

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 December 2022.

2.0 SUMMARY OF REPORTS

Service / Topic		Assurance level	No. of Recs.	
2.1	EKS - Business Rates	Substantial	C H M L	0 0 2 4
2.2	EKS - Discretionary Housing Payments	Substantial	C H M L	0 3 2 3
2.3	Officer Code of Conduct, Register of Interests & Gifts & Hospitality	Substantial	C H M L	0 0 0 0
2.4	Safeguarding	Reasonable	C H M L	0 5 1 5
2.5	Dog Warden, Fly Tipping and Litter Enforcement	Reasonable Reasonable No	C H M L	1 1 3 0
2.6	Complaints Monitoring	No	C H M L	0 7 3 0

2.1 EKS Business Rates – Substantial Assurance

2.1.1 Audit Scope

To ensure that the processes and procedures established by EK Services/CIVICA are sufficient to provide the level of service required by the partner councils and

incorporate relevant internal controls regarding the administration of Business Rates, especially the recording of accounts, valuation, billing and monitoring of accounts including payments and changes in responsible person.

2.1.2 Summary of findings

Business rates are a tax that apply to all non-domestic properties in England, unless specifically exempt from rating. Liability broadly reflects the value of a property – its ‘rateable value’ (RV) – multiplied by the tax rate – the ‘multiplier’ – less any relevant reliefs. Currently the multipliers are 51.2p (standard) and 49.9p (small business). CIVICA manages the collection of business rates under a contract for Canterbury, Dover and Thanet councils.

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

- There is an agreement in place between CIVICA and all three Councils (DDC, CCC & TDC) for the provision of managing the Business Rates service.
- There is an established, documented system in place for Business Rates to be administered that is well managed.
- Staff have access to a wealth of information regarding procedures, best practice and legislation via the intranet which was found to be comprehensive and up to date.
- Access to the OpenRevs system (Northgate) used for the Business Rates administration is being authorised and well managed.
- A separation of duties exists for key processes (i.e. refunds and suspensions).
- The calculation of liability for each account was found to be accurate for the test sample selected with the correct relief being applied and maximum amount of relief to be applied across all accounts being taken into consideration.

Scope for improvement was however identified in the following areas:

- The management of void properties, in particular site visits, needs to be undertaken as per the terms of the agreement.
- Periodic reviews of accounts need to be occurring as per the terms of the agreement, this should also include, where possible, a quality assurance/spot check of accounts. Solely relying on customer feedback (which may not always be via the official complaints process and therefore documented) is possibly too late and reflects on each of the councils’ reputations and not necessarily that of CIVICA’s.
- Consideration of an official training programme/route needs to be undertaken for both personal and professional staff development as the current arrangements for ‘on-job’ training does not officially document the career path for a Business Rates Officer/Manager.
- A refresh of procedures is required to ensure they are up to date and consistent with what is being practised and applied. These should detail any evidence that may be required to be presented to confirm identity/occupation for applying discounts.
- Business Rate KPI target as at end of 2021/22 was not being met, reasons for this were the impact of the pandemic, this may also not be achievable for the 2022/23

financial year given the current financial climate and adjustments may need to be considered.

2.2 EKS - Discretionary Housing Payments – Substantial Assurance

2.2.1 Audit Scope

To ensure that the processes and procedures established by CIVICA are sufficient to provide the level of service required by the partner Councils and these incorporate relevant internal controls regarding the provision of additional financial assistance to claimants who are already receiving either Housing Benefit or Council Tax Benefit, and who are experiencing particular financial hardship with regard to paying the shortfall of housing rent or council tax by the evaluation of, and then approval or rejection of applications.

2.2.2 Summary of findings

Discretionary Housing Payments (DHPs) are temporary top-up payments to assist people who have additional housing costs which are not being met by Housing Benefit or Universal Credit (UC) housing cost entitlement. The DHP fund is a limited amount determined and provided each year by Central Government (DWP).

The DHP process for DDC, CCC and TDC is currently being managed by CIVICA Services Ltd under a shared agreement.

