

# Kapiti Coast District Council

Report on Control Findings

5 November 2013



Building a better  
working world

5 November 2013

Pat Dougherty  
Chief Executive  
Kāpiti Coast District Council  
Private Bag 601  
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Dear Pat

**Report on Control Findings**

We have completed our audit of the financial statements of Kāpiti Coast District Council (the "Council") for the year ended 30 June 2013.

This management letter includes all control matters and issues arising from our audit findings that we consider appropriate for review by management.

In accordance with New Zealand Auditing Standards we performed a review of the design and operating effectiveness of the Council's significant financial reporting processes. Our audit procedures do not address all internal control and accounting procedures and are based on selective tests of accounting records and supporting data. They have not been designed for the purposes of making detailed recommendations. As a result our procedures would not necessarily disclose all weaknesses in the Council's internal control environment.

We wish to express our appreciation for the courtesies and co-operation extended to our representatives during the course of their work. If you have any questions or comments, please do not hesitate to call me on (04) 470 8641.

Yours faithfully

Ernst & Young



Grant Taylor  
Partner

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# 1. Overview

## 1.1 Overview of Risk Ranking System

High Needs significant improvement	<b>Immediate corrective action is required.</b> These recommendations relate to a serious weakness which exposes the organisation to a material extent in terms of achievement of corporate objectives, financial results or otherwise impair the Council's reputation.
Moderate Needs substantial improvement	<b>Corrective action is required, generally within 6 months.</b> A control weakness, which can undermine the system of internal control and/or operational efficiency and should therefore be addressed.
Low Needs some improvement	<b>Corrective action is required, generally within 6 to 12 months.</b> A weakness which does not seriously detract from the system of internal control and/or operational effectiveness/efficiency but which should nevertheless be addressed by management.

## 1.2 Audit Observations

The following table summarises the key issues and their risk ranking by year.

	High Needs significant improvement	Moderate/Needs substantial improvement	Low/Needs some improvement
Observations from prior year	-	-	2
New observations	-	2	6
Total	-	2	8

### **1.3 Disclaimer**

Issues identified are only those found within the course of the audit for year ended 30 June 2013. Recommendation issues are intended solely for the use of the Council's management. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Council or for any purpose other than that for which it was prepared.

## 2. Observations from prior year

### Low Risk Category Issues

Issue: Capital Works in Progress (CWIP)	
Prior Year Observation	Our review of the Capital Works in Progress (CWIP) balance at 30 June 2012 identified some assets which should have been capitalised during the year. This resulted in an audit adjustment for both the transfer of assets and an additional depreciation charge. Failure to ensure items are capitalised in a timely manner results in depreciation expense not being recognised appropriately. As depreciation is funded by rates there is a risk that Council could not only understate depreciation expenditure but also have funding shortfalls. We recommend management regularly review CWIP to ensure items are capitalised on a timely basis.
Prior Year Management Response	Management will review the Capital Works in Progress (CWIP) on a monthly basis to ensure that all items are capitalised in a timely basis.
Status Update	<p>During our review of CWIP we identified \$1.1million worth of assets that should have been capitalised during the year. This adjustment related to amounts that were individually immaterial and therefore had not been identified for capitalisation as part of the asset manager year-end sign off process.</p> <p>The risks we identified in our prior year review continue to be apparent and we recommend that management perform an overall review on a periodic basis of each CWIP project to ensure items are capitalised on a timely basis. .</p>
Management Response	<p>Management will review the Capital Works in Progress (CWIP) on a monthly basis to ensure that all items are capitalised in a timely manner.</p> <p>At year end 30 June 2013 the CWIP balance is \$50.825 million. The whole amount relates to projects that are still active. Sending out the CWIP summaries will ensure Finance is notified when the assets begin to be used. A realignment of roles has occurred within Finance which will mean a dedicated resource is available to ensure only active projects remain within CWIP.</p>
Responsibility	Matt McGlinchey, Acting Group Manager Finance

