



New Key Performance Information Booklet

Issue 45

April 2012

Kettering
Borough Council

Need Further Information?

For further information on the contents of this performance booklet please contact Guy Holloway on 01536 534 243.

Members of the Monitoring & Audit Committee:

If you want to go into further detail on any of the areas contained within the performance booklet at the Monitoring and Audit Committee, please contact either Ian White on 01536 534 200 or Anne Ireson on 01536 534 398 no less than 3 working days in advance of the meeting.

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Financial Information

KETTERING BOROUGH COUNCIL - GENERAL FUND BUDGET MONITORING
April 2011 - February 2012 (11 Month)
SUMMARY EXCEPTION REPORT - MAJOR VARIATIONS AT MONTH 11

<i>Line No.</i>		Latest Estimate £000	Projected Variance £000
1	Service Expenditure - "Base Budget"	10,878	10,878
2	Extra Cost / Lower Income:		
a	Environmental Health Car park income is currently anticipated to be slightly lower than budget.	26	29
	Sub Total	26	29
3	Lower Cost / Higher Income:		
a	Community Services Underspends due to vacant posts.	(66)	(73)
b	Environmental Care Reduced spend due to lower rates for the disposal of recyclable materials following negotiations with the contractor.	(36)	(54)
c	Human Resources Variance relates to savings on rent, reduced expenditure on external services.	(20)	(27)
d	Customer Services Variance relates to vacant posts.	(56)	(66)
e	Legal & Democratic Savings relate to vacant posts, reduced supplies and services expenditure and additional income generated from industrial and commercial units.	(75)	(69)
f	General Fund Housing Savings relate to reduced demand on homelessness due to preventative measures put in place.	(51)	(59)
g	Finance Variance relates to secondment and vacant posts.	(19)	(18)
h	Corporate Development Lower than expected spend on photocopying.	(30)	(26)
i	Income & Debt Variation to budget is due to vacant posts, lower than anticipated spend on supplies and services due to Welfare Reform making slow progress and the variation on benefit subsidy.	(197)	(245)
j	Sum of other variations	(43)	(80)
	Sub Total	(593)	(717)
	Total Variations	(567)	(688)
	To be recharged to HRA.		(36)
	To be recharged to Capital.		(2)
	Revised Total Variations	(567)	(650)
	Service Expenditure Base Budget - Latest Estimate	10,311	10,228

**KETTERING BOROUGH COUNCIL
GENERAL FUND BUDGET MONITORING**

Statement of projected outturn 2011/2012
at February 2012 (11 Month)

Line No.		Working Estimate £000	Estimated Variation £000	Projected Outturn £000
A	Service Exp. "Base Budget"	10,878	(650)	10,228
B	Interest on Investments	(61)	0	(61)
C	Invest to Save	50	(50)	0
D	General Contingency	50	(50)	0
E	Contributions to / (from) reserves	913	0	913
F	Revenue Contribution to Capital	35	0	35
G	Net General Fund Spending	11,864	(750)	11,114
H	Less: Revenue Support Grant	(5,464)	0	(5,464)
I	Collection Fund Surplus	(25)	0	(25)
J	Use of Working Balance	(14)	(750)	(764)
K	Amount raised by Council Tax	(6,389)	0	(6,389)
L	Council Tax Base	31,105		31,105
M	Band D Council Tax	£205.39		£205.39
N	Average Council Tax (Band B)	£159.75		£159.75
Working Balance Position:				
O	Opening Balance	(1,415)	0	(1,415)
P	In year contribution - (to) / from GF	(14)	(750)	(764)
Q	Est. Closing Balance	(1,429)	(750)	(2,179)

NOTES:

Revenue Variance Analysis by Service Area
April 2011 - February 2012 (11 Month)

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	Actual vs Profile				Projected vs Budget		
	Budget YTD	Actual YTD	Variance (Under)/Over	Concern Key	Working Budget	Projected Outturn	Variance (Under)/Over
Community Services	1,518,482	1,442,411	(76,071)	☹	1,825,790	1,737,790	(88,000)
Environmental Care	4,340,088	4,278,153	(61,935)	☺	4,736,350	4,682,350	(54,000)
Environmental Health	(884,722)	(858,710)	26,012	☹	(902,370)	(873,370)	29,000
Development Services	926,561	941,026	14,465	☹	1,145,630	1,145,630	0
Human Resources	166,656	143,365	(23,291)	☹	269,290	242,290	(27,000)
Customer Services & Info.	1,356,787	1,291,588	(65,199)	☹	1,709,740	1,637,740	(72,000)
Legal & Democratic	643,848	568,373	(75,475)	☹	771,340	706,340	(65,000)
General Fund Housing	127,405	73,357	(54,048)	☹	95,880	31,880	(64,000)
Finance	921,825	899,718	(22,107)	☺	1,475,490	1,457,490	(18,000)
Corporate Development	846,136	820,310	(25,826)	☹	957,180	873,180	(84,000)
Income & Debt	1,184,572	981,199	(203,373)	☹	362,540	117,540	(245,000)
Total	11,147,638	10,580,790	(566,848)	☹	12,446,860	11,758,860	(688,000)
To be recharged to HRA					1,555,620	1,519,220	(36,400)
To be recharged to Capital					13,600	11,900	(1,700)
Net General Fund					10,877,640	10,227,740	(649,900)

Concern Key (based on YTD budget)

Overspent more than 2.5% of budget	☹
Underspent more than 2.5% of budget	☹
Overspent between 1.5% and 2.5% of budget	☹
Anything else	☺

Housing Revenue Account Estimates

February 2012 (Month 11)

	Actual v Profile				Projected v Budget			
	Budget YTD	Actual YTD	Variance (Under) / Over	Concern Key	Revised Budget	Projected	Variance (Under) / Over	Major?
INCOME								
Rent - Dwellings Only	11,944,167	11,941,384	2,783	☺	13,030,000	13,030,000	0	
Service Charges	209,000	207,620	1,380	☺	228,000	228,000	0	
Supporting People Charges	174,167	169,986	4,181	☺	190,000	190,000	0	
Total Income	12,327,333	12,318,990	8,344	☹	13,448,000	13,448,000	0	
EXPENDITURE								
Repairs and Maintenance	2,812,881	2,842,709	29,828	☹	3,278,920	3,278,920	0	
General Management	975,442	980,491	5,049	☹	2,069,410	2,069,410	0	
Special Services	578,212	506,163	(72,049)	☺	862,700	862,700	0	
Rents, Rates, Taxes & Other Charges	20,000	12,498	(7,502)	☺	20,000	20,000	0	
Increase in Bad Debt Provision	0	0	0	☺	75,000	75,000	0	
Housing Revenue Account Subsidy	0	0	0	☺	4,494,730	4,494,730	0	
Depreciation	0	0	0	☺	1,576,100	1,576,100	0	
Total Expenditure	4,386,535	4,341,861	(44,674)	☺	12,376,860	12,376,860	0	
Net Cost of Services	(7,940,798)	(7,977,129)	(36,330)	☺	(1,071,140)	(1,071,140)	0	
Amortised Premiums & Discounts/Borrowing	0	0	0	☺	93,940	93,940	0	
HRA Investment Income	0	0	0	☺	(6,700)	(6,700)	0	
Transfer To/From Major Repairs Reserve	0	0	0	☺	883,900	883,900	0	
Net Operating Expenditure	(7,940,798)	(7,977,129)	(36,330)	☺	(100,000)	(100,000)	0	
Revenue Contributions to Capital	0	0	0	☺	0	0	0	
Net Change in Balances	(7,940,798)	(7,977,129)	(36,330)	☺	(100,000)	(100,000)	0	
Balance Carried Forward				☺				

Supporting People Charges	Income slightly lower than expected.
Repairs and Maintenance	Current overspends to be managed to ensure spending is in line with the budget.
Repairs and Maintenance	Current overspends to be managed to ensure spending is in line with the budget.
Special Services	Current underspends to be managed to ensure spending is in line with the budget.

