

**QUARTERLY INTERNAL AUDIT UPDATE REPORT FROM THE HEAD OF THE EAST KENT AUDIT PARTNERSHIP**

**1.0 INTRODUCTION AND BACKGROUND**

1.1 This report provides Members with an update of the work completed by the East Kent Audit Partnership since the last Governance and Audit Committee meeting, together with details of the performance of the EKAP to the 30th September 2020.

**2.0 SUMMARY OF REPORTS**

Service / Topic		Assurance level	No. of Recs.	
2.1	HMO and Selective Licensing	Substantial	C H M L	0 0 1 3
2.2	Phones, Mobiles and Utilities	Substantial	C H M L	0 0 1 4
2.3	Grounds Maintenance	Limited	C H M L	0 5 5 5
2.4	EKHR – Disclosure & Barring Service Checks	Limited	C H M L	1 11 6 1
2.5	Incorrect Payment	N/A	C H M L	0 0 3 0

**2.1 HMO & Selective Licensing - Substantial Assurance:**

2.1.1 Audit Scope

To provide assurance on the adequacy and effectiveness of the procedures and controls established to ensure that the Council effectively works with landlords and tenants to ensure the legal standards for housing are met.

2.1.2 Summary of Findings

The private rented sector is an important part of the housing market, with 4.7 million households in England. The sector has undergone rapid growth over the last ten years. It is the second largest tenure in and represents between 19 and 20 percent of all households in England. The government introduced new regulations for Houses in Multiple Occupation (HMOs) from 1 October 2018 bringing an additional 177,000 HMOs under the mandatory licensing scheme in England. HMOs form a vital part of this sector, often providing cheaper accommodation for people whose housing options are limited. HMOs are known to be commonly occupied by students, young professionals and those with limited housing options.

As at September 2020 there were 61 licensed HMOs, housing up to 453 tenants within the Thanet District and 1,793 selectively licensed units with an average of three tenants per unit.

The primary findings giving rise to the Substantial Assurance opinion in this area are as follows:

- The licensing schemes in place are in accordance with government guidance and regulation;
- The licensing application, renewal and variation processes and documentation retained is extremely well documented;
- Income collection routines are working effectively;
- Gas safety certificates, electrical installation certificates, PAT testing certificates and Fire Risk Assessments are requested and retained as part of the application process;
- There is an effective proactive and reactive inspection and enforcement regime which helps identify various risks within properties;
- There are policies and procedures in place to help guide members of staff through the majority of processes in place.

Scope for improvement was however identified in the following areas:

- There is a trend that category 1 fire hazards have increased by 200% over the past two years. This increase could lead to an increase in fire safety risks particularly if Covid-19 lockdown measures are re-introduced over the winter;
- Efficiency and resilience could be improved slightly by introducing reconciliation procedure notes and improving the way licensing income is coded;
- The Private Sector Housing Enforcement Policy and Guidance should be reviewed and adopted.

## **2.2 Phones, Mobiles & Utilities – Substantial Assurance:**

### **2.2.1 Audit Scope**

To provide assurance on the adequacy and effectiveness of the procedures and controls established to ensure that Council expenditure on telephones, mobiles and utilities is adequately monitored and reviewed

## 2.2.2 Summary of Findings

The procurement team currently monitors and manages the contracts for Mobile Phones and Utilities. It does not manage the contracts for the Council's main telephone service, this is undertaken by IT (EKServices).

Currently, the contracts for Phones and Mobiles are being awarded via the use of the Crown Commercial Service Network 2 framework, this agreement is an EU compliant and regulated route to market for public sector buyers to buy telecommunications and network services and products, across 13 Lots. After a desktop exercise was undertaken it was established that chosen provider was the most economically advantageous for telephony fixed line providers so the contract continued with this supplier. However for the mobile phone provision it was established that the provider previously being used by the Council was more economically viable and therefore the contract awarded, via the implementation of a CSO waiver, to Vodafone.

It has been established that currently the Council has 273 mobile phones assigned across the authority, this consists of 197 being assigned directly to an employee and 76 used as a pool phone.