Issue: Bond Refunds / Debtors	
<b>Prior Year Observation</b>	Council retain a bond when resource and building consents are requested. This is held as a liability until work is completed and the customer requests a refund. At 30 June 2012 bonds held for resource consents totalled \$343k and \$658k for building consents. We note some deposits date back to 2000. Given the age of some of these deposits we suggest Council review the likelihood of work being completed and consider whether some of these liabilities be released.
<b>Prior Year Management Response</b>	<p>The Council acknowledges that there are some Bonds that have been held for a number of years and investigation work will be carried out to ensure that these Bonds are released where work has been completed. The Bonds held will be reviewed on a regular basis.</p> <p>It needs to be acknowledged that some of this work has been put on-hold at the request of the Developers due to the economic downturn and some of these need to be further followed up to see whether they intend to continue with the development.</p>
<b>Status Update</b>	As at 30 June 2013 bonds held for resource consents totalled \$327k and building consents totalled \$657k. Consistent with prior year, a number of these balances date back as far as 2000. Given the age of some of these deposits we continue to recommend Council review the likelihood of work being completed and consider whether some of these liabilities be released. We recommend that Council investigate as to whether they are classified as a "holder" under the Unclaimed Monies Act 1971, and whether they are required to return this money to the Inland Revenue Department if unclaimed.
<b>Management Response</b>	Council will investigate what 'holder' means in relation to this Act and understand the impact and obligations this will have on Council. Council will continue to actively reduce these balances in the 2013/14 financial year.
<b>Responsibility</b>	Matt McGlinchey, Acting Group Manager Finance

### 3. New observations

#### Moderate Risk Category Issues

Issue: Building Consent Fees	
Observation	<p>We identified one instance where the building consent fees charged per the fee calculation spreadsheet did not agree to the latest building consent fees schedule. We understand the rate charged was from the 2011 fee schedule and therefore the counterparty was undercharged for this service</p> <p>We recommend Council implement a process to ensure fees and charges used in charging for its services reflect the most up to date fee schedules.</p>
Management Response	With the appointment of a new Quality Control Manager in the Regulatory area a project is in place to review all fees and charges to ensure compliance with relevant legislation. This will also develop procedures to ensure the correct fee is charged.
Responsibility	Matt McGlinchey, Acting Group Manager Finance

Issue: Fair Value Assessment	
Observation	<p>NZ IAS 36: <i>Impairment of Assets</i> (IAS 36) requires entity to consider whether there are any indicators that the carrying value of assets may not be appropriate at least on an annual basis. This is done every third year through independent valuations. However, we note that in the years where no revaluation is performed there is no formal assessment as to the appropriateness of carrying values.</p> <p>We recommend a formal process to assess and document the appropriateness of carrying values, in the year's where revaluations are not performed, is established as part of the year-end process for Council's asset managers.</p>
Management Response	The impairment of Assets is a test that needs to be performed at year end. A process will be developed during the 2013/14 year that will ensure sign off is received from relevant managers as at 30 June 2015. Please note 2013/14 is the year of revaluation and no impairment test is required.
Responsibility	Matt McGlinchey, Acting Group Manager Finance

## Low Risk Category Issues

Issue: Payroll Variance Report	
Observation	<p>KCDC produce a variance report which compares each employees current pay to their prior pay. This report is reviewed and signed by the Organisational Development Manager and an employee from within the finance team. When the Organisational Development Manager is away two members of the finance team will review and sign.</p> <p>We identified on instance where only one signature from finance was evidenced. Lack of second level review increases the risk of unauthorised variances remaining unrecorded, whether as a result of fraud or error.</p> <p>We recommend the importance of following Council's processes and controls be emphasised with the individuals responsible.</p>
Management Response	A meeting was held with relevant staff to ensure this process is followed correctly.
Responsibility	Matt McGlinchey, Acting Group Manager Finance

Issue: Long Service Leave Macro Calculation	
Observation	<p>During our review of the Long Service Leave provision we noted that the amount provided for was based off an automated "macros" in the Council's system. We understand this "macro" has been in place for a considerable period of time and there is no documentation to support how data is extracted or how the "macro" works. This increases the risk that the provision may be incorrectly calculated.</p> <p>We recommend management investigates and documents the functionality of how this "macro" works.</p>
Management Response	Council will investigate and document the spreadsheet (macro) to ensure the results are auditable going forward.
Responsibility	Matt McGlinchey, Acting Group Manager Finance

Issue: Rates	
Observation	<p>Our review of the 2012/13 and 2013/14 Rates Strikes identified a number of areas where the definitions are not consistent between the Rating Policy in the Long Term/Annual Plans and the Rates Resolutions (refer to Appendix A for details).</p> <p>We recommend management undertake a review to ensure the rates strike for both years complies with all requirements of the Local Government (Rating) Act 2002.</p>
Management Response	Council will undertake a review as recommended. The results of this review will be included in the report when Council formally adopts the 2014/15 Annual Plan.
Responsibility	Matt McGlinchey, Acting Group Manager Finance

