

AGENDA ITEM NO 6

REPORT NO 421 /14

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 30 SEPTEMBER 2014

COUNCIL TAX SINGLE PERSON DISCOUNT – DATA MATCHING

REPORT BY JANINE WILSON, SERVICE MANAGER GOVERNANCE

ABSTRACT

The purpose of this report is to provide members with an update on the outcomes of a data matching exercise which compared the 2011 electoral register against those households where council tax single person discounts were being claimed.

1. RECOMMENDATION

It is recommended that the Committee consider the outcomes from the data matching exercise, which resulted in the cancellation of Single Person Discounts totalling £11,336 for 2011/12 and £7,093 for previous financial years.

2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN/SINGLE OUTCOME AGREEMENT/COPORATE PLAN

This report supports services is the delivery of all local outcomes contained within the Angus Community Plan and Single Outcome Agreement 2013-2016.

3. BACKGROUND

The outcomes from the 2012/13 National Fraud Initiative (NFI) were reported to this committee in August 2014 (report 361/14 refers). In addition to the main NFI data matching exercise, a separate exercise was undertaken by Internal Audit in February 2012, to match the 2011 electoral register against those households where council tax single person discounts (SPD) were being claimed. The Council did not participate in the NFI SPD data matching exercise, as legal opinion indicates that the release of the electoral register to Audit Scotland would be a breach of the Council's duties under the Data Protection Act 1998.

4. SUMMARY OF RESULTS

The results of the data matching exercise were forwarded to Revenues and Benefits staff who identified 100 cases for further review. This review work has now been concluded and has resulted in the cancellation of SPD as detailed in Table A below.

Table A: Single Person Discounts cancelled

| Year | SPD cancelled £ | Payments received to July 2014 £ |
|----------------|--------------------|--|
| 2011/12 | 11,336 | 9,321 |
| Previous years | 7,093 | 6,450 |

5. FINANCIAL IMPLICATIONS

There are no financial implications arising from this report. The cancellation of incorrect Council Tax discount results in recovered income for the Council. However, it is not always possible to make full recovery.

6. EQUALITIES IMPLICATIONS

The issues contained within the report fall within an approved category that has been confirmed as exempt from an equalities perspective.

NOTE: No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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