The Council's major gas and electricity sites are supplied via a Laser (Run by KCC Commercial Services) Flexible Energy Procurement Framework which was completed via an OJEU compliant tender process.

The Council's spend over the last three fiscal years taken from the General Ledger were as follows:

Type	2017/18 (£)	2018/19 (£)	2019/20 (£)
Telephones	149,947.36	148,046.10	240,433.51
Mobiles	35,205.05	27,336.09	23,751.31
Gas	76,573.35	87,551.20	88,753.28
Electricity	879,419.87	949,945.50	964,527.13
Water	287,612.88	313,058.86	250,372.05

Management can place the following reliance on the system of internal controls in operation, giving an overall Audit opinion of Substantial Assurance:

- Phones - Substantial
- Mobile Phones - Reasonable
- Utilities - Substantial

The primary findings giving rise to the above assurance opinions are as follows:

- The awarding of contracts has followed contract procedure rules with desktop exercises being undertaken to ensure value for money is being obtained;
- Budgets and spends are being managed and monitored;
- There are defined terms and conditions surrounding the use of mobile devices and users are required to sign to confirm that they will adhere to these conditions;
- Guidance on the use of mobile phones in motor vehicles is available to staff;

Scope for improvement was however identified in the following areas:

- Controls around the private use of pool mobile phones should be tightened;
- The Councils intranet pages and links need to be refreshed and updated.

## **2.3 Grounds Maintenance – Limited Assurance:**

### **2.3.1 Audit Scope**

To provide assurance on the effectiveness of the procedures and controls established to ensure that the grounds maintenance function is being carried out efficiently and effectively within an appropriate control framework which reduces any risks to an acceptable level.

### **2.3.2 Summary of Findings**

The Grounds Maintenance Service is also known as Open Spaces services and forms part of the Operational Service area. The staffing cost makes up half of the revenue expense for the service which was just over £1m in 2018/19. The service is split into the two main functions of 'Minor Works' and 'Open Spaces'. The service is managed by the Acting Open Spaces Manager (EP) who reports to the Acting Environmental Services Manager (JV). The interim nature of the management arrangements have been in place for just over a year.

The primary findings giving rise to the Limited Assurance opinion in this area are as follows:

- Whilst the Open Spaces Service has well defined service standards there are no KPIs in place to help senior management to detect and measure successful outcomes or identify risks and service issues;
- Complaint statistics are not being reported to senior management which contributes to poor performance management;
- The interim nature of the management arrangements have lasted over a year and will start to pose a risk to ongoing operations particularly if staff appraisals and top/down performance feedback is left for too long;

- The Council is not entirely LOLER compliant as the pallet truck has not been identified and assessed by the insurer;
- There are a couple of key controls that should be implemented to ensure the Council minimises the risk of future claims being made for the effects of Hand Arm Vibration (HaV) and Full Body Vibration (FbV).

Effective control was however evidenced in the following areas:

- Expenditure and budgetary controls are working effectively although one supplier should be treated as a contractor in accordance with Financial Procedure Rules and there is expenditure coded to 'Overtime' which needs to be checked;
- The strategy and operations are operating well and the deployment of resource is flexibly managed allowing management to respond quickly (if not too quickly) to service requests;
- The storage and issue of consumables and toxic substances is well managed; and
- The security of assets is well organised and well controlled.

## **2.4 EKHR – Disclosure & Barring Service Checks – Limited Assurance:**

### 2.4.1 Audit Scope

To provide assurance on the adequacy and effectiveness of the processes and procedures in place to ensure that Disclosure & Barring Service (DBS) checks are undertaken where required, such as part of Safeguarding procedures and that the system meets any legal requirements in place, including GDPR.

### 2.4.2 Summary of Findings

There is a requirement for DBS checks to be undertaken for staff who work with or have access to children and vulnerable adults but also for staff linked to professional and other requirements. In any organisation whereby the Human Resources is delivered by a shared service provider it is vital to ensure that all partners and stakeholders are aware of their responsibilities to minimise the risk of gaps which may lead to inconsistencies, errors and any increase in preventable safeguarding risks.

