1,266,167
Attachment Of Benefit	21	20,274	39	39,017
Court Costs	0	0	6	9,071
NFA – Further enquiries to be made	9	2,490	61	64,377
Query	2	945	2	5,490
Stacked	40	27,865	84	106,132
Write Out	1	10,818	0	0
Write Out Bankruptcy	4	8,481	11	14,008
Write Out Deceased	5	6,272	2	10,159
Write Out No Further Action	1	5,753	1	12
Totals	1,115	758,887	2,512	2,165,433

Deducted from ongoing benefit	1,193,197
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<u>North Kesteven</u>	Council Tenant	Council Tenant	Private Tenant	Private Tenant
	Numbers	Amount £	Numbers	Amount £
Invoice	76	49,537	215	310,754
Reminder	30	24,228	60	89,643
Final	247	125,504	674	469,011
Attachment Of Benefits	0	0	3	8,165
Court Costs	10	1,992	46	30,317
NFA – Further enquiries to be made	4	4,867	38	23,010
Query	1	70	3	4,713
Stacked	13	12,120	33	27,131
Write Out	13	8,476	30	5,918
Write Out Bankruptcy	0	0	4	1,712
Write Out Deceased	41	9,767	8	3,643
Write Out No Further Action	0	0	2	1,433
Other	29	20,556	84	63,248
Totals	464	257,117	1,200	1,038,698

Deducted from ongoing benefit	593,321
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Overpayment Schedule Recovery Guidance 2017-18

The aim of the guidance is to assist officers when making decisions on the amount an overpayment schedule recovery should be reduced to.

Please ensure the customer has completed an income and expenditure form before making a decision.

The following amounts can be agreed:

If the customer has no shortfall between income and expenditure or if the excess income is less than £10.00	Minimum weekly schedule recovery is: £3.70
If the customer has an excess income of between £10.00 and £20.00	Minimum weekly schedule recovery is: £7.40
If the customer has an excess income of over £20.00	Minimum weekly schedule recovery is: £11.10

The following amounts can be agreed for overpayments created as a result of fraud:

If the customer has no shortfall between income and expenditure or if the excess income is less than £10.00	Minimum weekly schedule recovery is: £7.40
If the customer has an excess income of between £10.00 and £20.00	Minimum weekly schedule recovery is: £11.10
If the customer has an excess income of over £20.00	Minimum weekly schedule recovery is: £18.50

Please ensure that you consider where the customer has excess income, that it is sustainable and would be reasonable to live off for any length of time.

Please ensure you are taking any earned income disregards into consideration when setting schedule recovery amounts.

Any arrangements should be reviewed in 12 month time.

SUBJECT: WELFARE REFORM UPDATE

DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK

REPORT AUTHOR: ROB KAY, WELFARE REFORM AND PROJECT OFFICER

1. Purpose of Report

- 1.1 To update Members on Universal Credit and progress with our shared service's Welfare Reform Strategy Action Plan.

2. Executive Summary

- 2.1 Universal Credit in Lincoln and North Kesteven has been under the 'Live' Universal Credit scheme since 30th November 2015 and take up within the areas is still relatively low, mainly due to the specific client group identified for this first phase. However, a recent announcement by Department for Work and Pensions has set out a revised rollout schedule running to 2022 (rather than 2021) – with Lincoln Jobcentre and Sleaford Jobcentre moving to 'Full Service' Universal Credit from 7th March 2018 and 25th July 2018 respectively.
- 2.2 An update on progress with high level action plans for both Welfare Reform and Universal Credit is provided at Appendix 1 and 2 (Appendix 2 to be shown on screen at the meeting), as part of our shared service's Welfare Reform Strategy.

3. Universal Credit

- 3.1 Members will be aware that the initial rollout of Universal Credit (UC) in City of Lincoln and North Kesteven started from 30th November 2015, to single customers who would have otherwise been making a claim for Jobseekers Allowance. This stage of rollout is called '**Live Service**'
- 3.2 As anticipated, impacts in our districts has remained relatively low. The latest indicative statistics currently available from central government released 18th October 2017 show that as at 14th September 2017, there were 838 people receiving Universal Credit in Lincoln, and 374 in North Kesteven.

The table below shows the number of customers for each authority since the Live began on 30 November 2015: -

	City of Lincoln	North Kesteven
September 2017	838	374
August 2017	821	363
July 2017	811	368
June 2017	784	364
May 2017	771	372
April 2017	770	365
December 2016	639	326
September 2016	556	298
June 2016	419	214
March 2016	241	132
December 2015	22	7

Work is being undertaken to determine how many of these customers have Housing Costs and are Council tenants. This work forms part of the Universal Credit preparation plan which is detailed in Appendix 2 of this report.

- 3.3 In a national context, there were 609,896 Universal Credit claimants as of the same date – an increase from 585,382 households claiming UC as at 10th August – an increase of 24,514 over a 5 week period.
- 3.4 As of April 2016 all Jobcentres were taking UC customers under the ‘Live’ system. From May 2016 live service areas are transitioning to ‘Full service’ at the rate of 5 Jobcentres per month.
- 3.5 The Governments timetable for rolling out UC was originally based on an October 2013 start date. However, this timetable has been revised on a number of occasions – the latest timetable is shown below: -
 - UC pilots – this started in a few jobcentres around Manchester and during 2013-2014 this pilot area gradually expanded to include the whole of the North-West England as well as 6 further pilot jobcentres which included Hammersmith, Inverness, Bath, Rugby, Harrogate and Shotton. In these pilot areas, eligibility was restricted to single and couple jobseekers
 - From February 2015 national rollout started, further pilot areas outside North-West England were included in the scheme. The rollout only affected new benefit claims by single jobseekers; all other people continue to claim the 6 existing legacy benefits.
 - During 2015 and into 2016, Live Service UC gradually rolled out across the whole of Great Britain for new claims by jobseekers (with City of Lincoln rollout starting on 30 November 2015). As a result of this, all new benefit claims by single jobseekers were for UC and not existing benefits and tax credits.

Since May 2016, the ‘**Full Service**’ rollout (known as digital service) has started to be introduced (nationally) and now includes couples and families with more complex claims. In July 2017, an updated schedule was issued to Local Authorities announcing a delay in rollout, with a new completion date for the next

stage of rollout (September 2018), with City of Lincoln moving to full service on 7 March 2018 and North Kesteven on 27 July 2018.

3.6 Differences Between Live and Full Service

City of Lincoln and North Kesteven are currently in 'Live Service'

The table below shows the differences between Live and Full service: -

	Live Service	Full Service
Rollout	Local Authority Split	Job Centre boundaries
Customer Base	All single job seekers (not in a full service area – see paragraph 3.1 for details) Couples and families with children	All claimant types
How the claim will be managed	By telephone	Online Universal Credit account. The account can be used to report changes, send messages to the work coach and find support
Transition to full service	Managed migration processed undertaken by the DWP The customer will be notified when this will happen and what they need to do at that time.	All new claims – customer will be asked for their postcode and where this falls in to a full service area, they will be treated as a full service customer.

From October 2017 full service rollout has increased 10 fold, meaning DWP are going to transition 50 Jobcentres per month, with a firebreak scheduled for January 2018 and full rollout completed by September 2018. Revised rollout timeline for Universal Credit. The key points from this announcement, being:

The timetable of full working age UC rollout has been extended by a further year – to 2022;

Lincolnshire sites rollout to Full Service on the following dates: -

- South Kesteven 18/10/2017 – Grantham JCP
- **City of Lincoln 07/03/2018 – Lincoln JCP**
- South Holland 25/04/2018 – Spalding JCP
- East Lindsey 16/05/2018 – Louth JCP
- West Lindsey 16/05/2018 – Gainsborough JCP

- Boston 22/05/2018 – Boston JCP
- **North Kesteven 25/07/2018 – Sleaford JCP**

A difference between Live roll out and full roll out is under live the roll out was by Local Authority split, full roll out is by Jobcentre split and as the boundaries are different this means there is a considerable overlap. E.g. North Hykeham, although under North Kesteven DC would have to make a UC claim from 07/03/2017 when Lincoln Jobcentre goes live.

Taking on board comments made by the Public Accounts Committee and the need to ensure there is contingency within the rollout plan, the migration phase of existing recipients of legacy benefits (which would include Housing Benefit) should begin in July 2019 and complete in March 2022.

Customers receiving UC under the live system will be invited to claim UC under full from 3 months after the jobcentre transfers.

Until 31 October 2018, if a customer is responsible for three or more children, they will generally not be able to claim universal credit but will still be able to make a new claim for tax credits and other benefits unless they -

1. have claimed universal credit in the previous 6 months and are able to make a re-claim for universal credit; or
2. are a single person and you were claiming universal credit with someone else as part of a couple and that claim ended in the last month

- Incorporating Housing Benefit for pensioners in Pension Credit will not be considered until completion of the Universal Credit timetable.
- Anyone living in Specified Accommodation (Supported accommodation where some of the rules that normally limit the amount of rent covered by a Housing Benefit award do not apply) will continue to be paid Housing Benefit, but claim Universal Credit for all other income.

