

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

1.0 INTRODUCTION AND BACKGROUND

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 June 2024.

2.0 SUMMARY OF REPORTS

Service / Topic		Assurance level*	No. of Recs*.	
2.1	Coastal Management	Substantial	Critical High Medium Low	0 0 0 0
2.2	Resident Engagement	Substantial	Critical High Medium Low	0 1 3 4
2.3	EKS/Civica - Customer Services	Substantial	Critical High Medium Low	0 0 0 0
2.4	EKS Housing Benefit Appeals	Substantial	Critical High Medium Low	0 0 0 0
2.5	Disabled Facilities Grants	Substantial	Critical High Medium Low	0 0 0 0
2.6	Garage Management	Reasonable	Critical High Medium Low	0 6 7 1

*For Assurance and Recommendation priority definitions see Appendix 2

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.
- The Council uses qualified experts to advise on analysis and design of works or programmes of management.
- The Council explores other means of funding for coastal defences where appropriate.
- Landowners are made aware what maintenance they are responsible for.
- All coastal zone assets are inspected regularly, and the inspections are appropriately documented. Any repairs required are highlighted and prioritised.
- Major capital works should be appropriately publicised.

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.

To manage the coastal works programme, the Technical Services Team use 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:

- The Council has a clearly defined policy on 'Flood and Coastal Defence' which is regularly reviewed, updated and is easily accessible.
- The Council's policy on 'Flood and Coastal Defence' ensures that all statutory obligations are fulfilled.
- Emergency response plans are in place and include appropriate arrangements for flooding emergencies.
- The Council contributes to the Environment Agency's flood awareness plans, agreeing any role in emergency exercises.
- The Council has adopted a relevant 'Shoreline Management Plan' which is regularly reviewed, updated and is easily accessible to the public and staff.
- The Council seeks social and / or economic benefits alongside coastal defence plans.
- The Council keeps up to date with policy and technical developments, especially with reference to DEFRA guidance and Environmental Agency flood defence options.

2.2 Resident Engagement - 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 has appropriate mechanisms in place to ensure that residents, both tenants and leaseholders have every opportunity to engage with the Council. Listening and acting on tenant feedback is key to improving and tailoring the Council's housing service to meet tenant needs.

2.2.2 Summary of findings

Resident engagement is about the Council working with its tenants and leaseholders to enable them to effectively engage with the authority, access its services in an inclusive way and to work in partnership to shape and improve services. The Resident Involvement Strategy documents aims and objectives set in which to achieve this.

Within the Council's website there are dedicated Tenant and Leaseholder web pages detailing ways in which residents can get involved, this details newsletters, current consultations, events, focus groups and neighbourhood inspections.

An Annual Report is made to members and published providing an overview of performance over the last financial year. An annual survey is undertaken in accordance with the Tenant Satisfaction Measures Standard (TSM), the results of which are reported to the Housing Regulator and also form part of the annual report.

As of 31 March 2024 the Council had 11 LCHO (Low Cost Home Ownership) and 3080 LCRA (Low Cost Rental Accommodation) for which the survey results being reported to the Housing Regulator are based upon.

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

- Authorised and up to date Strategy/Policy/Procedures are in place to support the resident engagement process; some would benefit from having a change control process to document the review process.
- The Action Plan as detailed within the Resident Involvement Strategy is adequately being monitored and managed.
- Engagement opportunities are accessible to all with effective channels of communication being in place and promoted to all residents. This occurs via consultations, focus groups, estate inspections and audits; Annual Competition/Garden Competition; Tenant and Leaseholder Consultative Group (TTLG); Housing Performance and Scrutiny Group (A sub-group of TTLG); Ad hoc feedback via an online feedback form; Forums; Estate Events; Publications and Information; Website updates etc.
- Relevant and efficient methods of data capture and recording tenant feedback is in place. A Resident Involvement Project Log is being used to track resident involvement activities, their objectives, outcomes, links to any KPI's and strategy aims. A Tenant Data Improvement Report, dated October 2023 identified various improvements for data

capture and storing to be actioned, the recommendations from this report filtered into the Data Strategy Project.

