



North Devon Council

MeetingDate

Request for Waiver

1. NAME AND JOB TITLE OF OFFICER REQUESTING WAIVER:

Jon Triggs, Director of Resources and Deputy Chief Executive

2. TITLE OF PROPOSED CONTRACT:

Audit of Housing Benefit Subsidy Claim 2024-25

The proposed contract for the above will be between £12,000 (inc VAT) and £120,000 (inc VAT).

With this RFW I include a copy of the specification or brief which has been prepared for this contract and which details the goods, services and/or works which will be provided.

Specification Attached (and provide a brief description of the contract below):
Terms of engagement will be provided and will be same as previous financial year 2023-24 aside from the price increase for the work.

I can also confirm that the contract terms which will be used for this contract will be the Council's standard terms and conditions for goods and services or (where relevant) works or, where this is not the case, I have sought the approval of Legal Services to the alternative terms and conditions that I propose to use for this contract.

In accordance with the Council's Contract Procedures Rules, three alternative quotes should be obtained and the lowest quotation should be accepted.

I can confirm that I have sought advice from Legal Services and we have agreed that it is appropriate that this requirement be waived for the following reason(s):

*(Delete A, B **OR** C as applicable)*

A Obtaining three price quotes is not appropriate

NOTE: This form, and the decision, must be kept on file and properly recorded for audit purposes.

It is a legal requirement that details of the contract being procured pursuant to this RFW must be included on the Council's Contract Register. A copy of this RFW must be sent to supplyingndc@northdevon.gov.uk immediately following approval.



3. THE PROPOSAL IS TO AWARD THIS CONTRACT TO THE FOLLOWING SUPPLIER:

Grant Thornton UK LLP

4. DETAIL

I can confirm that, despite non-compliance with the requirement to seek at least three quotes, the award of this contract to the above supplier will be best value for the Council for the following reason(s):

Click here to enter text. Click here to enter text. Following the abolition of the Audit Commission, the Department for Communities and Local Government delegated statutory functions for the certification of HB subsidy claims to Public Sector Audit Appointments Ltd (PSAA Ltd) for a temporary period. This included responsibility for the appointment of auditors to the local authorities (LAs). This period was until March 2018.

Local Authorities (LAs) are now responsible for appointing their own external accountant for the assurance of their subsidy claims relating to 2018-19 subsidy year onwards and they must notify DWP of the appointment of a Reporting accountant. For each year 2018-19 through to 2023-24, North Devon Council appointed Grant Thornton UK LLP who were also the appointed external auditor for the annual accounts.

It was originally envisaged that the Devon Chief Financial Officer Group would look towards a joint procurement exercise for awarding a Devon-wide contract for the Housing Benefit audit; however this has not yet come to fruition and Devon authorities are continuing to individually direct award the Housing Benefit audit.

For 2024-25 year, the audit of the core statement of accounts is going to be undertaken by Bishop Fleming, who are commencing a new 5-year PSAA external audit contract from 2023-24 year. However, they have confirmed that their focus is on the core financial accounts and they will not be in a position to quote for the Housing Benefit assurance work at the current time. We hope this position changes for 2025-26 year.

It is therefore proposed to award the assurance of HB Subsidy Claim work to Grant Thornton for the 2024-25 subsidy year to ensure continuity of process for the reason that they have undertaken this specialist assurance work for the last few years.

Where quotes were received (option B or C above) please provide summary information below:

Quotation 1:

Does the quotation conform to the provided specification? Yes

(If no, please provide detail)

Supplier Name: Grant Thornton UK LLP

Quotation Price: £43,100 core fee plus £1,500 per day for any additional 40+ caseload additional testing

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5. DECISION TO BE MADE BY: Ken Miles, Chief Executive

To be completed by Decision Taker:

6. REQUEST FOR WAIVER AUTHORISED BY DECISION TAKER?: Y

7. DECISION TAKER'S COMMENTS: *Approved*

8. DATE OF DECISION: *18/03/2024*

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