3.7 If rollout continues as planned, within the next 12 months the working age Housing Benefit caseload will start to further decrease as people will have changes to their lives and trigger the migration. However, this transition will also require our shared service to deliver further support relating to digital inclusion and personal budgeting support. There is currently no published list of what counts as a change of circumstance to trigger a move from one of the existing benefits to Universal Credit but below is a guide of the changes likely to be included:

- If a customer's entitlement to the current benefit ends prompting a need to claim a new one, for example if they stop being entitled to Working Tax Credit because they lose their job (or regularly reduce their hours below the minimum number of hours they must work) or they stop being entitled to income-based Jobseekers' Allowance because they start working more than 16 hours a week.
- If a customer becomes entitled to a different or extra benefit, for example they are claiming income-based Jobseeker's Allowance and have a child so they would have become eligible for Child Tax Credit, or they separate from a partner and would have become eligible for help with their rent through

Housing Benefit.

- If a customer has a change in their relationship, for example if they move in with somebody already claiming Universal Credit they will claim Universal Credit together.

3.8 Work continues in terms of the Universal Credit action plan, in terms of digital inclusion, personal budgeting support, employment-related projects and partnership working internal/external.

4. Welfare Reform from April 2017

4.1 Restrictions on Amounts for Children and Qualifying Young Persons

The individual element of Child Tax Credit (CTC) is to be limited to a maximum of 2 children/qualifying young persons from 6 April 2017. People claiming CTC for more than 2 children or qualifying young persons who were born before 6 April 2017 will continue to be entitled to the individual element for each of those children or qualifying young persons.

The changes to limit support to no more than 2 children will apply to all new entitlements to HB arising on or after 6 April 2017, or where, in an existing HB case, a new child or young person becomes part of the family on or after that date and are not included in the claimant's CTC assessment.

The restriction only applies to the personal allowances for children/young people to be included in the applicable amount. Every child/young person in the household will continue to be relevant for the purposes of other elements of HB entitlement, such as determining the number of rooms a claimant is deemed to need and the award of premiums.

HB decision will follow the decision made on the CTC claim. Where a claim for CTC includes a third or subsequent child born after that date, HM Revenue & Customs (HMRC) will decide whether an exception to the limit should apply.

4.2 Under Occupation (Spare Room Subsidy)

An extra bedroom is already permitted under the size criteria where a disabled adult (a claimant or their partner) has a non-resident overnight carer and where a child is unable to share a bedroom due to their disabilities. The Court held that this difference in treatment between adults and children in the same circumstances could not be justified. The legislation is therefore being amended to replicate these rules to allow an extra bedroom when either a disabled child or disabled non-dependant adult reasonably requires overnight care from a non-resident carer, and to allow disabled adult couples an extra bedroom if their local authority determines that they cannot reasonably share as a result of a member of the couple's disability.

4.3 Employment Support Allowance – Removal of Work Related Activity Group A4/2017

From 3 April 2017, the ESA WRAG will not be available to new ESA claims.

Affected claimants found to have limited capability for work following the WCA (work capability assessment) will not receive an additional component. Where no WRAG is awarded in ESA, no equivalent component will be awarded in HB. This maintains the policy that the HB applicable amount should reflect the structure of ESA.

For ESA cases in the Support Group, a support component will be awarded, so treatment of such cases in HB will be the same as it is now.

4.4 Bereavement Support Payment

Bereavement Support Payment (BSP) is a new payment for people whose spouse or civil partner dies on or after 6 April 2017 and replaces all the existing social security benefits for the bereaved (Bereavement Allowance, Widow's Pension, Widowed Mother's Allowance, Widowed Parent's Allowance and Bereavement Payment).

4.5 30 Hours Free Childcare

All 3 and 4 year olds are entitled to 15 hours of free childcare over 38 weeks – a universal provision that is not affected by the circumstances of the parent or child, including their means.

The Childcare Bill proposes an extended entitlement of an additional 15 hours of free childcare for 38 weeks of the year but only for a "qualifying child of a working parent".

Parents must be working more than 16 hours and who each earn £100,000 or less."

5. Welfare Reform Strategy Action Plan

- 5.1 Progress with our shared service's 'high level' Welfare Reform Strategy Action Plan and Universal Credit Preparation Plan is to be monitored by Joint Committee, on a quarterly basis. An update on progress of both plans are provided at Appendix 1 and 2 to this report. The action plan is fluid and flexible to respond to changes in welfare reform related priorities, changes and demands.

6. Strategic Priorities

- 6.1 Protecting the poorest people in Lincoln and North Kesteven: The Benefits Service has a key role in reducing poverty and disadvantage; by ensuring residents receive the benefits they are entitled to and providing money/debt advice.

7. Organisational Impacts

- 7.1 Finance: UC customers will be paid direct Housing Costs, meaning Housing staff, for the first time will need to collect money from tenants who would have had their Housing Benefit paid direct to the rent account. This will increase workload and decreasing 'guaranteed' income.

The ability to collect overpayments from ongoing entitlement, meaning recovery staff have move accounts to chase to ensure payment.

Increased recovery work for collecting Council Tax due to the increased number of changes expected for Universal Credit customers – these could be monthly as and when income changes.

- 7.2 Legal Implications including Procurement Rules: There are no direct Legal or Procurement implications arising from this report.

8. Risk Implications

- 8.1 Reduced Welfare, delays in payment, rent increases, digital by default. This could result in potential hardship for residents and additional duties for staff.
- 8.2 Welfare reform changes will have impacts on households in the districts – regarding which the shared service will endeavour to proactively respond.
- 8.3 Due to ongoing rollout of Universal Credit, there is the potential that staff could choose to leave the service leaving key and important skills and resource gaps within the service.

9. Recommendations

- 9.1 That Members note the update provided in relation to Universal Credit.
- 9.2 That Members note progress with the Welfare Reform Strategy Action Plan and Universal Credit Preparation Plans.
- 9.3 To provide members with an update report on 27 February 2018.

Is this a key decision? ~~Yes~~/No

Do the exempt information categories apply? ~~Yes~~/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? ~~Yes~~/No

How many appendices does the report contain? Appendix 1: Welfare Reform Strategy Action Plan update

Appendix 2: Universal Credit Joint Preparation Plan
(To be shown on screen at the meeting) –

List of Background Papers: None

Lead Officer: Rob Kay, Welfare Reform and Project Officer

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
WR3	Analysis of any shared service staff training and development needs, identification of transferrable skills	Head of Shared Revenues and Benefits	Moved to Q3 2017/18, and ongoing (was Quarter 2 2016/17)	<p>Update 4.5.16: Suggested insufficient information is available at this stage, so this analysis to move to same timescale alongside action WR2. Universal Credit training to staff (and other stakeholders) delivered prior to 30.11.15, and updates as required.</p> <p>Update 21.10.16: Suggested insufficient information is available at this stage, so this analysis to move to same timescale alongside action WR2.</p> <p>Update March 2017: As above – permanent WR&PO role in place – rollout of Full Service UC to be confirmed</p> <p>Update July 2017: Full service rollout announced and WR meetings at COL and NK have been re-introduced with Rob Kay chairing these meetings. Feed in from Vision 2020(CM attending these) – 2 projects WR and UC.</p> <p>Update November 2017: UCFS meetings have taken place at both sites – UC Planning document is being developed and will be completed in readiness for an update to CMT on 28 November.</p>

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
				<p>Update November 2017: WR & UC meeting due to take place on 28 November with both COL and NK – presentations by 2 companies to show online UC calculation tool.</p> <p>Update November 2017: RB Business Plan for 2018/19 will be going to JC on 28 November – inclusion of training needs analysis</p>
WR4	Assess impacts of COL/NK funding changes regarding national UC rollout	Head of Shared Revenues and Benefits	Ongoing	<p>Overall DWP and DCLG Admin Grants reduced for 2016/17 (for HB and CTS, respectively) and adjustment made to shared service budget.</p> <p>Update 21.10.16: DWP and DCLG Admin grants not yet known for 2017/18</p> <p>Update 27 February 2017: Universal Support 17/18 grant funding offer received for personal and digital support: COL = £4,107 NK = £1,028 This is broken down in to quarters – sign up required from S151</p> <p>Update 13 March 2017: Universal Support funding agreement signed by COL and NK S151</p> <p>Update 10 July 2017: Q1 performance against US</p>

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
				<p>funding:</p> <p>Digital support</p> <ul style="list-style-type: none"> • COL = 1 – target is 7 • NK = 0 – target is 5 <p>Personal budgeting</p> <ul style="list-style-type: none"> • COL = 4 – target is 5 • NK = 0 – target is 3 <p>Actions being taken – WR meetings arranged for August to remind all of responsibilities and requirement of funding – Vision 2020 meeting for COL, Customer experience board for COL, Digital inclusion meeting for NK</p> <p>Update November 2017: Q2 performance against US funding:</p> <p>Digital support</p> <ul style="list-style-type: none"> • COL = TBC – target is 7 • NK = TBC – target is 5 <p>Personal budgeting</p> <ul style="list-style-type: none"> • COL = TBC – target is 5 • NK = TBC – target is 3 <p>1. Actions being taken – PBS and ADS are included in the UC Plan and will be a standing item on the WR and UC Planning meeting agendas so performance can be reported.</p>

