

This Report will be made public on 20 July 2021



Report Number **AuG/22/09**

To: Audit and Governance Committee
Date: 28 July 2022
Status: Non-Executive Decision
Corporate Director: Charlotte Spendley – Director – Corporate Services (S151)

SUBJECT: INTERNAL AUDIT ANNUAL REPORT 2021-22

SUMMARY:

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 2021-22, together with details of the performance of the EKAP against its targets for the year ending 31st March 2022.

REASONS FOR RECOMMENDATION:

The Committee is asked to agree the recommendations set out below because:
In order to comply with best practice, the Audit & Governance Committee should independently contribute to the overall process for ensuring that an effective internal control environment is maintained.

RECOMMENDATIONS:

- 1. To receive and note the Opinion of the Head of Audit Partnership in Report AuG/22/09.**
- 2. To receive and note the Annual Report detailing the work of the EKAP and its performance to underpin the 2021-22 opinion.**

1.0 INTRODUCTION

1.1 The primary objective of Internal Audit is to provide independent assurance to Members, the Head of Paid Service, 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 2021-22 for Folkestone & Hythe 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 The EKAP delivered 97.83% of the agreed audit plan days to F&HDC. The performance figures for the East Kent Audit Partnership as a whole for the year show good performance against the targets. It is the opinion of the Head of Audit that sufficient work has been undertaken to be able to support an opinion for 2021-22.

1.4 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.

2.0 RISK MANAGEMENT ISSUES

2.1 A summary of the perceived risks follows:

Perceived risk	Seriousness	Likelihood	Preventative action
Non completion of the audit plan	Medium	Low	Review of the audit plan on a regular basis
Non implementation of agreed audit recommendations	Medium	Low	Review of recommendations by Audit & Governance Committee and Audit escalation policy.

Non completion of the key financial system reviews	Medium	Medium	Review of the audit plan on a regular basis. A change in the External Audit requirements reduces the impact of non-completion on the Authority.
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3.0 LEGAL, FINANCIAL AND OTHER CONTROLS/POLICY MATTERS

3.1 Legal Officer's comments –

There are no legal issues arising out of this report.

3.2 Finance Officer's Comments –

Responsibility for the arrangements of the proper administration of the Council's financial affairs lies with the Chief Finance Officer. The internal audit service helps provide assurance as to the adequacy of the arrangements in place. It is very reassuring that EKAP have given positive feedback on their overall assessment of the Council's system of internal controls for 2021-22, stating that there were "no major areas of concern".

3.3 Head of the East Kent Audit Partnership comments –

This report has been produced by the Head of the East Kent Audit Partnership and the findings / comments detailed in the report are the Partnership's own, except where shown as being management responses.

3.4 Diversities and Equalities Implications

This report does not directly have any specific diversity and equality implications however it does include reviews of services which may have implications.

4.0 CONTACT OFFICERS AND BACKGROUND DOCUMENTS

4.1 Councillors with any questions arising out of this report should contact either of the following officers prior to the meeting.

Christine Parker, Head of the Audit Partnership

Telephone: 01304 872160 Email: christine.parker@folkestone-hythe.gov.uk

Charlotte Spendley Director – Corporate Services (S151)

Telephone: 01303 853420 Email: Charlotte.spendley@folkestone-hythe.gov.uk

4.2 The following background documents have been relied upon in the preparation of this report:

Internal Audit Annual Plan 2021-22 - Previously presented to and approved by the Audit & Governance Committee.

Internal Audit working papers - Held by the East Kent Audit Partnership.

Previous Audit Charter –presented and approved by the Audit & Governance Committee.

Attachments

Annex A – East Kent Audit Partnership Annual Report 2021-22

Annual Internal Audit Report for Folkestone & Hythe District Council 2021-22

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 regular 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 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

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 4. 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 Head of the Audit Partnership; all of who 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 2022 of the Internal Audit arrangements. They 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 Folkestone & Hythe District Council. Consequently, the assurance, which follows is based on EKAP reviews of the 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 undertake 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 only 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 In 2021-22 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 organization.
- 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 2021-22 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 2021-22 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, considerable efficiencies have been gained through forming the partnership.

4. Overview of Work Done

The original audit plan for 2021-22 included a total of 29 projects. EKAP has communicated closely with the s.151 Officer, CLT and this Committee to ensure the projects undertaken continued to represent the best use of resources. As a result of this liaison some changes to the plan were agreed during the year. A few projects (14) have therefore been pushed back in the overall strategic plan, to permit some higher risk projects (6) to come forward in the plan and to finalise (5) projects from the 2020-21 plan. The total number of projects completed was 24, with 2 being WIP at the year-end to be finalised in April.