The primary findings giving rise to the Limited Assurance opinion in this area are as follows:

- A number of DBS required posts at each council had not been checked, and a number were overdue.
- The various approved DBS List of Posts often missed some important positions which are a requirement set out in government and professional guidance.
- Roles and responsibilities need to be re-evaluated, strengthened and communicated in order to ensure DBS checks are kept up to date, reconciliations are undertaken at least annually and no gaps in responsibility and control exist between partners;

- Prior to December 2019 the level of check required or undertaken (Standard or Enhanced or Child Barred) had not been recorded by EKHR. This has now been addressed for DBS checks undertaken since December 2019;
- The EKHR DBS Policy requires updating to ensure no gaps exist between partners and to acknowledge GDPR compliance requirements;
- Recruitment guidance requires updating and linking to the EKHR DBS Policy to help raise awareness of DBS processes and DBS requirements.

Effective control was however evidenced in the following areas:

- 59% (202 out of 341) of officer posts requiring DBS checks across all authorities and partners were carried out in accordance with the DBS Eligibility Lists;
- Some roles and responsibilities were in place and shown to be working effectively;
- The DBS framework and core processes between partners have been established but need to be strengthened, clarified and monitored;
- The Councils have generally responded well to the DBS External Audit carried out by the Disclosure and Barring Service last year and have started working on new and improved DBS Eligibility Lists although there are still some weaknesses identified with some of these new lists; and
- Whilst the EKHR DBS Policy does not contain GDPR compliant practices, the practices in operation are GDPR compliant.

## **2.5 Incorrect Payment – An Assurance was Not Applicable for this work:**

### 2.5.1 Audit Scope

EKAP were asked to investigate the circumstances surrounding a Council payment made in error to an Officer's account.

### 2.5.2 Summary of Findings

Investigations have concluded that this came about due to a random, one off, human error, there was indeed no fraud or theft. The error has since been corrected, and three recommendations were made to ensure that the circumstances can not be repeated. The additional controls provide a level of assurance, although the circumstances surrounding the transaction were caused by simple human error, which is classified in this instance as a 'random and one off error', and unlikely to ever be repeated in any case.

As this was an independent investigation, an assurance opinion is not applicable. The scope for improvement was identified as follows:

- test that the new logical controls set up in the spreadsheet, to lock the protected data, are working effectively and feedback if further measures need to be considered
- Periodically (once every 12 months) reconcile the data held on the spreadsheet to the main source record held in Efin

- Consult the Information Governance and Equality Manager regarding the GDPR implications (if any) of maintaining the spreadsheet.

3.0. **FOLLOW UP OF AUDIT REPORT ACTION PLANS:**

3.1 As part of the period's work, two follow up reviews have been completed of those areas previously reported upon to ensure that the recommendations made have been implemented, and the internal control weaknesses leading to those recommendations have been mitigated. Those completed during the period under review are shown in the following table.

Service/ Topic		Original Assurance level	Revised Assurance level	Original Number of Recs		No of Recs. Not yet implemented	
a)	East Kent Housing - Tenants' H&S (Fire Safety)	No	Limited	C	2	C	1*
				H	4	H	1*
				M	0	M	0
				L	0	L	0
b)	EKS Housing Benefit Appeals	Substantial	Substantial	C	0	C	0
				H	0	H	0
				M	0	M	0
				L	1	L	0

\*Partially implemented at the time of follow up

3.2 Details of any individual Critical and High priority recommendations still to be implemented at the time of follow-up are included at Appendix 3 and on the grounds that these recommendations have not been implemented by the dates originally agreed with management, they are now being escalated for the attention of the s.151 officer and Members' of the Governance and Audit Committee.

The purpose of escalating high-priority recommendations which have not been implemented is to try to gain support for any additional resources (if required) to resolve the risk, or to ensure that risk acceptance or tolerance is approved at an appropriate level.