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Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
WR11	Training delivery plan for UC and USDL to be formulated	Revenues and Benefits Manager	Ongoing (was March 2015 – June 2015)	<p>Training/awareness sessions for various internal and external stakeholders underway.</p> <p>Update April 2017: WR&P Officer attendance at team meetings to advise on 17/18 national changes – including local CTS schemes</p> <p>Update July 2017: Ongoing for assessment staff with changes to legislation included in monthly QC checking – any fails will be picked up with individuals – ongoing and more than 1 staff member will be picked up in individual 1-1's and team meetings respectively. LCTS to be included in QC from September 2017 and undertaken by</p> <p>Update November 2017: As above</p>
WR13	Other opportunities for co-location to support USDL work identified	Head of Shared Revenues and Benefits	Ongoing throughout 2015/16, 2016/17 and into 2017/18.	<p>Update 20.1.16: Discussions taking place with Sleaford and District Citizens Advice, for potential trial co-location in NKDC Offices, Sleaford.</p> <p>Update 4.5.16: 6-month trial of Citizens Advice in NKDC Offices commenced 3.5.16.</p> <p>Update: 24.10.16 Trial in NKDC has seen low numbers (23 clients in 5 months) with most referrals coming from DWP. CAML</p>

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
				<p>feel that this is positive and expected take-up to be slow. Have extended trial to March 2017</p> <p>Discussions are ongoing with CA in Lincoln. Prices & options for accommodation and capital works have been supplied and CA are now looking at whether this presents a workable solution for their business.</p> <p>Update April 2017: CAML have extended their location at NKDC offices following successful trial.</p>
WR15	Invest to Save monthly monitoring	Revenues and Benefits Manager	March 2018	<p>Update April 2017: This was the LCC Corporate Fraud funded project. From April 2017 this will be funded solely through the shared service.</p> <p>Update July 2017: Q1 performance is positive. CM attending invest to save meeting in August for a paper to go to LFO's on 31 August</p> <p>Update September 2017: LFO's have considered the invest to save paper and project plan – further meeting to take place in October 2017 for all LFO's to be in attendance and give steer for next steps / agreement of any joint working</p> <p>Update November 2017: LFO's have considered the invest to save paper and project plan – Manager service SOD review to be undertaken in April – with</p>

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
				COL/WL leading on tender process. Managed service CTS review to be undertaken with tender as part of SPD process. COL/NK Invest to save project ongoing to 31 March 2018 for Business Rates, SPD and empty homes (agreement of RB Joint Committee)
WR17	Quarterly updates to Revenues and Benefits Joint Committee on welfare reform strategy progress	Revenues and Benefits Manager	Quarterly throughout 2017/18	<p>Update 22.10.15: Updates presented to Joint Committee 8.9.15 and 24.11.15.</p> <p>Update 20.1.16: To be presented to Joint Committee 23.2.16.</p> <p>Update 4.5.16: To be presented to Joint Committee 24.5.16.</p> <p>Updated 5.8.16: To be presented to Joint Committee 6.9.16.</p> <p>Updated: 21.10.16: To be presented to Joint Committee 22.11.16</p> <p>Updated April 2017: Decision taken not to provide updates for next 2 JC's due to minimal activity. Update from November to include UIC full service preparation.</p> <p>Updated September 2017: UC Full service and WR update to be issued to JC for 28 November and COL</p>

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
				CMT on 14 November. Updated November 2017: As above, although CMT date amended to 28 November due to a number of updates received and outcome of autumn statement on 22 November.
WR27	Agreement to initial Universal Credit Partnership Delivery Agreement between COLC/NKDC and DWP	Head of Shared Revenues and Benefits	2017/18 DP agreement to be finalised and in place – target by end March 2017. New Action for 2018/19 – review Universal Support funding agreement	Update 27 February 2017: Universal Support 17/18 grant funding offer received for personal and digital support: COL = £4,107 NK = £1,028 This is broken down in to quarters – sign up required from S151 Update 13 March 2017: Universal Support funding agreement signed by COL and NK S151 Update 13 March 2017: Funding will need to be reviewed for 2018/19 and new agreement signed
WR28	Review of DHP procedures for COL + NK for 2016/17 and 2017/18	Benefits Team Leader (Lincoln	Prior to 1 st April 2017, and throughout remaining	Update March 2017: Policy for 17/18 reviewed and agreed. Update April 2017: Benefits Team Leader to meet

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
			2016/17 and 2017/18 via monthly monitoring	<p>monthly with respective Housing Teams and colleagues to discuss DHP. Plan in place for additional resource during renewal period – on track</p> <p>Update July 2017: Q1 Monitoring – on track for spending – no concerns identified.</p> <p>Update August 2017: CM attendance at Vision 2020 meeting to request transfer of DHP underspend in HRA to CTS – this was refused. Led to Bob asking for review of policy if we have underspend, are we too harsh? Meeting arrange with CM, LB, and Housing in September 2017. Meeting also arranged in September with NK Housing for potential bid to continue with 320k from NK HRA and general review of policy. LB will review policy for introduction of more UC customers and monthly changes.</p> <p>Update November 2017: Meetings held with Housing Teams to discuss budget and current spend – both teams asked to review and return with proposals for remaining spending of both government and HRA funded: -</p> <ul style="list-style-type: none"> • COL = £174,966 (budget = • NK = £116,198 (budget =
WR29	Monthly monitoring of	Revenues and	Monthly,	Update July 2017: Ongoing through taxbase:

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
	2017/18 Council Tax Support Schemes COL + NK	Benefits Manager	throughout 2017/18 as part of taxbase	COL = Overspend as Ctax increase as not included as part of modelling / budgeting NK = On track as per budget Update November 2017: Ongoing through taxbase: COL = £7,483,735 (reduction from September of £70,080) – MTFS is £7,471,020 – total overspend of £12,715 NK = £5,127,738 – On track as per budget – reduction from September of £10,743
WR30	Review of 2017/18 Council Tax Support Schemes COL + NK for 2018/19 scheme	Revenues and Benefits Manager	End July 2017	Update July 2017: COL scheme has caused vulnerable customers to face hardship. Protection for vulnerable customers to be included in option for 18/169 scheme Increase in EHP awards has resulted in full 310k being spend – report to CMT to request transfer of DHP from HRA to EHP Update August 2017: DHP transfer declined by CMT – EHP to be awarded as Section 13A – LB and BW made aware.
WR31	Assessment of options for 2018/19 Council Tax Support Schemes COL+NK – including links into UC	Revenues and Benefits Manager	End July 2017	Update June 2017: Modelling for 18/19 schemes taking place. No modelling tool available for UC banding from Northgate. Unlikely to change UC for 18/19 – will review impacts and consider approach for 19/20 once we know facts and how UC is impacting on customers,

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
	New action – consider options for CTS schemes 2019/20	Revenues and Benefits Manager	Quarter 2 2012017/18	<p>service, collection etc.</p> <p>Update July 2017: COL scheme = CM met with Ric and Rob for steer on – agreement for all options to be considered and CMT/SRG will decide which are consulted on – support for protection of vulnerable customers</p> <p>NK Scheme = CM met with Russell to discuss options – and steer on consultation. All options can be considered at this stage</p> <p>Update August 2017: COL Scheme = CMT on 1st and SRG 21st – SRG have agreed to all options to be considered as part of consultation – preference for protection for vulnerable and removal of family premium.</p> <p>Update September 2017: NK Scheme = CMT 6th September – request for presentation to Exec which CM has put together and is with Russell for agreement.</p> <p>CM has engaged Rob and Paul for consultation process – web, comms, media teams and Critiqom are also aware in readiness for URL on site and issuing of letters and press release.</p>

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
				Update November 2017: NK Scheme = OSP P&R 13 November. Consultation ends 17 November – 372 respondents as at 3 November COL Scheme = consultation ends 10 November – 332 responds as at 8 November
WR32	Produce annual COL/NK welfare reform report	Revenues and Benefits Manager	November 2017	Update August 2017: COL = CMT in November NK = CMT in December JC = 28 November
WR33 Vision 2020	Preparing for Universal Support group to meet between COL and NK (working with partners as required)	Revenues and Benefits Manager as part of Vision 2020	From January 2015, and ongoing	Updated April 2017: Was formation an development of USDL but WLDC have removed this work – therefore Nicoya and her team are redundant from posts. UC to be managed by WR&P Officer for the shared service. Updated August 2017: CMT / Vision 2020 have agreed to the formation of a 'preparing for Universal Support' Group. To be managed by CM as part of Vision 2020 attendance and direct management to WR&P Officer Updated November 2017: Monthly meetings have been planned and include R&B, Housing, Customer Services, JCP – Comms teams will also be invited.
WR34	Further Support for	Revenues and	Ongoing	Updated May 2017: Vision 2020 performance update

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Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
Vision 2020	residents to adapt to welfare reform	Benefits Manager	throughout 2017/18 and beyond	template provide all updates on this
WR35 Vision 2020	Maintaining support for people moving to Universal Credit	Revenues and Benefits Manager	Ongoing throughout 2017/18 and beyond	Updated May 2017: Vision 2020 performance update template provide all updates on this Links to WR33
WR36	Analyse potential impacts of key welfare reform announcements from Budgets in 2017	Revenues and Benefits Manager	Ongoing throughout 2017/18 and beyond	Updated May 2017: Vision 2020 performance update template provide all updates on this Links to WR34
Completed Actions				
WR1	Continuation of 12-month USDL trial in partnership with WLDC, LCC, DWP and LAN	Head of Shared Revenues and Benefits	Trial runs September 2014-August 2015	Ongoing. West Lincolnshire USDL trial has been extended to 30.11.15. COMPLETE – trial ended. Evaluation report for all USDL trials from DWP anticipated Spring 2016. Update 5.8.16: Trial evaluation report released 12.7.16 - https://www.gov.uk/government/publications/evaluation-of-the-universal-support-delivered-locally-trials .

