
Subject:	ANNUAL INTERNAL AUDIT REPORT
Meeting and Date:	Governance Committee – 29th July 2021
Report of:	Christine Parker – Head of Audit Partnership
Decision Type:	Non-key
Classification:	Unrestricted

Purpose of the report: This report provides a summary of the work undertaken by the East Kent Audit Partnership to support the annual opinion. The report includes the Head of Audit Partnership's opinion on the overall adequacy and effectiveness of the system of internal control in operation and informs the Annual Governance Statement for 2020-21, together with details of the performance of the EKAP against its targets for the year ending 31st March 2021.

Recommendation: That Members note the Opinion of the Head of Audit Partnership.
That Members note the Annual Report detailing the work of the EKAP and its performance to underpin the 2020-21 opinion.

Internal Audit Annual Report 2020-21.

SUMMARY

The main points to note from the attached report are that despite the impact of C19, a number of the agreed audits have been completed. The majority of reviews have given a substantial or reasonable assurance and there are no major areas of concern that would give rise to a qualified opinion for 2020-21.

1.0 INTRODUCTION

1.1 The primary objective of Internal Audit is to provide independent assurance to Members, the Chief Executive, Directors and the Section 151 Officer on the adequacy and effectiveness of those systems on which the Authority relies for its internal control. The purpose of bringing forward an annual report to members is to:

- Provide an opinion on the overall adequacy and effectiveness of the Council's internal control environment.
- Present a summary of the internal audit work undertaken to formulate the opinion, including reliance placed on work by other assurance bodies,
- Draw attention to any issues the Head of the Audit Partnership judges particularly relevant to the preparation of the Annual Governance Statement.
- Compare actual audit activity with that planned, and summarise the performance of Internal Audit against its performance criteria.
- Comment on compliance with the Public Sector Internal Audit Standards (PSIAS) and report the results of the Internal Audit quality assurance programme.
- Confirm annually that EKAP is organisationally independent, whether there have been any resource limitations or instances of restricted access.

1.2 The report attached as Annex A therefore summarises the performance of the East Kent Audit Partnership (EKAP) and the work it has performed over the financial year 2020-21 for Dover

District Council, and provides an opinion on the system for governance, risk management and internal control based on the audit work undertaken throughout the year, in accordance with best practice. In providing this opinion, this report supports the Annual Governance Statement.

- 1.3 In March 2020 when the Covid Emergency hit, the EKAP was initially able to continue with work in progress. Soon during April, it became necessary to suspend the audit plan and the staff were made available for redeployment. The staff were all able to utilise their skills in several different ways, spending 154 days over the partnership in roles supporting the Community Hub and business grants processes. Consequently, Quarter One (April, May and June) was impacted and it became clear that a new target of 75% plan completion would be more likely. By Quarter 2, the rhythm of commencing planned reviews, agreeing reports, setting up new briefs and closing progress reports was reinstated. Al be it that this was a new way of working for the team being 100% of their time at home. Excellent ICT and new applications or systems has made it possible to operate effectively relying only on virtual meetings and electronic access to records.
- 1.4 The EKAP delivered 73% of the agreed audit plan days to DDC. The performance figures for the East Kent Audit Partnership as a whole for the year show good performance against the adjusted targets. It is the opinion of the Head of Audit that sufficient work has been undertaken to be able to support an opinion for 2020-21.
- 1.5 No system of control can provide absolute assurance, nor can Internal Audit give that assurance. This opinion is intended to provide assurance that there is an ongoing process for identifying, evaluating and managing the key risks.

Background Papers

- **Internal Audit Annual Plan 2020-21 - Previously presented to and approved by the Governance Committee.**
- **Internal Audit working papers - Held by the East Kent Audit Partnership.**

Resource Implications

There are no financial implications arising directly from this report. The costs of the internal audit work have been met from the Financial Services 2020-21 budget.

Consultation Statement

Not Applicable.

Impact on Corporate Objectives and Corporate Risks

The recommendations arising from each individual internal audit review are designed to strengthen the Council's corporate governance arrangements, control framework, counter fraud arrangements and risk management arrangements, as well as contributing to the provision of economic, efficient and effective services to the residents of the District. This report summarises of the work of the East Kent Audit Partnership for the year 2020-21 in accordance with the Public Sector Internal Audit Standards.

