



Appendix B

ASSIGNMENTS COMPLETED DURING PERIOD 1st January 2018 to 28th February 2018

Details of Control Issues with a risk rating of MODERATE or SIGNIFICANT

Department Name	DCC Organisation & Governance
Job Name	Revenues Contracts
Assurance	Limited

Rec No	Responsible Officer	Rec Rating	Control Issue	Recommendation	Management Agreed Actions
2	Homecare & Charging Team Manager	Significant Risk	Debt recovery action for domiciliary care services had lapsed and there was no reporting from the available systems to facilitate this.	We recommend that as part of the planned system upgrade, a review should be undertaken of the debt recovery routines and robust debt recovery procedures implemented. Additionally, all debt recovery actions taken should be recorded within the systems so that a full history is maintained.	A robust debt recovery process and procedures are already in place. Since 1 Dec 2017, the team have been generating their own manual debt reports. Open and closed debt is being reviewed by all four Finance Officers in the team. Good progress has already been made. All debt recovery action is recorded using a 'conversation' note in ContrOCC which keeps a history. Once the planned upgrade to the Business Objects reporting tool is complete, the debt reports will be commissioned as automated reports.
6	Residential Care Charging Manager	Moderate Risk	Mechanisms had not been arranged for the collection of contributions due from [some] service users of the residential care services.	We recommend that a review of arrangements is undertaken to identify the users from whom contributions are due, but from whom collection has not been arranged. Mechanisms should be put in place immediately to seek collection of monies due. Where the debt is long standing and / or large in value, settlement should be sought through invoking the debt recovery procedures.	Once the planned upgrade to the Business Objects reporting tool is complete, a regular report will be commissioned to identify any residents who are not being charged appropriately. Any debt identified will be subject to the revised debt recovery procedures being introduced in response to recommendation 8.
7	Residential Care Charging Manager	Moderate Risk	Balances outstanding were potentially incorrect, for contributions due from services users where the Council act as Appointee for the user, due to historic system issues.	We recommend that the upgraded functionality is brought into use across the board, as soon as practicable. An exercise should then be undertaken to eliminate erroneous balances so that the true nature (value and age) of each debt can be established and debt recovery actions invoked, where necessary.	The process for eliminating erroneous balances following changes to functionality in the Financial Protection system has been drawn up and is being looked at closely and tested before being implemented for all customers where the Council act as Appointee.



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8	Residential Care Charging Manager	Significant Risk	Debt recovery action for residential care services had lapsed as the available reporting produced by the systems of invoices remaining unpaid for lengthy periods did not facilitate debt recovery actions for residential services provided. It is anticipated that this will be alleviated with the installation of revised systems, due imminently.	It is recommended that a review of the debt recovery routines should be completed when the expected system upgrades have been implemented; robust debt recovery procedures should be implemented at that time.	Once the planned upgrade to the Business Objects reporting tool is complete, a review will be undertaken of the debt recovery process and robust procedures implemented. As part of these procedures, all debt recovery actions taken will be recorded within the systems so that a full history is maintained. The exact implementation date will be dependent on the availability of adequate debt reports.
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Department Name	DCC Organisation & Governance
Job Name	User Access Management
Assurance	Limited

Rec No	Responsible Officer	Rec Rating	Control Issue	Recommendation	Management Agreed Actions
1	Head of Client Services	Moderate Risk	The ICT Section were not being notified by managers when employees transferred from one post to another, to enable access to Active Directory be amended, in accordance with Policy & Procedures.	We recommend that management reviews these accounts to ensure management's non-compliance with policy and procedures has not created access related vulnerabilities, and where necessary amends permissions as appropriate.	Review the 35 user transfers identified by audit to ensure that the folder access and applications is correct for their new role. Document the procedure to use the HR Leavers Report to identify role changes and implement its use on the Service Desk. Document and implement the full User Transfer process from one role to another. Discuss with HR if Temporary staff change roles and if so work with them to identify how changes of role for these staff are managed and adjust the process accordingly.
4	Head of Client Services	Significant Risk	The Everyone group had been granted full control at both share and directory level over file shares storing sensitive data relating to social care customer records, and files relating to senior management such as the Chief Executive, Director of Finance,	We recommend that management revokes full control from the Everyone group on any file share hosting sensitive information.	The folders referenced in the supplementary findings spreadsheet will have the Everyone Group removed from them. This action has been added to SR211966 which has been raised to add correct permissions to \\dcc-fs-05\corp-c-secs\DIRECTOR OF FINANCE folder.
7	Head of Client Services	Moderate Risk	There was no supporting documentation that detailed what access to information assets and data had been granted to members of the Active Directory security groups. Furthermore, well over 1000 groups existed in the domain that had no members.	We recommend that management looks to implement a policy whereby all security groups are documented to define to what information and data, membership grants access to. Groups which service no business purpose should also be reviewed and removed.	A new policy will be created for the handling of new requests. The existing Security Groups with no members will be deleted from Active Directory. This has been raised as a Service Request under reference SR214132. Note: The review of existing Security Groups and the access permissions they grant will be delivered as part of the recommendation 1.
10	Head of Client Services	Significant Risk	A number of Everyone accessible file shares on SQL Servers were hosting backup files. Through investigation with the IT management team, we found in one case the backups related to Acolaid, and therefore the backups would store personal and sensitive records in relation to residential care home charging.	We recommend that management restricts access to the backup files to only authorised database administrators.	Following investigation it has been identified that these backups were created when Risual managed the Databases. These backups are not required and so they will be removed along from the server along with the folders and any permission changes will be made. This is being done under change Reference CR211769 scheduled for 21st February.



