

## Appendix

### Challenge questions - management response

Councils choosing their auditors one step closer	Management response
<p>Issues to consider/challenge questions:</p> <ul style="list-style-type: none"><li>•Have members considered the implications of the Local Audit and Accountability Act for the Council's future external audit arrangements?</li></ul>	<p>The Audit committee have received regular briefings on the new arrangements and informed of responses to recent consultations. Members will be further consulted on proposals for changes to the governance arrangements for audit committee.</p>
Councils keep New Homes Bonus	Management response
<p>Issues to consider/challenge questions:</p> <ul style="list-style-type: none"><li>•Has the Council assessed the implications and potential financial impact for the Council of the help for housing building measures announced in the Autumn statement?</li></ul>	<p>Members have been kept informed, via the budget setting process and Budget Scrutiny Working Group, of the proposals in respect of new Homes bonus. Briefings have included financial projections of scenarios and a comparison of approaches taken by neighbouring councils. An approach to use of the funding streams was formally recommended to Cabinet and Council, supported by members of the Budget Scrutiny Working Group and Overview and Scrutiny committee to Cabinet and Council, where it was agreed in setting the verall budget for 2014/15.</p>

<b>Revaluing your assets – clarification of accounting guidance</b>	<b>Management Response</b>
<b>Challenge question</b> Have your officers consulted you on the programme of valuations and the proposals for disclosing information about classes of assets?	Discussions have been held with both colleagues in Finance and external auditors and upon completion of the 2014 valuation exercise when the whole of the portfolio is valued we shall value 20% of the portfolio annually.

<b>Welfare reforms – what you think of it so far?</b>	<b>Management Response</b>
<b>Challenge questions</b> <ul style="list-style-type: none"> <li>•Has the Council kept members informed of progress with stakeholder engagement and changes to governance arrangements to implement specific reforms?</li> <li>•What impact assessment is the Council carrying out on council tax localisation, the benefit cap and housing benefit, the spare room subsidy and changes to the Social Fund?</li> <li>•Does the Council have a plan in place or in development for the introduction of universal credit?</li> </ul>	<p>Members have received regular briefings on the welfare reforms. An internal working group consisting of both members and officers also meets to consider the reforms including officers from CBH.</p> <p>The council continues to monitor and evaluate the impact of the various changes to specific elements of the welfare system impacting on local claimants.</p> <p>The Gloucestershire wide Chief Finance Officer Group has considered the implications of council tax localisation and the impact of passing on a cut in funding. In 2013/14, they agreed a county wide scheme which left recipients of the previous benefit scheme unaffected and, with the exception of one council, have also agreed to continue the approach in 2014/15.</p> <p>The council continues to work with DWP and claimants to consider the implications of the introduction of universal credit and, despite the slippage in the programme, continues to monitor and respond to government plans for migration to the new system.</p>