The DWP have produced guidelines and each of the partner councils have written and agreed a policy on how claims are to be administered. These are available via each of the partner councils websites and updated yearly to detail the budget available; this is evidenced at appendix B of the policy, this ensures the process remains open and transparent.

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

- Discretionary Housing Payments are made in accordance with the joint councils' policy and government guidance.
- The policy is reviewed annually and publicised on all council websites, Canterbury requires a refresh so that the most up to date policy is available.
- The same DHP application forms are available on all council websites.
- The budget is closely monitored on a weekly basis by CIVICA.
- A sample of DHP applications and 3 appeals were reviewed from 2022-23 and in the majority of cases, the reason and basis for the decision could be followed.
- All claim information is stored securely within the customer's record on google drive.
- An agreed and published document retention schedule for services provided by CIVICA on behalf of the councils is being maintained.

Scope for improvement was however identified in the following areas:

- All information relating to the decision process should be retained on file i.e. officer decisions notes (memo).
- A policy update and refresh is required to ensure all processes have been accurately documented and timescales for decisions are stated.
- The retention schedule requires an update to reflect the move to cloud based storage services.

2.3 Officer Code of Conduct, Register of Interests – Substantial Assurance

2.3.1 Audit Scope

To provide assurance on the adequacy and effectiveness of the procedures and controls established to ensure that the highest standards of officer conduct and probity are maintained.

2.3.2 Summary of findings

A code of ethics in business is a set of guiding principles intended to ensure a business and its employees act with honesty and integrity in all facets of its day-to-day operations and to only engage in acts that promote a benefit to society.

The Council's Code of Conduct, Register of Interests and Gifts and Hospitality are key elements of maintaining an ethical governance framework.

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

- The officer code of conduct is contained within the Council's constitution which is regularly reviewed and approved by Full Council.
- The Council maintains an electronic register of officer interests and a register of gifts and hospitality.
- Democratic Services have an extensive series of intranet pages for staff covering in detail both declarations of interest and registering gifts and hospitality. Democratic Services also provide advice to officers and managers both via email and in person. Democratic Services emailed all members of staff in Jan 2022 reminding them of their obligations regarding:
 - i) Of any financial or non-financial interests which are clear and substantial and which could bring about a conflict with the Authority's interests.
 - ii) If you apply for planning permission from Thanet District Council.
 - iii) Of membership of any secret societies.
 - iv) Gifts and Hospitality.

The Council repeated this exercise in early December 2022.

- Democratic Services reviewed the way that both staff declared gifts & hospitality and declarations of interest declared in December 2021/Jan 2022. As a result of this the Council moved away from a downloadable paper form to a google form for both. This allowed for an easier user experience for staff with reduced administration for Democratic Services. It also reduces the risk of losing forms. Google forms automatically logs all of the entries into a spreadsheet, which in effect is the register. A button included in the sheet is ticked by the Monitoring Officer to ensure that they confirm that they have seen the entry and "approved" it.
- All relevant politically restricted posts are designated and documented.

2.4 Safeguarding – Reasonable Assurance

2.4.1 Audit Scope

To provide assurance on the adequacy and effectiveness of the procedures and controls established to ensure that the Council fulfils its legal obligations under section 11 of the Children Act 2004 and under the Safeguarding Vulnerable Groups Act 2006.

2.4.2 Summary of findings

Safeguarding, in its broadest sense, is defined as 'To protect from harm'. The Council has a number of duties to safeguard children, vulnerable adults which also extends to domestic abuse, exploitation, radicalisation, forced marriage, trafficking and modern slavery.

The council works with Kent County Council, primarily, as well as other agencies, to ensure safeguarding is embedded within all service areas throughout the Council. There is a Safeguarding Policy in place, which at the time of testing was being reviewed and updated, has now been agreed by CMT on 13 December 2023.

The dedicated system currently being used to record all safeguarding notifications is M3, for which there are currently 14 codes in use for recording the types of safeguarding concerns that could be raised for investigation/referral. Since 2016 (the earliest record found within M3) and as at the time of testing (04/11/22) a total of 1,189 referrals have been made, of which 52 remain open. It should be noted that the Council is currently looking to replace this recording system and a procurement project is underway.

