



National Audit Office

The UK's independent public spending watchdog

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Reference FOI-1805

Date 4 April 2025

## HOUSING BENEFIT AND LOCAL AUTHORITY ACCOUNTS

Thank you for your request of 24 March 2025 where you asked us for the following information under the Freedom of Information Act:

*From 1 January 2020 through March 2025,*

- 1. Have you ordered a Local authority in England UK during June, to pay backdating of Housing benefit for refusing to provide a person with housing for at least a year, leaving person homeless?*
- 2. Have you ordered a Local authority during June to correct a financial error on their public annual account statement?*

We have considered your request in accordance with the terms of the Freedom of Information Act 2000 (FOIA), and I can confirm that we do not hold any of the information you have requested.

It may help if I explain the role of the NAO in relation to local government. The NAO, which is independent of government, has three main functions. The first is to certify the accounts of central government departments and a wide range of other public sector bodies, and to express an opinion on those accounts. The second is to carry out examinations into the economy, efficiency and effectiveness with which government departments and other public sector bodies have used their resources. The third role is to maintain a Code of Audit Practice and issue guidance to the individual external auditors of local public bodies including local authorities.

The NAO has no remit or powers to investigate matters or the actions of local authorities as they are separately and locally accountable. Each local authority has an external auditor who is responsible for managing its business and resources. These auditors are required to certify that the authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources each financial year. You can find information about the local authority audit process at [External audit | Local Government Association](#) and the House of Comms briefing on [Local audit and accountability in England](#)

Additionally you may be interested in details concerning the [Local audit reform: a strategy for overhauling the local audit system in England - GOV.UK](#)

Our policy is to respond to requests as helpfully and promptly as possible. I hope this information is helpful and you are happy with the way we have handled your request. If you are not happy with this response, you can ask for an internal review within 40 working days by writing to the NAO FOI Team at [FOI@nao.org.uk](mailto:FOI@nao.org.uk). If you are not content with the outcome of the internal review, you have the right to apply directly to the

Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: <https://ico.org.uk/foicomplaints>.

Yours sincerely

**NAO FOI Team**