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Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
WR2	Review of shared service job roles to ensure service is fit for purpose for delivering welfare reform changes – including USDL	Head of Shared Revenues and Benefits	Quarter 2 2016/17, and ongoing	<p>Update 4.5.16: Insufficient information is still unavailable at this stage (e.g. UC rollout and impacts) – proposal is to re-consider this during Quarter 2 2016/17.</p> <p>Update 21.10.16: Still insufficient information available – roles being considered on a rolling basis as and when information becomes available.</p> <p>COMPLETE: 31 March 2017 – Introduction of permanent WR & Project Officer with effect from 1 April 2017</p>
WR5	Review of DHP procedures for COL + NK for 2015/16	Head of Shared Revenues and Benefits	Prior to 1 st April 2015, and throughout 2015/16 via monthly monitoring	COMPLETE – New procedures in place, implemented from 1 st December 2015.
WR6	Review of 2014/15 Council Tax Support Schemes COL + NK	Head of Shared Revenues and Benefits	April-May 2015	COMPLETE
WR7	Monthly monitoring of 2015/16 Council Tax Support Schemes COL + NK	Revenues and Benefits Manager	Monthly, throughout 2015/16	COMPLETE
WR8	Assessment of options	Head of Shared	End August	Update 4.5.16: Schemes were approved by Full

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
	for 2016/17 Council Tax Support Schemes COL+NK – including links into UC New action – consider options for CTS schemes 2017/18	Revenues and Benefits Head of Shared Revenues and Benefits	2015 Quarter 2 2016/17	Councils prior to 31.1.16. COMPLETE
WR9	Implementation and delivery of welfare reform communications plan	Head of Shared Revenues and Benefits	April 2015 – April 2016	COMPLETE (although this is effectively an ongoing action, being progressed through regular meetings with Communications Team representative)
WR10	Agreement to initial Universal Credit Partnership Delivery Agreement between COLC/NKDC and DWP	Head of Shared Revenues and Benefits	Date unknown – but anticipated during 2 nd -3 rd quarter 2015/16. COMPLETE re 2015/16.	Initial meeting took place 29.6.15, follow-up meeting to discuss costs/funding 7.8.15. Update 13.11.15: Anticipated a shared agreement with West Lindsey District Council for the period 30.11.15-31.3.16, will be agreed prior to 24.11.15. Update 12.2.16: DP agreed 2015/16 and in place/ Initial discussion with DWP regarding 2016/17 DP agreement to take place 8.2.16 – needs to be considered/agreed by 7.3.16.

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Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
				Update 4.5.16: Now agreed for 2016/17, with reduced funding from DWP – and subsequent reduced USDL resources. COMPLETE Update 21.10.16: Meetings to be arranged for discussions with WLDC/DWP regarding 2017/18 DP agreement – needs to be considered agreed by early March 2017
WR12	Co-location of Jobcentre Plus into City Hall	COLC Interim Service Review Lead	End October 2015 December 2015-January 2016	Update 22.10.15: Co-location will not take place until after Universal Credit initial rollout (from 30.11.15). Update 20.1.16: Co-location to commence 25.1.16. Co-location has taken place, and further partnership working continuing. COMPLETE
WR14	Work with LCC to determine impacts of and possibilities regarding potential loss of LCAS scheme from 2015/16	Head of Shared Revenues and Benefits / COLC Customer Services Manager	April 2015, and ongoing	Update 4.5.16: Scheme also in place from 1 st April 2016, analysis of impacts will be ongoing and picked up through Lincolnshire Financial Inclusion Partnership. Update 5.8.16: LCAS has been extended to November 2016.
WR15	Work with LCC to determine how Corporate fraud funding achieved can be utilised to support resources	Head of Shared Revenues and Benefits	January 2015 – onwards	Update 22.10.15: Various bids made to the fund and accepted. Work taking place in relation to Council Tax Support Fraud work, Council Tax Single Person Discount review, and Business Rates fraud.

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Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
	following transfer of LA HB Fraud staff to DWP in October 2014			<p>Update 20.1.16: Project meeting took place 26.1.16 to consider progress and next steps.</p> <p>Update 4.5.16: Options for 2016/17 currently under consideration.</p> <p>Update 25.8.16: Funding obtained from Lincolnshire Counter Fraud Partnership (LCFP) to run 6-month NNDR/Council Tax Support project from end August 2016.</p> <p>COMPLETE</p>
WR16	Produce annual COL/NK welfare reform report	Revenues and Benefits Manager	End July 2015	<p>COMPLETE</p> <p>Various updates to COLC and NKDC committees during 2015/16</p>
WR18	Formation and development of Local Universal Support (LUSP) group to meet local agenda between COL and NK, working closely with WLDC	Head of Shared Revenues and Benefits	From January 2015, and ongoing	<p>Update 22.10.15: LUSP group has merged with West Lincolnshire USDL Group, initial meeting of merged group took place 21.10.15.</p> <p>Update 20.1.16: Meeting took place 22.1.16, next meeting 17.3.16.</p> <p>As this is now an ongoing forum action considered as COMPLETE</p>
WR19	Bi-annual USDL Steering	Head of Shared	2015/16	Update 22.10.15: Meetings Nov and Dec 2015

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Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
	Group meetings held at both Lincoln and Sleaford	Revenues and Benefits		cancelled as superseded by DWP Universal Credit Stakeholders Event being held 4.11.15. COMPLETE – these will now only take place ‘ad hoc’ and as required in line with future UC/ USDL developments.
WR20	Monitoring of COL/NK welfare reform initiatives with COL and NK Housing departments via quarterly meetings, and with Citizens Advice Bureau via biannual liaison meetings	Head of Shared Revenues and Benefits	Ongoing throughout 2014/15 and 2015/16 (have been in place since 2012/13)	Meetings continue to take place Considered COMPLETE – this is an ongoing action, and clear/robust mechanisms in place to deliver this.
WR21	Work with DWP in relation to initial UC rollout in COL and NK from Sept-Nov 2015	Head of Shared Revenues and Benefits	February-November 2015	Initial UC client group rollout date confirmed as being from 30.11.15 for COLC and NKDC, ongoing work with DWP taking place. UC project lead/ resource in place. Update 20.1.16: COMPLETE
WR22	Analyse potential impacts of key welfare reform announcements from Summer Budget 2015	Head of Shared Revenues and Benefits	July-August 2015	Initial assessment document presented to Revenues and Benefits Joint Committee 8.9.15 Note – document will be updated as and when further information is available/ further analysis takes place. Update 22.10.15: This is a new action. Work taking

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
	Analysis of potential Tax Credit changes impacts in COLC and NKDC.		October-December 2015 DONE Dec 2015 – Jun 2016	place to analyse potential impacts – with further work to take place following Autumn Statement on 25.11.15. Update 20.1.16: Autumn Statement announcement – initial impact assessment has taken place, further work to take place as more detail announced. Update 4.5.16: This work is continuing. Impact of reduced Benefit Cap from Autumn 2016 currently being investigated. Update 21.10.16: Initial impact assessment of reduced Benefit Cap from 7 th November 2016, included as Appendix 2 to this report.
WR23	Review of 2016/17 Council Tax Support Schemes COL + NK for 2017/18 scheme	Revenues and Benefits Manager		COMPLETE
WR24	Monthly monitoring of 2016/17 Council Tax Support Schemes COL + NK	Revenues and Benefits Manager	Monthly, throughout 2016/17	COMPLETE
WR25	Assessment of options for 2017/18 Council Tax Support Schemes	Revenues and Benefits Manager	End August 2016	Update February 2017: Schemes were approved by Full Councils prior to 31.1.17. COMPLETE

APPENDIX 1: Revenues and Benefits Joint Committee – 28 November 2017 - Welfare Reform Strategy Action Plan Update November 2017

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
	COL+NK – including links into UC New action – consider options for CTS schemes 2018/19	Revenues and Benefits Manager	Quarter 2 2016/17	No change to NK Changes to COL
WR26	Monthly monitoring of 2016/17 Council Tax Support Schemes COL + NK	Revenues and Benefits Manager	Monthly, throughout 2016/17 as part of taxbase	COMPLETE

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SUBJECT:	REVENUES AND BENEFITS SHARED SERVICE BUSINESS PLAN 2018/19
DIRECTORATE:	CHIEF EXECUTIVE AND TOWN CLERK
REPORT AUTHOR:	MARTIN WALMSLEY, HEAD OF SHARED REVENUES AND BENEFITS

1. Purpose of Report

- 1.1 As set out in the Shared Revenues and Benefits Business Case Delegation and Joint Committee Agreement, an annual Business Plan will be presented to this committee in November/December each year for consideration and approval.

