

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 31st May 2021.

2.0 SUMMARY OF REPORTS

Service / Topic		Assurance level	No. of Recs.	
2.1	Coastal Management	Substantial	C H M L	0 0 3 3
2.2	Land Charges	Substantial	C H M L	0 0 0 0
2.3	EKS Key Performance Indicators	Substantial	C H M L	0 0 1 1
2.4	EKS ICT Disaster Recovery	Reasonable	C H M L	0 3 5 1
2.5	Local Code of Corporate Governance	Limited	C H M L	0 8 6 2
2.6	Public Health Burials*	Limited	C H M L	0 8 2 3
2.7	HRA Stock Reconciliation	Not Applicable		
2.8	EKS – Housing Benefits Quarterly Testing 2020/21 - Quarters 3 & 4	Not applicable		

* Reasonable after follow-up

2.1 Coastal Management – 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 following business objectives are met.

- To reduce the risk to people and the developed and natural environment from flooding and coastal erosion by encouraging the provision of technically, environmentally and economically sound and sustainable defence measures;
- To support the provision of adequate and cost effective flood warning systems.
- To support the provision of adequate, economically, technically and environmentally sound and sustainable flood and coastal defence measures.
- To discourage inappropriate development in areas at risk from flooding and coastal erosion.
- To ensure that appropriate funding is obtained through the Environment Agency's Medium Term Plan in accordance with the Shoreline Management Plan

2.1.2 Summary of Findings

The Engineering and Technical Services Section is responsible for coastal management along Thanet's 16 miles of coastline. 11 miles of this coastline is protected by concrete sea walls which protect the land behind from erosion or flooding by the sea. About 85% of the Thanet coastline is at risk from erosion, but some low lying areas are at risk of flooding such as the Old Town area of Margate.

The maintenance of Thanet's sea walls and promenades is a continuous job particularly in the tidal zone, therefore a programmed work of inspections to monitor the condition of the structures and identify necessary repair work is being carried out.

The inter-tidal zone is an extremely harsh environment for engineered structures to exist in and regular maintenance is vital if the full design life of structures is to be realised and where practical exceeded to maximise their whole life value.

There are currently two responsive repairs contracts in place to cover a maintenance regime for the coastal areas. To manage the coastal works programme, the Technical Services Team has recently invested in an on-line system, this system is google based and can therefore be used and accessed anywhere at any time, providing user access has been granted.

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

- There are up to date policies, strategies and management plans in place;
- Technical Services have invested in an on-line system that covers coastal management inspections, raising works orders, budget and contract management. This system is google based and can be accessed from anywhere, so supports home working and manages on-site visits on a real time basis. User access is limited to those who have been granted permission;
- All assets have been identified and an inspection routine is in place; records are being maintained through a new on-line system;
- There is an inspection and maintenance regime in place which is currently being managed via two responsive repairs contracts;
- Identification of capital works and bids for external funding for these works is working well;
- Horizon scanning and documenting and planning for risks is in place; and
- Effective flood warning systems are in place

Scope for improvement was however identified in the following areas:

- A refresh of the Council's Coastal Management strategy is required due to central government updating their strategic assessment in July 2021 and the Council implementing a new Local Plan in July 2021;
- Functionality of the new on-line system could not be established in its entirety due to permission and user access being denied. The set up of an Audit profile would remedy this in the future;
- A refresh and update regime for internet pages needs to be implemented to ensure information within the public domain remains relevant;
- Any updated policies and strategies should be taken through both the Scrutiny Committee and Cabinet to ensure they are approved and members are kept informed; and
- The reporting of performance indicators needs to be established.

2.2 Land Charges – Substantial Assurance

2.2.1 Audit Scope

To provide assurance on the adequacy and effectiveness of the procedures and controls established to ensure that the Council maintains an efficient and effective Land Charges function in accordance with prevailing legislation.

2.2.2 Summary of Findings

The Council has a statutory duty under the Local Land Charges Act 1975 to maintain an accurate and up-to-date Register of Local Land Charges affecting land and property. The two main functions of the Land Charges Service are to maintain the register and to provide search information for paying customers.

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

- There are clear procedures on what information can be disclosed as part of a land search.
- Items are only added or deleted from the Register where there is appropriate authority to do so along with supporting appropriate authorised documentation.
- Application forms should be cross referenced to the corresponding receipt number in respect of the accompanying payment.
- A record is maintained to show exactly what information was supplied under the search, the date provided and to whom.
- Information supplied is supported by documentary evidence from the appropriate department.
- All applications are assigned a unique reference number upon receipt and all appropriate computer records are updated to show all applications received and the current status of the enquiry.
- Applications are only accepted where they are completed in full, signed and accompanied by the appropriate fee.
- Performance indicators are in place to monitor the service being provided.
- The fees and charges used are appropriately approved.
- Fees and charges are clearly documented and details made available on request.
- Fees and charges for additional information (i.e. outside the scope of the standard enquiry) are dealt with in accordance with an agreed formula and clearly documented.
- There is a complete and accurate record maintained of all income collected and banked.
- An annual statement is published that sets out the estimates the Council has made of total costs and estimates of the numbers of requests in respect of the unit charge for the following financial year.

2.3 EKS Key Performance Indicators - Substantial Assurance:

2.3.1 Audit Scope

The audit will examine and evaluate the procedures and controls established by management, to include

- a) Ascertain the key performance indicators that are in place to be measured and the periods produced, from the current contract.
- b) Establish how these key performance indicators are calculated.
- c) Using the base data recalculate a sample of the key performance indicators to ensure that they are accurate and correct.
- d) Where there are any differences in the results ensure that there are no approved adjustments to the figures.
- e) Note that all the key performance indicators are produced by CIVICA except for the “accuracy of housing benefit processing” which is produced by EK Services.
- f) Ascertain what management information is produced from these key performance indicators and who sees this.
- g) Identify and evaluate any significant failures in the use of the key controls, and provide relevant recommendations regarding risk in a report to management.

2.3.2 Summary of Findings

The partner councils entered into an agreement with CIVICA in 2018 for them to undertake the Customer Service, Council Tax, Business Rates and Housing Benefit administration on behalf of the three councils and EK Services.