Review of the Internal Control Environment

4.1 Risks

During 2021-22, 88 recommendations were made in the agreed final audit reports to Folkestone & Hythe 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	26	30%
Medium	43	48%
Low	19	22%
TOTAL	88	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 regular update reports. During 2021-22 the EKAP has

raised and escalated two recommendations to the quarterly Audit & Governance Committee meetings. Across the year a total of 88 recommendations were agreed, and whilst 30% were in the Critical or High-Risk categories, none require further escalation 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 nineteen pieces of work completed for Folkestone & Hythe District Council together with the finalisation of the five 2020-21 audits over the course of the year is as follows:

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

Assurance	No.	Percentage of Completed Reviews
Substantial	5	26%
Reasonable	13	68%
Limited	1	6%
No	0	0%
Not Applicable	5	-
Work in Progress at Year-End	2	-

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

Taken together 94% of the reviews account for substantial or reasonable assurance, only 6% of reviews placed a limited assurance to management on the system of internal control in operation at the time of the review. There were no reviews assessed as having No Assurance.

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 an agreed action has in fact taken place and (for high risk) to test whether it has been effective in reducing risk.

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

- “closed” as they are 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 2021-22 are set out below.

Total Follow Ups undertaken 19	N/A	No Assurance	Limited Assurance	Reasonable Assurance	Substantial Assurance
Original Opinion	1	0	2	10	6
Revised Opinion	1	0	1	9	8

The reviews with an original limited assurance, together with the result of the follow up report, are shown in the following table:

Area Under Review	Original Assurance (Date to A&G Cttee)	Follow Up Result
Licensing	Limited (September 2020)	Limited (September 2021)
CIL and s.106	Limited (September 2021)	Work in Progress

Consequently, the areas with fundamental issues of note arising from the audits and follow up undertaken in 2021-22 have been resolved, or escalated to the Audit & Governance Committee, during the year.

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 assurance work was carried out during the year at the request of management, there were no fraud investigations conducted by the EKAP on behalf of Folkestone & Hythe District Council in 2021-22.

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.

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 Audit Plan

Appendix 2 shows the planned time for reviews undertaken, against actual time taken, follow up reviews, responsive assurance work and reviews resulting from any special investigations

or management requests. 342.42 audit days were completed for Folkestone & Hythe District Council during 2021-22 which represents 97.83% 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. The Balanced Scorecard at Appendix 3 provides the overview of plan completion across the partnership.

5. Overall Opinion 2021-22

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. Having completed 97.83% of the planned days, there is sufficient underpinning evidence to provide my opinion for 2021-22, 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 (on a rotational basis) aligned to these processes as a part of the Audit Plan. During 2021-22 four such reviews were finalised, to include Freedom of Information, COVID Grant Schemes, Councillor Grants and Princes Parade Project Arrangements. Good levels of assurance in these areas for 2021-22 means 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 was one review that remained Limited Assurance after follow up, and there were two recommendations that were originally assessed as critical or high risk, which remained a high priority and outstanding after follow up escalated to the Audit & Governance Committee during the year.

Reviews previously assessed as providing a Limited or No Assurance that are yet to be followed up are shown in the table below. The progress reports for these will be reported to the Committee at the meeting following completion of the follow up.

Area Under Review	Original Assurance (Date to A&G Cttee)	Progress Report
CIL and s.106	Limited (November 2016)	Quarter 1 2022-23

Management has responded well to agreed recommendations made by Internal Audit, worthy of note is the successful turnaround of Tenant’s Health and Safety with the final review in this area achieving a Substantial Assurance as reported to the July 2021 meeting of this Committee. The Council brought EKAP in to review the Tenant Health & Safety procedures early after taking back control of the housing function in October 2020. This resulted in low levels of assurance and generated recommendations to enable the Council to improve its systems and controls. Once embedded, this led to the revised opinion of Substantial Assurance, which in turn helped the Council be released from regulation by the Housing Regulator, this was a significant achievement and the approach taken by Management was very positive.

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 2021-22.

5.3 Risk Management

The Council keeps a corporate risk register. The Audit & Governance Committee are responsible for overseeing the risk management framework. Each quarter the Committee reviews the Corporate Risks and considers the report of the Director – Corporate Services. The next independent EKAP review of the Risk Management process is scheduled for the 2023-24 audit plan. The previous EKAP review concluded in 2019 with Substantial Assurance.

The Head of Audit Partnership is aware of the corporate review of risk management in 2021-22 and is satisfied the Council's risk management arrangements are effective.

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 2021-22
Folkestone & Hythe District Council Audit Plan**