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

- Corporate Standards and supporting Procedures on Safeguarding are clearly documented.
- Effective working relations with other agencies exist to safeguard and promote well-being, this is further evidenced via peer reviews and self assessments.
- Working practices and procedures appropriately reflect the legal requirements of the vetting and barring scheme.
- Corporate Risks (for which Safeguarding has been identified) are being reported to the G&A and Committee via quarterly reports, there is also a Risk Strategy in place which is currently being updated.
- Senior management's commitment to the importance of safeguarding has clearly been stated and working practices in place can demonstrate this commitment.

Scope for improvement was however identified in the following areas:

- The documentation of the investigation requires improving as testing found that there was a limited paper trail in place for actions being taken. Furthermore, details on what should be considered as a standard for each M3 code; when to consider a referral process to other Council services and notes from site visits; if a joint

approach is being taken all need to be evidenced. This could be strengthened by reviewing and updating the procedures.

- A review of all open cases needs to be occurring to ensure they are being actioned and chased in a timely manner, with a view to considering and detailing relevant timescales. Also, detailing what follow-up work could be considered and undertaken prior to closing the case out on M3.
- A reconciliation process between notification submissions and the recording system needs to be occurring to ensure that all notifications have been recorded and considered.
- A reconciliation process between the published list of DBS posts and HR records needs to be occurring, as well as a periodic review of DBS checks to ensure they remain up to date and relevant.
- Safeguarding Training across the Council (including training for members) needs to be up to date. The use of the training matrices being maintained by the Cloud and Data Developer can assist in chasing those persons not yet fulfilling this obligation.

2.5 Dog Warden, Fly Tipping and Litter Enforcement – Reasonable/Reasonable/No 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 has an effective dog warden service encompassing both the recovery and kennelling of stray dogs.

To provide assurance on the adequacy and effectiveness of the procedures and controls established to ensure that the Council has effective street scene enforcement arrangements for litter, graffiti, fly-tipping etc.

2.5.2 Summary of Findings

The 2019-2023 Corporate Statement makes a promise to residents that the Council will maintain a zero-tolerance policy towards littering. Current staffing levels mean that the Council currently has no officers employed on littering enforcement and therefore is not fulfilling its promise to the residents of the District in terms of littering enforcement.

The audit has resulted in a split assurance as follows.

Management can place No Assurance on the internal controls around Littering as the Council does not currently undertake any form of Littering enforcement.

Management can place Reasonable Assurance on the system of internal controls around the operation of the Dog Warden Service and Fly Tipping.

The primary findings giving rise to the Reasonable assurance opinion for Dog Warden and Fly Tipping are as follows:

- The Council's Stray Dog Policy was found to be aligned with all relevant legislation.
- The Council clearly communicates information relating to Stray Dogs on its website with various links on the page to enable the customer to report a missing or stray dog, report dog fouling or pay a fee or fine relating to stray dogs.
- The dog warden service meets with most of the requirements placed upon the Council by various legislation.
- Current fees for stray dogs were found to be aligned with those set under relevant legislation and have been approved by Full Council.
- Suitable arrangements are in place to ensure that dogs are not released from kennels until the correct fee has been paid.
- The Council communicates to the public clearly how to report complaints of fly tipping, fly posting and graffiti.
- Suitable evidence is in place to support any Fixed Penalty Notices (FPNs) being issued by Street Scene Enforcement Officers.
- Testing was able to confirm that all income from fly tipping FPNs is properly controlled and allocated to the correct income code.

Some scope for improvement was however identified in the following areas:

- The Code of Practice for Stray Dogs is no longer reflective of current procedures around stray dogs and therefore requires updating.
- The Council is not keeping the register of seized dogs up to date as is required under Section 149 of the Environment Protection Act 1990 and also Environmental Protection Stray Dogs Regulations 1992.
- The Council does not have a contract in place with a kennelling provider meaning that it may not have anywhere to place a stray dog.
- Several differences were identified between the delegated authority granted to officers by their Corporate Director and their authorisations card used to identify the officer to a member of the public.