3.3 As highlighted in the above table, those areas previously reported as having either Limited or No assurance have been reviewed and Members are advised as follows:

a) East Kent Housing – Fire Safety:

Several significant issues identified during the original audit needed to be addressed. The main issue being around fire prevention work identified in Fire Risk Assessments (FRA) and repairs to be undertaken to emergency lighting identified as faulty at the annual tests. A contractor has since been appointed and has made some progress on the fire prevention works to rectify the weaknesses recorded on FRA's. The Coronavirus pandemic has meant that to

date the majority of the work completed has been restricted to communal areas.

It is likely that it will take a number of years to complete all outstanding fire prevention work meaning that responsibility for completion of the work will become the responsibility of each Council from October 2020. Work has started on the development of zone plans for each building, that work is not yet complete and will also become the responsibility of each Council for completion.

At present, the EKH Chief Executive is named as the Responsible Person on all FRA's. Responsibility for all FRA's will fall back to each Council in October. Therefore each Council will need to update all FRA's in October with a new Responsible Person.

Contractors responsible for the completion of annual testing of emergency lighting have now been instructed to repair all lights identified as faulty at the time of testing. This means that all emergency lighting is now working and has passed the annual test

While a significant amount of work has already been undertaken in respect of fire safety, a large amount of fire prevention work remains outstanding and will not be completed before responsibility falls back to each Council for the completion of the work. Each Council should ensure that it has suitably qualified and experienced members of staff in place to plan, monitor and sign off fire prevention work and then review and update all Fire Risk Assessments.

#### **4.0 WORK-IN-PROGRESS:**

- 4.1 During the period under review, work has also been undertaken on the following topics, which will be reported to this Committee at future meetings: Public Health Burials, Members' Allowances, Discretionary Grant Scheme, HMO & Selective Licensing, Cemeteries and Crematoria and Disabled Facilities Grants.

#### **5.0 CHANGES TO THE AGREED AUDIT PLAN:**

- 5.1 The 2020-21 internal audit plan was agreed by Members at the meeting of this Committee on 4<sup>th</sup> March 2020.
- 5.2 The Head of the Audit Partnership meets on a quarterly basis with the Section 151 Officer or their nominated representative to discuss any amendments to the plan. Members of the Committee will be advised of any significant changes through these regular update reports. Minor amendments are made to the plan during the course of the year as some high profile projects or high-risk areas may be requested to be prioritised at the expense of putting back or deferring to a future year some lower risk planned reviews. The detailed position regarding when resources have been applied and or changed are shown as Appendix 3.



5.3 There has of course been an impact on the work of the internal audit team as a result of the C19 Crisis. The Audit Plan for 2020-21 was prepared as usual throughout February and agreed with the s.151 Officer and CMT and was presented to the March meeting. Following this, the team was re-deployed to assist with C19 response work in the community. As a consequence, no new internal audit work was commissioned or undertaken throughout April to June, leading to a total of 152 audit days being lost (over the partnership). The plan that was approved at the March meeting is set out in the table in Appendix 3, showing the days allocated up to the end of September. It has therefore been necessary to work with the s.151 Officer to agree a revised plan based on 9 month's work not 12, the reviews that are deferred within the overall five-year strategic audit plan are also shown. Additionally, the revised plan also accommodates the new Housing audits which will commence after 1<sup>st</sup> October once the former EKH Ltd responsibilities have transferred back to the four councils. Except for follow up, no new EKH Ltd audits commenced before the end of September, and therefore the revised EKH Plan is also shown in Appendix 3.

#### **6.0 FRAUD AND CORRUPTION:**

There are no known instances of fraud or corruption being investigated by the EKAP to bring to Members attention at the present time.

#### **7.0 UNPLANNED WORK:**

All responsive assurance / unplanned work is summarised in the table contained at Appendix 3.

#### **8.0 INTERNAL AUDIT PERFORMANCE**

8.1 For the six month period to 30th September 2020, 133.66 chargeable days were delivered against the revised target of 311.54 days which equates to 42.9% plan completion.

8.2 The financial performance of the EKAP is on target at the present time.

8.3 As part of its commitment to continuous improvement and following discussions with the s.151 Officer Client Group, the EKAP has established a range of performance indicators which it records and measures.

8.4 The EKAP audit maintains an electronic client satisfaction questionnaire which is used across the partnership. The satisfaction questionnaires are sent out at the conclusion of each audit to receive feedback on the quality of the service.