Attachments

Annex A – East Kent Audit Partnership Annual Report 2020-21

CHRISTINE PARKER
Head of Audit Partnership

Annual Internal Audit Report for Dover District Council 2020-21

1. Introduction

The Public Sector Internal Audit Standard (PSIAS) defines internal audit as:

"Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

A more detailed explanation, of the role and responsibilities of internal audit, is set out in the approved Audit Charter. The East Kent Audit Partnership (EKAP) aims to comply with the PSIAS, and to this end has produced evidence to the s.151 and Monitoring Officers to assist the Council's review of the system of internal control in operation throughout the year.

This report is a summary of the year, a snapshot of the areas at the time they were reviewed and the results of follow up reviews to reflect the actions taken by management to address the control issues identified. The process that the EKAP adopts regarding following up the agreed recommendations will bring any outstanding high-risk areas to the attention of members via the quarterly reports, and through this annual report if there are any issues outstanding at the year-end.

2. Objectives

The majority of reviews undertaken by Internal Audit are designed to provide assurance on the operation of the Council's internal control environment. At the end of an audit we provide recommendations and agree actions with management that will, if implemented, further enhance the environment of the controls in practice. Other work undertaken, includes the provision of specific advice and support to management to enhance the economy, efficiency and effectiveness of the services for which they are responsible. The annual audit plan is informed by special investigations and anti-fraud work carried out as well as the governance processes and risk management framework of the Council.

A key aim of the EKAP is to deliver a professional, cost effective, efficient, internal audit function to the partner organisations. The EKAP aims to have an enabling role in raising the standards of services across the partners through its unique position in assessing the relative standards of services across the partners. The EKAP is also a key element of each councils' anti-fraud and corruption system by acting as a deterrent to would be internal perpetrators.

The four partners are all committed to the principles and benefits of a shared internal audit service and have agreed a formal legal document setting out detailed arrangements. The statutory officers from each partner site (the s.151 Officer) together form the Client Officer Group and govern the partnership through annual meetings. The shared arrangement for EKAP also secures organisational independence, which in turn assists EKAP in making conclusions about any resource limitations or ensuring there are no instances of restricted access.

3. Internal Audit Performance Against Targets

The Internal Audit function provided by the EKAP has performed well against its targets for the year. Clearly there have been some adjustments to the original audit plan for the year 2020-21,

however, this has been an extraordinary year and there are no matters of concern to be raised at this time.

3.1 EKAP Resources

The EKAP has provided the service to the partners based on a FTE of 6.74. Additional audit days have been provided via audit contractors in order to meet the planned workloads.

3.2 Performance against Targets

The EKAP is committed to continuous improvement and has various measures to ensure the service can strive to improve. The performance measures and indicators for the year are shown in the balanced scorecard of performance measures at Appendix 5. The measures themselves were reviewed by the Client Officer Group at their annual meeting and no changes were made.

3.3 Internal Quality Assurance and Performance Management.

All internal audit reports are subject to review, either by the relevant EKAP Deputy Head of Audit or the Head of the Audit Partnership; all of whom are Chartered Internal Auditors. In each case this includes a detailed examination of the working papers, action and review points, at each stage of report. The review process is recorded and evidenced within the working paper index and in a table at the end of each audit report. Detailed work instructions are documented within the Audit Manual. The Head of Audit Partnership collates performance data monthly and, together with the monitoring of the delivery of the agreed audit plan carried out by the relevant Deputy Head of Audit, regular meetings are held with the s.151 Officer. The minutes to these meetings provide additional evidence to the strategic management of the EKAP performance.

3.4 External Quality Assurance

The external auditors, Grant Thornton, conducted a review in February 2021 of the Internal Audit arrangements. They have concluded that, where possible, they can place reliance on the work of the EKAP. See also 3.6.1 below.