- Avenues for improvement and learning for both staff and residents is in place and being appropriately advertised.
- Tenants are able to engage with and influence the key groups and individuals who govern and manage Council housing stock via various focus groups, the main one of which is the Tenant and Leaseholder Group plus a newly formed High Rise Living Group, both of which are governed by Terms of Reference.
- Appropriate mechanisms are in place (i.e. via reporting of Key Performance Indicators; Annual Report and Newsletters) to enable tenants to know how the Council is performing, what decisions it is making and how to challenge these.

Scope for improvement was however identified in the following areas:

- The retention schedule requires an update as soon as possible to document all data capture and storage occurring during the resident engagement process.
- The Estate Strategy requires a review and update as this relates to the survey undertaken in 2021; (a more recent one was undertaken in 2023) and the Council's Core Objectives for 2019-2023; (there is a new corporate plan for 2024 - 2028 where objectives have since been updated).
- All data capture requires to be recorded by making full use of all data columns within the various monitoring and recording sheets.

2.3 EKS Customer Services - Substantial Assurance

2.3.1 Audit Scope

To ensure that the processes and procedures established by EK Services are sufficient to provide the level of service required by the partner councils and incorporate relevant internal controls regarding the interface with the public to respond to customer enquiries and requests for service via e-mail/internet, post, telephone and face-to-face (if available) contact points and especially the controls and safety of officers at remote offices (if applicable).

2.3.2 Summary of findings

CIVICA currently operates as a 'one team' model with 67 officers within the Customer Services function, including managers and a small system admin/ support team. Staff are not dedicated to individual partner Councils, all staff deal with work and queries relating to multiple sites.

Management can place Substantial assurance on the system of internal controls for the provision of Customer Services.

The primary findings giving rise to the Substantial assurance opinion are as follows:

- The Service Level Agreement between each Council and Civica is well documented and includes clear expectations and performance measures which CIVICA are required to meet.

- Civica has suitable arrangements in place for ensuring that they are able to deliver services and still make improvements in the way services are delivered in the short and medium term.
- Suitable training is given to staff to ensure that the customer service function is delivered in line with the service plan and the objectives of each Council.
- Suitable arrangements are in place to ensure compliance with data protection regulations at front desks.
- Suitable measures were found to be in place to ensure that staff working on front desks are protected.
- The number of officers available to deal with enquiries should be matched with 'peaks and troughs' in demand for the service.
- Appropriate measures are taken to ensure that sufficient officers are available to deal with varying levels of customer contacts at different times of each month across the whole of the year so that CIVICA are able to meet the levels of performance required under the service standards.

No recommendations for improvement were made.

2.2 EKS Housing Benefit Appeals - Substantial Assurance

2.2.1 Audit Scope

To ensure that the processes and procedures undertaken by CIVICA are sufficient to provide the level of service required by the partner Councils and these incorporate relevant internal controls to ensure that appeals by members of the public against their Housing Benefit awards are conducted in a fair and consistent manner and are in line with Housing Benefit guidance from the DWP.

2.2.2 Summary of findings

Any person affected by a relevant decision can ask the Council to revise its decision as per the Housing Benefit (Decision and Appeals) Regulations 2001. They can appeal against the Council's decision, to an independent appeal tribunal if they are not satisfied with the LA's response to the dispute. The Tribunal Service is an independent body that makes decisions that are binding on the Local Authority. The decision is made by a panel; with the claimant present if they wish.

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

- A central record is maintained to track the status of all appeals received.
- Suitably detailed information is made available to claimants to inform them of their rights to appeal any decision made in respect of their Housing Benefits claim.
- There are effective controls in place to ensure that appeals are dealt with on a consistent basis.
- All claimants are being kept informed on the status of their appeal.
- CIVICA has a specific officer to undertake the appeals process.

2.6 Disabled Facilities Grants - Substantial Assurance

2.5.1 Audit Scope

To provide assurance on the adequacy and effectiveness of the procedures and controls established to ensure that Disabled Facility Grants are efficiently and effectively administered to maximise the funds available to make the most difference to those in need of the scheme.

