

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 2021.

2.0 SUMMARY OF REPORTS

Service / Topic		Assurance level	No. of Recs.	
2.1	Procurement	Substantial	C H M L	0 1 1 0
2.2	EKHR - Payroll	Substantial	C H M L	0 0 0 2
2.3	Tenant Health & Safety Housing Compliance	Reasonable	C H M L	0 3 5 0
2.4	EKS - ICT Software Licensing	Reasonable/Limited	C H M L	1 1 1 1
2.5	Commercial Let Properties and Concessions	Limited	C H M L	0 11 5 0
2.6	Thanet Port & Harbour Accounts Review 2020-21	Not Applicable		

2.1 Procurement – Substantial Assurance

2.1.1 Audit Scope

To provide assurance on the adequacy and effectiveness of the procedures and controls established to develop Procurement strategies and policies to improve benefits to the Council and its partners and stakeholders, including the development of e-procurement options.

2.1.2 Summary of Findings

Procurement is the process of acquiring goods, works and services, covering both acquisitions from third parties and from in-house providers. The process spans the whole cycle from identification of needs, through to the end of a service contract or the end of the useful life of an asset. The primary purpose of the Procurement Team is to ensure that the Council gets the best value for money in all of its contracts, and that correct procedures are followed throughout the procurement and tendering process.

It should be noted that due to Brexit there is an imminent change in the way local government procures contracts. 'On 15 December 2020 the UK Government published a "**Green Paper: Transforming Public Procurement**" setting out its proposed changes to the public **procurement** regime in England, Wales, Scotland, and Northern Ireland. The Green Paper proposes to repeal the Public Contracts Regulations 2015, the Utilities Contracts Regulations 2016, the Concession Contracts Regulations 2016 and the Defence and Security Public Contracts Regulations 2011 and produce a single set of regulations covering all public contracts. The new legislation proposed by this Green Paper will be underpinned by six core principles: public good, value for money, transparency, integrity, fair treatment of suppliers and non-discrimination. The consultation period for the Green Paper closed on 10 March 2021. The Cabinet Office is currently considering all of the responses which it has received following the closure of the consultation period. A bill will then be placed before Parliament later this year and is expected to become law either in late 2021 or in early 2022'¹.

The following table provides data for spend according to figures provided by management via the spend analysis tool CLES:

Year	Total	No. of Suppliers
2019/20	£35,317,527	884
2020/21	£43,979,701	779

Thanet District Council has identified that there are advantages to be gained by using Procurement Cards as part of its procurement and purchase accounting processes. The main objective is to reduce the paperwork and administration time involved in ordering and invoice processing when procuring low value, high volume non contract goods and services. The records being maintained by management identify that there are currently 36 procurement cards in circulation with monthly spend limits being set ranging from £1,000 to £10,000, a maximum item spend set at £500 and a maximum monthly spend across all of these cards has been set to £65,000.

¹ <https://www.clarkwillmott.com/news/uk-governments-greenpaper-transforming-public-procurement/>

The Council maintains a contract register via the Kent Business Portal for all contracts exceeding £100,000 and there are dedicated web pages on the Thanet District Council website which detail all procurement data as required to be published under the Local Government transparency Code 2015.

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

- The Purchase Order Processing arrangements are effectively being employed and promoted throughout the organisation; guidance notes are available to view by staff;
- The training programme set up for the Purchase Order Processing is working well and is based on the POP user Manual issued to staff, training feedback forms are being used to identify any areas for improvement;
- The processes for issuing and managing procurement cards is working well, this has been documented via a set of procedures; cards are issued once an authorised signatory form has been completed and upon issue of the card a terms of use form is signed by the employee;
- Engagement with local suppliers has been prescribed within the CSO's themselves, as well as through the Council webpages and procurement process;
- Supplier analysis is being undertaken and reported annually with data being reported specifically on geographical areas;
- Duplicate payment testing is being undertaken to ensure the electronic invoice process is working well;
- E-procurement processes are working well with contract opportunities being advertised via the Council's webpages and Kent Business Portal; and
- In accordance with the Local Government Transparency Code 2015, procurement data has been published and available for the public to view and download via the Council's website.