Department Name	DCC Organisation & Governance
Job Name	Procurement Control
Assurance	Reasonable

Rec No	Responsible Officer	Rec Rating	Control Issue	Recommendation	Management Agreed Actions
1	Head of Procurement and Contracting	Moderate Risk	The Council did not have a documented Corporate Procurement Strategy, as recommended by the Local Government Association, and its Procurement Code had not been updated.	We recommend that a Corporate Procurement Strategy be documented, reflecting the recommendations in the National Procurement Strategy for Local Government in England 2014 by the Local Government Association, and that the Procurement Code be reviewed and updated as required.	A procurement strategy will be written and documented followed by a review of the procurement code which will be simplified and updated. As it is out of date, the procurement code has been removed from iDerby
3	Category Manager - People	Moderate Risk	Effective monitoring of contractual spend and procurement activities, in the form of the Quarterly Review Reports to the DMT had not happened since 2016.	We recommend that the Procurement Section should consider reinstating the Quarterly Review Reports as a monitoring tool as soon as is practically possible.	This has been reinstated within the Peoples directorate but has not been implemented in other directorates due to staff vacancies and long term sickness absence (still on-going)
5	Category Manager - People	Moderate Risk	DMT were not meeting quarterly to review contracts listed on the Contracts Register and the related risks in the Risk Register, contrary to the requirement of Section 9.5 of the Contract Procedure Rules.	We recommend that quarterly meetings of DMT should be undertaken for reviewing and updating of Risk Register and the Contract Register, in accordance with the requirements of the Contract Procedure Rules.	Instruction has been given to add the risk register and contract register to the quarterly report



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Department Name	DCC People Services
Job Name	Residents Funds - Virtual Accounts
Assurance	Reasonable

Rec No	Responsible Officer	Rec Rating	Control Issue	Recommendation	Management Agreed Actions
3	Residential Care Charging Manager	Moderate Risk	Account balances were not being monitored and audit testing identified that accounts had been allowed to become overdrawn or accumulate funds over £16,000 income threshold.	We recommend that the Virtual Accounts are regularly monitored and excessive and negative balances are investigated, resolved and avoided.	A process will be put in place to review balances on Virtual Accounts at appropriate intervals
4	Residential Care Charging Manager	Moderate Risk	There was not an adequate process for ensuring that funds are transferred between Virtual and GASH accounts respectively when service users care arrangements change between residential and non-residential care.	We recommend that the process for ensuring that all services users transferring between residential and non-residential care is reviewed to ensure funds are transferred between GASH and Virtual Accounts in a timely manner. This will help to ensure a single record of all income and expenditure and a combined sum of resident monies providing a more accurate closing balance.	The balances for appointeeship cases are complex and time consuming. The Residential Care Charging Team complete balances as soon as they are able to do so and while appreciating the need for these to be done in a timely manner, it's important that these are done correctly bearing in mind the Council is accountable for the funds held.
5	Residential Care Charging Manager	Moderate Risk	The reconciliation between the ContrOCC Financial Protection system and Oracle, the Council's Financial Management system was not being properly completed.	We recommend that the ContrOCC Financial Protection system and the Residents Fund account in Oracle are reconciled regularly, to produce an up to date Virtual Account for each of the Councils service users in residential care for whom the Council is the appointee, to ensure resident funds are properly and accurately accounted for in the Council's financial statements. We suggest that the Residential Care Charging and Support Team should work in consultation with the Accountancy team to formally agree a timetable to review and simplify the existing reconciliation process. Further, we recommend that a formal timetable is agreed to resolve the functionality issues with ContrOCC, to help ensure the reconciliations are properly completed.	The Residential Care Charging and Support Team will work in consultation with the Accountancy team to formally agree a timetable to review and simplify the existing reconciliation process between the ContrOCC Financial Protection system and the Residents Fund account in Oracle. 31/03/2018 A regular reconciliation between the ContrOCC Financial Protection system and the Residents Fund account in Oracle will be completed at appropriate intervals to produce an up to date Virtual Account for each of the Councils service users in residential care for whom the Council is the appointee, to ensure resident funds are properly and accurately accounted for in the Council's financial statements. 01/04/2018 A programme of work is already in place to develop and implement the missing functionality in ContrOCC by 30 June 2018. This will be vigorously pursued to completion.