2.5.2 Summary of findings

A Disabled Facilities Grant (DFG) is a mandatory grant created by statute and required to be awarded by all local housing authorities to people who qualify. The DFG is essentially for adapting the home of a disabled person to make it suitable for his/her needs.

These grants are for works that are specifically mentioned in a list in s23 of the Act, which is primarily about providing access to the dwelling, to rooms within the dwelling and facilities within the dwelling. Alternatively the grant can be used to provide accessible rooms or facilities by extension or conversion if the existing rooms or facilities are inaccessible to the disabled person.

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

- There are clear processes in place for DFGS and standard application forms are used.
- Application forms are completed in full and signed by the applicant.
- Means testing is completed.
- Due diligence for contractors is in place and agents are used to manage the completion of the work.
- The VAT risk sits with the contractor and not TDC, although there was no evidence during audit testing that this risk had crystallised.
- The payment process is robust, and any repayments are monitored.
- The budget is monitored closely.

No scope for improvement was identified.

2.6 Garage Management - Reasonable Assurance

2.6.1 Audit Scope

To provide assurance on the processes and procedures that are in place to effectively manage the Council's stock of garages and ensure that they are kept in a good state of repair and the rental payments are properly received and accounted for.

2.6.2 Summary of findings

The Council manages a portfolio of approximately 289 garages across the district and there are 35 garages that are ready to be let, 9 are being used for storage, and major works are needed on a further 66. As at May 2024 there are 185 people on the waiting list for garages and the waiting list was closed in August 2023.

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

- Procedure notes are in place to assist officers in the established processing of applications, returns and day to day processes for the payments and also chasing for outstanding monies.
- The licence correctly states who has the responsibility for repairs and maintenance and insurance.
- Officers have completed a major piece of work reviewing current stock condition and have compiled a tracking spreadsheet of actions that have either been carried out or have to be timetabled.
- A rent reconciliation is also carried out every month. This process reconciles the rent raised figures from the Housing Northgate system against Efinancials.
- The garage rents are approved as part of the HRA Budget report that goes to Council each year.
- Signed licences are in place for all garages that have been let.
- Established sign up processes are in place for new garage tenancies.

Scope for improvement was however identified in the following areas:

- Consideration should be given to putting in place a strategy in respect of garages to support the current processes for garage management (i.e. insurance, repairs) and the garage licence agreement.
- Processes should be put in place to ensure that when a right to buy has been completed that where the former Council tenant rents a garage that the weekly rental figure is revised to reflect them no longer being a Council tenant.
- Re-consider if the garage stock should be included on the Council insurance policy as part of the annual review of insurance.
- Some garages (9) are being used as storage facilities for evicted tenants' possessions. This needs to be addressed and the garages should be cleared and made available for letting again.

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

3.1 As part of the period's work, two follow up reviews have been completed of those areas previously reported upon to ensure that the recommendations made have been implemented, and the internal control weaknesses leading to those recommendations have been mitigated. 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)	Community Safety	Substantial Limited	Substantial	Critical	0	0
				High	3	0
				Medium	3	1
				Low	1	0
b)	HRA Anti-Social Behaviour	Reasonable	Reasonable	Critical	0	0
				High	2	1
				Medium	1	1
				Low	2	0

*For Assurance and Recommendation priority definitions see Appendix 2

3.2 As part of the follow up action, the recommendations under review are either:

- “closed” as they have been successfully implemented, or
- “closed” as the recommendation is yet to be fully implemented but is on target with a revised implementation date, or
- (for medium or low risks only) “closed” as management has decided to tolerate the risk, or the circumstances have since changed, or
- (for critical or high risks only) “closed” on the EKAP System with a revised implementation date and escalated to management for further tracking and reporting to the audit committee.

3.3 Details of each of any individual critical or high priority recommendations outstanding after follow-up are included at Annex 1 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 Committee.

3.4 The purpose of escalating outstanding high-risk matters 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: Rechargeable Works, Events Management, Your Leisure, ICT Network Security, Member Code of Conduct & Standards Arrangements, and Allotments.