Scope for improvement was however identified in the following areas:

- The procurement strategy in place is out of date, in its current form only covers the period 2014-2018 and will require a major overhaul once Central Government decide on the way forward following Brexit; and
- Some links on the staff intranet were not working, therefore access to guidance notes was restricted.

2.2 EKHR Payroll – Substantial Assurance

2.2.1 Audit Scope

To ensure that the payroll service administered by EKHR on behalf of Canterbury, Dover and Thanet councils, including EK Services is adequately controlled to ensure that the right people are getting paid the right amounts at the right time and all the relevant data held is accurate.

2.2.2 Summary of findings

Payroll is administered by East Kent Human Resources on behalf of Thanet, Canterbury & Dover councils in addition to EK Services. In a typical month the Payroll processes payments for the following number of officers for each Council:

- Dover District Council - 442 individuals;
- Canterbury City Council - 556 individuals;
- Thanet District Council & EK Services - 536 individuals.

Using the masterfile and pay element data this review sought to interrogate the significant volume of data looking for errors and/ or inconsistencies in standing data and payments that require further investigation such as tax codes, national insurance numbers and deductions; and salary bandings.

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

- The embedded payroll routines and processes continue to operate effectively;
- Officer standing data such as tax codes, NINOs and salary grades are accurate and valid; and
- Controls are in place to prevent unauthorised payments.

Scope for improvement was however identified in the following areas:

- A minor salary grading inaccuracy is included in the data available to officers on the EKH Intranet; (now no longer relevant) and
- A sundry debtor account may not always be raised when recovering any salary overpayment.

2.3 Tenant Health & Safety Housing Compliance – Reasonable Assurance

2.3.1 Audit Scope

To provide assurance on the data integrity, procedures and controls established to ensure that all of the landlord mandatory and good practice health and safety compliance functions are operating as intended and that this is sufficient to meet the Housing Regulator's requirements placed upon the Council and there is a clear direction of travel showing sustained performance improvement. This work will form evidence to the Housing Regulator to determine whether they may remove the Notice for Thanet District Council.

2.3.2 Summary of Findings

This audit has been undertaken to provide assurance to management on the data integrity, procedures and controls established to ensure that all of the landlord mandatory and good practice health and safety compliance functions are operating as intended and that this is sufficient to meet the Housing

Regulator's requirements placed upon the Council and there is a clear direction of travel showing sustained performance improvement.

The Council took back responsibility for the management of its housing stock and tenancies on 1st October 2020. Since then a large amount of work has been undertaken by officers to make improvements in the service to tenants, and more importantly the safety of those tenants through improved levels of compliance. Significant improvements have already been made and continue to be made each month as evidenced through the monthly performance reporting process. The level of commitment by officers and management is clearly evident, and can be seen in the ongoing improvements being made to the buildings which the Council is now directly responsible for.

Separate assurance ratings have been given for each compliance area and are listed as follows:

Area	Assurance
Policies	Substantial
Performance Reporting	Substantial
Gas Safety	Substantial
Fire Safety	Reasonable
Electrical Safety	Substantial
Lifts	Reasonable
Legionella	Substantial
Housekeeping General Needs blocks	Limited
Overall	Reasonable

While no areas of significant concern were identified during the audit in most of the areas reviewed, several weaknesses were identified around the block inspection process which affect the overall safety of tenants. The audit has been given an overall assurance of **Reasonable**; which is a significant improvement on the position at the time of the self-referral to the Housing Regulator. Effective controls were found to be in place across other compliance workstreams such as:

- Suitably detailed policies are in place which have been approved by Cabinet.

- A large amount of work has been undertaken to ensure that performance data across workstreams is being accurately and regularly reported.
- A suitably qualified contractor is in place for the management of gas appliances.
- All buildings with communal areas have a suitably detailed Fire Risk Assessment (FRA) in place.
- Recent improvements have been made to the weekly testing of fire alarms.
- All fire alarms are tested in accordance with the relevant standards on a quarterly basis.
- Emergency lighting is subject to both monthly and annual testing.
- Lifts are subject to 6 monthly independent examinations as required by LOLER regulations.
- Lifts are taken out of service until category 'A' defects identified on independent examinations are rectified.
- All buildings with communal water systems have a Legionella Risk Assessment in place.
- Work is undertaken to rectify issues identified on Legionella Risk Assessments.