CAPITAL PROGRAMME BUDGET MONITORING - FEBRUARY 2012

EXPENDITURE SUMMARY	2011/12						Projected Outturn	Projected Variance
	Original Budget	Virement / Slippage	Current Budget	Spend to Date	(Under) / Over			
	£000	£000	£000	£000	£000			
Housing - HRA	2,460	48	2,508	2,206	(302)	2,508	0	
Housing - GF	1,127	111	1,238	525	(713)	589	(649)	
Community Services	159	94	253	174	(79)	245	(8)	
Environmental Care	139	(40)	99	50	(49)	57	(42)	
Environmental Health	1,842	(1,207)	635	165	(470)	635	0	
Development Services	1,815	1,077	2,892	2,797	(95)	2,892	0	
Finance & Corporate Development	50	58	108	0	(108)	0	(108)	
Income & Debt	0	0	0	0	0	0	0	
Customer Services & Information	280	81	361	341	(20)	361	0	
Invest To Save	250	(32)	218	0	(218)	0	(218)	
	8,122	190	8,312	6,257	(2,055)	7,287	(1,025)	

FINANCING ANALYSIS	Original Budget	Adjustments	Current Budget	Spend to Date	(Under) / Over	Projected Outturn	Projected Variance
	£000	£000	£000	£000	£000	£000	£000
	Major Repairs Allowance	2,460	48	2,508	2,206	(302)	2,508
Capital Receipts	1,443	(1,243)	200	0	(200)	200	0
External Borrowing	3,092	1,272	4,364	3,508	(856)	3,374	(990)
Revenue Contribution	0	35	35	0	(35)	0	(35)
External Contributions / Grants	1,127	78	1,205	543	(662)	1,205	0
	8,122	190	8,312	6,257	(2,055)	7,287	(1,025)

FUNDING BALANCES STATEMENT	MRA	Capital Receipts	CONTRIBUTIONS	Original Budget	C/Fwd / Addt'l	Current Budget
	£000	£000		£000	£000	£000
	Balance 01 April 10	225	250	Pastures Caravan Site	584	13
Additional resources	2,460	0	Grants (Disabled Facilities)	193		193
Use of resources	(2,206)	(50)	Housing related grants	350		350
Current Balance	479	200	Sustrans		14	14
			Section 106		46	46
			WREN		5	5
				1,127	78	1,205

Performance Update

PI Ref.	Description of PI	10/11 Outturn	Top Quartile	February 2010/11	February 2011/12	Volume	2011/12 Profiled Target	2011/12 Target	2012/13 Target
Managing Growth									
NI 154	Net additional homes provided*	473	N/A	473	N/A			774	774
NI 155	Number of affordable homes delivered	220	N/A	55 (Dec)	39 (Dec)		150	150	150
NI 157a	Planning major applications processed in 13 weeks	64.52%	89.00%	61.54%	47.37%	9/19		75.00%	75.00%
NI 157b	Planning minor applications processed in 8 weeks	91.35%	87.00%	92.35%	83.04%	93/112		90.00%	90.00%
NI 157c	Planning other applications processed in 8 weeks	97.03%	94.00%	97.04%	88.77%	332/374		90.00%	90.00%
LPI 204	% of appeals against the authority's decision to refuse planning applications	20.0%	26.7%	20.00%	10.0%			22%	22%
Efficient and Effective Service Delivery									
MPI 25	Percentage of calls answered by switchboard	97.30%	N/A	97.20%	97.60%			98.0%	97.5%
MPI 26	Percentage of calls answered within 15 seconds by switchboard	90.60%	N/A	89.90%	90.20%			92.0%	N/A
LPI 78a	Average time to process new benefits claims (days)	19.80	21.2	20.20	16.70	7686/461		16.00	14.00
LPI 78b	Average time to process change in circumstances (days)	6.90	7	6.90	5.00	30602/19097		5.00	5.00
Enhanced Local Government									
MPI 8	% Invoices paid on time	100.00%	97.01%	100.00%	99.20%	17,672/17,822		99%	199%
LPI 9	% Council Tax collected	98.00%	98.5%	97.31%	97.35%		97.00%	98.00%	98.00%
LPI 10	% NNDR collected	99.06%	99.36%	98.61%	97.70%		97.00%	98.50%	98.50%
LPI 12	Days staffing lost (per member of staff)	8.9	8.33	8.19	6.88		7.33	8	8
LPI 66a	Proportion of rent collected	98.87%	98.63%	97.96%	98.08%		97.53%	98.60%	98.70%
LPI 79b(i)	Overpaid benefit recovered as % of current year overpayments	61.00%	82.4%	56.93%	66.88%		76.00%	76.00%	78.00%
LPI 79b(ii)	Overpaid benefit recovered as % of total overpayments outstanding	27.91%	36.8%	25.46%	27.52%		38.00%	40.00%	40.00%
Greener environment									
NI 192	% of household waste recycled and composted	46.85%	43.18%	46.96%	47.07%			42.00%	43.00%
Cleaner environment									
NI 195a	% of land / highways that have below acceptable levels of litter	1.6%	3.0%	0.5%	5.0%			9.00%	9.00%
NI 195b	% of land / highways that have below acceptable levels of detritus	2.6%	6.0%	1.5%	5.0%			15.00%	15.00%
NI 195c	% of land / highways that have below acceptable levels of graffiti	0.0%	1%	0%	0.0%			5.00%	5.00%
NI 195d	% of land / highways that have below acceptable levels of fly-posting	0.0%	0%	0%	1.0%			1.00%	1.00%
LPI 42	The average time taken to remove fly-tips (days)	0.28	N/A	0.26	0.69			1.00	1.00

NOTES

These indicators do not have profiled targets or volume information provided

KEY

Green	Target met or bettered
Red	Target missed
Yellow	Close to target or cannot compare to target

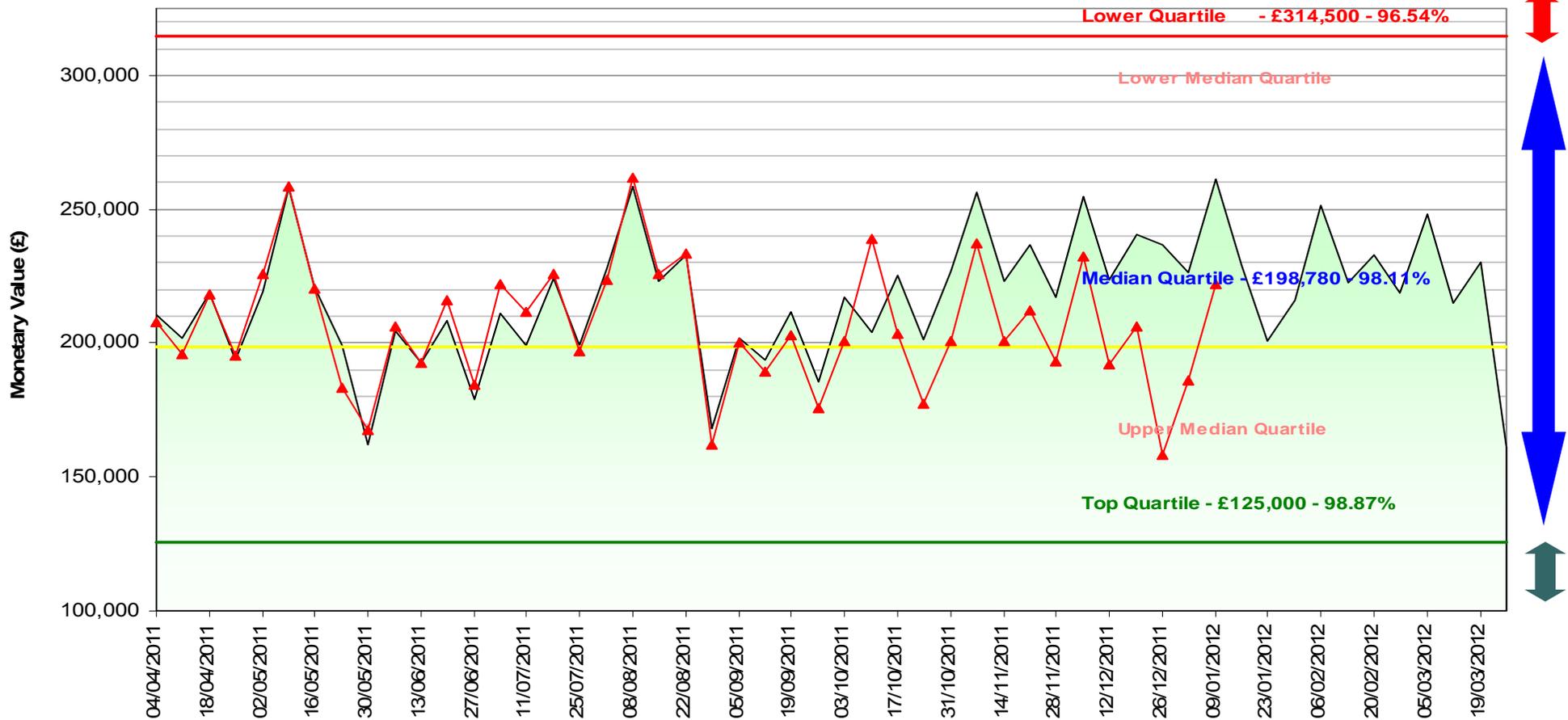
Please note due to the lead times for committee information the data may not be the latest available