5.0 CHANGES TO THE AGREED AUDIT PLAN:

5.1 The 2024-25 internal audit plan was agreed by Members at the meeting of this Committee on 6th March 2024.

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 the 2024-25 Audit Plan is shown in Appendix 1.

5.3 Your Leisure - Update Regarding the Planned Audit from 2023-24:

The East Kent Audit Partnership have concerns at the delays in this audit commencing. The previous audit was completed in 2013-14 which recorded a split Reasonable/ Limited assurance. The limited aspect was due to the grant conditions and leases which needed reviewing and updating at that time. The current signed grant conditions are dated 2004 i.e. are 20 years old. Given that it was partially limited assurance, the audit has been proposed in

several internal audit plans over the past 10 years, however subsequent audits of this area have been repeatedly deferred by Management as the agreements have not been updated.

Consequently, this was a topic in the agreed 2023-24 audit plan which was scheduled for completion in March 2024. Upon meeting with Management in March 2024, the EKAP reluctantly agreed to postpone until July 2024 on the understanding that the revised leases and grant conditions would be complete by then, and the audit could commence.

Unfortunately, the signing of the leases and grant conditions is being held up by delays with KCC in formalising a land swap for land at Ramsgate Sports Hall which occurred before 2004 and needs to be legally documented.

The EKAP cannot however indefinitely postpone the audit, to do so would be very poor corporate governance, but clearly TDC has to await a third party (KCC) to agree the terms before the matter can be concluded.

The EKAP is therefore reporting a further change to the agreed audit plan, the review from 2023-24 which was rolled over into 2024-25 is unable to go ahead as agreed in July. However, the limited enquiries undertaken, suggest that the EKAP review would be likely to be reporting on the following perceived risks:

- Grant Conditions are outdated (being agreed in 2004), the new version has been prepared and signed but not yet sealed. These have now been provided to the EKAP for review and comment.
- Leases are 25 years old (dated 1999) and are due to expire in October 2024, which marks the end of the initial 25 year occupancy by Your Leisure. New versions of the Leases have been drafted and signed but not yet sealed
- Signing of leases and grant conditions is being held up by delays with a third party. KCC are required to formalise a land swap for land at Ramsgate Sports Hall. In theory KCC still own part of the land Ramsgate Sports Hall is built on, and TDC own part of the land a KCC school is built on.
- Whilst Monthly meetings being held by the Head of Finance with Your Leisure, these are not formal meetings with agendas and minutes to monitor Your Leisure against the agreed grant specification and associated performance indicators..
- Client side management of Your Leisure by TDC is in transition from the Head of Finance to the Head of Coastal and Public realm, therefore client side management arrangements need to be finalised to ensure compliance with the existing grant conditions by Your Leisure moving forwards.
- There are no KPIs in place for Your Leisure to support monitoring.
- The existing leases are full repairing leases which are not tax efficient taking into account Your Leisure's partially exempt VAT status. It is however acknowledged that in reality these leases are subject to affordability considerations and that the new leases are expected to resolve this issue more effectively.

In the interests of good governance, the 2023-24 planned audit in this area should be undertaken, even if the risks identified might result in a low or unfavourable Assurance opinion. As such the issue is being escalated to the Members of Governance and Audit Committee for their consideration.

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 three month period to 30th June 2024, 83.15 chargeable days were delivered against the target for the year of 348 days which equates to 23.89% 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 June 2024 against the agreed 2024-25 Audit Plan.
- Appendix 2 Definition of Audit Assurance Statements & Recommendation Priorities
- Appendix 3 Summary of Critical and High priority recommendations not implemented at the time of follow-up.
- Appendix 4 Summary of services with Limited / No Assurances yet to be followed up.
- Appendix 5 Balanced Scorecard to 30th June 2024