Part of that agreement was the production and reporting of key performance indicators so that CIVICA could be monitored on their outcomes on behalf of each of the services being supplied.

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

- There is a contract in place which clearly sets out the key performance indicators that will be used to monitor the services provided.
- The key performance indicators are produced and supplied on a monthly basis to the management of EKS and CIVICA and the client officers at the partner councils in the form of a performance report.
- There are regular meetings that take place and these include the discussion of performance data.

The following potential weaknesses were identified during the audit process:

- There is potential scope for the improvement of two of the performance indicators which relate to Freedom of Information requests and complaints.
- Consideration should be given to re-introducing the annual report / performance report for EK Services to the EK Services Committee.

2.4 EKS ICT Disaster Recovery – Reasonable Assurance:

2.4.1 Audit Scope

The audit will examine and evaluate the procedures and controls established by management, to include

- a) Review the Service Level Agreement / relevant documents which detail the processes expected by the partners to be put into place by EK Services regarding their ICT function.
- b) Ascertain what disaster recovery strategy / policy has been drawn up by EK Services and when and how this has been approved and whether this integrates with the partner's business continuity plans.
- c) Evaluate the disaster recovery strategy / policy and compare this to other best practice examples for ICT.
- d) Establish if partner systems have been ranked as being critical or non critical business processes.
- e) Ascertain if testing is undertaken of the disaster recovery strategy, either in part or as a whole.
- f) Establish if there is a clear understanding of what ICT disaster recovery is the responsibility of the partners, if this is applicable.
- g) Review any internal guidance in place regarding the disaster recovery processes including any training for relevant officers and access to documentation off site.
- h) Ascertain how often the disaster recovery strategy is reviewed and updated.
- i) Ensure backups are stored off site in the case of loss of building access.
- j) Identify and evaluate any significant risks to the service and give advice on any control improvements in a report to management.

2.4.2 Summary of Findings

EK Services maintains three data centres that support around 1500 users across the partner councils. Information systems can fail and the only way to protect valuable data from being lost is to have an appropriate backup and recovery system in place. In order for disaster recovery processes to be effective management must provide commitment:

- In terms of providing appropriate resources.
- To the identification of requirements and the planning and implementation of standby arrangements.
- To the testing of the disaster recovery arrangements and the need to report on the results and make changes to the plan as appropriate.
- To the need to update the plan in the light of changing systems, people, responsibilities and external events.
- Staff numbers.

In order to prepare and manage an emergency situation ICT have a Disaster Recovery Strategy and Business Continuity Plan in place, which should be approved by all three partner councils, reviewed annually and include all critical systems. Expectations for day to day services are being managed by a Service Level Agreement.

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

- ICT Disaster Recovery is being recognised and managed via a disaster recovery plan. This is updated on an annual basis and reported to each client officer;
- Business Continuity for ICT Services is being managed via a plan and is updated annually. Partner Councils are expected to manage their own BC plans for services and should include all known ICT systems within them;
- Responsibilities for all ICT services have been adequately documented through the service catalogue;
- A Service Level Agreement is in place with a total systems failure being recognised as a high priority with faults expected to be fixed within 2 hours, if not then both the Disaster Recovery and Business Continuity Plans are to be invoked; and
- Horizon scanning and risks are adequately being documented through the Vulnerability Management Programme and reported through the Corporate Information Governance Group (CIGG).

Scope for improvement was however identified in the following areas:

- Business Impact Assessments need to be undertaken to ensure all systems have been assessed and ranked for each service area of the partner councils;
- A desk top exercise needs to be undertaken to test the disaster recovery process in full and highlight any weaknesses and training needs; and
- To ensure openness and transparency is occurring and for all partner councils to remain up to date with the ICT service and its processes and to ensure risks are being adequately managed; management reporting to the East Kent Services Committee needs to be occurring.

2.5 Local Code of Corporate Governance – Limited Assurance:

2.5.1 Audit Scope

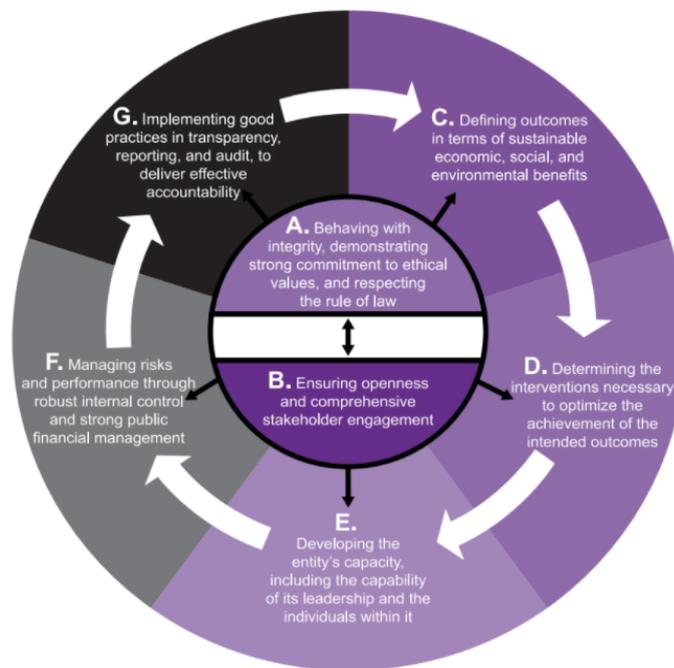
To provide assurance on the adequacy and effectiveness of the procedures and controls established to ensure that the Council's governance arrangements are adequately designed to lead to good management, good performance, good stewardship of public money, good public engagement and, ultimately, good outcomes for citizens and service users. Good governance should enable the Council to pursue its vision effectively as well as underpinning that vision

2.5.2 Summary of Findings

According to the Council's webpages, Governance has been defined as follows:

“Governance is the system by which local authorities fulfil their purpose and achieve their intended outcomes for citizens and service users and operate in an effective, efficient, economic and ethical manner. Good governance leads to good management, good performance, good stewardship of public money, good public engagement and, ultimately, good outcomes for citizens and service users. Ensuring that the right thing is done in the right way, for the right people, in an open, honest and timely manner”.