2.6 Complaints Monitoring - No Assurance

2.6.1 Audit Scope

To provide assurance on the adequacy and effectiveness of the procedures and controls established to ensure that the Council records, monitors, reports upon and learns from all complaints, comments and compliments that they receive.

2.6.2 Summary of Findings

In the period April to October 2022 the Council received around 995 Stage 1 complaints from members of the public with each complaint requiring officers to investigate and report back to the complainant. Management of the complaints process is facilitated and co-ordinated by officers in Executive Support, but it is the responsibility of individual Service Managers and Directors to investigate and provide responses to complaints on time in accordance with the Council's Complaints Procedure.

Management can place No Assurance on the system of internal controls in place around the management and monitoring of complaints. The primary findings giving rise to the No Assurance opinion in this area are as follows:

- Performance around complaints is neither being reported to Senior Management, or Elected Members.
- There is no process in place to ensure that service managers make the necessary improvements within their service so that no further complaints on a similar matter are received.
- There is no independent oversight of complaints.
- There is a lack of oversight of complaints at Senior Management level.
- The number of Stage 1 complaints has increased significantly year on year. For the year ended March 2020, an average of 65 Stage 1 complaints were received each month. For the current year an average of 142 complaints have so far been received each month.
- For Stage 1 complaints received over the period April - October 2022, 36% of complaints were not responded to within the 10 day deadline which the Council has set itself.
- From a sample of 14 Stage 1 complaints reviewed, no response had been provided in respect of one complaint, and inadequate responses were provided to a further 3 complaints.
- There are currently 60 Stage 2 complaints showing as not having received a response, of which 11 were received before April 2022. The oldest of these being dated June 2021.
- Of the 239 Stage 2 complaints received since April 22 which have received a response, 126 (53%) were not responded to within the 20 working day deadline which the Council has set itself. Procedures are not in place to ensure that following investigation into a complaint, Service Managers take appropriate action to reduce the likelihood of a complaint being received around a similar issue in future. This is likely to be a key factor in the increasing number of complaints being received.
- Testing identified errors in the recording of dates complaints were received in 2 from 15 complaints tested.

The audit identified weaknesses around oversight and performance of Stage 2 complaints. Poor performance around Stage 2 complaints is considered likely to result in a higher number of Ombudsman complaints which in turn leads to more officer time being spent dealing with complaints which should have been resolved internally at Stage 1 or Stage 2.

The table below details the number of Stage 1 complaints received in recent years, the levels of compliance with the 10 day deadline, the average number of complaints received each month and how those numbers affect the number of Ombudsman complaints being received.

Year ending	Number of Stage 1 complaints	Compliance with 10 day deadline	Average complaints per month	Average Ombudsman complaints per month
31/03/2019	769	92%	64	2 (24 total)
31/03/2020	798	95%	65	2 (24 total)
31/03/2021	886	93%	73	1.3 (16 total)
31/03/2022	1245	60%	103	2.5 (27 total)
Up to 31/10/2023	995	68%	142	2.9

Good procedures were found to be in place for the following areas relating to complaints:

- The Council's complaints processes are clearly advertised on the Council's website.
- The Council's complaints policy contains clear details on how complaints are handled, and gives timescales for dealing with complaints at each stage.
- The Council has suitable procedures in place to both record compliments and also ensure that Service Managers and Directors are aware of areas where compliments are being received.

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

3.1 As part of the period's work, four 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. 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. Outstanding after follow-up	
a)	CCTV	No	Reasonable	C	4	C	0
				H	5	H	0
				M	2	M	0
				L	0	L	0
b)	Recruitment	Reasonable	Substantial	C	0	C	0
				H	8	H	0
				M	1	M	0
				L	2	L	0
c)	Climate Change	N/A	N/A	18*		3	
d)	Tenancy & Estate Management	Reasonable /Limited	Reasonable	C	0	C	0
				H	4	H	0

				M	3	M	0
				L	2	L	0
e)	EKS ICT Procurement & Disposal	Substantial	Substantial	C	0	C	0
				H	0	H	0
				M	2	M	2
				L	2	L	1

* Climate Change - these were suggested ideas for improvement as opposed to formal prioritised recommendations.