Issue: Statement of Service Performance (SSP) - Clerical Accuracy of Report	
Observation	<p>During our review of the 2012/13 Statement of Service Performance (SSP) we noted several instances where reported numbers and percentages were not calculated correctly or numbers did not agree to the totals reported within the Napier Computer System (NCS).</p> <p>We recommend management review the numbers presented within the SSP and ensure that they calculate correctly and agree to the underlying reported information so that the year end result is reported correctly.</p>
Management Response	Council will undertake an SSP review as recommended. This will take place and be reported on as part of the 2014/15 Annual Plan and 2015 LTP planning processes.
Responsibility	Clare McAloon Balfour, Manager, Corporate Planning and Reporting

**Issue: SSP - Reliability of Reported Information**

<p><b>Observation</b></p>	<p>During our review of the 2012/13 SSP we noted two instances where the underlying data was insufficient to provide support for the asserted performance in the SSP. The two levels of service were as follows;</p> <ul style="list-style-type: none"> <li>▶ 75% compliance with maintenance response time (Access &amp; Transport 005). This measure was reported on using information provided by an external contractor. This was not monitored by management throughout the year and the information appeared incomplete upon our review. When we obtained one month's worth of data it represented a significant portion of the annual result suggesting Council had not received accurate and reliable data for every month of the year.</li> <li>▶ System management practices ensure continuity of supply to all users (Water Management 098 &amp; 099). The report for these measures was from the internal intranet (Eric). However this report had only been in use from August 2012 onwards and contained incorrect data entry. The report therefore does not represent reliable support covering the entire reporting period.</li> </ul> <p>We recommend management use the NCS system to monitor measures for work performed by external contractors. This monitoring should include sufficient detail so that management can accurately report on the different type of service requests and whether they were met within contracted time frames. Management should ensure that the internal reporting used to monitor jobs is complete and peer review should be performed to ensure information is recorded correctly.</p>
<p><b>Management Response</b></p>	<p>Council will collaborate with NCS and other electronic reporting database providers (eg. RAMM) to determine the available functionality for meeting reporting requirements and work to ensure the data provided contains the necessary detail to calculate service levels. Council will review internal reporting as recommended.</p>
<p><b>Responsibility</b></p>	<p>Clare McAloon Balfour, Manager, Corporate Planning and Reporting</p>

**Issue: SSP - Statistical Validity of Surveys**

<p><b>Observation</b></p>	<p>KCDC use a number of surveys to report on satisfaction within the community. While the majority of these surveys are performed by external independents, we noted one instance from our sample of measures that was performed in house as follows:</p> <ul style="list-style-type: none"> <li>▶ 85% of users are satisfied with the standard of comfort convenience, quality and usability of the library building.</li> </ul> <p>Where surveys are performed in house the statistical validity is lower due to an increased ability to manipulate the results.</p> <p>We recommend management state how the survey was performed and note the statistical validity of the reported results within the SSP.</p>
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<b>Management Response</b>	Council will review the robustness of its internal surveys, include fuller explanation of methodologies used in reports and consider possible alternative mechanisms to validate/measure KPIs where appropriate.
<b>Responsibility</b>	Clare McAloon Balfour, Manager, Corporate Planning and Reporting

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Observations – Low Risk Category Issues:

Audit Observation (1) Capital Works in Progress	Management Response	Action Plan	Progress to Date
<p>Our review of the Capital Works in Progress (CWIP) balance at 30 June 2012 identified some assets which should have been capitalised during the year. This resulted in an audit adjustment for both the transfer of assets and an additional depreciation charge. Failure to ensure items are capitalised in a timely manner results in depreciation expense not being recognised appropriately. As depreciation is funded by rates there is a risk that Council could not only understate depreciation expenditure but also have funding shortfalls. We recommend management regularly review CWIP to ensure items are capitalised on a timely basis.</p>	<p><i>Prior Year Management Response -</i> Management will review the Capital Works in Progress (CWIP) on a monthly basis to ensure that all items are capitalised in a timely basis.</p> <p><i>Management Response -</i> Management will review the Capital Works in Progress (CWIP) on a monthly basis to ensure that all items are capitalised in a timely manner.</p> <p>At year end 30 June 2013 the CWIP balance is \$50.825 million. The whole amount relates to projects that are still active. Sending out the CWIP summaries will ensure Finance is notified when the assets begin to be used. A realignment of roles has occurred within Finance which will mean a dedicated resource is available to ensure only active projects remain within CWIP.</p>	<p><i>Status Update -</i> During our review of CWIP we identified \$1.1million worth of assets that should have been capitalised during the year. This adjustment related to amounts that were individually immaterial and therefore had not been identified for capitalisation as part of the asset manager year-end sign off process.</p> <p>The risks we identified in our prior year review continue to be apparent and we recommend that management perform an overall review on a periodic basis of each CWIP project to ensure items are capitalised on a timely basis. .</p>	<p>These reviews are commencing as at 31 January.</p>

Audit Observation (2) Bond Refunds / Debtors	Management Response	Action Plan	Progress to Date
<p>Council retain a bond when resource and building consents are requested. This is held as a liability until work is completed and the customer requests a refund. At 30 June 2012 bonds held for resource consents totalled \$343k and \$658k for building consents. We note some deposits date back to 2000. Given the age of some of these deposits we suggest Council review the likelihood of work being completed and consider whether some of these liabilities be released.</p>	<p><i>Prior Year Management Response</i> - The Council acknowledges that there are some Bonds that have been held for a number of years and investigation work will be carried out to ensure that these Bonds are released where work has been completed. The Bonds held will be reviewed on a regular basis.</p> <p>It needs to be acknowledged that some of this work has been put on-hold at the request of the Developers due to the economic downturn and some of these need to be further followed up to see whether they intend to continue with the development.</p> <p><i>Management Response</i> - Council will investigate what 'holder' means in relation to this Act and understand the impact and obligations this will have on Council. Council will continue to actively reduce these balances in the 2013/14 financial year.</p>	<p>All Bonds reviewed and released when work completed included as part of Regulatory/Compliance Finance Work programme.</p> <p>The outstanding Bonds will be split between those less than 12 months old and those over 12 months.</p> <p>A full review of those Bonds over 12 months old will be incorporated in the work programmes of Finance, Regulatory and Infrastructure to review and release these Bonds within an agreed timeframe.</p> <p>For Bonds less than 12 months Finance will send out monthly outstanding bond lists to Regulatory/Compliance, Infrastructure for follow up on work completed.</p> <p>Will also include Contract Retentions in Review.</p>	<p>The vehicle damage deposit bonds are currently under review by the Building Team. Of the 1,406 bonds (\$658,000), that were outstanding as at 15 August 2013, 408 of these have now been released.</p> <p>Work is being undertaken by the Regulatory Team in increasing the level of bond release so that the number of bonds held is substantially reduced over the 2013/14 year.</p> <p>There are 81 resource consent bonds outstanding totalling \$327,000. 53 (May 2013 figures) of the outstanding have been assessed and reviewed. The Bonds are being refunded where the work has been completed. Where the Developers are still required to undertake work they are being reminded of their obligation before the Bond can be released. Contract Retentions held only relate to current contracts.</p>

**Observations – Moderate Risk Category Issues:**

<b>Audit Observation (3) Building Consent Fees</b>	<b>Management Response</b>	<b>Action Plan</b>	<b>Progress to Date</b>
<p>We identified one instance where the building consent fees charged per the fee calculation spreadsheet did not agree to the latest building consent fees schedule. We understand the rate charged was from the 2011 fee schedule and therefore the counterparty was undercharged for this service.</p> <p>We recommend Council implement a process to ensure fees and charges used in charging for its services reflect the most up to date fee schedules.</p>	<p>With the appointment of a new Quality Control Manager in the Regulatory area a project is in place to review all fees and charges to ensure compliance with relevant legislation. This will also develop procedures to ensure the correct fee is charged.</p>	<p>As part of the new Quality Assurance System, and the associated internal audit schedule, there are now systems in place in terms of version control with regard to the documentation associated with the building consent process. This includes the building fee calculator.</p>	<p>As part of an initial review, all building staff computers as well as the computers in the public counter areas have been checked to confirm the current fees are being used in the fee calculator.</p> <p>The next step is to confirm inclusion of the fees charged as part of the ongoing internal audit of the building consent processes.</p>