In order to fulfill this definition and ensure good governance is maintained the Council follow the framework as set by CIPFA / SOLACE which sets out seven principles; the diagram below (taken from the guidance) illustrates each of the principles and how they interact with each other with the goal of achieving the intended outcomes, while acting in the public interest at all times:



To demonstrate compliance with each of these principles the Council has adopted a Local Code of Governance and provides an annual statement of assurance of these internal control systems. Any weaknesses identified will lead to the implementation of an action plan which is reported to the Governance and Audit Committee for monitoring of progress purposes.

For 2019/20 the assurance provided was; ‘The governance arrangements continue to be regarded as fit for purpose in accordance with the Governance Framework’ and further action was identified as follows:

Issues	Summary of Action Proposed
Financial Regulations are out of date and need to be refreshed	This refresh of Financial Regulations has been deferred to coincide with a wider Financial Management Review. The Chartered Institute of Public Finance and Accountancy (CIPFA) published their Financial Management Code in late 2019 and the Council will undertake a review of financial management later this year, which will help stabilise finances and to build for the future.
Constitution is becoming out of date and in need of review- this was brought forward from 2019/2020	Review of the Constitution, this will include: <ul style="list-style-type: none"> ● Planning Committee speaking rules and other committee procedural matters ● Council petition scheme ● Legal rules ● Timetable for questions to Council ● Questions to Council
Is the Council's Constitution robust in times of emergency?	To review the lessons learnt locally and nationally from the coronavirus epidemic and to determine what changes (if any) should be made to our governance arrangements to cover future emergency situations.
The present Grievance Policy is impractical and 'clunky' in relation to Statutory Officers	Review Grievance Policy for Statutory Officers in accordance with the JNC Conditions for Chief Executives
Misunderstanding over the meaning and investigation of 'whistleblowing' complaints	Review the present policy and its links with other employment policies. Awareness raising and training.

Due to a long term absence the primary auditee has not had the opportunity to respond to the queries raised by the auditor and it therefore fell to the delegated officer to respond in their absence.

Management can place Limited Assurance on the system of internal controls in operation for both the 2019/20 assessment period and for the current 2020/21 assessment period.

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

- Obligations for each core principal as set and defined within the CIPFA/SOLACE framework have not been met in their entirety due to reliance of either out of date or at the end of their shelf life policies;

- If it is to continue as intended the check and challenge process being overseen by the Governance Group needs to be documented to evidence how they work, what they check, decisions made etc;
- There is no closure process for the action plan, therefore assurance can not be given that the recommendations have been fully implemented;
- (Whilst thought to be in error) The 'wrong' financial period has been reported on within the 2019/20 Annual Governance Statement (AGS); The 2019/20 statement has relied upon the 2018/19 set of financial statements, this is clearly the wrong period and therefore mis-leading. As the 2019/20 financial statements remain un-certified this would have affected the 'fit for purpose' assurance being provided;
- Training should be arranged to ensure staff and members can fulfill their obligations under the Transparency Code and positively contribute to a valid assurance statement; and
- Provisions within the Local Government Transparency Code have not been met in its entirety as some of the information categories data being published was either out of date or missing.

Effective control was however evidenced in the following areas:

- The Council has a documented Governance Framework which gives clear and accurate details of what Corporate Governance is, how it is applied within the Council and conforms with the CIPFA/SOLACE framework;
- There is a Code of Corporate Governance in place which evidences how each of the seven principles set within the CIPFA/SOLACE guidance is going to be met and identifies those corporate policies, strategies, processes and procedures that contribute to achieving each principle;
- A Governance Group has been set up to monitor and manage the agreed action plan, although this did not meet in 2020;
- The Annual Governance Statement report for 2019-20 has been constructed and signed off in accordance with the framework; and
- Information within the public domain is current and easily accessible.

Management Response

Due to pressures of work, the Director of Law and Democracy had not commented on the report before it was finalised. However, she has now spoken to the author, reviewed the recommendations and actions and made additional comments about current work and reviews that she is doing which will address the action plan and recommendations. She has also prepared a draft Annual Governance Statement in which current work and future planned actions are also set out.

2.6 Public Health Burials – Limited Assurance:

2.6.1 Audit Scope

To provide assurance on the adequacy and effectiveness of the procedures and controls established for Public Health Act Burials, ensuring that any burials undertaken are performed in line with procedures, and sufficient

records maintained to safeguard the officer(s) making arrangements / fulfil statutory requirements should there be any estate.

2.6.2 Summary of Findings

The Public Health (Control of Disease) Act 1984 places a statutory duty on local authorities to arrange for a burial or cremation where no suitable alternative arrangements are being made. Public health funerals are provided by local authorities for people who have passed away within the district and have no next of kin, or whose next of kin, relatives or friends are unable or unwilling to make the necessary arrangements for a funeral. They are designed to protect public health and are important in ensuring that all individuals are treated with dignity and respect, regardless of their circumstances. However, the Act does not define how local authorities should carry out this duty, it specifically states that the local authority is responsible for a cremation or burial, it doesn't say anything about providing a funeral service – meaning there is considerable flexibility in how these funerals are delivered. In response to this, the Secretary of State produced a good practice guidance in September 2020 to assist local authorities in their duties.

Currently Thanet District Council has a contract in place to deliver a basic funeral service, which is usually a cremation, the ashes are spread within the garden of remembrance after a period of 6 months has expired from the date of the service. A burial is only undertaken if it is known through either a will or religious beliefs that these would be the wishes of the deceased.

According to the current contract in place, the charge for a cremation and burial is currently £622 & £684 retrospectively. On top of these costs are fees for the Minister, Doctor and Staff (time for investigation etc.) resulting in the following overall costs to the Council within the last three years as follows:

Year	Number of Cremations undertaken	Number of Burials undertaken	Total Cost (expenditure)	Total monies Reclaimed from the estate (income)	Cost to the Council
2017/18	17	2	£18,732.00	£6,450	£12,282
2018/19	20	0	£19,735.00	£10,142	£9,592
2019/20	17	1	£22,476.17	£14,034	£8,442

In order to assist with the tracing of relatives of the deceased the Council use the services of a genealogist consultant.

