CMAP central midlands audit partnership

Derby City Council –
Audit Progress Report
Audit & Governance Committee: 11th Oct 2023

Derby City Council

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Our Vision

To bring about improvements in the control, governance
and risk management arrangements of our Partners by
providing cost effective, high quality internal audit services.

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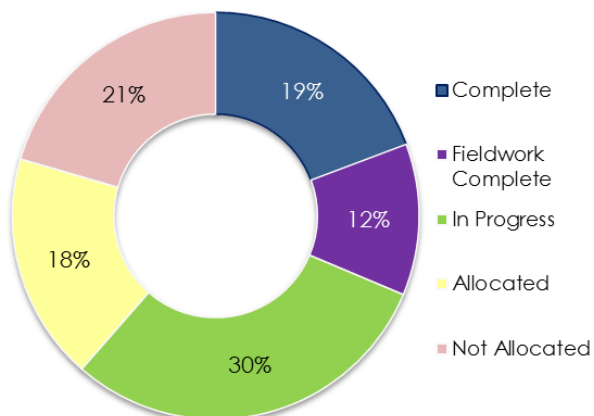adrian.manifold@centralmidlandsaudit.co.uk

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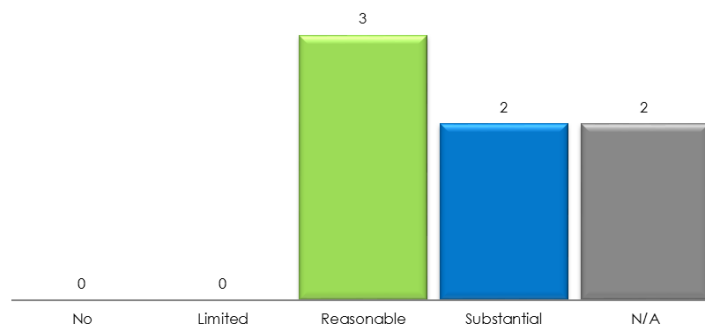mandy.marples@centralmidlandsaudit.co.uk

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Providing Excellent Audit Services in the Public Sector

Derby City Council – Audit Progress Report

AUDIT DASHBOARD

Plan Progress

Donut chart:
- Complete 19%
- Fieldwork Complete 12%
- In Progress 30%
- Allocated 18%
- Not Allocated 21%

Jobs Completed in Period

Control Assurance Ratings During Period

- No: 0
- Limited: 0
- Reasonable: 3
- Substantial: 2
- N/A: 2

Recommendations

Movement During Period

	Critical Risk	Significant Risk	Moderate Risk	Low Risk
Recs Made in Period	0	0	6	15
Recs Closed in Period	0	2	10	28
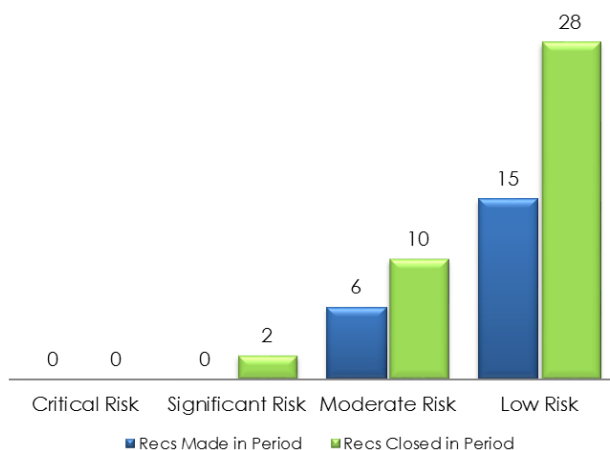
Recommendations