#### **Attachments**

Appendix 1 Progress to 30th September 2020 against the agreed 2020-21 Audit Plan.

Appendix 2 Definition of Audit Assurance Statements & Recommendation Priorities

Appendix 3 Summary of Critical and High priority recommendations not implemented at the time of follow-up.

- Appendix 4 Summary of services with Limited / No Assurances yet to be followed up.
- Appendix 5 Balanced Scorecard to 30th September 2020.

**PROGRESS TO DATE AGAINST THE AGREED 2020-21 AUDIT PLAN –  
APPENDIX 1**

**THANET DISTRICT COUNCIL:**

<b>Area</b>	<b>Original Planned Days</b>	<b>Revised Budgeted Days</b>	<b>Actual days to 30-09-2020</b>	<b>Status and Assurance Level</b>
<b>HOUSING SERVICES:</b>				
Homelessness	10	10	0	Quarter 3
Tenant Health & Safety Compliance	0	10	0	Quarter 4
Data Quality	0	10	0	Quarter 4
Leasehold Services	0	10	0	Quarter 4
<b>GOVERNANCE RELATED:</b>				
GDPR, FOI & Information Management	10	10	0.34	Draft Brief Prepared
Members' Code of Conduct & Standards Arrangements	10	10	12.1	Finalised - Reasonable
Officers' Code of Conduct & Gifts & Hospitality	10	10	0.18	Draft Brief Prepared
Local Code of Corporate Governance	8	8	0.26	Draft Brief Prepared
Corporate Advice/CMT	2	2	2.01	Work-in-Progress throughout 2020-21
s.151 Officer Meetings and Support	9	9	8.02	Work-in-Progress throughout 2020-21
Governance & Audit Committee Meetings and Report Preparation	12	12	8.38	Work-in-Progress throughout 2020-21
2021-22 Audit Plan and Preparation Meetings	9	9	1.97	Work-in-Progress throughout 2020-21
<b>CONTRACT AUDITS</b>				
Service Contract Management	10	0	0	Deferred
Procurement	10	10	0.18	Draft Brief Prepared
<b>SERVICE LEVEL:</b>				
Cemeteries & Crematoria	12	12	0.18	Work-in-Progress
HMO Licensing & Selective Licensing	10	10	2.45	Finalised - Substantial
Coastal Management	10	10	0.18	Draft Brief Prepared
Public Health Burials	7	7	0.76	Work-in-Progress

Environmental Health & Safety at Work	10	0	0.18	Deferred
Playgrounds	10	10	0.18	Draft Brief Prepared
Disabled Facilities Grants	10	10	1.34	Work-in-Progress
Museums	12	12	0	Quarter 3
Ramsgate Harbour Accounts	5	5	5.57	Finalised
Members' Allowances & Expenses	10	10	9.96	Work-in-Progress
Phones, Mobiles & Utilities	8	8	8.79	Finalised - Substantial
Your Leisure	10	10	0	Quarter 3
Waste & Street Cleansing Vehicle Fleet Management	12	12	0	Quarter 3
Refuse Collection	10	0	0	Deferred
Climate Change	10	10	0.64	Work-in-Progress
<b>OTHER :</b>				
Liaison With External Auditors	1	1	0	Work-in-Progress throughout 2020-21
Follow-up Reviews	15	15	2.02	Work-in-Progress throughout 2020-21
<b>FINALISATION OF 2019-20 AUDITS:</b>				
Days over delivered in 2019-20	0	-3.46		
Community Safety	15	15	0.08	Finalised
Printing & Post			0.24	Finalised
Building Control			0.27	Finalised
Grounds Maintenance			0.18	Finalised
Insurance & Inventories			0.23	Finalised
Capital			5.1	Finalised
<b>RESPONSIVE WORK:</b>				
East Kent Housing - Tenant H&S Compliance Monitoring	0	0	0.31	Finalised
Compliance with FPRs	0	6	6.97	Finalised
Discretionary Grant Scheme	0	10	7.91	Finalised
Creditors Duplicate Testing	0	0	0.81	Work-in-Progress
Governance	0	10	7.87	Work-in-Progress
Covid-19 Redeployments	0	0	38.03	Finalised
<b>TOTAL</b>	<b>285</b>	<b>311.54*</b>	<b>133.66</b>	<b>42.9% as at 30-09-2020</b>