It should be noted that this audit was carried out during a national pandemic which has meant that procedures have had to be temporarily altered, however as these are in response to a major incident form part of the emergency

planning and business continuity process which is audited under a separate review process. This audit has therefore been undertaken in conjunction with the newly released guidance issued from the Central Government in September 2020 and the existing procedures, last reviewed and amended in June 2015. An initial sample was selected at random for those records being maintained from 2017/18 financial year to date.

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

- Procedures are out of date (last reviewed and updated in 2015) and require a major refresh;
- Legal advice needs to be sought for the search of a property due to a change in legislation which appears to have limited the powers of entry to staff for a search to take place;
- Record keeping for site visits and assets being taken from the estate need to improve, including details of where they are being stored and how they were disposed of;
- The increase in fee for staff costs needs to be factored in when reclaiming costs for 2020/21; and
- In accordance with financial procedure rules, a debtors invoice should be raised for all public health funerals, this process needs to be implemented as presently only requests for payment are made via a letter.

Effective control was however evidenced in the following areas:

- Contracts in place that support this function are well written and conform with procurement procedures;
- Where permitted, retrieving income from the estate is working well; and
- To minimise the FOI requests, data on public health funerals undertaken is being made available via the Council's webpages;

2.7 Housing Revenue Account Stock Reconciliation - Not Applicable

2.7.1 Summary of Findings

An exercise was undertaken by the EKAP to reconcile the HRA and leasehold properties (stock held as per housing system records – reports provided by Housing System Support/Digital Team) to properties insured by the Council, using our interrogation software. The reconciliation identified the following:

- 48 HRA properties were identified as being missed off the insurance schedule; 28 of which are recent acquisitions/ status changes on the housing system in 2021; however, the remaining date back to status changes as far as 2019. In the event of damage the Council however, is able to claim under its Capital additions insurance policy element which covers the Council for individual properties up to the value of £10m in any one location.
- 2 HRA houses were sold and had not been removed from the insurance schedule.
- 1 leasehold property was not on the leasehold insurance schedule.

- 9 properties on the leasehold insurance schedule should in fact be included on the HRA insurance schedule. It was found that due to a system error when transferring the data on the Housing Northgate system these properties incorrectly transferred across as sold and not void properties - this is currently being resolved by the Housing Systems Support/ Digital Team.

It would appear that despite the Insurance Officer's efforts, an annual inventory was being issued to EKH for checking but often not returned. With the responsibility of housing now back in house; and as a result of this reconciliation, the Insurance Officer has opened communication channels with the new TDC Housing System Support/ Digital Team to ensure that they are informed of changes to property status which may impact on insurance such as sales and acquisitions. It was also recommended that the Insurance Officer liaise with the Legal Team to ensure that they notify them whenever a housing property is purchased or sold. The Insurance schedules have now been updated.

2.8 EKS Housing Benefits 2020/21 - Quarterly Testing Quarters 3 & 4 – Not Applicable

2.8.1 Introduction

Over the course of 2020/21 financial year the East Kent Audit Partnership have been completing a sample check of Council Tax, Rent Allowance and Rent Rebate and Local Housing Allowance benefit claims.

2.8.2 Findings

For the third and fourth quarters of 2020/21 financial year (October 2020 to March 2021) 50 claims including new and change of circumstances of each benefit type were selected by randomly selecting the various claims for verification. Below is a summary of the findings:-

A fail is categorised as an error that impacts on the benefit calculation. However data quality errors are still to be shown but if they do not impact on the benefit calculation then for reporting purposes the claim will be recorded as a pass.

2.9.3 Audit Conclusion

For this period 50 benefit claims were checked and 1 (2%) had a financial error and 2 (4%) of the claims had a data quality error.

For the 2020/21 year 95 claims were checked and 2 (2%) of the claims had a financial error and 2 (2%) had a data quality error.

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

- 3.1 As part of the period's work, fourteen 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)	Phones, Mobiles & Utilities	Substantial	Substantial	C	0	C	0
				H	0	H	0
				M	1	M	0
				L	4	L	0
b)	Disabled Facilities Grants	Substantial	Substantial	C	0	C	0
				H	0	H	0
				M	2	M	2
				L	6	L	1
c)	Counter Fraud Arrangements	N/A	N/A	C	0	C	0
				H	6	H	3
				M	0	M	0
				L	0	L	0
d)	HMO & Selective Licences	Substantial	Substantial	C	0	C	0
				H	0	H	0
				M	1	M	0
				L	3	L	0
e)	Street Cleansing	Limited	Limited	C	2	C	2
				H	5	H	2
				M	2	M	2
				L	0	L	0
f)	Community Safety	Reasonable	Reasonable	C	1	C	1
				H	3	H	3
				M	6	M	2
				L	2	L	1
g)	Grounds Maintenance	Limited	Reasonable/ Limited	C	0	C	0
				H	5	H	1
				M	5	M	0
				L	5	L	0
h)	Public Health Burials	Limited	Reasonable	C	0	C	0
				H	8	H	0
				M	2	M	0
				L	3	L	0
i)	EKS Business Rate Reliefs / Credits	Substantial	Substantial	C	0	C	0
				H	0	H	0
				M	3	M	3

				L	2	L	2
j)	EKHR Benefits in Kind	No	Reasonable	C	0	C	0
				H	4	H	0
				M	0	M	0
				L	0	L	0
k)	Covid Discretionary Grant Scheme	Reasonable	Substantial	C	0	C	0
				H	5	H	0
				M	1	M	0
				L	1	L	0
l)	Electoral Registration & Election Mngmt.	Reasonable	Reasonable	C	0	C	0
				H	7	H	4
				M	4	M	0
				L	4	L	2
m)	Employee Health & Safety	Reasonable	Reasonable	C	0	C	0
				H	4	H	0
				M	4	M	1
				L	7	L	1
n)	Building Control	Limited	Limited	C	0	C	0
				H	5	H	0
				M	4	M	1
				L	3	L	0

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.

c) Counter Fraud Arrangements:

The pilot was limited by the C19 pandemic with staff being redeployed, however it has been agreed to extend the arrangements, to continue to utilise the skills of the specialist investigators within the fraud team for a number of Tenancy Fraud and Right to Buy processes. EKAP will continue to independently review the Council's Counter Fraud arrangements periodically as part of planned work.

e) Street Cleansing:

Management Response

The observations of the audit report and content of the actions were generally accepted in February 2020 by the Head of Service, however the priority ratings given to a number of the points in the Audit Action Plan (2 critical and 5 high) were considered to be set too high and were not accepted.