Audit Observation (4) Fair Value Assessment	Management Response	Action Plan	Progress to Date
<p>NZ IAS 36: <i>Impairment of Assets</i> (IAS 36) requires entity to consider whether there are any indicators that the carrying value of assets may not be appropriate at least on an annual basis. This is done every third year through independent valuations. However, we note that in the years where no revaluation is performed there is no formal assessment as to the appropriateness of carrying values.</p> <p>We recommend a formal process to assess and document the appropriateness of carrying values, in the year's where revaluations are not performed, is established as part of the year-end process for Council's asset managers.</p>	<p>The impairment of Assets is a test that needs to be performed at year end. A process will be developed during the 2013/14 year that will ensure sign off is received from relevant managers as at 30 June 2015. Please note 2013/14 is the year of revaluation and no impairment test is required.</p>	<p>The process will be developed by the new Financial Controller.</p>	<p>Work has not commenced due to staff turnover.</p>

**Observations – Low Risk Category Issues:**

<b>Audit Observation (5) Payroll Variance Report</b>	<b>Management Response</b>	<b>Action Plan</b>	<b>Progress to Date</b>
<p>KCDC produce a variance report which compares each employees current pay to their prior pay. This report is reviewed and signed by the Organisational Development Manager and an employee from within the finance team. When the Organisational Development Manager is away two members of the finance team will review and sign.</p> <p>We identified on instance where only one signature from finance was evidenced. Lack of second level review increases the risk of unauthorised variances remaining unrecorded, whether as a result of fraud or error.</p> <p>We recommend the importance of following Council's processes and controls be emphasised with the individuals responsible.</p>	<p>A meeting was held with relevant staff to ensure this process is followed correctly.</p>	<p>Finance check that two signatures are on each variance report.</p>	<p>The new process has been implemented.</p>

Audit Observation (6) Long Service Leave Macro Calculation	Management Response	Action Plan	Progress to Date
<p>During our review of the Long Service Leave provision we noted that the amount provided for was based off an automated “macros” in the Council’s system. We understand this “macro” has been in place for a considerable period of time and there is no documentation to support how data is extracted or how the “macro” works. This increases the risk that the provision may be incorrectly calculated.</p> <p>We recommend management investigates and documents the functionality of how this “macro” works.</p>	<p>Council will investigate and document the spreadsheet (macro) to ensure the results are auditable going forward.</p>	<p>The process will be developed by the new Financial Controller.</p>	<p>Work has not commenced due to staff turnover.</p>

Audit Observation (7) Rates	Management Response	Action Plan	Progress to Date
<p>Our review of the 2012/13 and 2013/14 Rates Strikes identified a number of areas where the definitions are not consistent between the Rating Policy in the Long Term/Annual Plans and the Rates Resolutions (refer to Appendix A for details).</p> <p>We recommend management undertake a review to ensure the rates strike for both years complies with all requirements of the Local Government (Rating) Act 2002.</p>	<p>Council will undertake a review as recommended. The results of this review will be included in the report when Council formally adopts the 2014/15 Annual Plan.</p>	<p>Council are aware of the issues and these will be reflected in the new rates tables in Part Two of the 2014/15 Draft Annual Plan that is consulted on in March/April 2014.</p>	<p>The 2014/15 Draft Annual Plan is being compiled with this piece of work as part of that process.</p>

Audit Observation (8) Statement of Service Performance (SSP) – Clerical Accuracy of Report	Management Response	Action Plan	Progress to Date
<p>During our review of the 2012/13 Statement of Service Performance (SSP) we noted several instances where reported numbers and percentages were not calculated correctly or numbers did not agree to the totals reported within the Napier Computer System (NCS).</p> <p>We recommend management review the numbers presented within the SSP and ensure that they calculate correctly and agree to the underlying reported information so that the year end result is reported correctly.</p>	<p>Council will undertake an SSP review as recommended. This will take place and be reported on as part of the 2014/15 Annual Plan and 2015 LTP planning processes.</p>	<p>Review data collection process, content and subsequent analysis. Consider impact of NCS upgrade and instances where data collection is split between Customer Services and Field Work responses.</p> <p>Focus on improved approach for 14/15 Annual Plan but no change in Levels of Service; with a fuller review undertaken as part of the 2015 LTP process.</p>	<p>Attention has been given to ensuring staff collecting and analysing data understand its relevance and importance as a measurement for the KPIs and the SSP. This has improved the quality and accuracy of the subsequent reporting.</p> <p>A review of all KPIs will be conducted as part of the Activity/Asset Management Plans currently in progress, with a focus on meeting SMART requirements.</p>