Department Name	DCC Communities & Place
Job Name	Property Maintenance
Assurance	Reasonable

Rec No	Responsible Officer	Rec Rating	Control Issue	Recommendation	Management Agreed Actions
2	Service Engineering Team Leader	Moderate Risk	We identified a weakness in the process of monitoring, following up and updating of the database entries following the completion of maintenance orders.	We recommend that a formalised process should be introduced by management for regular monitoring of the status of all orders, followed by prompt update of the database entries. The process should be assigned to relevant officers within the Engineering and Surveying Group.	<p>A process has been introduced whereby Derby Homes provide us with data each week identifying which works have been carried out. This is imported into Sam.net. This process is now being extended to include all other contractors. We are just waiting for an update to the export/import spreadsheet and the import routine so that the Date Off Site field is completed when the data is imported in. We are resourced to commence this process as soon as this piece of work has been done.</p> <p>We are also in the process of introducing a contractor portal. The contractor will complete fields relating to the data on/off site and upload their won certificates and invoices. This is currently on trial with our mechanical framework contractors and negotiations are about to commence for Derby Homes to use the portal. Managers of the Engineering and Surveying teams meet monthly with the four main contractors to address outstanding/overdue orders. All staff have access to guidance on how to produce reports which includes monitoring contractor performance.</p>
8	Building Engineering Manager	Moderate Risk	On occasions where identified defects were not acted upon (two of them being in respect of schools), we have not been provided with any evidence that adequate risk assessment was undertaken or defects were planned to be rectified at the future date.	We recommend that a template should be introduced to document reasons for not taking remedial action, relevant risk assessment and establishing any further action.	<p>Risk matrix to be completed when specified remedial works resulting from a servicing order or a reactive order are deemed not necessary or when the works cannot be carried out due to affordability.</p> <p>Risk matrix can be linked to the order in Sam.net - ST working with Elf to see how can record that a risk matrix has been completed in Sam.net.</p>



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9	Project Supervisor (Surveying)	Moderate Risk	A number of jobs remained recorded in the system as open orders for a lengthy period of time without evidence of follow up.	We recommend that follow up of incomplete jobs and/or open orders should be evidenced as part of regular order monitoring process.	<p>A process has been introduced whereby Derby Homes provide us with data each week identifying which works have been carried out. This is imported into Sam.net. This process is now being extended to include all other contractors. We are just waiting for an update to the export/import spreadsheet and the import routine so that the Date Off Site field is completed when the data is imported in. We are resourced to commence this process as soon as this piece of work has been done.</p> <p>We are also in the process of introducing a contractor portal. The contractor will complete fields relating to the data on/off site and upload their own certificates and invoices.</p> <p>Managers of the Engineering and Surveying teams meet monthly with the four main contractors to address outstanding/overdue orders. All staff have access to guidance on how to produce reports which includes monitoring contractor performance.</p>
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Department Name	DCC Anti-Fraud & Corruption
Job Name	Probity Audit Cash Count - Tourist Centre
Assurance	Reasonable

Rec No	Responsible Officer	Rec Rating	Control Issue	Recommendation	Management Agreed Actions
1	Sales and System Manager	Moderate Risk	Visiting officers asking for access to the Council's funds were not challenged as to their identity.	We recommend that all persons who visit the centre and ask for access to the back office, the safe and its cash contents should be challenged and their identity confirmed before access to the back office is permitted.	All staff have been reminded to check identity of all personal who ask for access to the back office area. Access to the safe and contents will only be permitted with a member of staff present



Department Name	DCC Anti-Fraud & Corruption
Job Name	Probity Audit Cash Count- Queens Leisure Centre
Assurance	Reasonable

Rec No	Responsible Officer	Rec Rating	Control Issue	Recommendation	Management Agreed Actions
1	Assistant Manager - Customer Service	Moderate Risk	Actual cash in hand amounts did not accord with amounts suggested by the system and other records. Discrepancies were not investigated and the results recorded; any trends could not be identified.	We recommend that a more diligent approach to cash handling should be adopted. <ul style="list-style-type: none"> • A full check of the issued floats should be undertaken before a shift commences. • A reconciliation of actual cash to the system record should be undertaken at the end of each shift. A record should be kept of any discrepancies so that any trends can be identified and remedial action taken. 	
2	Assistant Manager - Customer Service	Moderate Risk	Part of the till takings and float were held insecurely away from the till drawer.	We recommend that a more diligent approach to cash handling should be adopted, including the retention of the full till float in the till drawer.	

Department Name	DCC Anti-Fraud & Corruption
Job Name	Miscellaneous Probity Work 2017-18
Assurance	N/A

Rec No	Responsible Officer	Rec Rating	Control Issue	Recommendation	Management Agreed Actions
5	HR Shared Services Manager	Significant Risk	Network access for employees leaving the Council was not being removed promptly.	We recommend that managers be reminded to complete and submit the Establishment Control Form.	HR has arranged reminders to be issued in the managers' bulletins to ensure that completed ECF's are submitted. Additionally investigations are underway to understand how to minimise delays. These delays have been encountered since the leavers action was consolidated into the ECF and compounded by the introduction of a change freeze.