3.5 Liaison between Internal Audit and External Audit

Liaison with the audit managers from Grant Thornton for the partner authorities and the EKAP is undertaken largely via email to ensure adequate audit coverage, to agree any complementary work and to avoid any duplication of effort. The EKAP has not met with any other review body during the year in its role as the Internal Auditor to Dover District Council. Consequently, the assurance, which follows is based on EKAP reviews of Dover District Council's services.

3.6 Compliance with Professional Standards

3.6.1 The EKAP self-assessment of the level of compliance against the Public Sector Internal Audit Standards shows that some actions are required to achieve full compliance which EKAP will continue to work towards. There is however, no appetite with the Client Officer Group to pay for an External Quality Assessment of the EKAP's level of compliance, relying on a review by the s.151 officers of the self-assessment. Consequently, the EKAP can say that it partially conforms with PSIAS and this risk is noted in the AGS.

3.6.2 The internal audit activity adds value to the organisation (and its stakeholders) when it provides objective and relevant assurance, and contributes to the effectiveness and efficiency of governance, risk management and control processes.

3.6.3 The EKAP as required by the standards has demonstrated that it achieved the Core Principles in three key ways. Firstly, by fulfilling the definition of Internal Auditing which is the statement of fundamental purpose, nature and scope of internal auditing. The definition is authoritative guidance for the internal audit profession (and is shown at paragraph 1 above). Secondly by demonstrating that it has been effective in achieving its mission showing that it; -

- Demonstrates integrity.
- Demonstrates competence and due professional care.
- Is objective and free from undue influence (independent).
- Aligns with the strategies, objectives, and risks of the organisation.
- Is appropriately positioned and adequately resourced.
- Demonstrates quality and continuous improvement.
- Communicates effectively.
- Provides risk-based assurance.
- Is insightful, proactive, and future-focused.
- Promotes organisational improvement.

And thirdly by complying with The Code of Ethics, which is a statement of principles and expectations governing behaviour of individuals and organisations in the conduct of internal auditing. The Rules of Conduct describe behaviour norms expected of internal auditors. These rules are an aid to interpreting the Core Principles into practical applications and are intended to guide the ethical conduct of internal auditors. Throughout 2020-21 the EKAP has been able to operate with strong independence, free from any undue influence of either officers or Members.

3.7 Financial Performance

Expenditure and recharges for the year 2020-21 are all in line with the Internal Audit cost centre hosted by Dover District Council. The EKAP was formed to provide a resilient, professional service and therefore achieving financial savings was not the main driver, despite this, efficiencies have been gained through forming the partnership.

4. Overview of Work Done

The original audit plan for 2020-21 included a total of 18 projects. To accommodate losing quarter one to C19 Redeployment, EKAP has communicated closely with the s.151 Officer, CMT and this Committee to ensure the projects actually undertaken continued to represent the best use of resources. As a result of the redeployment of EKAP staff throughout quarter one, and as a result of EKH being brought back in house, changes to the plan were agreed during the year. The total number of planned projects undertaken in 2020-21 was 10, ten projects were pushed back in the overall strategic plan, with 3 being WIP at the year-end to be finalised in April, furthermore there were 5 Responsive projects undertaken, and 5 projects were finalised from the 2019-20 plan.

Review of the Internal Control Environment

4.1 Risks

During 2020-21, 49 recommendations were made in the agreed final audit reports to Dover District Council. These are analysed as being Critical, High, Medium or Low risk in the following table:

Risk Criticality	No. of Recommendations	Percentage
Critical	0	0%
High	10	20%
Medium	19	39%
Low	20	41%
TOTAL	49	100%

Naturally, more emphasis is placed on recommendations for improvement regarding high risks. Any high priority recommendations where management has not made progress in

implementing the agreed system improvement are brought to management and members' attention through Internal Audit's quarterly update reports. During 2020-21 the EKAP has raised and reported to the quarterly Governance Committee meetings 49 recommendations, and whilst 20% were in the Critical or High-Risk categories, none are so significant that they need to be escalated at this time.