2. Executive Summary

- 2.1 This report sets out the Revenues and Benefits Shared Service Business Plan for 2018/19.

3. Business Plan

- 3.1 The Revenues and Benefits Shared Service Business Plan for the financial year 2018/19 is included as Appendix 1 to this report.

- 3.2 Key features of the plan, are:

- Key achievements in 2017/18;
- Savings in 2017/18;
- Key activities for 2018/19;
- Strategic priority schemes 2018/19;
- Towards financial sustainability projects 20178
- Key risks;
- Safeguarding;
- Equality actions;
- Working in neighbourhoods;
- Workforce development;
- Social value;
- Data Protection and Information Governance.

4. Summary of Plan

- 4.1 The year 2017/18 has been a year where a number of key channel shift projects in Revenues and Benefits have been progressed/implemented, despite ongoing demands on the service in terms of national changes (such as welfare reforms) as well as continuing high volumes of Benefit claims and Revenues correspondence.

- 4.2 Most areas are showing improved performance – with in-year collections of Council Tax and Business Rates performing well as at the end of Quarter 2 2017/18. There has been a significant reduction in the outstanding Housing Benefit/Council Tax Support workload, with officers working hard to sustain this improvement whilst mindful of other areas in Benefits administration which require attention – such as overpayments collection and Universal Credit support.
- 4.3 Ongoing budget pressures including a combined reduction in funding through Department for Work and Pensions (DWP) and Department for Communities and Local Government (DCLG) for 2017/18 meant that a review of the service took place – including staffing arrangements – which was then implemented from 1st April 2017 – to meet an agreed level of 50% saving being required of the amount by which these aforementioned grants had reduced.
- 4.4 The plan for 2018/19 continues to look at initiatives to meet challenges from the welfare reform agenda – in particular Universal Credit (UC) with ‘full service’ rollout starting in Lincoln in March 2018 and North Kesteven in July 2018. UC transition is currently anticipated to take place over a number of years until 2022, effecting the working age Housing Benefit caseload. It is vital that the shared service continues to respond to these changes positively, with an understanding of service needs, new demands and duties, and associated job roles required going forward. Business Rates will also continue to be a significant issue for the shared service – with full retention of rates key with local authorities in coming years. Each item is detailed in the Business Plan at Appendix 1.
- 4.5 Maintaining and improving levels of performance in 2018/19 will continue to be remain of paramount importance – the impact of not providing high standards of service to our customers cannot be underestimated – the shared service deals with every domestic household and every business in Lincoln and North Kesteven (also West Lindsey for businesses) – which is currently a combined live Housing Benefit/Council Tax Support caseload of over 17,000, and billing almost 96,000 domestic and more than 9,600 commercial properties. Also, of vital importance, is a focus on outcomes for our customers.
- 4.6 The shared service proactively seeks partnership working opportunities and new areas of work which fit within the service’s wider remit – and these will be further explored throughout 2018/19.

5. Strategic Priorities

- 5.1 Both City of Lincoln and North Kesteven have a number of strategic priorities. Two that have an impact on the Revenues and Benefits Service are:-
- Lincoln: “Let’s Reduce Inequality”.
 - North Kesteven: “Our Community Our Economy”.
- 5.2 The Benefits Service plays a key role in reducing inequality by ensuring residents receive the benefits they are entitled to and providing money / debt advice. The Revenues Section is also mindful of the strategic priorities when engaging with business ratepayers as they recover business rates – and also promoting and encouraging growth in the districts. Digital Inclusion, Channel Shift, Financial

Inclusion and Partnership Working are all key priorities for the shared service.

6. Organisational Impacts

- 6.1 Finance: Any costs/savings need to have due regard to the Medium Term Financial Strategies of both City of Lincoln and North Kesteven. As at the timing of writing this report details of central government funding for 2018/19 is unavailable (e.g. Housing Benefits Administration Subsidy).
- 6.2 Legal Implications including Procurement Rules: There are no direct Legal or Procurement implications arising from this report.
- 6.3 Equality, Diversity & Human Rights: There are no direct implications arising from this report.

7. Risk Implications

- 7.1 A Risk Register is in place for the Revenues and Benefits shared service, and is included at Appendix 2 to this report.

8. Recommendation

- 8.1 The Joint Committee is recommended to:
- 1) Comment on the Annual Business Plan for the shared service, and
 - 2) Approve the 2018/19 Business Plan.

Is this a key decision? ~~Yes~~/No

Do the exempt information categories apply? ~~Yes~~/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? ~~Yes~~/No

How many appendices does the report contain? Appendix 1 – Business Plan 2018/19
Appendix 2 – Risk Register

List of Background Papers: None

Lead Officer: Martin Walmsley, Head of Shared Revenues and Benefits
Telephone (01522) 873597

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CITY OF
Lincoln
COUNCIL



Revenues and Benefits Shared Service

Martin Walmsley, Head of Shared Revenues and Benefits

Business Plan - 1st April 2018 to 31st March 2019



Overview

Services delivered by this Area

The functional services within the area cover:

The Revenues and Benefits Shared Service delivers Revenues and Benefits functions for City of Lincoln Council and North Kesteven District Council. This includes;

- Collection of Council Tax;
- Collection of Business Rates (also collecting for West Lindsey District Council);
- Processing of Housing Benefit / Council Tax Support claims;
- Processing of Discretionary Housing Payment applications;
- Collection of City of Lincoln Business Improvement District levy;
- Welfare/Benefits/Money advice;
- Recovery of Housing Benefit overpayments;
- Recovery of other incomes (currently only for City of Lincoln – former tenant arrears, sundry debtors);
- Benefit appeals;
- Proactive response to welfare reform agenda;
- Proactive response to anti-poverty and financial inclusion agendas;
- Digital support to residents of Lincoln and North Kesteven;
- Key links into and delivery of corporate fraud projects.

The shared service has a combined live Housing Benefit/Council Tax Support caseload of over 17,000, and bills almost 96,000 domestic and more than 9,600 commercial properties.

V2 Prepared by: M.Walmsley, 13th November 2017

Agreement date:

1st Review date:

2nd Review date:

3rd Review date:

Director's comments:

Section One: Key achievements in 2017/18

A. Key activities delivered include:

Key activities	Completed by	Summary of outcome achieved
Performance	Shared service	<p>High levels of performance in most areas, despite ongoing economic challenges and impacts on household incomes following welfare reforms.</p> <p>Key highlights:</p> <ul style="list-style-type: none"> • Council Tax and Business Rates in-year collections continue to be positive (as at end Quarter 2 2017/18), also prior year arrears reducing; • Significant reduction in outstanding Housing Benefit/ Council Tax Support outstanding items; • Positive customer satisfaction • Collection of BID levy over 99.32% in-year (year ended 30th June 2017)
<p>Localised Business Rates</p> <p>Tax bases</p>	Shared service	<p>Continuing work with Finance colleagues, preparation for and implementation of mechanisms for monitoring effects of potential localisation of Business Rates, as well tax base analysis for both Business Rates and Council Tax.</p> <p>Implementation of new reliefs as introduced through the Spring Budget 2017.</p> <p>Review of Discretionary Rate Relief policies.</p> <p>Continuing project (which commenced in partnership with Lincolnshire Counter Fraud Partnership) proactively identifying areas of potential Business Rates 'avoidance' and optimisation of Business Rates taxbase.</p> <p>Implementation and maintenance of 2017 Business Rates Revaluation.</p>

Key activities	Completed by	Summary of outcome achieved
Welfare Reform Strategy	Shared service	<p>Ongoing monitoring and management of Welfare Reform Strategy approved in April 2015.</p> <p>Provision of modelled options of Local Council Tax Support 2018/19 schemes, with consultation and scrutiny, with approval to take place prior to 31st January 2018.</p> <p>Recognition of importance of welfare reform response, through creation and recruitment to a full-time permanent Welfare Reform Lead officer position in the shared service.</p> <p>Detailed Universal Credit full service implementation plan in place – including effective partnership working with Department for Work and Pensions (DWP), as well as provision for Personal Budgeting Support and Digital Support.</p>
Discretionary Housing Payments (DHPs)	Shared service	Proactive utilisation of DHP grants to support those most in need of help with their housing costs.
Partnership working	Head of Shared Revenues and Benefits	<p>Ongoing work through 5-year agreement signed to administer West Lindsey District Council's Business Rates, to 31st March 2021.</p> <p>Provision of Housing Benefit subsidy claim support to West Lindsey District Council.</p> <p>Enhanced working with Jobcentre Plus to provide more effective advice, support and referral services for customers.</p> <p>Key links with partners in both City of Lincoln and North Kesteven on a range of anti-poverty, financial inclusion and employment/skills – related initiatives.</p>