Recommendations Currently Open

	Critical Risk	Significant Risk	Moderate Risk	Low Risk
Revised Target	0	1	24	26
Target Past	0	0	5	15
Future Target	0	0	10	24
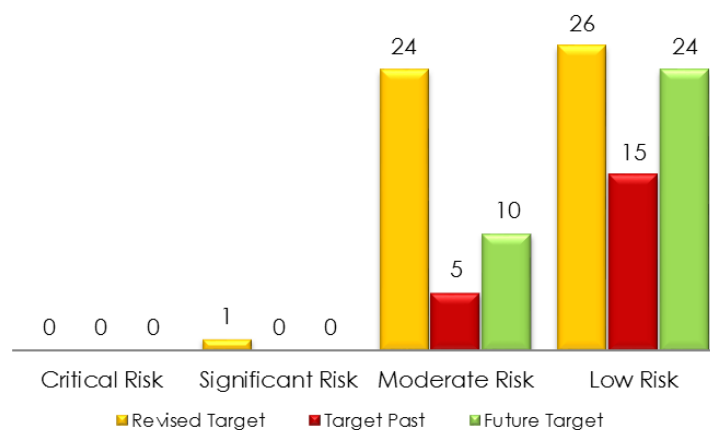
Recommendations

Overdue Recommendations

	3 Months <	3 - 6 Months	6 - 12 Months	12 Months >
Critical Risk	0	0	0	0
Significant Risk	0	0	0	1
Moderate Risk	8	7	6	8
Low Risk	10	11	11	9
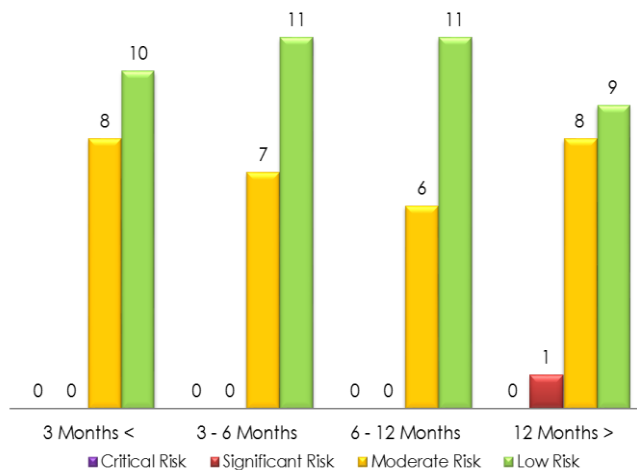
Customer Satisfaction

Customer Satisfaction Scores Sep 22 to Sep 23

- Excellent: 17
- Good: 5
- Fair: 1
- Poor: 0
- Very Poor: 0
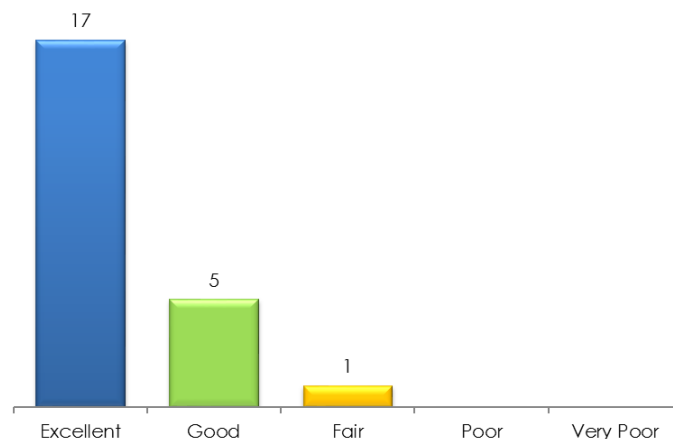
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AUDIT PLAN

Progress on 2022/23 Audit Assignments

The following table provide Audit and Governance Committee with information on how ongoing audit assignments were progressing as at 20th September 2023.