APPENDIX 1

**PROGRESS AGAINST THE AGREED 2024-25 AUDIT PLAN
THANET DISTRICT COUNCIL**

Area	Original Planned Days	Revised Budgeted Days	Actual days to 30-06-2024	Status and Assurance Level
FINANCIAL GOVERNANCE:				
Main Accounting System	10	10	0	Quarter 3
HOUSING SYSTEMS:				
Decent Homes	5	5	0	Quarter 3
Garage Management	7	7	8.94	Finalised - Reasonable
Tenant Health & Safety	10	10	0	Quarter 2

Rechargeable Works	10	10	0	Work-in-progress
Tenancy Fraud	10	10	0	Quarter 3
New Build Capital Programme	5	5	0	Quarter 4
Energy Efficiency & Carbon Reduction	10	10	0	Quarter 4
GOVERNANCE RELATED:				
GDPR	10	10	0	Quarter 3
Project Management	10	10	0	Quarter 3
Member Code of Conduct & Standards Arrangements	10	10	3.87	Work-in-progress
Corporate Advice/ CMT	2	2	2.5	Work-in-progress
s.151 Officer Meetings & Support	9	9	4.71	Work-in-progress
Governance & Audit Committee Meetings and Report Preparation	12	12	3.96	Work-in-progress
Audit Plan & Preparation Meetings	9	9	0	Work-in-progress
HR RELATED:				
Payroll	3	3	0	Quarter 3
Employee Benefits-in-Kind	3	3	0	Quarter 3
Apprenticeships	10	10	0	Quarter 4
COUNTER FRAUD:				
Data Analytics	8	8	0	Quarter 4
Duplicate Creditor Testing	2	2	0	Quarter 3
CONTRACT RELATED:				
Service Contract Management	10	10	0	Quarter 2
Receipt & Opening of Tenders	5	5	0	Quarter 3
Procurement	8	8	0	Quarter 3
ICT RELATED:				
Data Management	14	14	0	Quarter 2
Procurement & Disposal	14	14	0	Quarter 4
SERVICE LEVEL:				
Cemeteries & Crematoria	10	10	0	Quarter 3
Coastal Management	10	10	14.01	Finalised - Substantial
Public Health Burials	10	10	13.94	Finalised - Substantial
Environmental Health & Safety at Work	10	10	0	Quarter 4
Business Continuity & Emergency Planning	5	5	0	Quarter 4

Disabled Facilities Grants	10	10	0.18	Finalised - Substantial
Allotments	10	0	0	Work-in-progress
Ramsgate Harbour Accounts	5	5	0	Quarter 3
Members' Allowances	10	10	0	Work-in-progress
Phones, Mobiles and Utilities	10	10	0	Quarter 2
Events Management	10	10	1.11	Work-in-progress
Climate Change	5	5	0	Quarter 4
OTHER:				
Liaison With External Auditors	1	1	0.14	Work-in-progress
Follow Up Reviews	15	15	16.3	Work-in-progress
FINALISATION OF 2023-24 AUDITS:				
Grounds Maintenance	5	5	6.37	Finalised - No
Resident Engagement			6.12	Finalised - Substantial
VICs			0.26	Finalised - Substantial
Your Leisure			0.74	Work-in-progress
RESPONSIVE ASSURANCE:				
LUF Grant - Project Assurance	0	0	0	Work-in-progress
TOTAL	348	348	83.15	23.89%

**PROGRESS AGAINST THE AGREED 2024-25 AUDIT PLAN
EAST KENT SERVICES**

Review	Original Planned Days	Revised Planned Days	Actual days to 30/06/2024	Status and Assurance Level
EKS REVIEWS:				
Housing Benefits Overpayments	16	16	0.26	Quarter 2
Housing Benefits Appeals	16	16	4.23	Quarter 1
Business Rates / Reliefs & Credits	16	16	0.27	Quarter 3
Customer Services	16	16	13.3	Finalised - Substantial
OTHER:				
Corporate/Committee	5	5	0.54	Ongoing
Follow Up	3	3	0.99	Ongoing
FINALISATION of 2023-24 AUDITS:				

Council Tax Reduction Scheme	1	1	0.07	Finalised - Substantial
Transition Project Governance	1	1	0.14	Finalised - N/A
Total	74	74	19.80	26.76%