**\*30 days added to the revised planned days from the former East Kent Housing audit plan from 1<sup>st</sup> October 2020.**

**EAST KENT HOUSING LIMITED:**

<b>Review</b>	<b>Original Planned Days</b>	<b>Revised Planned Days</b>	<b>Actual To 30/09/2020</b>	<b>Status and Assurance Level</b>
<b>Planned Work:</b>				
CMT/Audit Sub Cttee/EA Liaison	4	4	3.09	Finalised for 2020-21
Follow-up Reviews	7	0	0	Finalised for 2020-21
Tenants Health & Safety	8	8	8.13	Finalised -Various
<b>Finalisation of 2019/20 Work-in-Progress:</b>				
Days over delivered in 2019/20		-7.37		Allocated
Welfare Reform	0	1	0.41	Finalised - Substantial
Employee Health & Safety	1	0.63	1	Finalised - Limited
<b>Total</b>	<b>20</b>	<b>12.63</b>	<b>12.63</b>	<b>100% as at 30/09/2020</b>

**EKS, EKHR & CIVICA:**

<b>Review</b>	<b>Original Planned Days</b>	<b>Revised Planned Days</b>	<b>Actual days to 30/09/2020</b>	<b>Status and Assurance Level</b>
<b>EKS Reviews;</b>				
Housing Benefits Overpayments	10	10	0.71	Work in progress
Housing Benefit Testing	30	30	0	Quarters 3 & 4
Housing Benefit Subsidy	10	10	0.45	Work in progress
Customer Services Gateway	10	10	0	Quarter 4
ICT – Disaster Recovery	15	15	0.52	Quarter 4
ICT – Software Licensing	15	15	0.19	Quarter 3
KPIs	5	5	0	Quarter 3
<b>EKHR Reviews;</b>				
Payroll	15	15	0	Quarter 4
EKHR DBS Checks	15	15	16.00	Finalised - Limited
EK Leavers	15	15	0.30	Quarter 3
<b>Other;</b>				
Corporate/Committee	5	5	4.19	Ongoing
Follow up	5	5	1.54	Ongoing
<b>Finalisation of 2019/20 Audits:</b>				
Days underdelivered in 2019/20	0	30.67	-	Allocated
EKHR Employee Benefits in Kind	10	2	1.19	Finalised – Substantial / No
Housing Benefit Testing 2019/20		10	10.82	Finalised – N/A
EKHR Payroll		10	10.34	Finalised - Reasonable
<b>Total</b>	<b>160</b>	<b>190.67</b>	<b>46.28</b>	<b>25.2%</b>

## Definition of Audit Assurance Statements & Recommendation Priorities

### Cipfa Recommended Assurance Statement Definitions:

**Substantial assurance** - A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

**Reasonable assurance** - There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

**Limited assurance** - Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

**No assurance** - Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

### EKAP Priority of Recommendations Definitions:

**Critical** – A finding which significantly impacts upon a corporate risk or seriously impairs the organisation's ability to achieve a corporate priority. Critical recommendations also relate to non-compliance with significant pieces of legislation which the organisation is required to adhere to and which could result in a financial penalty or prosecution. Such recommendations are likely to require immediate remedial action and are actions the Council must take without delay.

**High** – A finding which significantly impacts upon the operational service objective of the area under review. This would also normally be the priority assigned to recommendations relating to the (actual or potential) breach of a less prominent legal responsibility or significant internal policies; unless the consequences of non-compliance are severe. High priority recommendations are likely to require remedial action at the next available opportunity or as soon as is practical and are recommendations that the Council must take.

**Medium** – A finding where the Council is in (actual or potential) breach of - or where there is a weakness within - its own policies, procedures or internal control measures, but which does not directly impact upon a strategic risk, key priority, or the operational service objective of the area under review. Medium priority recommendations are likely to require remedial action within three to six months and are actions which the Council should take.