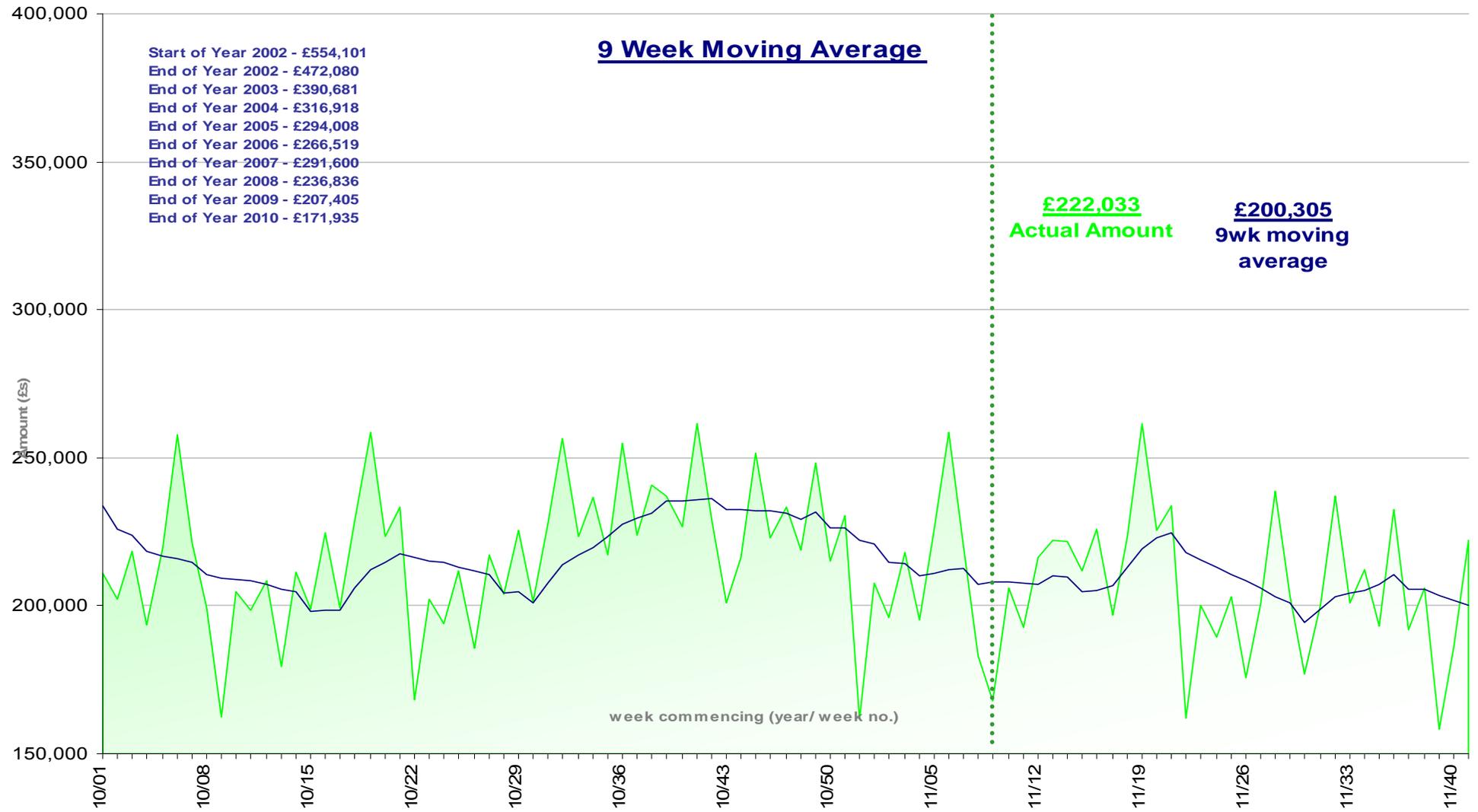
*NI 154 figures are provided annually

Housing Rent Arrears Graphs

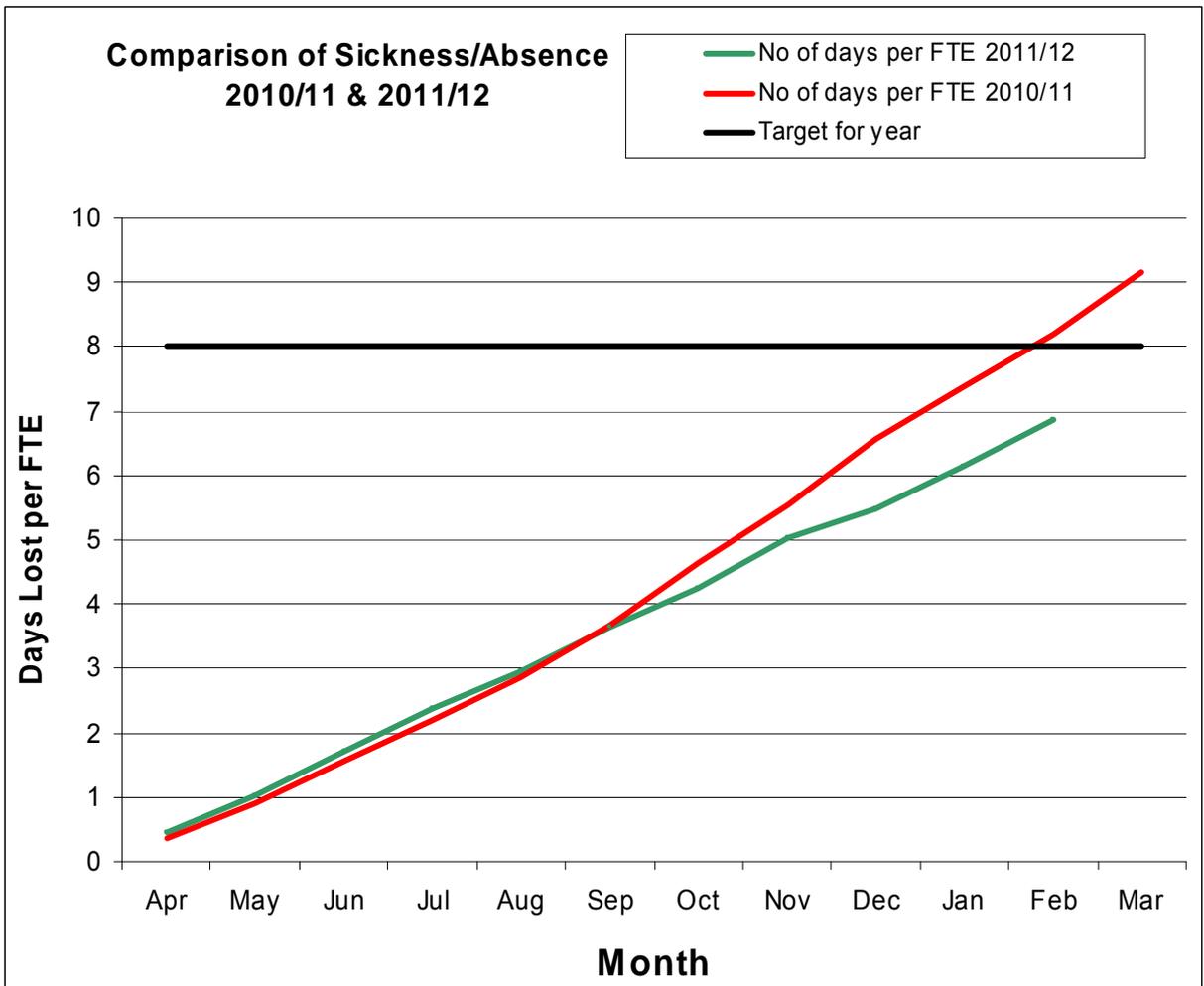
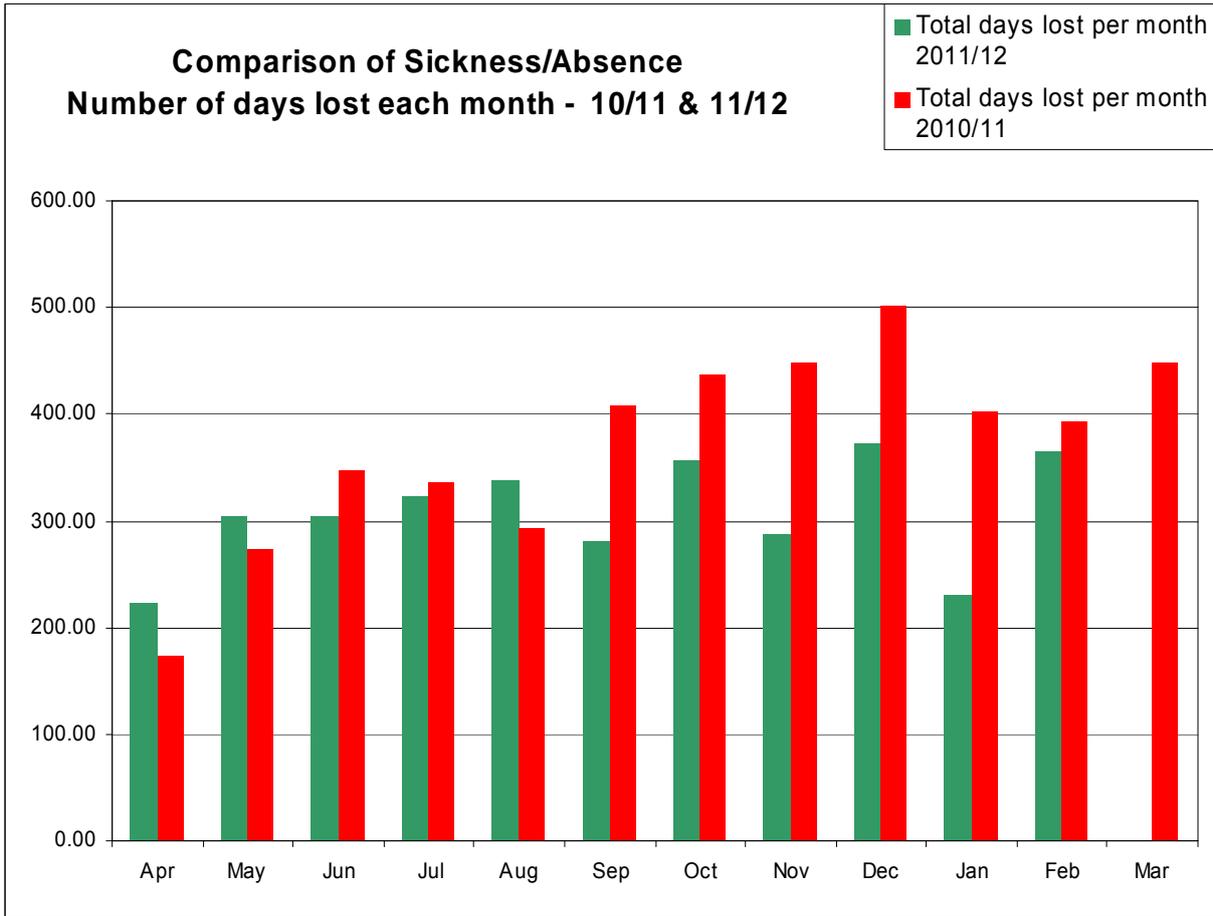
Headline Arrears Performance: 2011/12