3.2 Details of any individual Critical and High priority recommendations yet 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. There are none for this period.

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: Environmental Protection, Museums, Planned Maintenance Contract Letting and Management, Licensing, Absence Management and VAT.

5.0 CHANGES TO THE AGREED AUDIT PLAN:

5.1 The 2022-23 internal audit plan was agreed by Members at the meeting of this Committee on 9th March 2022.

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 1.

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 1.

8.0 INTERNAL AUDIT PERFORMANCE

- 8.1 For the nine months to 31st December 2022, 248.29 chargeable days were delivered against the target for the year of 330 days which equates to 75.24% 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 December 2022 against the agreed 2022-23 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 of Performance Indicators

**PROGRESS TO DATE AGAINST THE AGREED THANET DISTRICT COUNCIL
2022-23 AUDIT PLAN – APPENDIX 1**

Area	Original Planned Days	Revised Budgeted Days	Actual days to 31-12-2022	Status and Assurance Level
FINANCIAL GOVERNANCE:				
Car Parking & Enforcement	10	10	0.25	Work-in-Progress
VAT	10	10	0.26	Work-in-Progress
HOUSING SYSTEMS:				
Housing Allocations	10	10	0	Deferred
HMO Licensing	10	10	10.22	Finalised - Substantial
Tenant Health & Safety	10	10	0	Deferred
Leasehold Services	12	12	0	Deferred
Capital Programme/ Planned Maintenance	12	12	11.94	Work-in-Progress
Contract Letting Procurement Process	10	10		
GOVERNANCE RELATED:				
Digital/Cloud Computing	10	10	12.00	Finalised - Reasonable
Officers' Code of Conduct	10	10	6.48	Finalised - Substantial
Complaints Monitoring	10	10	10.64	Finalised - No
Project Management	10	0	0	Deferred
Corporate Advice/CMT	2	2	4.34	Work-in-Progress
s.151 Officer Meetings and Support	9	9	8.56	Work-in-Progress
Governance & Audit Committee Meetings and Report Preparation	12	12	11.61	Work-in-Progress
2023-24 Audit Plan and Preparation Meetings	9	9	6.18	Work-in-Progress
HR RELATED:				
Absence Management - Sickness, Annual and Flexi Leave	12	12	9.49	Work-in-Progress
COUNTER FRAUD:				
Counter Fraud & Corruption	10	10	0	Deferred
SERVICE LEVEL:				

Safeguarding	10	10	13.53	Finalised - Reasonable
Community Safety	10	10	0	Deferred
CCTV	10	10	10.42	Finalised - No
Dog Warden & Environmental Crime	10	10	10.19	Reasonable/ Reasonable/No
Food Safety	10	10	10.08	Finalised - Substantial/No
Pollution/Contaminated Land	10	10	6.7	Work-in-Progress
Business Continuity/Emergency Planning	10	10	0	Deferred
Licensing	10	10	11.06	Work-in-Progress
Museums	10	10	4.35	Work-in-Progress
Ramsgate Harbour Accounts	5	5	0.07	Quarter 3
East Kent Opportunities	10	10	0.18	Work-in-Progress
Waste Vehicle Fleet Mngmt	13	13	14.82	Finalised - Reasonable
Climate Change	5	5	4.18	Work-in-Progress
Employee Health and Safety	10	10	0	Work-in-Progress
OTHER:				
Liaison With External Auditors	1	1	0.22	Work-in-Progress
Follow-up Reviews	15	15	20.29	Work-in-Progress
FINALISATION OF 2021-22 AUDITS:				
Repairs & Maintenance	5	5	01.02	Finalised - Limited
Income, Bank Rec. & Cash Collection			9.51	Finalised - Substantial/Substantial/ Limited
Maritime			1.29	Finalised - Reasonable
Recruitment			11.04	Finalised - Reasonable
Risk Management			1.9	Finalised - Reasonable
Thanet Community Lotto			11.11	Finalised - Limited
RESPONSIVE ASSURANCE:				
Corporate Leak Investigation	0	0	1.15	Finalised - N/A
PIR - Berth 4-5	0	10	10.64	Work-in-Progress
Staff Matter	0	0	2.57	Finalised - N/A
TOTAL	330	330	248.29	75.24%