Audit Observation (9) SSP–Reliability of Reported Information	Management Response	Action Plan	Progress to Date
<p>During our review of the 2012/13 SSP we noted two instances where the underlying data was insufficient to provide support for the asserted performance in the SSP. The two levels of service were as follows;</p> <ul style="list-style-type: none"> <li>• 75% compliance with maintenance response time (Access &amp; Transport 005). This measure was reported on using information provided by an external contractor. This was not monitored by management throughout the year and the information appeared incomplete upon our review. When we obtained one month’s worth of data it represented a significant portion of the annual result suggesting Council had not received accurate and reliable data for every month of the year.</li> <li>• System management practices ensure continuity of supply to all users (Water Management 098 &amp; 099). The report for these measures was from the internal intranet (Eric). However this report had only been in use from August 2012 onwards and contained incorrect data entry. The report therefore does not represent reliable support covering the entire reporting period.</li> </ul> <p>We recommend management use the</p>	<p>Council will collaborate with NCS and other electronic reporting database providers (eg. RAMM) to determine the available functionality for meeting reporting requirements and work to ensure the data provided contains the necessary detail to calculate service levels. Council will review internal reporting as recommended.</p>	<p>Inform the external contractors responsible for the first issue (first bullet point) of their contractual reporting agreement and that it has not been met.</p> <p>Explain the Eric measurement system and why this is preferred to the functionality that NCS provides.</p> <p><i>Refer-</i>  <i>#97: the number (frequency) of unplanned water service outages reduces each year; &amp;</i>  <i>#98: 95% of planned interruptions last no longer than 4 hours.</i></p> <p>Note: KPI numbers corrected from auditors (098 &amp; 099).</p>	<p>Corrective measures have been put in place by the external contractor and KCDC monitoring shows that the improved quality of data received provides for detailed measurement as per the KPI requirements.</p> <p>As regards the Water shutdowns, planned and unplanned, the intranet (ERIC) reporting systems set up in August 2012 is proving to be more fit-for-purpose than the NCS system as it is designed specifically to capture only water shutdown times, rather than the period of the whole incident and response required.</p> <p><u>Note:</u></p> <ul style="list-style-type: none"> <li>• that the NCS/SR number has now been added to the ERIC record for ease of cross-reference;</li> <li>• that water outages have increased substantially during the installation of water meters and are expected to decline again once this project is completed; and</li> </ul>

<p>NCS system to monitor measures for work performed by external contractors. This monitoring should include sufficient detail so that management can accurately report on the different type of service requests and whether they were met within contracted time frames. Management should ensure that the internal reporting used to monitor jobs is complete and peer review should be performed to ensure information is recorded correctly.</p>			<ul style="list-style-type: none"><li>• Council is in the process of installing an asset management system (AMS) that will integrate with S/Rs in NCS and work flow management and tracking. Development of the specification for this is included in the AMS project commencing Feb 2014.</li></ul>
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Audit Observation (10) Statistical Validity of Surveys	Management Response	Action Plan	Progress to Date
<p>KCDC use a number of surveys to report on satisfaction within the community. While the majority of these surveys are performed by external independents, we noted one instance from our sample of measures that was performed in house as follows:</p> <ul style="list-style-type: none"> <li>• 85% of users are satisfied with the standard of comfort convenience, quality and usability of the library building.</li> </ul> <p>Where surveys are performed in house the statistical validity is lower due to an increased ability to manipulate the results.</p> <p>We recommend management state how the survey was performed and note the statistical validity of the reported results within the SSP.</p>	<p>Council will review the robustness of its internal surveys, include fuller explanation of methodologies used in reports and consider possible alternative mechanisms to validate/measure KPIs where appropriate.</p>	<p>Explain the methodology used in the Libraries Survey to confirm robustness.</p> <p>Consider alternative measurement systems where appropriate.</p>	<p>A review currently underway has revealed that Council uses a variety of in-house surveys focussed on specific activities. In particular, the libraries survey is part of a larger Community properties survey undertaken. As part of the review we are considering the methodological robustness of these surveys and/or possible alternative approaches to measurement.</p>