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Staff Sickness Summary



FTE Days Lost Due to Sickness Absence - % age split between medically certificated & self certificated

Service Unit	Apr-11			May 11			Jun-11			Jul-11			Aug-11			Sep-11			Cum total	% age Med Cert	% age Self Cert
	total days	% med cert	% self cert	total days	% med cert	% self cert	total days	% med cert	% self cert	total days	% med cert	% self cert	total days	% med cert	% self cert	total days	% med cert	% self cert			
Community Services	16.19	94.7%	5.3%	24.11	88%	12%	18.57	97%	3%	0.41	100%	0%	7.32	61%	39%	9.05	100%	0%	75.65	20%	1%
Corporate Development	4.08	0.0%	100.0%	2.00	0%	100%	0.00	0%	0%	1.81	100%	0%	2.00	0%	100%	2.00	0%	100%	11.89	0%	34%
Customer & Information Services	6.04	50.3%	49.7%	7.00	43%	57%	17.22	48%	52%	19.72	100%	0%	19.22	68%	32%	33.70	75%	25%	102.89	3%	3%
Democratic & Legal Services	0.00	0.0%	0.0%	0.00	0%	0%	14.00	100%	0%	1.00	100%	0%	2.00	0%	100%	5.00	100%	0%	22.00	0%	0%
Development Services	2.00	0.0%	100.0%	23.00	87%	13%	31.76	69%	31%	40.60	100%	0%	23.00	96%	4%	39.84	73%	27%	160.19	0%	1%
Environmental Care	110.00	73.6%	26.4%	146.00	69%	31%	123.00	72%	28%	124.00	100%	0%	140.00	85%	15%	150.00	87%	13%	793.00	10%	4%
Environmental Health	3.00	0.0%	100.0%	1.00	0%	100%	24.00	46%	54%	20.00	100%	0%	12.00	42%	58%	2.00	0%	100%	62.00	0%	5%
Finance	1.41	0.0%	100.0%	2.41	0%	100%	12.86	86%	14%	5.00	100%	0%	0.00	0%	0%	0.60	0%	100%	22.28	0%	6%
Housing	33.51	82.3%	17.7%	69.92	88%	12%	38.29	79%	21%	60.43	100%	0%	45.05	73%	27%	52.37	84%	16%	299.58	9%	2%
Human Resources	5.19	100.0%	0.0%	7.05	86%	14%	7.00	57%	43%	28.00	100%	0%	3.82	48%	52%	36.26	92%	8%	87.32	6%	0%
Income & Debt Management	10.43	76.7%	23.3%	2.00	0%	100%	10.14	20%	80%	16.35	100%	0%	5.00	0%	100%	14.62	0%	100%	58.54	14%	4%
SMT Support	12.00	100.0%	0.0%	21.00	95%	5%	25.00	88%	12%	21.00	100%	0%	22.00	100%	0%	11.00	100%	0%	112.00	11%	0%
Strategic Management Team	0.00	0.0%	0.0%	0.00	0%	0%	1.00	0%	100%	0.00	0%	0%	0.00	0%	0%	0.00	0%	0%	1.00	0%	0%
Total working days lost to date:	203.84	74.6%	25.4%	305.49	76%	24%	322.84	71%	29%	338.32	100%	0%	281.41	78%	22%	356.44	80%	20%	1808.34	8%	3%

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Service Unit	Oct-11			Nov-11			Dec-11			Jan-12			Feb-12			Mar-12			Cum total	% age Med Cert	% age Self Cert
	total days	% med cert	% self cert	total days	% med cert	% self cert	total days	% med cert	% self cert	total days	% med cert	% self cert	total days	% med cert	% self cert	total days	% med cert	% self cert			
Community Services	10.36	48%	52%	3.03	0%	100%	2.31	29%	71%	0.70	0%	100%	1.90	0%	100%				93.94	16%	1%
Corporate Development	0.27	0%	100%	4.00	0%	100%	6.81	0%	100%	0.27	0%	100%	2.08	0%	100%				25.32	0%	16%
Customer & Information Services	17.61	80%	20%	15.55	32%	68%	3.00	67%	33%	33.54	63%	37%	32.72	79%	21%				205.31	1%	1%
Democratic & Legal Services	5.00	100%	0%	13.00	69%	31%	2.00	100%	0%	14.00	86%	14%	0.00	0%	0%				56.00	0%	0%
Development Services	32.65	64%	36%	33.00	58%	42%	10.32	0%	100%	1.00	0%	100%	5.00	0%	100%				242.17	0%	1%
Environmental Care	110.00	51%	49%	164.00	66%	34%	114.00	67%	33%	117.00	56%	44%	145.00	75%	25%				1443.00	6%	2%
Environmental Health	15.00	100%	0%	37.00	76%	24%	32.00	53%	47%	26.00	77%	23%	32.87	58%	42%				204.87	0%	1%
Finance	2.80	0%	100%	1.00	0%	100%	3.30	0%	100%	1.86	0%	100%	1.03	0%	100%				32.27	0%	4%
Housing	59.08	81%	19%	54.99	82%	18%	34.62	78%	22%	66.65	81%	19%	98.10	92%	8%				613.02	4%	1%
Human Resources	22.00	91%	9%	4.00	0%	100%	6.61	0%	100%	1.00	0%	100%	15.00	53%	47%				135.93	4%	0%
Income & Debt Management	13.86	58%	42%	39.03	46%	54%	16.22	100%	0%	47.76	46%	54%	26.65	83%	17%				202.05	4%	1%
SMT Support	0.00	0%	0%	0.00	0%	0%	0.00	0%	0%	5.00	0%	100%	5.00	0%	100%				122.00	10%	0%
Strategic Management Team	0.00	0%	0%	4.00	0%	100%	0.00	0%	0%	4.00	0%	100%	0.00	0%	0%				9.00	0%	0%
Total working days lost to date:	288.63	66%	34%	372.60	62%	38%	231.19	61%	39%	318.78	61%	39%	365.35	75%	25%	0.00	#DIV/0!	#DIV/0!	3384.90	4%	2%

