



## **Final Internal Audit Report**

# **EHDC - Processing of Complaints, Compliments and Comments**

**December 2013**

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**Copied to:  
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Audit Committee Members  
Finance Portfolio Holder

**Report Status:** Final

**Reference:** E3125/13/001

**Overall  
Assurance:** Full

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## 1. EXECUTIVE SUMMARY

### Introduction

- 1.1 Internal Audit provides the Council with an independent and objective opinion on the organisation's governance arrangements, encompassing internal control and risk management, by completing an annual risk-based audit plan.
- 1.2 This audit of Complaints, Compliments and Comments (3Cs) was not included in the original 2013/14 EHDC audit plan and has been added in response to an officer recommendation, supported by Corporate Business Scrutiny, to ensure full application of the 3Cs process by services across East Herts Council. The audit days required to complete this work will be sourced from the Council's audit contingency budget.
- 1.3 The 3Cs are normally received via telephone, letter or email and are recorded in a central electronic database operated by the EHDC Customer Services team.
- 1.4 The audit looked at the implementation of the agreed procedure for 3Cs across all services.

### Overall Audit Opinion

- 1.5 Based on the work performed during this audit, we can provide **Full Assurance** that there are effective controls in operation for those elements of the risk management processes covered by this review. These are detailed in the Assurance by Risk Area Table in section 2 below.
- 1.6 We held discussions with a number of Managers from Planning, Revenues & Benefits, and Environmental Services to establish how they deal with the recording of complaints, compliments and comments. In respect of complaints we found that all services reviewed complied with the laid down procedures. Where a customer's complaint concerns matters outside the Council's immediate control, e.g. legislative changes it is not logged as a complaint. Compliments are always logged centrally and comments normally relate to suggestions on ways to improve a service and are logged on the corporate system and considered. It should be noted that our assurance opinion includes coverage of the processes for logging/recording on the corporate system.
- 1.7 For definitions of our assurance levels, please see Appendix B.
- 1.8 There are no recommendations arising from this review.

### Annual Governance Statement

- 1.9 This report provides good levels of assurance to support the Annual Governance Statement.

## 2. ASSURANCE BY RISK AREA

2.1 Our specific objectives in undertaking this work, as per the Terms of Reference, were to provide the Council with assurance on the adequacy and effectiveness of internal controls, processes and records in place to mitigate risks in the following areas:

<b>Risk Area</b>	<b>None</b>	<b>Limited</b>	<b>Moderate</b>	<b>Substantial</b>	<b>Full</b>
Adherence to the 3C's					
<b>Overall</b>					

2.2 See definitions for the above assurance levels at Appendix B.

<b>Levels of assurance</b>	
<b>Full Assurance</b>	There is a sound system of control designed to achieve the system objectives and manage the risks to achieving those objectives. No weaknesses have been identified.
<b>Substantial Assurance</b>	Whilst there is a largely sound system of control, there are some minor weaknesses, which may put a limited number of the system objectives at risk.
<b>Moderate Assurance</b>	Whilst there is basically a sound system of control, there are some areas of weakness, which may put some of the system objectives at risk.
<b>Limited Assurance</b>	There are significant weaknesses in key control areas, which put the system objectives at risk.
<b>No Assurance</b>	Control is weak, leaving the system open to material error or abuse.

<b>Priority of recommendations</b>	
<b>High</b>	There is a fundamental weakness, which presents material risk to the objectives and requires urgent attention by management.
<b>Medium</b>	There is a significant weakness, whose impact or frequency presents a risk which needs to be addressed by management.
<b>Merits Attention</b>	There is no significant weakness, but the finding merits attention by management.