2023-24 Jobs	Status	% Complete	Assurance Rating
People			
Adult Social Care Quality Assurance Audits	Complete	100%	N/A
People Services - Establishment Reviews - Adults	Fieldwork Complete	80%	
Adult Social Care QA - Safeguarding	Complete	100%	N/A
Management of Schools Exclusions	In Progress	35%	
Safeguarding - The Role of the LADO	Final Report	100%	Reasonable
Schools Attendance	Allocated	0%	
Establishment Reviews - Children & Young People	Draft Report	95%	
Residential Care	In Progress	50%	
Adult Social Care Transformation 2023-24	In Progress	30%	
Chief Executive			
Risk Management - Assurance Mapping	Allocated	15%	
PMO - Development Group 2023-24	In Progress	20%	
Attendance Management - 2023-24	Allocated	0%	
Grant Certification 2023/24	In Progress	20%	
IR35	In Progress	35%	
Appointeeships - Virtual Accounts	In Progress	70%	
DCC New FMS 2023-24	In Progress	30%	
Debt Management Consultancy	In Progress	25%	
Insurance - Claims Handling	In Progress	60%	
Allestree Hall & Golf Course - Investigation	In Progress	80%	
Fire Safety Compliance Management	Fieldwork Complete	90%	
Records Management 2023-24	In Progress	60%	
IT Key Controls 2023-24	In Progress	30%	
Customer Complaints and Enquiries Process	In Progress	0%	
Leavers Data Matching 2023-24	Final Report	100%	N/A
Place			
Trading Standards 2023-24	Allocated	10%	
Pest Control 2023-24	In Progress	20%	
Compliance with Statutory Functions (Assets & Engineering)	In Progress	65%	
Highways Maintenance	In Progress	30%	
Market Hall Project - Phase 2	In Progress	10%	
Eastern Gateway - FHSF	In Progress	10%	
Long Term Waste Management Project 2023-24	Removed from plan		
Schools			
Schools SFVS (Schools self-assessment)	In Progress	10%	
Schools SFVS (10 School visits planned)	Allocated	0%	

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B/Fwd Jobs	Status	% Complete	Assurance Rating
People			
Whistleblowing - Learning, Inclusion and Skills	Final Report	100%	N/A
Element 3 Funding	Final Report	100%	Reasonable
Youth Offending Services	In Progress	60%	
D2N2 Children's Homes Contract	Final Report	100%	Reasonable
Corporate Resources			
Transparency Code	Draft Report	95%	
FMS Data Migration 2022-23	In Progress	65%	
Revenue Collection Contract (Lot 3 - Sundry Debts)	Removed from plan		
Procurement Cards 2022-23	Draft Report	95%	
Cash Handling 2022-23	Draft Report	95%	
Key Financial Controls 2022-23	Final Report	100%	Substantial
Management of Information in a Remote Environment	Draft Report	95%	
PCI Compliance 2022-23	Draft Report	95%	
Health & Safety 2021-22	Draft Report	95%	
Communities & Place			
Building Consultancy	Final Report	100%	Limited
Trading Standards Complaint	Draft Report	95%	
Trading Standards Complaint - Review of Statements	Draft Report	95%	
Climate Change 2022-23	In Progress	75%	
Grounds Maintenance 2022-23	Final Report	100%	Reasonable
General Licensing 2022-23	In Progress	75%	
Street Cleansing 2022-23	Final Report	100%	Substantial
Revenue Collection Contract (Lot 2 - Parking)	Final Report	100%	Substantial
Street Lighting PFI 2022-23	Final Report	100%	Substantial
Right to Buy 2022-23	Final Report	100%	Reasonable
Anti Fraud & Corruption			
Counter Fraud and Corruption Framework	Final Report	100%	N/A
Schools			
Schools SFVS Self-Assessments 2022-23	Final Report	100%	Reasonable

Removed from Plan:

The Revenue Collection Contract - Lot 3 audit which was brought forward from the 2022/23 plan has now been removed from the plan. The Head of Service has confirmed that she does not know if they are going to use it or not as she wants to look over Council Tax's and Business Rates' procedures for debt management and the revenue collection contract as a whole first. As lot 3 is essentially free, there is no immediacy to decide whether to use it not and she would prefer to be more self-reliant. The decision on whether to continue with Lot 3 is likely to be made in approximately a year's time.