LPI -12 FTE Days Lost Due to Sickness Absence

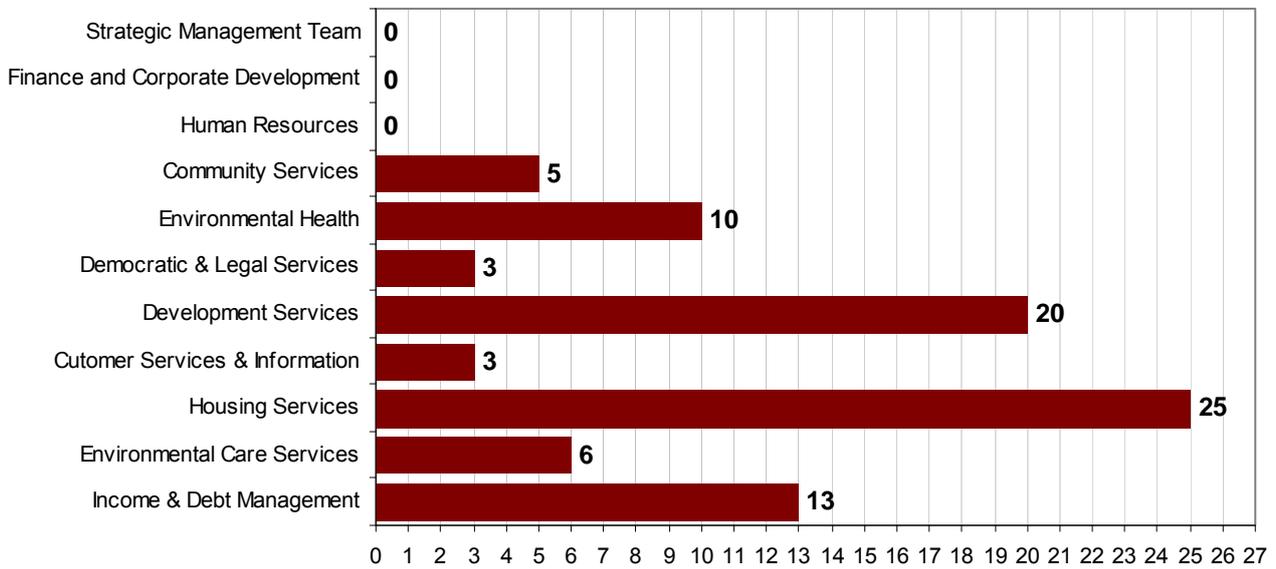
FTE Days Lost To Date 2011 TO 2012

Service Unit	F.T.E Avg Apr-Sep	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Totals YTD	WDL per F.T.E	Annualised
Community Services	22.83	16.19	24.11	18.57	0.41	7.32	9.05	10.36	3.03	2.31	0.70	1.90		93.94	4.11	4.49
Corporate Development	12.44	4.08	2.00	0.00	1.81	2.00	2.00	0.27	4.00	6.81	0.27	2.08		25.32	2.04	2.22
Customer & Information Services	36.63	6.04	7.00	17.22	19.72	19.22	33.70	17.61	15.55	3.00	33.54	32.72		205.31	5.61	6.11
Democratic & Legal Services	16.14	0.00	0.00	14.00	1.00	2.00	5.00	5.00	13.00	2.00	14.00	0.00		56.00	3.47	3.78
Development Services	44.85	20.00	23.00	31.76	40.60	23.00	39.84	32.65	33.00	10.32	1.00	5.00		260.17	5.80	6.33
Environmental Care	180.07	108.00	146.00	123.00	124.00	140.00	150.00	110.00	164.00	114.00	117.00	145.00		1441.00	8.00	8.73
Environmental Health	31.52	3.00	1.00	24.00	20.00	12.00	2.00	15.00	37.00	32.00	26.00	32.87		204.87	6.50	7.09
Finance	16.81	1.41	2.41	12.86	5.00	0.00	0.60	2.80	1.00	3.30	1.86	1.03		32.27	1.92	2.09
Housing	58.54	37.51	69.92	38.29	60.43	45.05	52.37	59.08	54.99	34.62	66.65	98.10		617.02	10.54	11.50
Human Resources	16.84	5.19	7.05	7.00	28.00	3.82	36.26	22.00	4.00	6.61	1.00	15.00		135.93	8.07	8.81
Income & Debt Management	50.23	10.43	2.00	10.14	16.35	5.00	14.62	13.86	39.03	16.22	47.76	26.65		202.05	4.02	4.39
SMT Support	4.00	12.00	21.00	25.00	21.00	22.00	11.00	0.00	0.00	0.00	5.00	5.00		122.00	30.50	33.27
Strategic Management Team	4.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	4.00	0.00	4.00	0.00		9.00	2.25	2.45
Total working days lost to date:	494.90	223.85	305.49	322.84	338.32	281.41	356.44	288.63	372.60	231.19	318.78	365.35	0.00	3404.90	6.88	
Amount of short term sickness:		91.52	160.19	170.89	224.56	148.81	195.39	176.63	234.96	135.97	231.70	194.32				

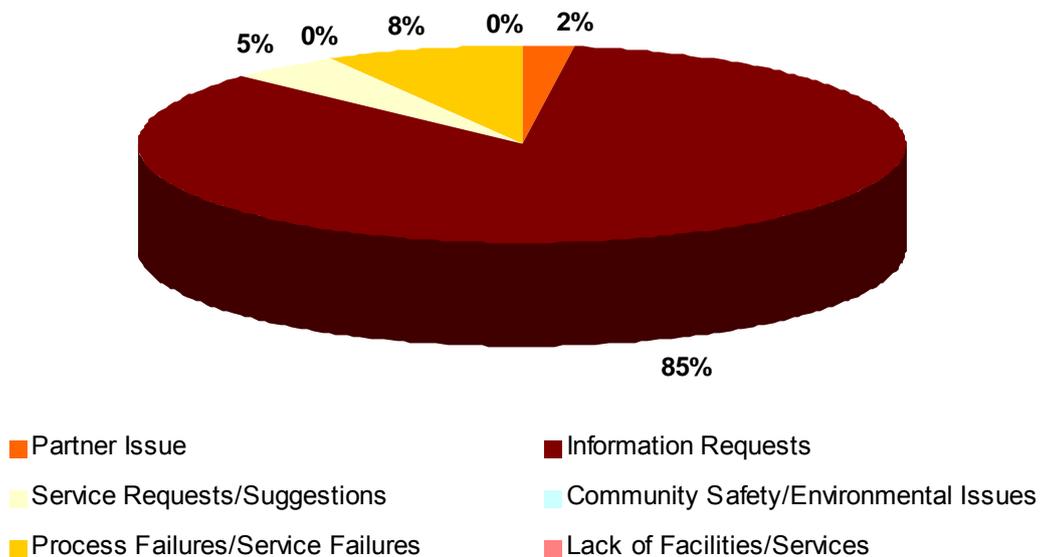
Summary results:
 Kettering Borough Council
6.88 Days lost per FTE to date
7.51 Annualised
8.00 Target