4.2 Assurances

Internal Audit applies one of four 'assurance opinions' to each review, please see Appendix 1 for the definitions. This provides a level of reliance that management can place on the system of internal control to deliver the goals and objectives covered in that particular review. The conclusions drawn are described as being "a snapshot in time" and the purpose of allocating an assurance level is so that risk is managed effectively, and control improvements can be planned. Consequently, where the assurance level is either 'no' or 'limited', or where high priority recommendations have been identified, a follow up progress review is undertaken and, where appropriate, the assurance level is revised.

The summary of Assurance Levels issued on the fifteen pieces of completed work for Dover District Council, together with the finalisation of the five 2019-20 audits is as follows:

NB: the percentages shown are calculated on finalised reports with an assurance level

Assurance	No.	Percentage of Completed Reviews
Substantial	8	89%
Reasonable	1	11%
Limited	0	0%
No	0	0%
Work in Progress at Year-End	3	-
Not Applicable	8	-

* See list in the table below

NB: 'Not Applicable' is shown against special investigations or work commissioned by management that did not result in an assurance level.

Taken together 100% of the reviews account for substantial or reasonable assurance.

There were ten reviews completed on behalf of EK Services and the assurances for these audits were - 4 Substantial, 2 Reasonable, 1 Limited, 3 Not Applicable, 2 reviews were work in progress at the year-end and 3 were Deferred. Information is provided in Appendix 4.

For each recommendation, an implementation date is agreed with the Manager responsible for implementing it. Understandably, the follow up review is then timed to allow the service manager sufficient time to make progress in implementing the agreed actions against the agreed timescales. The results of any follow up reviews yet to be undertaken will be reported to the Committee at the appropriate time.

4.3 Progress Reports

In agreeing the final Internal Audit Report, management accepts responsibility to take action to resolve all the risks highlighted in that final report. The EKAP carries out a follow up/progress review at an appropriate time after finalising an agreed report to test whether agreed action has in fact taken place and whether it has been effective in reducing risk.

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 implemented but is on target, 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) escalated to the audit committee.

At the conclusion of the follow up review the overall assurance level is re-assessed.

The results for the follow up activity for 2020-21 are set out below. The shift to the right in the third column in the table from the original opinion to the revised opinion also measures the positive impact that the EKAP has made on the system of internal control in operation throughout 2020-21.

Total Follow Ups undertaken 9	N/A	No Assurance	Limited Assurance	Reasonable Assurance	Substantial Assurance
Original Opinion	1	0	0	4	4
Revised Opinion	1	0	0	3	5

There were no reviews with an original (partially) no or limited assurance, which means there were no DDC reviews showing a partially limited assurance after follow up that required escalation to the Governance Committee during the year.

East Kent Housing received a continuation of the detailed follow up work to the 2019 Tenants’ Health and Safety work. The two areas covered in 2020-21 were Lifts and Fire Safety, where the revised assurance levels were No and Limited assurance respectively. These concerns were escalated to the EKH Board at the time, the issues have subsequently been passed on to the Council as the service came back in house from 01.10.20. Further work regarding Tenants’ Health and Safety is planned for 2021-22.

EK Services received six follow ups; the revised assurances were Substantial for three reviews, Reasonable for one review, one with a partially Limited assurance after follow up (DDC) and one was Not Applicable.

Consequently, the areas with fundamental issues of note arising from the audits and follow up undertaken in 2020-21 have been escalated.

4.4 Special Investigations and Fraud Related Work

The prevention and detection of fraud and corruption is ultimately the responsibility of management however, the EKAP is aware of its own responsibility in this area and is alert to the risk of fraud and corruption. Consequently, the EKAP structures its work in such a way as to maximise the probability of detecting any instances of fraud. The EKAP will immediately report to the relevant officer any detected fraud or corruption identified during the course of its work; or any areas where such risks exist.

The EKAP is, from time to time, required to carry out special investigations, including suspected fraud and irregularity investigations and other special projects. Whilst some responsive work was carried out during the year at the request of management, there were no fraud investigations conducted by the EKAP on behalf of Dover District Council in 2020-21.

The EKAP is named in the Council’s whistleblowing policy as a route to safely raise concerns regarding irregularities, for which EKAP manages the Hotline (24-hour answer machine service) 01304 872198.