Key activities	Completed by	Summary of outcome achieved
		<p>Ongoing successful project working with Lincoln College and Jobcentre Plus – utilising funding through Lincolnshire County Council Health and Wellbeing Fund – to provide free training courses to low income households providing employment/ progression opportunities.</p> <p>Scope opportunities to extend remit of debts recovered by the shared service.</p>
Channel Shift	Shared service	<p>Significant implementation of outsourced correspondence through Critiqom solution. Reduction in officer time spent writing/checking correspondence/ reduce printing costs/increased use of e-initiatives.</p> <p>Introduction of a number of integrated customer self-serve e-forms in Revenues Team.</p> <p>Continued promotion and increased utilisation of Northgate Citizen Access Benefits product for customers to claim via on an online self-service product.</p>
Anti Poverty	Shared service	<p>Responsibility and progression of a number of projects under City of Lincoln's 'Let's Reduce Inequality' priority.</p> <p>Delivery of initiatives contributing to North Kesteven's priorities relating to community wellbeing and a vibrant economy.</p> <p>Key involvement in Lincoln Against Poverty Steering Group, particularly around financial inclusion work and digital inclusion initiatives.</p> <p>Proactive utilisation of 2017/18 DHP grants for both City of Lincoln and North Kesteven.</p>

Key activities	Completed by	Summary of outcome achieved

B. Savings initiatives completed or started include:

Key savings initiative	Completed by - service area?	Summary of outcome achieved
Shared Service collaboration – savings mainly from staffing restructure and ICT system change	Shared service	<p>The shared service is delivering savings for both authorities.</p> <p>The cost of the shared service was further reduced from 1st April 2017 in response to a reduction of central government funding, through a review of staffing arrangements as well as reductions in other budget areas.</p>

C. All other key achievements

Include in this section any other achievements – for example, independent reviews, awards, nominations etc.
<p>Audit Lincolnshire assurances:</p> <ul style="list-style-type: none"> • Revenues and Benefits Support Costs – Substantial Assurance • Business Rates – High Assurance • Council Tax Key Controls – High Assurance • Recovery – Substantial Assurance <p>In progress:</p> <ul style="list-style-type: none"> • Business Rates Key Controls • Housing Benefit Key Controls.

Section Two: Key activities in the group's forward plans for 2018/19

Agreed delivery projects

Key activity	Outcome/savings sought	Owner	Timescale
Continue implementation of a strategy for the Council's response to Welfare Reform	Provide a clear and proactive response to the challenges presented to the service in relation to the national and local welfare reform agendas.	Head of Shared Revenues and Benefits	Throughout 2018/19
	Continue rollout of increased and enhanced digital inclusion facilities, with support from Digital Champions and work experience, throughout City of Lincoln North Kesteven.		2018/19
	Continue work with co-located Jobcentre Plus to improve customer experience and maximise opportunities for joint-working where possible and appropriate.		2018/19
	Agreement with DWP to delivery arrangements for Personal Budgeting Support and Assisting Digital Support prior to introduction of Universal Credit Full Service in Lincoln (March 2018) and North Kesteven (July 2018).		Agreement prior to March 2018 (Lincoln) and prior to July 2018 (North Kesteven). Implementation and management of throughout 2018/19
Fit for purpose job roles and staffing arrangements	<p>To review job roles and arrangements in the shared service to ensure these meet current and forthcoming internal and external impacts – for example;</p> <ul style="list-style-type: none"> • Universal Credit – to include piloting of potential changes to working arrangements – for example; more cross-working/generic 	Head of Shared Revenues and Benefits	Prior to and throughout 2018/19

Key activity	Outcome/savings sought	Owner	Timescale
	<p>working arrangements, digital and financial support.</p> <ul style="list-style-type: none"> • Potential for increased demands on recovery of debts due to impact of Universal Credit. • Consideration of steep increase in the number of residential properties being built in the districts and the level of administration required within the shared service. • Level of resources committed to subsidy, quality control and training. 		
Business growth	<p>Increase in Business Rates taxbase – to work with Finance, Planning and Economic Development colleagues to improve business growth in both City of Lincoln and North Kesteven. Consideration of usage of Discretionary Relief effective from April 2018.</p>	Head of Shared Revenues and Benefits, Revenues and Benefits Manager	Prior to and throughout 2018/19
	<p>Proactive preparation for full Business Rates retention scheme by 2020 (perhaps earlier if selected as an earlier pilot)</p>	Head of Shared Revenues and Benefits	Prior to and throughout 2018/19
	<p>Working with Finance/Revenues internally and across Lincolnshire to continue to improve ability to forecast business rates/understand appeals/make more informed decisions</p>	Head of Shared Revenues and Benefits	Prior to and throughout 2018/19
Anti-poverty	<p>To ensure the service helps to reduce poverty in the districts, working with other service areas to provide proactive responses to poverty-related</p>	Head of Shared Revenues and Benefits	Throughout 2018/19

Key activity	Outcome/savings sought	Owner	Timescale
	issues		
Channel Shift:	Identification of further e-form self-serve solutions in Revenues and Benefits	Revenues and Benefits Manager	Throughout 2018/19
	Identification of efficiencies (both financial and otherwise) through channel shift initiatives	Head of Shared Revenues and Benefits	Throughout 2018/19
Training Needs Analysis	Full TNA of shared service staff to ensure officers have the skills needed to perform duties, also to enhance skills to further progress the service	Head of Shared Revenues and Benefits	Quarters 1 and 2 2018/19
Fraud and Error reduction	Consideration of funding and options for processing Right Benefit Information (RBI), Real Time Information (RTI) data from 1 st April 2018 – as well as Housing Benefit Matching Service (HBMS) and National Fraud Initiative (NFI).	Revenues and Benefits Manager	Prior to 2018/19 for consideration of implementation from 1.4.18
General Data Protection Regulation	Working with Legal Services, to ensure Revenues and Benefits shared service is ready to comply with GDPR from May 2018	Revenues and Benefits Manager	Prior to and effective from 25.5.18
Delivery of Revenues and Benefits Shared Service between City of Lincoln Council and North Kesteven District Council. opportunities to deliver other work areas	<p>Ongoing shared service, further development of operations of the service – looking for potential enhancements and growth for service. Maximise opportunities to enhance wider service delivery and grow as a shared service</p> <p>The 2018/19 budget for the Revenues and Benefits shared service will continue to deliver savings for the partner local authorities.</p>	Head of Shared Revenues and Benefits	Throughout 2018/19 and ongoing

Key activity	Outcome/savings sought	Owner	Timescale
Performance maintenance/improvement – particularly around Council Tax and Business Rates in-year collection, Benefits processing times/ outstanding workload/accuracy, and Housing Benefits overpayment collection and tackling outstanding debt. Utilise Discretionary Housing Payment grants in the most appropriate and effective manner.	Maintenance and/or improvement of current in-year collection levels	Revenues and Benefits Manager	2018/19
	Maximisation of Council Tax and Business Rates taxbases	Head of Shared Revenues and Benefits, Revenues and Benefits Manager	2018/19
	Improvement in Benefits claim processing times and first-time accurate assessments.	Benefits Team Leaders	2018/19
	Stabilise and reduce outstanding Housing Benefit debt	Revenues and Benefits Manager	
	Monthly monitoring of DHP spend and issues through internal DHP working group	Revenues and Benefits Manager	
Optimising Housing Benefit subsidy	To achieve 100% subsidy on local authority error overpayments, and optimisation of subsidy in other areas such as exempt accommodation.	Subsidy and Quality Control Lead Officer	2018/19
	Analyse impacts on subsidy claim from rollout of Universal Credit.	Subsidy and Quality Control Lead Officer	2018/19
Review and secure arrangement for new Revenues and Benefits ICT contract	Seek best possible ICT solution going forward, with regard to system performance and potential financial savings	Revenues and Benefits Manager	2018/19
Explore potential for further integration between Northgate and Information@Work	Enhanced ICT system functionality, reduction in 'double-keying', more efficient processes	Revenues and Benefits Support &	Quarters 1 & 2 2018/19

Key activity	Outcome/savings sought	Owner	Timescale
		Systems Team Leader	
Reacting to funding challenges 2018/19 and in preparation for 2019/20 – e.g. in respect of Housing Benefit Administration Subsidy, Department for Communities and Local Government Council Tax Support grant, New Burdens grant/s, Universal Credit delivery.	To ensure that the budget is managed throughout 2018/19 and responses made accordingly, as well as preparation of a budget for 2019/20.	Head of Shared Revenues and Benefits	In advance of and throughout 2018/19
Single Person Discount – managed service review	To identify properties in Lincoln and North Kesteven which have Single Person Discounts for Council Tax applied incorrectly – this project is in conjunction with other Lincolnshire local authorities	Revenues and Benefits Manager	Q3 2017/18- Q2 2018/19
Enforcement Agent tender	Also, working with West Lindsey District Council to re-procure enforcement agents services to assist in collection and recovery of debts for the shared service	Revenues and Benefits Manager	Q3 2017/18 – Q2 2018/19

D. Strategic priority schemes and any additional Leadership priorities

Service	Key activity/project	Outcomes sought	Owner	Timescale
Revenues and Benefits shared service	Vision 2020/Reducing Inequality: Work with training providers, businesses and partners to increase opportunities for local people to access training and employment	Ongoing Assisting Low Income Households (ALIH) project, also any other potential areas of opportunity/funding	Head of Shared Revenues and Benefits	2018/19
Revenues and	Vision	Reduce benefits	Head of	2018/19