**PROGRESS TO DATE AGAINST THE AGREED EKS & CIVICA
AUDIT PLAN 2022-23**

Review	Original Planned Days	Revised Planned Days	Actual days to 31/12/2022	Status and Assurance Level
EKS Reviews:				
Business Rates	15	15	14.97	Finalised - Substantial
Housing Benefit DHPs	15	15	7.06	Finalised - Substantial
Housing Benefit Testing	15	16	16.51	Finalised - N/A
Debtors	15	10	0.14	Work in progress
ICT – Data Management	15	15	0.27	Quarter 4
ICT – Network Security	15	15	0.30	Quarter 4
KPIs	5	7	7.04	Finalised - Substantial
Payroll	18	18	17.60	Finalised - Substantial
Other;				
Corporate/Committee	8	5	4.45	Ongoing
Follow Up	6	6	0.43	Ongoing
Joint DWP investigation -	0	5	6.88	Ongoing
Finalisation of 202-22 Audits:				
ICT Procurement & Disposal	1	1	1.22	Finalised - Substantial
Total	128	128	76.87	60.05%

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 LEVEL STILL TO BE REVIEWED – APPENDIX 4

Service	Reported to Committee	Level of Assurance	Follow-up Action Due
Repairs & Maintenance	July 2022	Limited	Work-in-Progress
Thanet Community Lotto	September 2022	Limited	Work-in-Progress
Dog Warden, Fly Tipping & Litter Enforcement	March 2023	Reasonable Reasonable No	Spring 2023
Complaints Monitoring	March 2023	No	Spring 2023

Balanced Scorecard

Appendix 5

INTERNAL PROCESSES PERSPECTIVE :	2022-23 Actual	Target	FINANCIAL PERSPECTIVE:	2022-23 Actual	Original Budget
	Quarter 3		Reported Annually		
Chargeable as % of available days	88%	90%	<ul style="list-style-type: none"> ● Cost per Audit Day 	£	£
Chargeable days as % of planned days			<ul style="list-style-type: none"> ● Direct Costs 	£	£
CCC	74.52%	75%	<ul style="list-style-type: none"> ● + Indirect Costs (Recharges from Host) 	£	£
DDC	70.16%	75%	<ul style="list-style-type: none"> ● - 'Unplanned Income' 	£	Zero
TDC	75.24%	75%			
FHDC	70.34%	75%			
EKS	60.05%	75%			
Overall	71.20%	75%	<ul style="list-style-type: none"> ● = Net EKAP cost (all Partners) 		£
Follow up/ Progress Reviews;					
<ul style="list-style-type: none"> ● Issued 	38	-			
<ul style="list-style-type: none"> ● Not yet due 	25	-			
<ul style="list-style-type: none"> ● Now due for Follow Up 	24	-			
Compliance with the Public Sector Internal Audit Standards (PSIAS) (see Annual Report for more details)	Partial	Partial			

<u>CUSTOMER PERSPECTIVE:</u>	<u>2022-23 Actual</u>	<u>Target</u>	<u>INNOVATION & LEARNING PERSPECTIVE:</u>	<u>2022-23 Actual</u>	<u>Target</u>
	Quarter 3			Quarter 3	
Number of Satisfaction Questionnaires Issued;	52		Percentage of staff qualified to relevant technician level	61%	60%
Number of completed questionnaires received back;	31 = 60 %		Percentage of staff holding a relevant higher-level qualification	36%	36%
Percentage of Customers who felt that;			Percentage of staff studying for a relevant professional qualification	14%	N/A
<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%	Number of days technical training per FTE	3.9	3.5
	94%	90%	Percentage of staff meeting formal CPD requirements (post qualification)	50%	50%
	97%	100%			