Compliments and Complaints

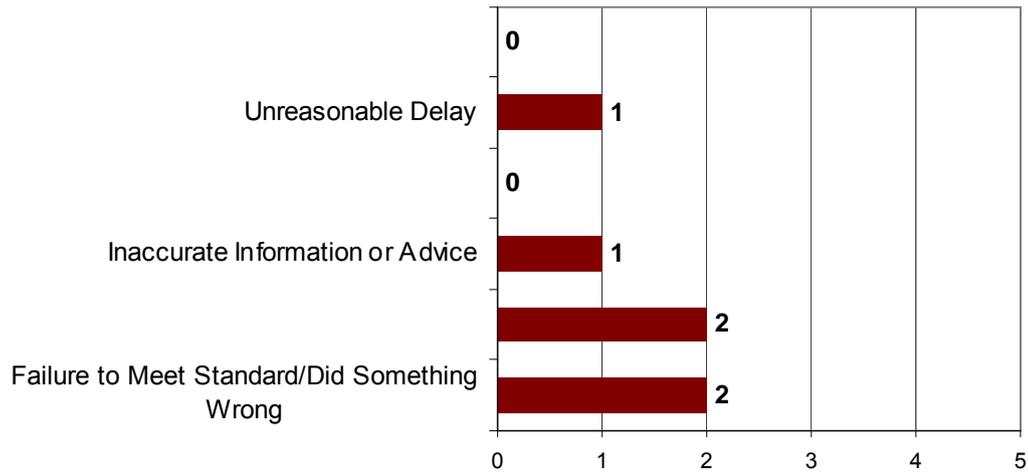
Customer Complaints by Service Area - year to date



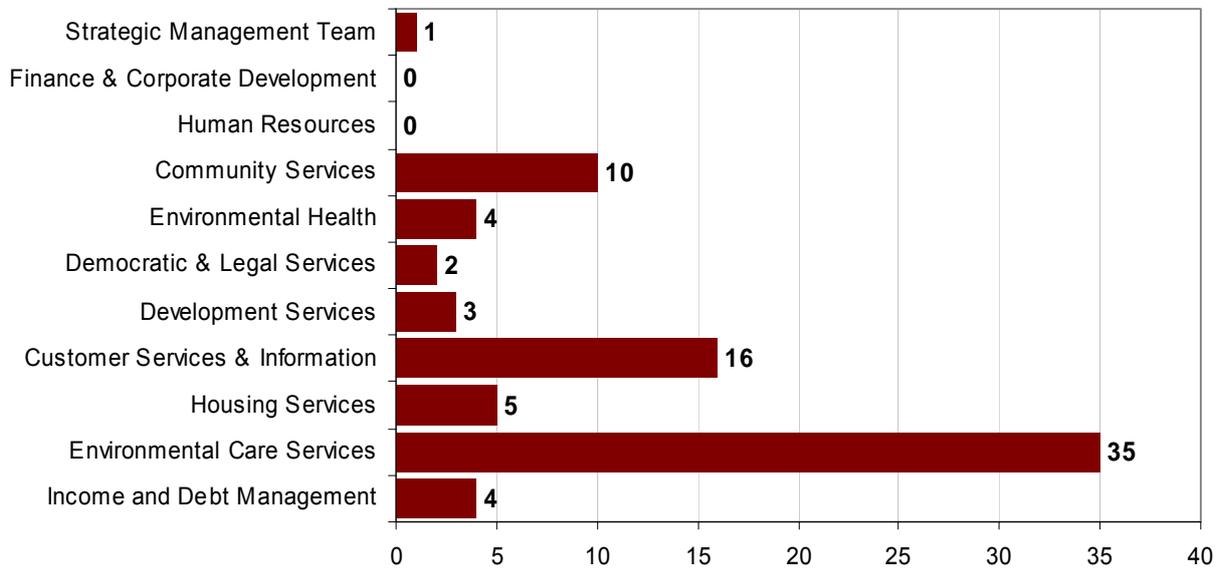
Customer Complaints by Category - year to date



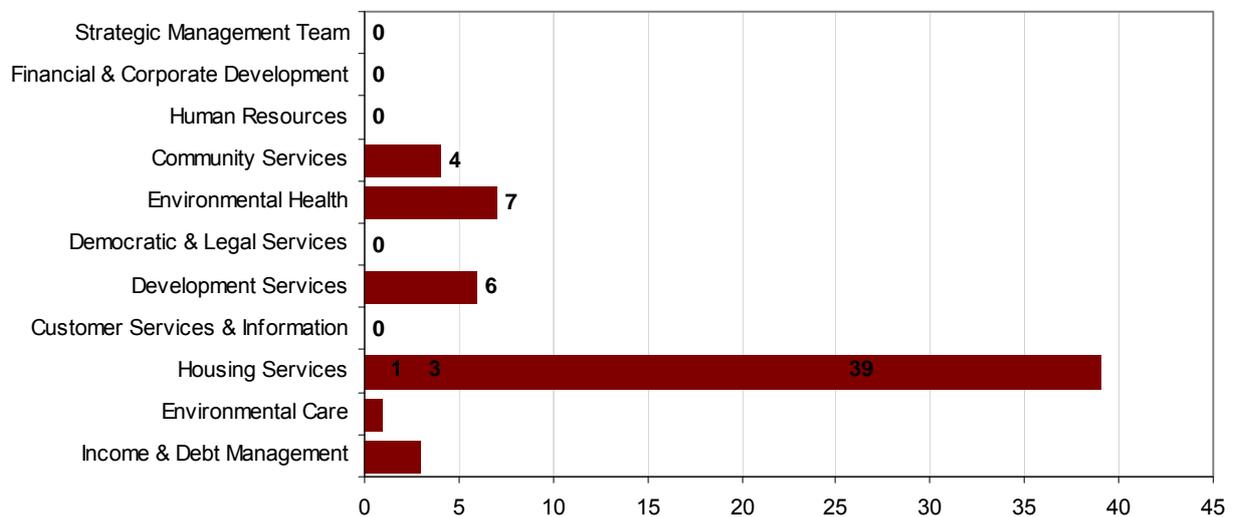
Reason for Process Failure/Service Failure Complaints - year to date