3 of the 9 recommendations have now been implemented. One of the outstanding recommendations refers to a street cleansing strategy which is marked as critical. A strategy or high level plan will be developed but this is not considered to be critical and resources are not currently available to allocate to this task.

Other recommendations refer to Service planning, performance indicators and a review of data collection methodology for street cleansing performance. Progress has been made in all of these areas but these are yet to be completed. The updating of Service Plans will be undertaken this year in accordance with corporate targets. Director of Operations.

f) Community Safety:

No response was received from the Director of Neighbourhoods in respect of an update on the progress towards implementation of the recommendations; we must therefore assume that they are still outstanding.

Management Response

The team were the front line response to the Covid-19 pandemic providing the community response to those who were in need of supplies, clinically extremely vulnerable and isolating. This has understandably led to a step back from achieving the outstanding items on this audit. The team are now working through them and updating them in line with a recent restructure changing the way that this service is delivered. I am confident going forward that we will be able to achieve these items. Director of Neighbourhoods.

g) Grounds Maintenance:

The Council has implemented nearly all of the audit recommendations made which will strengthen the Council's position from a compliance stand-point. The only issue that remains outstanding relates to governance. This audit recommendation is considered a high priority because whilst it does not impair the organisation's ability to achieve a corporate priority it significantly affects the effectiveness of the governance arrangements linked to a corporate priority. The corporate Statement 2019-23 states 'Having a clean and well-maintained environment remains important to us. We will be clear with our residents on what we will do and what our ask of residents are - cultivating a shared responsibility approach. Delivering a clean and accessible living environment, maintaining an emphasis on prevention but where necessary we will use an enforcement approach.'

Management Response

The September 2020 Grounds maintenance audit report contained 15 action plan recommendations. To date, 11 of the recommendations have been fully implemented. A further 3 recommendations are no longer relevant and have therefore been closed.

One recommendation designated as 'high' priority remains outstanding regarding key performance indicators. In August last year the service director challenged the original 'critical' rating on this recommendation and suggested that the definition of a 'medium' priority recommendation was a better fit. Following this feedback the priority level was reduced from 'critical' to 'high'.

Whilst it is agreed that the principle of the recommendation is valid, the service director's opinion remains that this should have been assigned a medium priority level. The implementation of this recommendation will require new processes to be put in place for the recording, reporting and monitoring of performance indicators, all of which requires the permanent allocation of service resources. There is currently a greater need to direct our limited resources to the delivery of the service. Director of Operations.

h) Building Control

Management Response

Due to the national pandemic and a lack of staff resources has impacted on the implementation of the recommendations, however it can be evidenced that work is on-going to ensure the Building Control function continues to improve. There are no high priority recommendations outstanding after follow-up (from the Building Control Review) to be escalated for the attention of the s.151 officer and Members of the Governance & Audit Committee.

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: Right to Buy, Procurement, GDPR, and Housing Compliance Action Plan work.

The 2020-21 GDPR audit and implications of Home Working has stalled due to the absence of the Strategic Director (Governance) it has not been possible to progress this audit.

5.0 CHANGES TO THE AGREED AUDIT PLAN:

- 5.1 The 2021-22 internal audit plan was agreed by Members at the meeting of this Committee on 3rd March 2021.
- 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.

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 three month period to 30th June 2021, 60.28 chargeable days were delivered against the target of 320 days which equates to 18.84% 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 31st May 2021 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.

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

Area	Original Planned Days	Revised Budgeted Days	Actual days to 30-06-2021	Status and Assurance Level
FINANCIAL GOVERNANCE:				
Creditors & CIS	10	10	0.18	Quarter 3
Income & Cash Collection	10	10	0.18	Quarter 3
Budgetary Control	10	10	0.18	Quarter 3
HOUSING SYSTEMS:				
Temporary Accommodation	12	12	0	Quarter 2
Right to Buy	10	10	2.61	Work-in-Progress
Responsive Repairs & Maintenance	15	15	0.17	Quarter 4
Tenant Health & Safety	10	10	0	Quarter 4
Rechargeable Works	10	10	0	Quarter 2
Resident Involvement	10	10	0	Quarter 4
Tenancy & Estate Mngmt	10	10	0.24	Work-in-Progress
TECHNOLOGY/CYBER RISKS:				
Cloud Computing/Digital	10	10	0.73	Quarter 3
GOVERNANCE RELATED:				
Corporate Advice/CMT	2	2	0.28	Work-inProgress throughout 2021-22
s.151 Officer Meetings and Support	9	9	5.13	Work-inProgress throughout 2021-22
Governance & Audit Committee Meetings and Report Preparation	12	12	4.96	Work-inProgress throughout 2021-22
2021-22 Audit Plan and Preparation Meetings	9	9	0	Quarter 4
PERFORMANCE MANAGEMENT:				
Performance Management	10	10	0	Quarter 3
RISK MANAGEMENT:				
Risk Management	10	10	0	Quarter 4
PROCUREMENT & CONTRACT MANAGEMENT:				
Service Contract Management	12	12	0	Quarter 2