Service	Key activity/ project	Outcomes sought	Owner	Timescale
Benefits shared service	2020/Reducing Inequality: Reduce benefits dependency and encourage employment or career advancement	dependency through welfare reform programmes, also potentially for in-work opportunities through skills agenda	Shared Revenues and Benefits, Revenues and Benefits Manager / Potentially other service area/s too	
Revenues and Benefits shared service	Vision 2020/Reducing Inequality: Providing a central hub of support for young people through The Network	Increasing skills, training and employment opportunities for the NEET group	Head of Shared Revenues and Benefits	2018/19
Revenues and Benefits shared service	Vision 2020/Reducing Inequality: Increase the role of the welfare advice service	Reviewing role of the Welfare Team, in consideration of the wider implications from factors such as welfare reforms	Head of Shared Revenues and Benefits, Customer Services Manager	2018/19
Revenues and Benefits Shared Service	Vision 2020/Reducing Inequality: Life skills training	Work in partnership with providers to offer a joint service to unemployed people of all ages who are currently facing barriers to gaining employment	Head of Shared Revenues and Benefits, Customer Services Manager	2018/19
Revenues and Benefits Shared Service	Vision 2020/Reducing Inequality: Actively support the further development of the Public Services Hub at City Hall	Building on the biggest co-location with DWP in the country, we will further develop City Hall as a Public Services Hub to improve the way residents are signposted between services	Head of Shared Revenues and Benefits, Revenues and Benefits Manager Customer Services Manager	2018/19
Revenues and	NK Plan 2018-21	Once Plan agreed,	Head of	Prior to 2018/19

Service	Key activity/ project	Outcomes sought	Owner	Timescale
Benefits shared service		ascertain any key projects to be delivered by the shared service	Shared Revenues and Benefits	

E. Towards Financial Sustainability projects

* **Strands:** Withdrawal of services (**W**); cost cutting/reviewing services (**R**); collaborative working (**C**); fair & appropriate charging (**FC**); procurement & commissioning (**P**); asset rationalisation (**A**)

Service	Key activity	Strand (*)	Outcome/savings sought	Owner	Timescale
Revenues and Benefits Shared Service	Review of costs	R	To ensure equitable and appropriate support services/costs	Head of Shared Revenues and Benefits	Prior to and 2018/19
Revenues and Benefits Shared Service	Identification of efficiencies for potential contribution to corporate channel shift savings target	R	To ensure efficiencies are realised into tangible financial savings, wherever possible and appropriate and in consideration of other competing factors and demands	Head of Shared Revenues and Benefits	Prior to and 2018/19
Revenues and Benefits Shared Service	Consideration of other shared service options – e.g. other areas of work, potential opportunities	R	Efficiencies/savings through shared service opportunities	Head of Shared Revenues and Benefits	Prior to and 2018/19

F. Other agreed delivery projects

N/A

Service	Activity	Outcomes sought	Owner	Timescale

Section Three: Other Service Planning considerations in 2017/18

G. Key risks for the area

Risks from Service Managers and those allocated from CMT strategic risk register	Action we will take to mitigate the risk	Who and by When?
Failure to maintain Council Tax and Business Rates Collection Levels on behalf of the Shared Service.	<p>Controls in place:</p> <ul style="list-style-type: none"> • Performance is monitored and managed on a regular basis • Regular reporting into Revenues and Benefits Management Team, Revenue and Benefits Operational Board, Joint Committee • Effective management of daily workflow • Northgate auto-recovery module now implemented • Additional x2 permanent Council Tax Admin Officers established to as part of Management of Change effective from 1.4.18 • Review of and launch of new online procedure manual from 30.10.17 <p>Further action required:</p> <ul style="list-style-type: none"> • Continuing challenge of lean processes and procedures • Range of channel shift initiatives ongoing such as e-billing, online Council Tax DD forms and other related e-forms. • Business Rates consultation and approval of DR 	Revenues and Benefits Manager – 2018/19

Risks from Service Managers and those allocated from CMT strategic risk register	Action we will take to mitigate the risk	Who and by When?
	<p>Policy in progress.</p> <ul style="list-style-type: none"> • Review Council Tax Support Scheme 2017/18 and options for 2018/19 • Review of Exceptional Hardship Fund 2017/18 and options for 2018/19 	
<p>Failure to provide timely and accurate assessment of Housing Benefit, Council Tax Support and Discretionary Housing payment applications on behalf of the Shared Service</p>	<p>Controls in place:</p> <ul style="list-style-type: none"> • Daily management of workload through Document Management System • Processes in place to deal with claims 'on demand' wherever possible • Quality control rolling programme • Rolling review of subsidy data from Northgate System • Management of incoming work and processes to minimise value of overpayments raised • Training and mentoring of staff • Action plan carried out to reduce backlog in Housing Benefits • Review of structure of the shared service to ensure services are targeted correctly from 1.4.18 • 2016/17 HB subsidy claim review with external audit, and PIR of any issues raised to take place • Performance and quality assurance framework has been introduced and the subsidy lead will be 	<p>Revenues and Benefits Manager – throughout 2018/19</p>

Risks from Service Managers and those allocated from CMT strategic risk register	Action we will take to mitigate the risk	Who and by When?
	setting a timetable for targeted accuracy checks from April 2017. <ul style="list-style-type: none"> Subsidy and Quality Control Officer now in post (following changes in officer roles) 	
Ensure compliance with data protection governance arrangements within revenues and benefits shared service.	Controls in place: <ul style="list-style-type: none"> Clear, detailed and up to date Information Governance policies and procedures are in place at City of Lincoln Council From the data collection forms reviewed both electronically and manually, privacy notices were present Data Protection briefing sessions are being rolled out across the teams Personal data is securely disposed of through the Council's confidential waste provider Implementation of agreed actions from audit 	Head of Shared Revenues and Benefits, Revenues and Benefits Manager – Ongoing through 2018/19

H. Performance Management

Performance	Planned action	Service
What are the key plans for ensuring reported performance is of good quality		
What service measures do you want to see reviewed this year		

Performance	Planned action	Service
<p>Strong and robust performance reporting arrangements are well embedded in the Revenues and Benefits shared service – a detailed spreadsheet of performance data and management information is completed monthly and reviewed/challenges by the Head of Shared Revenues & Benefits and Revenues & Benefits Manager. Performance is a standing agenda item at Revenues & Benefits Management Team (RBMT) meetings.</p> <p>Service measures are continually reviewed to ensure the most appropriate performance areas are being reported to Members and Corporate Management Teams. From an internal MI perspective, measures will be further developed around Universal Credit and related support (e.g. financial and digital) for 2018/19.</p>		

H. Statutory duties – Equality and Diversity; Safeguarding (Children and Adults at risk)

This should include appropriate actions that will be closely monitored in order to meet your equality objectives under the Equality Act 2010, and in particular the Public Sector Equality Duties; as well as safeguarding duties.

Key actions within your services that are being under-taken as part of the Equality Objective Action Plan – progress and plans for the coming year
Profiling of service users profile and development of action plan to address any issues identified.
What key actions are services taking to close significant Equality Information gaps?
<ul style="list-style-type: none"> • Use of language interpretation telephone line service • Ongoing review of availability of Revenues and Benefits correspondence in other formats – to be included as part of correspondence outsourcing project.
List the policies and strategies to receive an Equality Analysis this year where Head of Service sign off is required
<ul style="list-style-type: none"> • Welfare Reform Strategy.
What actions need to be taken to meet the area's Safeguarding Duties? How will the delivery of your services take into account the need to safeguard and promote the welfare of children and vulnerable adults?
Ensure appropriate staff in the shared service receive have received (refresher) training on safeguarding requirements and processes.

I. Working in Neighbourhoods

How are you, as Head of Service, going to engage with the neighbourhood agenda? In which specific services will you ensure there is a focus on neighbourhood working?
The Welfare Team within the shared service has a specific role of working in neighbourhoods via outreach surgeries and in individual customers' homes – providing benefits, money and debt advice. Head of Shared Revenues & Benefits has key links into

the Sincil Bank revitalisation project.

J. Workforce Development

Workforce Development	Planned action	Service
What are the key plans for training and developing staff?		
Proactive response to changing climate in relation to Revenues and Benefits	Review job roles, skill sets and staff development/training requirements.	Revenues and Benefits Shared Service
Improving workforce capability	Appraisals May 2018-July 2018 TNA Quarters 1 & 2 2018/19	Revenues and Benefits Shared Service
City of Lincoln Council Workforce Development Strategy	Delivery of actions as required within the Strategy action plan / Throughout 2018/19	Revenues and Benefits Shared Service

L. Social Value

Social Value	Planned action	Service
What are the key plans for delivering social value through your services?		
Head of Shared Revenues & Benefits has a full understanding of Social Value and will ensure this is considered going forward in any procurement / contracts relating to the shared service.		

M. Data Protection and Information Governance

Data Protection and Information Governance	Planned action	Service
What are the key plans/ considerations in respect of Data Protection and Information Governance in respect of your services?		