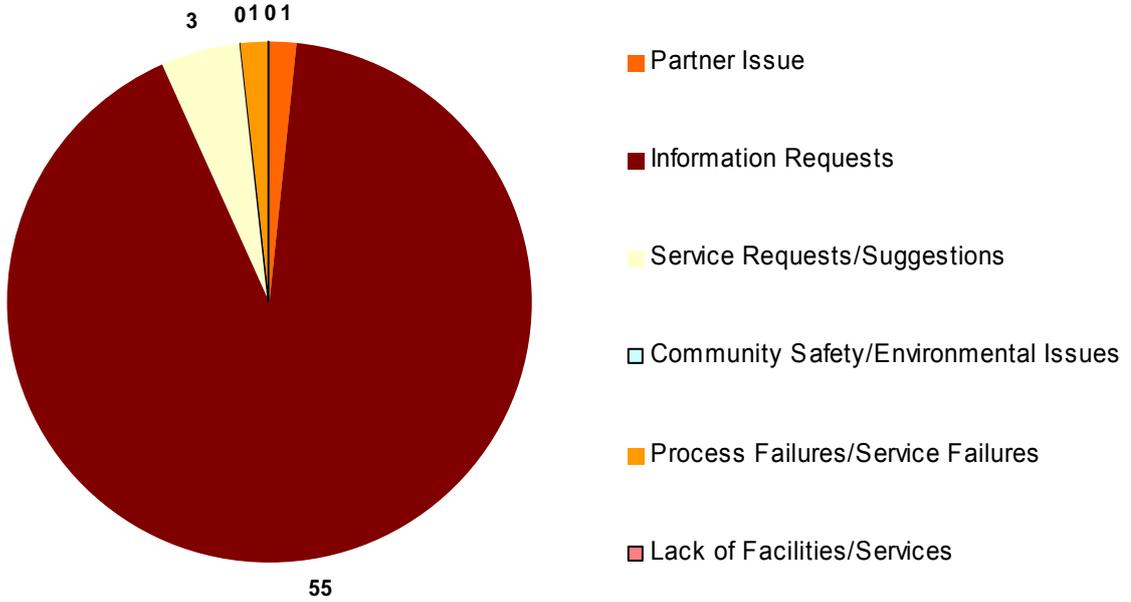
Number of Compliments - Year to date



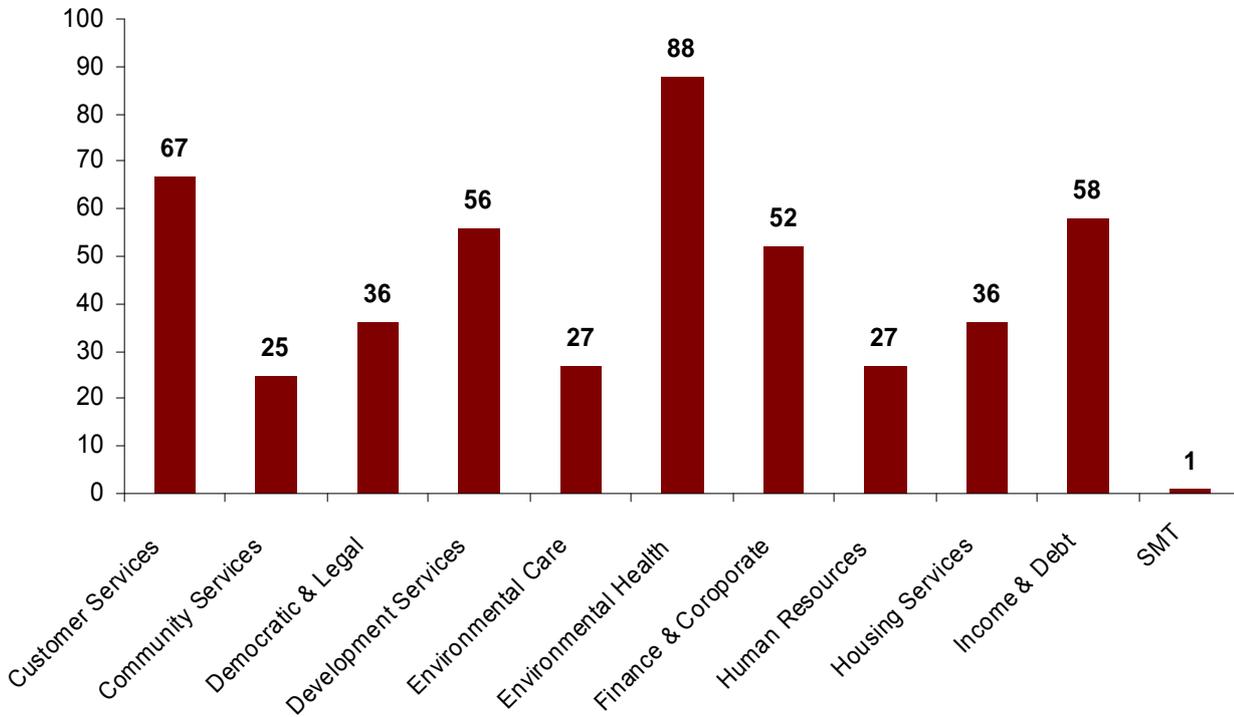
Number of MP Queries per Service Area - year to date



Total Number of MP Queries By Category - year to date



Total FOI requests received by Service Unit - year to date



Summary of Internal Audit Reports Published

Overall audit opinion and key control opinions

We have four categories by which we classify our overall audit opinion and our opinion of the individual key control areas. They are defined as follows:

Substantial Assurance	The key controls in the terms of reference are being applied consistently and effectively and are being properly managed. No critical or high recommendations made.
High Assurance	The key controls in the terms of reference exist, but there is some inconsistency in their application.
Limited Assurance	Some key controls in the terms of reference do not exist and/or are not applied consistently or effectively.
Minimal Assurance	A significant number of key controls in the terms of reference do not exist and/or there are major omissions in the application of them. A significant number of risks are not being properly managed.

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Recommendation priorities

We have four categories by which we classify our recommendations. They are defined as follows:

CRITICAL	A top priority due to the absence of or non-compliance with fundamental control processes, creating the risk that significant error or malpractice could go undetected.
HIGH	An important issue, which is needed to bring the internal control system up to an adequate standard or eliminate a serious level of non-compliance with an existing control process.
MEDIUM	An issue, which, if addressed, would contribute towards raising the standard of internal control to a level higher than adequate or help to reduce a less serious level of non-compliance with an existing control process.
LOW	An issue that merits attention but is not a significant weakness in internal control. Such issues have been dealt with at the post audit discussion and, therefore, are not detailed in this report.

INTERNAL AUDIT REPORTS

 Summary of Reports Published since **February 2012** Monitoring & Audit Committee

Payroll – overall level of assurance HIGH

Audit opinion of individual key control areas					
Key control area	Audit opinion **	Number of recommendations raised			
		Critical**	High**	Medium**	Low**
The payroll system is operated in accordance with HMRC rules and regulations	Substantial	0	0	0	0
There are clear and formal policies and procedures in place for all aspects of payroll, which are up to date and made available to all members of staff	Substantial	0	0	0	1
Staff are required to complete annual declarations of interest and are precluded from dealing with payroll in which they may have an interest	Limited	0	0	0	0
Access to the payroll system is properly managed and controlled	Substantial	0	0	0	0
A disaster recovery plan is in place, is adequate and has been tested	Substantial	0	0	0	0
Establishment lists are regularly circulated to Chief Officers for verification	Substantial	0	0	0	1

Audit opinion of individual key control areas					
Key control area	Audit opinion **	Number of recommendations raised			
		Critical**	High**	Medium**	Low**
Payroll records are reconciled to personnel records	Limited	0 0		1	0
Parameter changes authorised	Substantial	0 0		0	0
Starters authorised	Substantial	0 0		0	0
Permanent amendments (incremental spinal point, bank account changes etc) are authorised, processed accurately and promptly and independently reviewed	Substantial	0 0		0	0
Temporary amendments (overtime, expenses, mileage etc) are authorised, processed accurately and promptly and independently reviewed	Substantial	0 0		0	0
Leavers promptly removed, final pay correctly calculated	Substantial	0 0		0	0
Standard exception reports are produced and subject to checking	Limited	0 1		0	0
Payments authorised	Substantial	0 0		0	0
There is a regular reconciliation of payroll system to the general ledger.	Substantial	0 0		0	1
Total recommendations raised		0	1	1	3

Housing Rents – overall level of assurance HIGH

Audit opinion of individual key control areas					
Key control area	Audit opinion **	Number of recommendations raised			
		Critical**	High**	Medium**	Low**
Policy and procedures in place	Substantial	0	0	0	0
Compliance with legislation	Substantial	0	0	0	0
Declarations of Interests made and reviewed	Substantial	0	0	0	0
Independent reconciliation of information on rental system and property system	Substantial	0	0	0	0
System access controlled	Substantial	0	0	0	0
Parameter changes authorised	Substantial	0	0	0	0
Exception reports reviewed and actioned as appropriate	Substantial	0	0	0	0
Formal review of rent levels	Substantial	0	0	0	0
Accurate input of approved rents	Substantial	0	0	0	0
Propertied recorded as void confirmed as not occupied	Substantial	0	0	0	0
Reconciliation of rental system to feeder systems	Substantial	0	0	0	0
Unallocated payments posted to suspense account and regularly reviewed	Substantial	0	0	0	0

Audit opinion of individual key control areas					
Key control area	Audit opinion **	Number of recommendations raised			
		Critical**	High**	Medium**	Low**
Credit balances reviewed regularly	Substantial	0	0	0	0
Refunds properly calculated and authorised	Substantial	0	0	0	0
Transfers between accounts authorised	Substantial	0	0	0	0
Income due and received is monitored, variances explained	Substantial	0	0	0	0
Periodic review and reporting of arrears levels, including action taken in respect of arrears compared with agreed procedures	Substantial	0	0	0	0
Non payers, missed payments promptly identified and recovery made	High Assurance	0	1 0		0
Recovery suppression independently reviewed	Substantial	0	0	0	0
Write offs authorised, not written off rental system until after authorisation granted	Substantial	0	0	0	0
Periodic reconciliation of write offs on system to those authorised	Substantial	0	0	0	0
Rental system reconciled to general ledger	Substantial	0	0	0	0
Performance targets set and monitored, periodic management and committee reporting	Substantial	0	0	0	0
Total recommendations raised		0	1	0	0