An independent review of the Counter Fraud Arrangements was undertaken in 2019 and this led to a joint pilot (with DDC, CCC & F&HDC) with specialist Fraud Investigators from Ashford Borough Council being undertaken in 2020. Whilst this Pilot was limited by the restrictions of C19, a recent progress report following up on the original fraud risks and agreed recommendations has been undertaken and the Council has decided the arrangements with Ashford Borough Council will be extended into a new agreement, initially focusing on Tenancy Fraud and Right to Buy Processes.

The internal audit team will build on its data analytical skills and will continue to develop exploring the opportunity to discover fraud and error by comparing different data sets and matching data via the use of specialist auditing software.

4.5 Completion of Strategic Audit Plan

Appendix 2 shows the planned time for reviews undertaken, against actual time taken, follow up reviews, responsive work and reviews resulting from any special investigations or management requests. 226.22 audit days were completed for Dover District Council during 2020-21 which represents 72.56% plan completion.

The EKAP was formed in October 2007; it completes a rolling programme of work to cover a defined number of days each year. As at the 31st March each year there is undoubtedly some "work in progress" at each of the partner sites; some naturally being slightly ahead and some being slightly behind in any given year.

Appendix 3 shows the planned time for reviews undertaken, against actual time taken for the follow up reviews and finalising audits for East Kent Housing Ltd. which ceased 30.09.20. From 2021-22 all Housing Reviews feature as part of the DDC Audit Plan.

Appendix 4 shows the planned time for reviews undertaken, against actual time taken, follow up reviews and unplanned reviews resulting from any special investigations for East Kent Services. Dover District Council contributed 60 days from its original plan as its share in this three-way arrangement. As EKS is hosted by TDC, the EKS Annual Report in its full format will be presented to the TDC - Governance & Audit Committee on 28th July 2021.

5. Overall Opinion 2020-21

It is a requirement of s.151 of the Local Government Act 1974 for the Council to maintain an 'effective' internal audit function, when forming my opinion on the Council's overall system of control, I need to have regard to the amount of work which we have undertaken upon which I am basing my opinion. Despite losing Quarter One, taken together with previous year's opinions and having completed 73% of the planned days, there is sufficient underpinning evidence meaning that I do not have to limit the scope of the opinion for 2020-21, as follows;

5.1 Corporate Governance

Corporate Governance is defined as being the structure of rules, practices and processes that direct and control the Council. To support the Head of Audit Opinion the EKAP will undertake specific reviews aligned to these processes as a part of the Audit Plan. I am able to conclude that GDPR was the only Governance review undertaken in the year with Performance Management being deferred. The GDPR Review was undertaken as a consultancy style piece of work and therefore an assurance opinion was not applicable. An agreed action plan resulting from the review will assist the Council in improving in this area. For 20-21 the Head of Audit Partnership is satisfied the Council complies with Corporate Governance guidance.

5.2 Internal Control

The EKAP has been commissioned to perform only one follow up, in 2020-21 there were no reviews that remained a Limited Assurance after follow up, and there were no recommendations that were originally assessed as critical or high risk, which remained a high priority and outstanding after follow up escalated to the Governance Committee during the year. There are currently no reviews for DDC previously assessed as providing a Limited Assurance that are yet to be followed up.

And for East Kent Services, there is one review (DBS Checks) previously assessed as providing a Limited Assurance that is yet to be followed up (Scheduled for Quarter one 2021-22).

And for East Kent Housing, the Tenant's Health and Safety review resulted in Limited/No Assurance across five key areas. All have been followed up and during 2020-21 Fire Safety resulted in Limited assurance and Lifts in No Assurance. These risks and the further reviews form part of the DDC Audit Plan from 2021-22. The results of these follow up reviews were escalated to the Governance Committee during the year.

The Head of Audit Partnership is satisfied the Council can place assurance on the aspects of the systems of control tested and in operation during 2020/21.