However, scope for improvement was identified in the following areas:

- A large number of defects on lifts are being identified by the independent lift examinations.
- Several weaknesses were identified around the quality of block inspection procedures.

2.4 EKS ICT Software Licensing – Reasonable / Limited Assurance

2.4.1 Audit Scope

To ensure that the procedures and internal controls established by EK Services are sufficient to provide an effective, efficient and secure ICT service to the three partner authorities of Canterbury, Dover and Thanet. An important aspect of this being administering software licencing of the ICT applications on behalf of the partners.

2.4.2 Summary of Findings

Software Licensing is a complicated and difficult area to manage and control particularly across a shared service because there is always a risk in gaps of responsibility in respect of good software license management and information being kept up to date that can also assist with other aspects of service delivery (i.e. Business Continuity).

Management can place a Limited / Reasonable Assurance on the system of internal controls in operation. Limited Assurance' for the documentation of the applications purchased and the numbers of licences held and Reasonable

Assurance for the control over the installation of new software on the networks.

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

- A central list of all software and relevant licenses is not held. Such a list should be maintained, and kept up to date, for each authority and be available for operational and Business Continuity purposes. There are internal and external risks for not maintaining such records.
- Previous audit reviews have highlighted this requirement, and different solutions from bespoke software to simple spreadsheets have been agreed as actions but not yet implemented.
- Discussions should be held between ICT and each authority agreeing the allocation of responsibility for software licenses, and then the ICT Catalogue should be updated to reflect the agreed roles and what actions will be taken. This should also take into account the required role of ICT for cloud based systems in the future.

Effective control was however evidenced in the following areas giving rise to the partial Reasonable Assurance:

- ICT have put in place controls to restrict laptops to prevent illegal software being downloaded by staff across the three authorities. The laptops have been set up in such a way that only those staff (i.e. within ICT) with administration rights are able to install and configure software onto laptops.
- Sophos Anti-virus software is used to continuously scan the network and devices connected to the network for unrecognised software. Sophos is set up so that if any software is detected a notification is sent to key officers within EK Services ICT.

2.5 Commercial Let Properties & Concessions – 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 derives the maximum value from its let properties and concessions and that where applicable these lettings further support the Council's regeneration aims and aspirations.

2.5.2 Summary of Findings

The Council has a large corporate property portfolio; these assets are made up of community, infrastructure, non-operational, operational, investment, surplus, and assets held for sale.

The Estates Team is responsible for managing each property to ensure that the intended purpose is optimised; this may be a balance between satisfying communities and maximising income.

According to the information provided for this audit the Council currently has 561 corporate assets with a capital value of £94million. 412 of these have been leased with an annual rental income of £2.28million which produces a 2.4% yield.

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

- There are currently no policies and procedures in place that govern this function making it difficult to review;
- There are various records being maintained and used to establish occupancy of commercial properties and concessions; it might be lower risk to hold one central record;
- Legislation regarding EPC ratings needs to be applied; properties need to be at least an E grade in order for the premises to be leased;
- Rent reviews and lease renewals need to be up to date; and
- Contract Standing Orders need to be complied with when procuring services.

Effective control was however evidenced in the following areas:

- There is a Strategic Asset Management Plan in place and covers the period of 2017 to 2021. It should however be noted that this requires an update to bring it back in line with the updated corporate objectives which covers the period 2019 to 2023.
- The insurance process is working well;
- Asset valuations are up to date;
- There are dedicated web pages detailing assets held for disposal and community transfer.

2.6 Thanet Port & Harbour Accounts 2020-21 – Not Applicable

2.6.1 Audit Scope

To carry out a review of the Statement of Accounts for Thanet District Council Port & Harbours 2020/21, as supplied by the Finance Manager, in order for the Council to meet the requirements placed upon it under Section 42 of the Harbours Act 1964.

The work undertaken has comprised the following –

- A review of the accuracy of the Draft Statement of Accounts, to ensure that this correctly reflects the figures within the Council's financial information system.
- A review of the Statement of Accounts to ensure that this accurately cross casts to the totals detailed.

