



National Audit Office

The UK's independent public spending
watchdog

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Reference FOI-1861
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LOCAL AUTHORITIES AS DWP APPOINTEES

Thank you for your request of 23 August 2025 where you asked us for the following information under the Freedom of Information.

"Audit or review material: Any reports, audits, or reviews held by the NAO which reference local authorities acting as a DWP appointee in order to claim benefits (including Pension Credit, Attendance Allowance, Universal Credit, or other DWP-administered benefits) on behalf of vulnerable adults.

Accounting and financial treatment: Whether the NAO holds any guidance, correspondence, or audit findings regarding how such benefit income (claimed by local authorities as DWP appointees) should be treated in council accounts (e.g. held in trust, paid into service-user accounts, paid into general funds).

Revenue or clawback: Any information the NAO holds on whether councils are permitted to retain or reclaim benefits obtained via DWP appointeeship for the purpose of offsetting care costs, and whether this has been subject to financial audit or scrutiny.

Complaints and investigations: Any correspondence or records of NAO consideration of complaints, referrals, or parliamentary questions concerning the potential misuse by local authorities of their status as DWP appointees.

If it is helpful, I am particularly interested in whether NAO has identified systemic risks of local authorities misusing DWP benefits or treating them as a revenue stream, rather than as support for the individual service-user."

We have considered your request in accordance with the terms of the Freedom of Information Act 2000 (FOIA) and I can confirm that the NAO does not hold any information you requested about councils acting as DWP appointees.

Our policy is to respond to requests as helpfully and promptly as possible. Therefore, 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. 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