Review	Original Planned Days	Revised Planned Days	Actual To 31/03/2022	Status and Assurance level
FINANCIAL SYSTEMS				
Business Rates	10	0	0	Deferred
Housing Benefit Overpayments	10	11	11.25	Finalised - Substantial
Housing Benefit DHP	10	8	8.10	Finalised - Substantial
Housing Benefit Subsidy	10	0	0	Deferred
HOUSING SYSTEMS				
Homelessness	10	0	0.14	Deferred
Rent Setting, Accounting & Collection	10	12	12.12	Finalised - Substantial
Resident Engagement	10	8	8.14	Finalised - Reasonable
Voids Management	10	14	14.62	Finalised - Reasonable
Tenants' Health & Safety	10	0	0.41	Deferred
Contract Management	10	0	0.27	Deferred
Data Integrity	10	10	8.40	Work-in-Progress
Garage Deposits/ Management	10	13	13.21	Finalised - Reasonable
Housing Regulator	10	0	0.17	Deferred
Right to Buy	10	0	0.03	Deferred
ICT SYSTEMS				
ICT review	10	12	11.66	Finalised - Substantial
HUMAN RESOURCES SYSTEMS				
Flexi, Leave and Sickness	10	0	0.17	Deferred
GOVERNANCE RELATED				
Freedom of Information	10	10	7.78	Work-in-Progress
Fraud Resilience Arrangements	10	1	1.25	Deferred
Otterpool Park Governance	10	1	0.92	Deferred
SERVICE LEVEL				
Business Continuity / Emergency Planning	10	0	0	Deferred
Councillor Grants	10	13	13.49	Finalised - Reasonable
Climate Change	10	16	16.85	Finalised - Reasonable
E-Procurement & Purchase Cards	10	12	12.41	Finalised - Reasonable
Engineers / Coast Management	10	13	13.24	Finalised - Reasonable
Garden Waste / Recycling Management	10	10	0.84	Deferred
Lifeline	10	0	0.10	Deferred
Folkestone Community Works Programme	10	10	9.39	Finalised - Reasonable
Planning Income	10	0	0	Deferred
Safeguarding	10	10	9.93	Finalised - Reasonable
OTHER				
Committee Reports & Meetings	10	10	10.52	Finalised for 2021-22
S151 Meetings & Support	10	6	5.88	Finalised for 2021-22
Corporate Advice / CMT	5	4	3.57	Finalised for 2021-22
Liaison with External Audit	1	1	0.03	Finalised for 2021-22
Audit Plan prep & Meetings	10	12	12.49	Finalised for 2021-22
Follow Up Reviews	14	23	23.53	Finalised for 2021-22

Review	Original Planned Days	Revised Planned Days	Actual To 31/12/2022	Status and Assurance level
FINALISATION OF 2020-21 AUDITS				
Scheme of Delegations	10	1	1.29	Finalised - Reasonable
Community Safety Partnership		3	3.19	Finalised - Reasonable
Planning CIL & S106		7	7.18	Finalised - Limited
Grounds Maintenance		1	0.68	Finalised - Reasonable
Housing H&S Compliance		7	6.58	Finalised - Substantial
RESPONSIVE ASSURANCE				
Election Duties	0	2	1.74	Completed
Princes Parade Project Arrangements	0	13	13.39	Finalised – N/A
COVID Grants	0	52	52.56	Draft Report - Reasonable
Pay Policy	0	4	3.69	Finalised – N/A
Ross House	0	9	9.32	Finalised – N/A
Apprentices Review	0	6	6.65	Finalised – N/A
Development Management Salesforce Print Issue	0	5	5.24	Finalised – N/A
Total	350	350	342.42	97.83%

EKAP Balanced Scorecard – 2021-22

<u>INTERNAL PROCESSES PERSPECTIVE:</u>	<u>2021-22 Actual</u>	<u>Target</u>	<u>FINANCIAL PERSPECTIVE:</u>	<u>2021-22 Actual</u>	<u>Original Budget</u>
	Quarter 4		Reported Annually		
Chargeable as % of available days	89%	80%	<ul style="list-style-type: none"> • Cost per Audit Day 	£319.67	£356.35
Chargeable days as % of planned days			<ul style="list-style-type: none"> • Direct Costs 	£446,288	£459,443
CCC	94.78%	100%	<ul style="list-style-type: none"> • + Indirect Costs (Recharges from Host) 	£10,530	£10,945
DDC	99.20%	100%	<ul style="list-style-type: none"> • - 'Unplanned Income' 	-£7,587.50	Zero
TDC	91.00%	100%			
FHDC	97.83%	100%			
EKS	92.73%	100%			
Overall	95.45%	100%	<ul style="list-style-type: none"> • = Net EKAP cost (all Partners) 	£449,230.50	£470,388
Follow up/ Progress Reviews;			Minus Prior Year Saving Refunded	-£27,261.54	Zero
<ul style="list-style-type: none"> • Issued 	62	-	EKAP Charge for 2021-22	£421,968.96	
<ul style="list-style-type: none"> • Not yet due 	21	-			
<ul style="list-style-type: none"> • Now due for Follow Up 	20	-			
Compliance with the Public Sector Internal Audit Standards (PSIAS)	Partial	Full			

<u>CUSTOMER PERSPECTIVE:</u>	<u>2021-22 Actual</u>	<u>Target</u>	<u>INNOVATION & LEARNING PERSPECTIVE:</u>	<u>2021-22 Actual</u>	<u>Target</u>
	Quarter 4		Quarter 4		
Number of Satisfaction Questionnaires Issued;	62		Percentage of staff qualified to relevant technician level	74%	74%
Number of completed questionnaires received back;	25		Percentage of staff holding a relevant higher level qualification	38%	38%
	= 40%		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	6.66	3.5
• Interviews were conducted in a professional manner	99%	100%	Percentage of staff meeting formal CPD requirements (post qualification)	38%	38%
• The audit report was 'Good' or better	100%	90%			
• That the audit was worthwhile.	98%	100%			