- A review of the detailed transactions within the Council's cost codes relating specifically to the Port & Harbours, to ensure that these are valid and are correctly related to the purpose of the port & harbours.

2.6.2 Summary of Findings

The year end financial report forms a part of the Thanet District Council Draft Port and Harbours Report 2020/21 Financial Year. For testing purposes this draft report has been used.

An initial review was made of the Ports Annual report (draft). This was to be finalised once the accounts had been agreed and it is shown as having been agreed as at 30th July 2021. No significant points were raised from this review of the annual report.

The draft Outturn cross casts in respect of the financial information detailed, taking into account roundings.

Using the working papers supplied, the data was checked to ensure that the information was related to the function of the port and harbours. From the testing undertaken it was established that the draft financial report accurately reflects the income and expenditure detailed within the financial information system.

From the review of the fuel transactions and related data it was found that there was an opportunity to strengthen the internal controls regarding the reconciliation of the fuel invoices and income to the finance system, as there were a small number of debtor accounts where the gross and VAT figures were required to be amended. This also included a suggested reconciliation of the expected income from the transactions completed on the TFA barge to ensure all income is correctly received and coded.

It was also noted when checking the fees and charges approved by the Council that not all relevant fees and charges were shown for the year 2020/21 on the Ports of Ramsgate website.

Apart from the comments made above regarding the fuel transactions and fees and charges, the accounts were found to be inline with that expected when compared to the financial management system records.

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

- 3.1 As part of the period's work, one follow up review has 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. The review completed during the period under review is shown in the following table.

Service/ Topic		Original Assurance level	Revised Assurance level	Original Number of Recs		No of Recs. Not yet implemented	
a)	Cemeteries & Crematoria	Reasonable	Substantial	C	0	C	0
				H	0	H	0
				M	2	M	0
				L	3	L	1

- 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 - (none this quarter).

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.

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, GDPR, Tenancy & Estate Management, Maritime, Electoral Registration & Election Management, Street Cleansing, and Creditors.

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 six month period to 30th September, 144.23 chargeable days were delivered against the target of 320 days which equates to 43.7% 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 2021 against the agreed 2021-22 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
2021-22 AUDIT PLAN – APPENDIX 1**

Area	Original Planned Days	Revised Budgeted Days	Actual days to 30-09-2021	Status and Assurance Level
FINANCIAL GOVERNANCE:				
Creditors & CIS	10	10	0.36	Work-in-Progress
Income & Cash Collection	10	10	0.31	Quarter 4
Budgetary Control	10	10	0.18	Quarter 3
HOUSING SYSTEMS:				
Temporary Accommodation	12	12	0	Quarter 4
Right to Buy	10	10	9.53	Work-in-Progress
Responsive Repairs & Maintenance	15	15	0.25	Quarter 4
Tenant Health & Safety	10	10	0	Quarter 4
Rechargeable Works	10	10	0	Quarter 4
Resident Involvement	10	10	0	Quarter 4
Tenancy & Estate Mngmt	10	10	1.9	Work-in-Progress
TECHNOLOGY/CYBER RISKS:				
Cloud Computing/Digital	10	10	1.27	Quarter 3
GOVERNANCE RELATED:				
Corporate Advice/CMT	2	2	2.98	Work-inProgress throughout 2021-22
s.151 Officer Meetings and Support	9	9	7.95	Work-inProgress throughout 2021-22
Governance & Audit Committee Meetings and Report Preparation	12	12	7.75	Work-inProgress throughout 2021-22
2021-22 Audit Plan and Preparation Meetings	9	9	1.13	Work-in-Progress
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 3