5.3 Risk Management

The Council keeps a corporate risk register. The Governance Committee are responsible for overseeing the risk management framework. A follow up review has highlighted that the Council continues not comply with Best Practice with regards to Risk Management, and the pandemic has delayed other agreed recommendations from having been implemented. I am able to conclude that the Governance Committee has considered and supports the Council's current Risk Management arrangements, although the lack of compliance with best practice risk should itself be noted in the AGS. The EKAP will continue to strive to influence continuous improvement in this key area of Governance.

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.

**Performance against the Agreed 2020-21
Dover District Council Audit Plan**

Review	Original Planned Days	Revised Planned Days	Actual days to 31-03-2021	Status and Assurance Level
FINANCIAL SYSTEMS:				
Treasury Management	10	10	11.28	Finalised– Substantial
Insurance & Inventories of Portable Assets	10	10	0.18	Deferred
HOUSING SYSTEMS:				
Housing Allocations	10	0	-	Deferred
Tenant Health & Safety Compliance	-	10	2.49	Work-in-Progress
Data Quality	-	10	-	Deferred
Leasehold Services	-	10	-	Deferred
GOVERNANCE RELATED:				
GDPR, FOI & Information Management	10	10	12.59	Finalised – N/A
Performance Management	10	0	0.38	Deferred
Corporate Advice/CMT	2	2	3.44	Finalised for 2020-21
s.151 Meetings and support	9	18	19.33	Finalised for 2020-21
Governance Committee Meetings and Reports	12	12	14.51	Finalised for 2020-21
2021-22 Audit Plan Preparation and Meetings	9	15	15.15	Finalised for 2020-21
POST IMPLEMENTATION REVIEWS:				
Kearnsy Abbey	10	15	15.28	Finalised – N/A
CONTRACT AUDITS:				
Receipt & Opening of Tenders	10	10	11.02	Finalised - Substantial
SERVICE LEVEL:				
Employee Health & Safety	10	0	0.18	Deferred
Cemeteries	10	12	12.45	Finalised - Substantial
Safeguarding Children & Vulnerable Groups	10	0	0.20	Deferred
Planning Enforcement	10	10	4.37	Work-in-Progress
Business Continuity & Emergency Planning	12	0	0.18	Deferred
Playgrounds	10	0	1.05	Deferred
Disabled Facilities Grants	10	10	11.81	Finalised - Substantial

Review	Original Planned Days	Revised Planned Days	Actual days to 31-03-2021	Status and Assurance Level
Land Charges	10	10	0.39	Work-in-Progress
Members' Allowances & Expenses	10	10	11.22	Finalised - Substantial
Planning Applications, Income & s106 Agreements	15	0	-	Deferred
Green Waste & Recycling Income	10	0	-	Deferred
OTHER				
Liaison with External Auditors	1	1	0	Finalised for 2020-21
Follow-up Work	15	15	9.31	Finalised for 2020-21
FINALISATION OF 2019-20- AUDITS				
Environmental Health Protection Requests	20	26	9.37	Finalised - Substantial
Car Parking & Enforcement			1.88	Finalised - Substantial
Election Management & Electoral Registration			0.45	Finalised - Substantial
Dog Warden			2.81	Finalised - Reasonable
Dover Leisure Centre PIR			12.46	Finalised – N/A
Days under delivered in 2019-20		26.76	-	Allocated
Responsive Work:				
Duplicate Creditor Payment Testing	0	5	1.08	Finalised - N/A
Discretionary Grants – Counter Fraud	0	26	36.21	Finalised - N/A
Asbestos Register	0	0	2.79	Finalised - N/A
Data Image Capturing Project	0	0	2.33	Finalised - N/A
HRA Properties Data Match	0	0	0.03	Work-in-Progress
TOTAL	255	311.76	226.22	72.56%
C-19 Redeployments	0	38	38	Finalised - N/A

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

**Performance against the Agreed 2020-21
East Kent Housing Audit Plan**

Review	Original Planned Days	Revised Planned Days	Actual To 30/09/2020	Status and Assurance Level
Planned Work:				
CMT/Audit Sub Ctte/EA Liaison	4	4	3.09	Finalised for 2020-21
Follow-up Reviews	7	0	0	Finalised for 2020-21
Tenants' Health & Safety	8	8	8.13	Finalised -Various
Finalisation of 2019/20 Work-in-Progress:				
Days over delivered in 2019/20		-7.37		Allocated
Welfare Reform	0	1	0.41	Finalised - Substantial
Employee Health & Safety	1	0.63	1.00	Finalised - Limited
Total	20	12.63	12.63	100% as at 30/09/2020