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>HRA Anti-Social Behaviour - August 2024</i>		
<p>Consideration should be given to putting in place a Customer Alerts Policy that provides overarching guidance that sets out how Housing Services will deal with tenants who are abusive or threatening to staff or contractors who are carrying out their daily work, the policy should then be presented to the Council’s Overview and Scrutiny Committee on an annual basis as they are acting as the Council’s Community Safety Scrutiny Panel and they are required by legislation to oversee work on community safety.</p>	<p>Housing has a case with the housing ombudsman that is reflective of this action.</p> <p>We will wait until we have the outcome from the Ombudsman before committing to an action.</p> <p>Proposed Completion Date: July 24</p> <p>Responsibility: Housing Services Manager - Tenant and Leaseholder Services (SW) and Head of Tenant and Leaseholder Services • Place (SOS)</p>	<p>The Housing Ombudsman has come back with no maladministration on case.</p> <p>Propose that rather than a policy, to put a point into the tenancy agreement that is supported by the handbook.</p> <p>Tenancy agreement is currently being revised - draft to be ready for April 25.</p> <p>Tenancy handbook can be amended by Oct 25.</p> <p>Partially Implemented with Revised Completion date October 2025.</p>

SERVICES GIVEN LIMITED / NO ASSURANCE LEVEL YET TO BE REVIEWED – APPENDIX 4

Service	Reported to Committee	Level of Assurance	Follow-up Action Due
EKS ICT Desegregation Project	September 2023	Limited	Quarter 2 2024-25
External Funding Protocol	March 2024	Limited	Quarter 2 2024-25

BALANCED SCORECARD - 30th June 2024

INTERNAL PROCESSES PERSPECTIVE :	2024-25 Actual	Target	FINANCIAL PERSPECTIVE:	2024-25 Actual	Original Budget
	Quarter 1		Reported Annually		
Chargeable as % of available days	86%	90%	<ul style="list-style-type: none"> • Cost per Audit Day 	£-	£428.41
Chargeable days as % of planned days			<ul style="list-style-type: none"> • Direct Costs 	£-	£554,972
CCC	24.91%	25%	<ul style="list-style-type: none"> • + Indirect Costs (Recharges from Host) 	£-	£10,530
DDC	26.77%	25%		-£-	Zero
TDC	23.89%	25%	<ul style="list-style-type: none"> • - 'Unplanned Income' 		
FHDC	21.03%	25%		£-	£565,502
EKS	26.76%	25%	<ul style="list-style-type: none"> • = Net EKAP cost (as billed all Partners) 		
Overall	24.71%	25%		Reported Annually	
Follow up/ Progress Reviews;					
<ul style="list-style-type: none"> • Issued 	18	-			
<ul style="list-style-type: none"> • Not yet due 	21	-			
<ul style="list-style-type: none"> • Now due for Follow Up 	37	-			
		-			
Compliance with the Public Sector Internal Audit Standards (PSIAS)	Generally Conforms	(the top rated score possible)			

<u>CUSTOMER PERSPECTIVE:</u>	<u>2024-25 Actual</u>	<u>Target</u>	<u>INNOVATION & LEARNING PERSPECTIVE:</u>	<u>2024-25 Actual</u>	<u>Target</u>
	Quarter 1		Quarter 1		
Number of Satisfaction Questionnaires Issued;	16		Percentage of staff qualified to relevant technician level	75%	50%
Number of completed questionnaires received back;	7		Percentage of staff holding a relevant higher-level qualification	36%	36%
	= 44%		Percentage of staff studying for a relevant professional qualification	0%	N/A
Percentage of Customers who felt that;			Number of days technical training per FTE	0.65	3.5
<ul style="list-style-type: none"> ● Interviews were conducted in a professional manner 	100%	100%	Percentage of staff meeting formal CPD requirements (post qualification)	36%	36%
<ul style="list-style-type: none"> ● The audit report was 'Good' or better 	100%	90%			
<ul style="list-style-type: none"> ● That the audit was worthwhile. 	100%	100%			