Data Protection and Information Governance	Planned action	Service
<ul style="list-style-type: none"> - Ensure ongoing compliance from all staff – a high volume of sensitive and confidential data is held within the shared service - Working with Information Governance Lead Officer to ensure ongoing review of data held within the service and that appropriate Information Sharing Agreements are in place - General Data Protection Regulation – to work with Legal Services in preparation for GDPR introduction from 25.5.18 - Ensure adherence to requirements of Memorandum of Understanding with Department for Work and Pensions. 		



RISK REGISTER TEMPLATE

Likelihood	4 Almost Certain				
	3 Probable				
	2 Possible				
	1 Hardly Ever				
		1 Negligible	2 Minor	3 Major	4 Critical
		Impact			

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RISK REGISTER: Revenues and Benefits Shared Service

VERSION: New Template @ 1st November 2017

REVIEWED:

Original version produced: 4th March 2011

Updated: 26th March 2012

Updated: 18th June 2012

Updated: 7th October 2013

Updated: 2nd December 2014

Updated: 1st July 2015

Updated: 27th June 2016

Updated: 12th October 2016

Updated: 28th July 2017

Updated 1st November 2017

OWNER: Head of Shared Revenues and Benefits

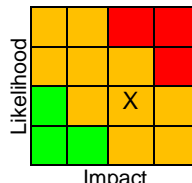
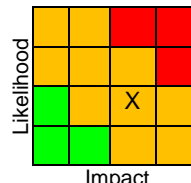
The matrix below, helps you define where the risk is by scoring it on a basis of 'Likelihood' and 'Impact':

4 Almost certain	Retain	Transfer Modify Retain	Avoid Transfer Modify	Avoid Transfer Modify	Description of occurrence	Occurs several times per year. It will happen.
3 Probable	Retain	Prioritise for Modifying Retain	Transfer Modify Retain	Avoid Transfer Modify		It has happened before and could happen again.
2 Possible	Retain	Prioritise for Modifying Retain	Prioritise for Modifying Retain	Transfer Modify Retain		It may happen but it would be unusual.
1 Hardly ever	Retain	Retain	Retain	Prioritise for Modifying Retain		Never heard of it occurring. We can't imagine it occurring.
	1 Negligible	2 Minor	3 Major	4 Critical		

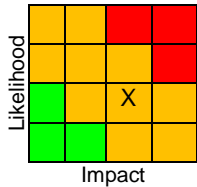
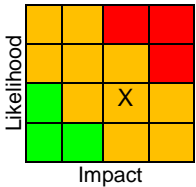
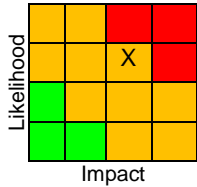
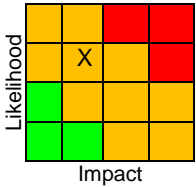
Impact	Service Delivery	Delay	Finance	Reputation	People
Critical	Very significant	>1month	>£1m	National media story	Loss of life
Major	Significant	1week - 1month	£500k - £1m.	Local media story	Serious Injuries
Minor	Major	1day - 1week	£100k - £500k	Limited Local publicity	Minor injuries
Negligible	Minor	<1day	<£100k	Little/No publicity	-

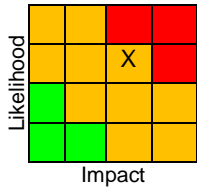
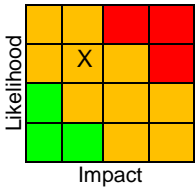
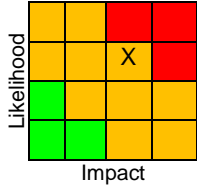
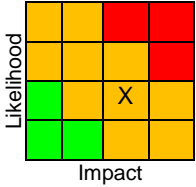
Those “green” risks that have been on the risk register for 6 months or more can now be classed as “business as usual” risk and therefore be removed from the register

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Risk No:	Risk Description	Risk Owner	Risk Appetite	Controls/Actions		Current Risk Score	Target Risk Score at end of March 2018	Assurance - Status (Full, Substantial, Limited, No)	Assurance – Direction of Travel (Improving, Static, Declining)
				Current/Already in Place	Required Mitigation (inc timescales)				
RB1	Performance (e.g. revenues collection, benefits processing times, benefits accuracy) does not meet targets	Martin Walmsley (HoSR B)	Creative and aware	<ul style="list-style-type: none"> Effective performance management in place – monthly spreadsheet Daily monitoring of outstanding Benefits work Performance standing Agenda item at monthly RBMT meetings Proactive responses to changes in national 	<ul style="list-style-type: none"> Continuing challenge of lean processes and procedures with a draft timetable being put together – end March 2017 with full implementation by December 2017. Range of channel shift initiatives ongoing such as e-billing, online Council Tax DD forms and other 			Substantial	N/A

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				Current/Already in Place	Required Mitigation (inc timescales)				
				and local policy <ul style="list-style-type: none"> Benefits outstanding workload action plan implemented E-forms in place and being further progressed to assist Revenues Team Enhanced self-serve Housing Benefit application form implemented 	related e-forms – monthly updates through RBMT meetings <ul style="list-style-type: none"> Review of Business Rates DR Policies for COLC and NKDC in progress – aim to implement wef 1.4.18 2018/19 Council Tax Support Schemes COLC & NKDC – to be approved by 31.1.18 Review of Exceptional Hardship Funds COLC & NKDC – to be approved by 31.1.18 				
11 GB2	Financial savings targets not met	Martin Walmsley (HoSR B)	Creative and aware	<ul style="list-style-type: none"> Monthly budget monitoring meetings between Head of Shared Revenues & Benefits, and Finance Quarterly Financial Monitoring reports to Revenues and Benefits Joint Committee Head of Shared Revenues and Benefits proactively and reactively notifies Finance of any changes to central government funding Bids being made to secure additional funding – e.g. RBI Review of budget/grants takes place each year 	<ul style="list-style-type: none"> Consideration of DWP and DCLG grants 2018/19, once available (approx. Dec 2017-Jan 2018) 			Substantial	N/A

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				Current/Already in Place	Required Mitigation (inc timescales)				
RB3	Housing Benefit subsidy claims qualified	Martin Walmsley (HoSR B)	Cautious	<ul style="list-style-type: none"> Review of quality control procedures Resilience by more officers being involved, trained and becoming more experienced in subsidy regime Monthly monitoring by performance spreadsheet and RBMT meetings Dedicated FTC Subsidy Lead officer currently in post Revised Quality Control Policy implemented and being monitored 	<ul style="list-style-type: none"> Monthly reviews via RBMT of success of revised Quality Control arrangements 			Substantial <i>(although due to subsidy audit criteria, once qualified it is extremely difficult to receive an unqualified claim in future years)</i>	Improving
RB4	Implications from national Universal Credit rollout	Martin Walmsley (HoSR B)	Creative and aware	<ul style="list-style-type: none"> Successful Universal Support Delivered Locally trial completed August 2015 Partnership delivery arrangements in place with DWP Working with COL and NK Housing Teams and other partners as appropriate to put effective procedures in place Dedicated FTC Welfare Reform Lead officer in place “UCAN” brand and communications plan in place Detailed action plan being implemented and monitored 	<ul style="list-style-type: none"> Agreement of UC partnership delivery arrangements and funding with DWP from 2018/19 – Target end January 2018 Review of UCAN communications plan – Target end December 2017 Monthly (possibly more frequent) reviews of UC detailed action plan - November 2017 onwards 			Substantial	Improving

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				Current/Already in Place	Required Mitigation (inc timescales)				
RB5	Preparation for and implementation of fully retained NNDR scheme by 2020 – working with colleagues from Finance, Planning etc	Martin Walmsley (HoSR B)	Open and aware	<ul style="list-style-type: none"> Regular and proactive liaison with Finance, Planning, Regeneration and Economic Development Use of Analyse Local software to determine potential RV changes Accurate NNDR return forecasting and completion Keeping abreast of proposals and legislation (once announced) Project in place (originally part-funded through Lincolnshire Counter Fraud Partnership) to identify NNDR 'avoidance' and further Rateable Value – currently in place to 31.3.18 	<ul style="list-style-type: none"> Further understanding of impacts of potential early 'pilot' – Dec 2017-Feb 2018 			Substantial	Improving
RB6	Ensure compliance with data protection governance arrangements within revenues and benefits shared service	Martin Walmsley (HoSR B)	Cautious	<ul style="list-style-type: none"> Clear, detailed and up to date Information Governance policies and procedures are in place at City of Lincoln Council From the data collection forms reviewed both electronically and manually, privacy notices were present Data Protection briefing sessions are being rolled out across 	<ul style="list-style-type: none"> Monthly review of DP governance arrangements through RBMT 			Limited/Substantial – further improvements required	Improving

Risk No:	Risk Description	Risk Owner	Risk Appetite	Controls/Actions		Current Risk Score	Target Risk Score at end of March 2018	Assurance - Status (Full, Substantial, Limited, No)	Assurance – Direction of Travel (Improving, Static, Declining)
				Current/Already in Place	Required Mitigation (inc timescales)				
				<p>the teams</p> <ul style="list-style-type: none"> Personal data is securely disposed of through the Council's confidential waste provider Implementation of agreed actions from audit 					