**Performance against the Agreed 2020-21
East Kent Services Audit Plan**

Review	Original Planned Days	Revised Planned Days	Actual days to 31/03/2021	Status and Assurance Level
EKS Reviews;				
Housing Benefits Overpayments	10	15	14.08	Finalised - Substantial
Housing Benefit Testing	30	30	33.64	Finalised - N/A
Housing Benefit Subsidy	10	10	10.08	Finalised - Substantial
Customer Services Gateway	10	0	0	Deferred
ICT – Disaster Recovery	15	15	11.27	Finalised - Reasonable
ICT – Software Licensing	15	15	9.79	Work-in-Progress
KPIs	5	5	4.30	Finalised - Substantial
EKHR Reviews;				
Payroll – Data Testing	15	15	1.19	Work-in-Progress
Employee Allowances (Policy)	8	8	8.02	Finalised - N/A
Employee Expenses	7	7	0	Deferred
EK Leavers	15	15	0.66	Deferred
Other;				
Corporate/Committee	5	8	8.24	Finalised for 2020-21
Follow up	5	7	7.35	Finalised for 2020-21
Finalisation of 2019/20 Audits:				
Days underdelivered in 2019/20		30.67	-	Allocated
EKHR Employee Benefits in Kind	10	2	1.19	Finalised - Substantial / No
Housing Benefit Testing 2019/20		11.67	10.82	Finalised - NA
EKHR Payroll		11	10.34	Finalised - Reasonable
EKHR DBS Checks		16	16.00	Finalised - Limited
Total	160	190.67	146.97	77.08%

EKAP Balanced Scorecard – 2020-21

<u>INTERNAL PROCESSES PERSPECTIVE:</u>	<u>2020-21 Actual</u>	<u>Target</u>	<u>FINANCIAL PERSPECTIVE:</u>	<u>2020-21 Actual</u>	<u>Original Budget</u>
	Quarter 4		Reported Annually		
Chargeable as % of available days	90%	80%	<ul style="list-style-type: none"> • Cost per Audit Day 	£339.14	£339.14
Chargeable days as % of planned days			<ul style="list-style-type: none"> • Direct Costs 	£432,553	£437,130
CCC	99.99%	100%	<ul style="list-style-type: none"> • + Indirect Costs (Recharges from Host) 	£10,530	£10,530
DDC	72.56%	100%	<ul style="list-style-type: none"> • - 'Unplanned Income' 	-£4,577	Zero
F&HDC	87.37%	100%			
TDC	77.17%	100%			
EKS	77.07%	100%			
EKH to 30.09.20 End	100%	100%	<ul style="list-style-type: none"> • = Net EKAP cost (all Partners) 	£447,660	£447,660
C19 Redeployment Days 154.48					
Overall	82.22%	100%			
Follow up/ Progress Reviews;					
<ul style="list-style-type: none"> • Issued 	41	-			
<ul style="list-style-type: none"> • Not yet due 	14	-			
<ul style="list-style-type: none"> • Now due for Follow Up 	32	-			
Compliance with the Public Sector Internal Audit Standards (PSIAS) (see Annual Report for more details)	Partial	Full			

<u>CUSTOMER PERSPECTIVE:</u>	<u>2020-21 Actual</u>	<u>Target</u>	<u>INNOVATION & LEARNING PERSPECTIVE:</u>	<u>2020-21 Actual</u>	<u>Target</u>
	Quarter 4		Quarter		
Number of Satisfaction Questionnaires Issued;	64		Percentage of staff qualified to relevant technician level	75%	75%
Number of completed questionnaires received back;	28		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	2.97	3.5
• Interviews were conducted in a professional manner	100%	100%	Percentage of staff meeting formal CPD requirements (post qualification)	39%	39%
• The audit report was 'Good' or better	100%	90%			
• That the audit was worthwhile.	95%	100%			