ASSET MANAGEMENT:				
Commercial Let Properties and Concessions	10	10	7.09	Work-in-Progress
SERVICE LEVEL:				
Thanet Lottery	15	15	0	Quarter 4
Electoral Registration & Election Management	10	10	0.18	Quarter 2
Playgrounds	10	10	0	Work-in-Progress
Equality & Diversity	10	10	0.67	Quarter 3
Land Charges	10	10	3.26	Finalised - Substantial
Ramsgate Port & Marina	12	12	0	Quarter 3
Ramsgate Harbour Accounts	5	5	0	Quarter 2
Events Management, Sports & Community Development	10	10	0	Quarter 4
Garden Waste	12	12	0.36	Quarter 2
Street Cleansing	14	14	0	Quarter 4
OTHER :				
Liaison With External Auditors	1	1	0.2	Work-inProgress throughout 2021-22
Follow-up Reviews	15	15	10.26	Work-inProgress throughout 2021-22
FINALISATION OF 2020-21 AUDITS:				
Procurement	5	5	1.52	Work-in-Progress
Coastal Management			4.16	Finalised-Substantial
Playgrounds			0.08	Work-in-Progress
Local Code of Corporate Governance			1.63	Finalised-Limited
Climate Change			6.53	Finalised- N/A
Housing Regulator Review			6.75	Work-in-Progress
RESPONSIVE WORK:				
Governance	0	0	0.34	Work-in-Progress
HRA Properties Data Match	0	0	2.59	Finalised- N/A
TOTAL	320	320	60.28	18.84% as at 30-06-2021

**PROGRESS TO DATE AGAINST THE AGREED EKS, EKHR & CIVICA
AUDIT PLAN 2021-22:**

Review	Original Planned Days	Revised Planned Days	Actual days to 30/06/2021	Status and Assurance Level
EKS Reviews;				
Housing Benefits - Payments	15	15	0	Quarter 2
Housing Benefit Testing	15	15	0.14	Work in progress throughout 21-22
Council Tax	15	15	0	Quarter 4
Customer Services/Gateway	15	15	0	Quarter 3
KPIs	5	5	0.24	Quarter 2
ICT - Change Controls	15	15	0.14	Quarter 3
ICT – Procurement & Disposal	15	15	0	Quarter 4
EKHR Reviews;				
Payroll	15	15	4.40	Quarter 2
Employee Allowances & Expenses	15	15	0	Quarter 3
Leavers & Recruitment	15	15	0.17	Quarter 3
Other;				
Corporate/Committee	5	5	3.56	Work in progress throughout 21-22
Follow up	5	5	0	Work in progress throughout 21-22
Finalisation of 2020/21 Audits:				
Restart Grants	10	10	5.98	Finalised - N/A
ICT – Disaster Recovery			0.35	Finalised-Reasonable
Housing Benefits – Quarterly Testing 20-21			5.45	Finalised - N/A
ICT – Software Licensing			8.68	Finalised- Reasonable /Limited
Responsive Work:				
Housing Benefit – RBV Framework	0	0	0.95	Work-in-Progress
Total	160	160	30.04	18.78% as at 30th June 2021

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>Counter Fraud Arrangements Pilot - May 2021</i>		
The councils should identify and quantify its fraud risk, which is essential to understanding specific exposures to risk, changing patterns in threats and the potential consequences to the councils and their service users.	Responsibility s.151 Officers for Dover, Thanet, Canterbury	Agreed – ABC will undertake this as part of the next steps Outstanding. New Proposed Completion Date 30 September 2021
The councils should make arrangements for the appropriate resources to support the counter fraud strategy.	Responsibility s.151 Officers for Dover, Thanet, Canterbury	Agreed – Enter into a new agreement with ABC Outstanding. New Proposed Completion Date 30 September 2021
The councils should collectively reconsider how they might share a resource to invest in counter fraud work, not only to work in accordance with best practice guidance, but to demonstrate their ‘zero tolerance’ to fraud, as set out in their strategies. Evidence from	Responsibility s.151 Officers for Dover, Thanet, Canterbury	Agreed – Will achieve this with a new agreement with ABC Outstanding. New Proposed Completion Date

<p>other councils is that this work will generate cashable savings over and above the costs invested.</p>		<p>30 September 2021</p>
<p><i>Street Cleansing - May 2021:</i></p>		
<p>Critical - The Council should obtain Cabinet approval for a Street Cleansing Strategy which;</p> <p>-</p> <ul style="list-style-type: none"> ● Sets out the objectives of the service in terms of compliance with the Code of Practice; ● Sets out the objectives of the service for litter, detritus, graffiti and fly tipping which supports the broader Corporate Objective 1; ● Clarifies the level of service standard / grade expected for litter and detritus; ● Takes into account the zoning arrangements; ● Ensures streets within the district are considered for zoning; ● Clarifies response times to incidents where litter and detritus reach an unacceptable level; ● Sets out street cleansing routines; ● Clarifies how operations & resources will meet requirements and meet service and strategic objectives; ● Sets out how performance monitoring techniques, arrangements and performance mechanisms are to work in practice and support good governance and accountability; and 	<p>I agree with the need for a strategy. Especially given we are soon to have a refreshed set of corporate priorities it would be timely to do this once those have been formalised.</p> <p>We are working with finance currently to find ways to fund additional resources to result in service improvements and efficiencies. We need the additional resources to be able to set service standards and publish detailed response times.</p> <p>One of the measures we are taking is the introduction of a new job role of environmental operative which is a multi-functional role giving more flexibility enabling better output.</p> <p>We acknowledge that we need more resources to provide the level of service expected by residents, and if we are reviewing zoning and service standards it is likely to lead to further resource required.</p>	<p>Management Comment: -</p> <p>Management Team are looking at formulating a policy to cover the services objectives.</p> <p>Management will work towards implementing an overarching policy by December 2021. Once this policy is complete it will be presented to Cabinet for approval.</p> <p>Outstanding with Intent to Action. Revised Implementation Date December 2021.</p>