ASSET MANAGEMENT:				
Commercial Let Properties and Concessions	10	10	16.14	Finalised - Limited
SERVICE LEVEL:				
Thanet Lottery	15	15	0	Quarter 4
Electoral Registration & Election Management	10	10	0.18	Work-in-Progress
Playgrounds	10	10	0	Work-in-Progress
Equality & Diversity	10	10	11.55	Work-in-Progress
Land Charges	10	10	3.26	Finalised - Substantial
Ramsgate Marina	12	12	0.26	Work-in-Progress
Ramsgate Harbour Accounts	5	5	4.94	Work-in-Progress
Events Management, Sports & Community Development	10	10	0	Quarter 4
Garden Waste	12	12	0.18	Quarter 3
Street Cleansing	14	14	0.27	Work-in-Progress
OTHER :				
Liaison With External Auditors	1	1	0.54	Work-inProgress throughout 2021-22
Follow-up Reviews	15	15	14.29	Work-inProgress throughout 2021-22
FINALISATION OF 2020-21 AUDITS:				
Procurement	5	5	8.93	Finalised - Substantial
Coastal Management			4.16	Finalised - Substantial
GDPR & Homeworking Implications			10.99	Draft Report
Playgrounds			2.31	Work-in-Progress
Local Code of Corporate Governance			1.81	Finalised - Limited
Climate Change			8.06	Finalised- N/A
Housing Regulator Review			19.96	Finalised - Reasonable
RESPONSIVE WORK:				
HRA Properties Data Match	0	0	2.59	Finalised- N/A
TOTAL	320	330	144.23	43.7% as at 31-08-2021

(Note - From 1st September EKHR has been taken back in house by the three partner councils and the TDC plan has increased by 10 days)

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

Review	Original Planned Days	Revised Planned Days	Actual days to 30/09/2021	Status and Assurance Level
EKS Reviews;				
Council Tax	15	15	-	Quarter 3
Housing Benefit Testing	15	15	4.90	Work in progress
Housing Benefit Payments	15	15	1.15	Work in progress
Customer Services	15	0	-	Deferred
ICT – Change Controls / Updates	15	15	0.20	Quarter 3
ICT – Procurement & Disposal	15	15	-	Quarter 4
KPIs	5	5	0.24	Quarter 4
EKHR Reviews;				
Payroll	15	18	16.42	Finalised - Substantial
EKHR Employee Allowances/Expense	15	0	-	Returned in house from 01/09/21
EKHR Recruitment / Leavers	15	0	0.20	Returned in house from 01/09/21
Other;				
Corporate/Committee	10	8	4.25	Ongoing
Follow Up	5	3	-	Ongoing
Finalisation of 2020/21 Audits:				
ICT Disaster Recovery	5		0.35	Finalised - Reasonable
Housing Benefit Testing 2020/21		12	5.45	Finalised – N/A
ICT Software Licensing			9.63	Finalised - Reasonable / Ltd
RESPONSIVE WORK:				
Housing Benefit Verification Framework	0	1	0.95	Finalised – N/A
Restart Grants	0	6	6.05	Finalised - N/A
TOTAL	160	128	49.79	38.90%

(Note - From 1st September EKHR has been taken back in house by the three partner councils and the EKS plan has reduced by 32 days)

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 to report 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
EKHR Disclosure & Barring Service	November 2020	Limited	Work-in-Progress
Local Code of Corporate Governance	July 2021	Limited	Work-in-Progress
EKS - ICT Software Licensing	November 2021	Reasonable/Limited	Winter/Spring 2022

BALANCED SCORECARD

QUARTER 2

<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 2		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	45.00%	50%	<ul style="list-style-type: none"> • + Indirect Costs (Recharges from Host) 	£	3
DDC	61.59%	50%			£10,945
TDC	43.71%	50%	<ul style="list-style-type: none"> • - 'Unplanned Income' 	£	Zero
FHDC	49.20%	50%			
EKS	38.89%	50%			
Overall	48.97%	50%	<ul style="list-style-type: none"> • = Net EKAP cost (all Partners) 		£470,38
Follow up/ Progress Reviews;					8
<ul style="list-style-type: none"> • Issued • Not yet due • Now due for Follow Up 	34	-			
	22	-			
	16	-			
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 2		Quarter 2		
Number of Satisfaction Questionnaires Issued;	32		Percentage of staff qualified to relevant technician level	75%	75%
Number of completed questionnaires received back;	14		Percentage of staff holding a relevant higher level qualification	39%	39%
	= 44%		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	2.10	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. 	93%	100%	Percentage of staff meeting formal CPD requirements (post qualification)	39%	39%
	100%	90%			
	100%	100%			