**Low** – A finding where there is little if any risk to the Council or the recommendation is of a business efficiency nature and is therefore advisory in nature. Low priority recommendations are suggested for implementation within six to nine months and generally describe actions the Council could take.





**SUMMARY OF CRITICAL & HIGH PRIORITY RECOMMENDATIONS NOT IMPLEMENTED AT THE TIME OF FOLLOW-UP – APPENDIX 3**

Original Recommendation	Agreed Management Action , Responsibility and Target Date	Manager’s Comment on Progress Towards Implementation.
<i>None this Quarter</i>		

**SERVICES GIVEN LIMITED / NO ASSURANCE LEVELS STILL TO BE REVIEWED – APPENDIX 4**

Service	Reported to Committee	Level of Assurance	Follow-up Action Due
Tenancy & Right to Buy Fraud	March 2019	Limited	A pilot Counter-Fraud scheme is being undertaken in conjunction with Ashford Borough Council
Planning Applications, Income and s.106 Agreements	December 2019	Reasonable/Limited	Autumn/Winter 2020
Street Cleansing	March 2020	Limited	Work-in-Progress
Building Control	July 2020	Limited	Autumn/Winter 2020
EKHR - Benefits in Kind	September 2020	No	Winter 2020

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**AUDIT PARTNERSHIP**

<b><u>INTERNAL PROCESSES PERSPECTIVE:</u></b>	<b><u>2020-21 Actual</u></b>	<b><u>Target</u></b>	<b><u>FINANCIAL PERSPECTIVE:</u></b>	<b><u>2020-21 Actual</u></b>	<b><u>Original Budget</u></b>
	<b>Quarter 2</b>		<b>Reported Annually</b>		
Chargeable as % of available days	90%	80%	<ul style="list-style-type: none"> <li>• Cost per Audit Day</li> </ul>	£	£339.14
Chargeable days as % of planned days			<ul style="list-style-type: none"> <li>• Direct Costs</li> </ul>	£	£437,130
CCC	66.05%	50%	<ul style="list-style-type: none"> <li>• + Indirect Costs (Recharges from Host)</li> </ul>	£	£10,530
DDC	49.04%	50%	<ul style="list-style-type: none"> <li>• - 'Unplanned Income'</li> </ul>	£	Zero
F&HDC	34.62%	50%			
TDC	42.90%	50%			
EKS	25.20%	50%			
EKH	100%	50%			
(C19 Redeployment Days 152.14)			<ul style="list-style-type: none"> <li>• = Net EKAP cost (all Partners)</li> </ul>		£447,660
<b>Overall</b>	<b>43.30%</b>	<b>50%</b>			
<b>Follow up/ Progress Reviews;</b>					
<ul style="list-style-type: none"> <li>• Issued</li> <li>• Not yet due</li> <li>• Now due for Follow Up</li> </ul>	20 24 32	- - -			
<b>Compliance with the Public Sector Internal Audit Standards (PSIAS) (see Annual Report for more details)</b>	<b>Partial</b>	<b>Full</b>			

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**AUDIT PARTNERSHIP**

<u>CUSTOMER PERSPECTIVE:</u>	<u>2020-21 Actual</u>	<u>Target</u>	<u>INNOVATION &amp; LEARNING PERSPECTIVE:</u>	<u>2020-21 Actual</u>	<u>Target</u>
	Quarter 2				
Number of Satisfaction Questionnaires Issued;	22		Percentage of staff qualified to relevant technician level	75%	75%
Number of completed questionnaires received back;	13		Percentage of staff holding a relevant higher level qualification	39%	39%
	= 59%		Percentage of staff studying for a relevant professional qualification	15%	N/A
Percentage of Customers who felt that;			Number of days technical training per FTE	0.94	3.5
<ul style="list-style-type: none"> <li>• Interviews were conducted in a professional manner</li> <li>• The audit report was 'Good' or better</li> <li>• That the audit was worthwhile.</li> </ul>	100%	100%	Percentage of staff meeting formal CPD requirements (post qualification)	39%	39%
	100%	90%			
	100%	100%			