<ul style="list-style-type: none"> consider an annual self assessment of compliance with the responsibilities set under the Defra Code. The results should be reported each year to senior management. 	<p>The risk rating of critical applies to the link to corporate objectives and need for good governance.</p> <p>Acting Environmental Services Manager (JV) - December 2020</p>	
<p>High - The Council should review the customer facing website to ensure it includes details of zoning information in accordance with 8.7 of the Code of Practice on Litter and Refuse. The Council should also make sure residents can submit service requests through the website and provide a link to the complaints webpage if the customer wishes to make a formal complaint about the service.</p> <ul style="list-style-type: none"> The Council should amend its Complaints and Compliments webpage to include a form that can be submitted if a resident wants to submit a street cleansing complaint. 	<p>This has already been discussed with the digital team and we already use the code of practice zoning methodology. This will be published along with some service standards.</p> <p>The online form should be up already.</p> <p>Acting Environmental Services Manager (JV) - January 2020</p>	<p>Management Comment: - This can be achievable through discussion with the digital team. The aim is to complete this by December 2021.</p> <p>Outstanding with Intent to Action. Revised Implementation Date December 2021.</p>
<p>High - The Council should introduce, set a target for, and report on, the following performance indicators to senior management: -</p> <ul style="list-style-type: none"> % of streets not cleaned within the response times published by DEFRA dependent on the classification of intensity of use; % of High intensity of use (busy public areas) that fail to meet DEFRA response times; and 	<p>Management will review this recommendation as part of the work carried out on strategy development.</p> <p>Management are confident we are beating the response times in most cases. The only way to monitor this job by job would be for all taskings to be individually put on m3 and time target set on them, then closed when completed which would be a big admin</p>	<p>Management Comment: - This will be looked at when the new policy is written and adopted by the Cabinet by December 2021.</p> <p>Outstanding with Intent to Action. Revised Implementation Date December 2021.</p>

<ul style="list-style-type: none"> ● % of streets not cleaned once within the last year. 	<p>resource given the amount of reactive cleansing has to do in Thanet.</p> <p>Not all roads need cleaning once a year necessarily ie rural areas.</p> <p>Acting Environmental Services Manager (JV) - December 2020</p>	
<p>Critical - The Council should review the entire methodology employed to inspect street cleansing standards. The Auditor recommends the Council: -</p> <ul style="list-style-type: none"> ● ensures the method for monitoring the two N195 performance indicators is amended so that the Council approves an inspection regime that sets out the distance an officer should cover when inspecting; ● ceases to use a Street Cleansing Supervisor to inspect street cleansing standards and uses an officer that is completely independent from the service being inspected ● re-trains any inspector on the Code and ensure that inspections are carried out in accordance with the Code; ● ensures inspections take place on randomly selected days of the week at least twice a month; ● ensures at least two strategically important roads are inspected each time 	<p>Agreed, it has been done this way for a long time. This will be actioned straight away ready for the next set of inspections due if possible with someone outside the service area carrying out inspections.</p> <p>Acting Environmental Services Manager (JV) - January 2020</p>	<p>Management Comment: - There is a Google project in place that will incorporate this recommendation including photographs to help management monitor the quality of the street cleansing services to ensure the Council meets the standards set out with the new policy. This will be in place by December 2021.</p> <p>Outstanding with Intent to Action. Revised Implementation Date December 2021.</p>

<p>(i.e. roads in and out of Margate / Ramsgate and Broadstairs); and</p> <ul style="list-style-type: none"> ensures the independent inspecting officer takes photos of the streets inspected and retains these for audit purposes. 		
<p><i>Community Safety - May 2021:</i></p>		
<p>High - Report to CMT on the impact of vacant posts with a view to getting a decision on filling these posts.</p>	<p>Substantive and interim vacancies have been filled and admin vacancy is at interview stage, delays are partly due to the need for enhanced police vetting. No report to CMT required. Proposed Completion Date: May 2019</p> <p>Responsibility: Community Safety Manager</p>	<p>No update received from the Director of Neighbourhoods as at 07/05/2021</p> <p>Outstanding</p>
<p>Critical - Look at the M3 system to ensure worksheets and associated documents are kept and managed in accordance with GDPR and retention schedules.</p>	<p>All records will be deleted according to the retention schedule for community safety. Proposed Completion Date: May 2019</p> <p>Responsibility: Community Safety Manager and Administrator</p>	<p>No update received from the Director of Neighbourhoods as at 07/05/2021</p> <p>Outstanding</p>
<p>High - Revise the retention policy to bring it up to date with the implementation of Google documents and cease of H:Drive</p>	<p>Policy updated. Proposed Completion Date: March 2019</p> <p>Responsibility: Community Safety Manager</p>	<p>No update received from the Director of Neighbourhoods as at 07/05/2021</p> <p>Outstanding</p>

<p>High - The use of pocket notebooks be managed, monitored and maintained in accordance with PACE and the councils retention policies, all notes kept from site visits should be transposed onto the M3 system.</p>	<p>The procedure will be updated to be consistent however PACE notebooks are not the only form of evidence gathering.</p> <p>Proposed Completion Date: April 2019</p> <p>Responsibility: Community Safety Manager</p>	<p>No update received from the Director of Neighbourhoods as at 07/05/2021</p> <p>Outstanding</p>
<p><i>Grounds Maintenance - May 2021:</i></p>		
<p>Management should introduce performance indicators and key performance indicators for the Open Spaces Service linked to the service standards that are currently published on the website. These should feed into the new Corporate Priorities of the Council. Suggestions include performance indicators linked to service standards: -</p> <ul style="list-style-type: none"> ● <i>Grass mowing not carried out 8 times per year (between March and October).</i> ● <i>% of flower beds that have not been attended in order to ensure public safety and avoid obstruction, taking into account good horticultural practice.</i> ● <i>% of hedges not maintained at least once a year.</i> ● <i>Number of sports fields wear areas not reinstated at least once a year.</i> ● <i>% of requests for inspections of trees in Open Spaces not carried out within a certain number of days.</i> 	<p>Open Spaces Service Standard was revised and updated by EP and JV January 2020.</p> <p>It is agreed that corporate performance indicators need to be put in place. It is not agreed that this is a critical priority as it does not impact upon a corporate risk or seriously impairs the organisation's ability to achieve a corporate priority. The definition of a medium priority fits this action better.</p> <p>Proposed Completion Date & Responsibility</p> <p>January 2021 Director of Operations (GW)</p>	<p><u>Management Comment</u> Management will consider the recommendation at a later date in collaboration with the Director of Operations (MH). This audit recommendation is considered a medium priority recommendation.</p> <p>Outstanding with intent to action.</p> <p><u>Auditor Comment</u> This audit recommendation is considered a high priority against the internal audit definitions - whilst it is acknowledged it does not impair the Council's ability to achieve a corporate priority; it significantly affects the effectiveness of the governance arrangements (performance management) linked to a corporate priority. The Corporate Statement 2019-23 states <i>'Having a clean and well-maintained environment remains important to us. We will be clear with our residents on what we will do and what our</i></p>