Receipt and Handling of Remittances – overall level of assurance HIGH

Audit opinion of individual key control areas					
Key control area	Audit opinion **	Number of recommendations raised			
		Critical**	High**	Medium**	Low**
Clear and formal policies and procedures are in place and are up to date.	High Assurance	0 0		1	1
Insurance is in place which is adequate to cover loss due to theft or manipulation of records and employees handling cash/remittances are aware of any limits it may contain.	Substantial Assurance	0 0		0	0
Segregation of duties exists between receipt, posting and banking of remittances	Substantial Assurance	0 0		0	0
Access to the system is secure and system access rights are appropriate and subject to regular review.	Substantial Assurance	0 0		0	0
Adequate measures are in place for regular back up of the system.	Substantial Assurance	0 0		0	0
All post is kept secure at the point of receipt	Substantial Assurance	0 0		0	0

Audit opinion of individual key control areas					
Key control area	Audit opinion **	Number of recommendations raised			
		Critical**	High**	Medium**	Low**
Post is opened in a secure, controlled environment and any remittances are logged and passed under controlled arrangements to other officers for processing.	Substantial Assurance	0 0		0	1
Fees and charges are published and available to visiting customers	Substantial Assurance	0 0		0	0
Receipts are issued for all payments and receipt books are controlled stationery. Receipt numbers are checked/reconciled to ensure that there are no breaks in sequence and spoiled receipts are retained.	High Assurance	0 0		2	2
Corporate procedures stipulate whether post dated cheques should be accepted and if so there is a procedure in place for dealing with them.	Substantial Assurance	0 0		0	0
There are checks in place to ensure that all transactions/sales are recorded and that all receipts are banked	High Assurance	0 0		1	1
All unidentified remittances are dealt with promptly	Substantial Assurance	0 0		0	0

Audit opinion of individual key control areas					
Key control area	Audit opinion **	Number of recommendations raised			
		Critical**	High**	Medium**	Low**
All floats are checked at beginning and end of day and are checked and reconciled to the general ledger at least annually	High Assurance	0 0		1	0
Cash and cheques are stored securely prior to banking	Substantial Assurance	0 0		0	0
Cashiers/officers responsible for cash/cheques are required to close down, cash up blind and reconcile back to till roll/receipt book/system.	Substantial Assurance	0 0		0	0
Paying in slips are completed and cash/cheques are bagged up as directed by bank/security company if appropriate.	Substantial Assurance	0 0		0	0
Discrepancies in takings recorded, investigated and reviewed	Substantial Assurance	0 0		0	1
Banking is under taken at a frequency that is appropriate based on procedures/value of remittances/collection by security company collection	High Assurance	0 0		1	0
Where a security company is used the identity of collectors is verified, signature/receipt obtained to evidence transfer.	Substantial Assurance	0 0		0	0
Income should be posted to the general ledger promptly to the correct ledger/code. There is a mechanism in place to identify a missed banking	Substantial Assurance	0 0		0	0

Audit opinion of individual key control areas					
Key control area	Audit opinion **	Number of recommendations raised			
		Critical**	High**	Medium**	Low**
Total recommendations raised		0	0	6	6

Procurement – overall level of assurance LIMITED

Audit opinion of individual key control areas					
Key control area	Audit opinion **	Number of recommendations raised			
		Critical**	High**	Medium**	Low**
Procurement objectives have been set and are periodically reviewed Risks preventing achievement of objectives have been identified and assessed and are being monitored Clear and formal policies and supporting procedures are in place and are up to date	Limited	0 2		1	0
Compliance with current legislation and the relevant Contract and Financial Procedure Rules	Limited	0 0		0	0
All staff with responsibility for procurement are adequately trained and periodically reminded of their responsibilities Staff are required to complete annual declarations of interest	High	0 0		1	0

Total spend per supplier/per account code is periodically reviewed to evidence that relevant contracts are in place or to identify potential areas for savings and to demonstrate compliance with EU Procurement directives Procurement performance is regularly monitored and reported upon	Limited	0 1		0	0
Complete, up to date contract register in place, subject to review	Limited	0 1		0	0
Local/regional/national frameworks taken advantage of Process of selecting suppliers transparent	High	0 0		0	0
Business Continuity Plan in place, for procurement, to enable recovery of business activities	Limited	0 0		0	0
Total recommendations raised		0	4	2	0

Core Financial Systems Key Controls – overall level of assurance SUBSTANTIAL

Audit opinion of individual key control areas					
Key control area	Audit opinion **	Number of recommendations raised			
		Critical**	High**	Medium**	Low**
Debtors	Substantial Assurance	0 0		0	0
• Monthly Reconciliation to Ledger					
• Regular Reconciliation to Cash System					
• Periodic production of arrears reports and independent review of action taken compared to procedures	Substantial Assurance	0 0		0	0
Creditors	Substantial Assurance	0 0		0	0
• Monthly Reconciliation to Ledger					

• Independent review of exception reports	High Assurance	00		1	1
• Review of Open orders	High Assurance	00		0	0
Cash • Monthly Reconciliation to Ledger	Substantial Assurance	00		0	0
Council Tax • Regular Reconciliation to VO listings	Substantial Assurance	00		0	0
• Regular Reconciliation to Cash System	Substantial Assurance	00		0	0
• Independent review of exception reports	Substantial Assurance	00		0	0
• Monthly Reconciliation to Ledger	Substantial Assurance	00		0	0
• Reconciliation of Gross Debit to number of properties	Substantial Assurance	00		0	0
• Periodic production of arrears reports and independent review of action taken compared to procedures	Substantial Assurance	00		0	0
NNDR • Regular Reconciliation to VO listings	Substantial Assurance	00		0	0
• Regular Reconciliation to Cash System	Substantial Assurance	00		0	0
• Independent review of exception reports	Substantial Assurance	00		0	0
• Monthly Reconciliation to Ledger	Substantial Assurance	00		0	0
• Periodic production of arrears reports and independent review of action taken compared to procedures	Substantial Assurance	00		0	0
Total recommendations raised		0	0	1	0

Questions Log

Questions raised at Committee on 10th June 2009:

With reference to NI 195, what is the difference between litter and detritus?

Litter

There is no statutory definition of litter. The Environmental Protection Act 1990 (s.87) states that litter is 'anything that is dropped, thrown, left or deposited that causes defacement, in a public place'. This accords with the popular interpretation that 'litter is waste in the wrong place'.

However, local authority cleansing officers and their contractors have developed a common understanding of the term and the definition used for NI 195 (and for the LEQSE) is based on this industry norm.

Litter includes mainly synthetic materials, often associated with smoking, eating and drinking, that are *improperly* discarded and left by members of the public; or are spilt during waste management operations.

Detritus

There is no statutory definition of detritus, however, local authority cleansing officers and their contractors have developed a common understanding of the term and the definition used for the NI 195 (and for the LEQSE) is based on this industry norm.

Detritus comprises dust, mud, soil, grit, gravel, stones, rotted leaf and vegetable residues, and fragments of twigs, glass, plastic and other finely divided materials.

Detritus includes leaf and blossom falls when they have substantially lost their structure and have become mushy or fragmented.

For Council tax and NNDR collection can we provide information to show whether we will achieve the year end target?

For both LPI 9 and LPI 10 a profile target is now included in the performance report to show whether performance is on target each month. This is to help indicate performance for the year. For example if we are achieving the monthly profiled target then the year end target will be achieved.

Questions raised at Committee on 28th September 2010

Why are lower percentages better for NI 195a-d?

There had been some confusion around NI 195a-d and why lower percentages are better. The indicators highlight the % of land/ highways that have levels of litter / detritus / graffiti / flyposting that are unacceptable, meaning that a lower figure represents cleaner streets, which of course is more desirable.

Questions Log

Questions raised at Committee on 28th September 2010

Can in year figures for annual housing completions be included?

In year figures have been included in the Development Services Performance Information taken from the most recent Performance Clinic. This allows members to get a more contemporary position of performance.

Can a year end estimate for the number of affordable homes be included?

Year end estimates for the number of affordable homes expected in the year have also been included.

Can we provide more contemporary comparative data to provide a better idea as to how the benefits service performance compares with others and also find out the impact the current climate is having on claims?

Head of Income and Debt will attend the next meeting in November to provide an update on performance.

Amendments Log

Performance Update

The following indicators have been removed from the performance report as they are no longer collected:

LPI 79a - % Benefits cases processed correctly

LPI 71a - The proportion of people paying Council tax by direct debit

LPI 71b - The proportion of people paying NNDR by direct debit

LPI 2a - Equality Standard for Local Government

NI 179 - Value for money - total efficiency gains for the year

NI 185 - % year on year reduction of CO² from Local Authority operations

NI 188 - Adapting to climate change