<ul style="list-style-type: none"> • Number of urgent minor work requests not completed within a certain number of days. • % of staff that have either not been training or require refresher training in accordance with the Council's training Programme. • % of graffiti of a racist or explicit nature not removed within a certain number of days. • Number of complaints received. 		<p>ask of residents are - cultivating a shared responsibility approach. Delivering a clean and accessible living environment, maintaining an emphasis on prevention but where necessary we will use an enforcement approach.'</p>
<p><i>Electoral Registration & Election Management - June 2021</i></p>		
<p>Services are procured in accordance with CPR's or a waiver is sought and put in place.</p>	<p>Agreed.</p> <p>Proposed Completion Date - Feb 2019</p> <p>Responsibility - Electoral Services Manager</p>	<p>Managers comments - Fully Implemented</p> <p>Auditor comments - In order to test this a question was raised regarding services procured between the issue of the final report and to date (09/06/21), awaiting evidence of this process. Without this evidence the recommendation can not be discharged and remains outstanding.</p> <p>Outstanding.</p>
<p>Data Protection Training should be given to all canvass staff and records of this be maintained</p>	<p>Will speak with DPO to seek guidance on if the training provided within the slides is sufficient.</p> <p>Training is next due Aug/Sept 2019</p>	<p>Managers comments -</p> <p>2019 - Full reference in canvassers instructions manual and also reiterated verbally during training.</p>

	<p>Proposed Completion Date -Decision sought by February 2019 and Training given during Aug/Sept 2019</p> <p>Responsibility - Electoral Services Manager</p>	<p>2020 - Canvassers not used due to Covid 19.</p> <p>Auditor comments - a request has been made for a copy of the instructions manual to be provided to clarify that this area has been sufficiently covered. Awaiting evidence, without this evidence the recommendation can not be discharged and remains outstanding.</p> <p>Outstanding.</p>
<p>A Public Engagement Strategy to be written</p>	<p>Will use the template provided by the Electoral Commission and complete in time for next canvass.</p> <p>Proposed Completion Date - Aug/Sept 2019</p> <p>Responsibility - Electoral Services Manager</p>	<p>Each canvass a public awareness strategy in compliance with the Electoral Commission is put in place with the help of our communications team.</p> <p>Auditor comments - a request was made for the most recent strategy as evidence for this process. Awaiting evidence, without this evidence the recommendation can not be discharged and remains outstanding.</p> <p>Outstanding</p>
<p>Ensure the terms of the lease for the units being hired to store equipment are met and</p>	<p>Will review the term of the lease to seek clarification that all is as it should be i.e. insurance, business rates etc.</p>	<p>Terms of the 3 year lease have been reviewed and budget checked and allocated</p>

<p>evidence of this needs to be maintained on file for audit purposes</p>	<p>Further discussions with Head of Asset Management, RO, Finance & Legal to be had to ensure that any additional costs for this change in circumstances and leased premises has been allocated/budgeted for.</p> <p>Proposed Completion Date - Jan 2019, in place for Apr 2019</p> <p>Responsibility - Electoral Services Manager</p>	<p>Auditor comments - copy of the lease requested, evidence still to be provided, without this evidence the recommendation can not be discharged and remains outstanding</p> <p>Outstanding</p>
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SERVICES GIVEN LIMITED / NO ASSURANCE LEVELS STILL TO BE REVIEWED – APPENDIX 4			
Service	Reported to Committee	Level of Assurance	Follow-up Action Due
Planning Applications, Income and s.106 Agreements	December 2019	Reasonable/Limited	Work-in-Progress
EKHR Disclosure & Barring Service	November 2020	Limited	Work-in-Progress
Local Code of Corporate Governance	July 2021	Limited	Quarter 3

BALANCED SCORECARD - QUARTER 1

<u>INTERNAL PROCESSES PERSPECTIVE:</u>	<u>2021-22 Actual</u>	<u>Target</u>	<u>FINANCIAL PERSPECTIVE:</u>	<u>2021-22 Actual</u>	<u>Original Budget</u>
	Quarter 1		Reported Annually		
Chargeable as % of available days	90%	80%	<ul style="list-style-type: none"> • Cost per Audit Day 	£	£356.35
Chargeable days as % of planned days			<ul style="list-style-type: none"> • Direct Costs 	£	£459,44
CCC	25.92%	25%	<ul style="list-style-type: none"> • + Indirect Costs (Recharges from Host) 	£	3
DDC	40.50%	25%	<ul style="list-style-type: none"> • - 'Unplanned Income' 	£	£10,945
TDC	18.84%	25%			
FHDC	22.94%	25%			Zero
EKS	18.78%	25%			
Overall	25.75%	25%	<ul style="list-style-type: none"> • = Net EKAP cost (all Partners) 		
Follow up/ Progress Reviews;					£470,38
<ul style="list-style-type: none"> • Issued • Not yet due • Now due for Follow Up 	28	-			8
	21	-			
	15	-			
Compliance with the Public Sector Internal Audit Standards (PSIAS) (see Annual Report for more details)	Partial	Full			

<u>CUSTOMER PERSPECTIVE:</u>	<u>2021-22 Actual</u>	<u>Target</u>	<u>INNOVATION & LEARNING PERSPECTIVE:</u>	<u>2021-22 Actual</u>	<u>Target</u>
	Quarter 1		Quarter		
Number of Satisfaction Questionnaires Issued;	17		Percentage of staff qualified to relevant technician level	75%	75%
Number of completed questionnaires received back;	7		Percentage of staff holding a relevant higher level qualification	39%	39%
	= 41 %		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	1.4	3.5
<ul style="list-style-type: none"> ● Interviews were conducted in a professional manner ● The audit report was 'Good' or better ● That the audit was worthwhile. 	100%	100%	Percentage of staff meeting formal CPD requirements (post qualification)	39%	39%
	100%	90%			
	100%	100%			