Long Term Waste Management Project 2023-24 - Due to an out-of-court settlement being reached on the Waste Management Plant in July 2023, an ongoing review over this process is no longer required. Days have subsequently been reallocated to an audit of the Council's present Waste Management service.
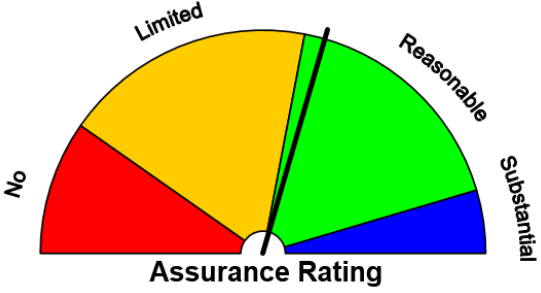
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AUDIT COVERAGE

Completed Audit Assignments

Between 8th July 2023 and 20th September 2023, the following audit assignments have been finalised since the last Progress Report was presented to this Committee (26th July 2023).

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
The Role of the Local Authority Designated Officer (LADO)	Reasonable			4	1	0%
Adult Social Care QA - Safeguarding	N/A					n/a
Key Financial Controls 2022-23	Substantial				4	0%
Grounds Maintenance 2022-23	Reasonable			1	2	0%
Street Lighting PFI 2022-23	Reasonable			1	5	0%
Street Cleansing 2022-23	Substantial				3	67%
Counter Fraud and Corruption Framework	N/A					n/a

The opinions provided within the audits detailed below have been derived from risk-based audit work and as such, can only provide assurance relating to the specific areas within each objective inspected. These opinions do not imply that Internal Audit have reviewed all risks, controls and governance arrangements relating to this area. Likewise, full implementation of all agreed actions is essential if the benefits of the control improvements detailed in this audit report are to be realised. No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give absolute assurance.

Safeguarding - The Role of the Local Authority Designated Officer (LADO)

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are robust processes in place for managing allegations and ensuring all safeguarding referrals are logged, properly recorded, investigated, and processed in a timely manner, with identified outcomes.	12	6	4	2
There are suitable governance arrangements in place for ensuring that progress reports are regularly monitored and reported to senior management.	5	4	0	1
TOTALS	**17**	**10**	**4**	**3**

Summary of Weakness	Risk Rating	Agreed Action Date
In addition to a centralised primary record maintained in Liquid Logic, the Children's Social Care System, a duplicate record was being maintained in the format of a Microsoft excel spreadsheet that was manually updated and used for monitoring purposes and as a reporting tool. Furthermore, the spreadsheet contained several blank cells which had not been distinguished as either missing data or as being not applicable which could affect the effectiveness of information being reported.	Low Risk	31/12/2023

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|		
The timeframes for setting the first LADO meeting and reaching a resolution by the fifth and twentieth day respectively, from the date of referral were not being met.	Moderate Risk	31/01/2024
The LADO was not always notified by the employer of the outcome of a disciplinary and when a referral was reported to the Disclosure and Barring Service, Ofsted and any other regulatory body.	Moderate Risk	30/11/2023
Access to the LADO files was not properly restricted and consistently managed across the three systems namely, Liquid Logic, OpenText and the file server (DCC-FS09).	Moderate Risk	30/06/2024
Membership of the SEC-CMPduty-AUTH and SEC-CPMduty-MGR security groups were currently blank, which indicated there was no documented owner for the CPMduty@derby.gov.uk mailbox.	Moderate Risk	30/09/2023

Adult Social Care QA - Safeguarding	Assurance Rating: N/A

Scope: To assist the Peoples Services Improvement and Quality Assurance Manager in delivering a number of quality assurance reviews following a set programme of questions designed to assess the quality of services provided for adults in relation to safeguarding episodes.

Outcome: Internal Audit provided assistance to the People Services Improvement and Quality Assurance Manager in delivering a number of quality assurance reviews. These reviews followed a set programme of questions designed to assess the quality of services provided for adults in relation to safeguarding episodes. The outcomes of this work are owned by the Policy, Insight & Communications team and will be fed back to the Adult Social Care Improvement Board. This connects with the Adult Social Care Transformation work ongoing throughout the 2023-24 financial year, to ensure that the Council are continuing to improve its processes around adult social care, and are ensuring it meets the requirements of the Health and Care Act 2022.
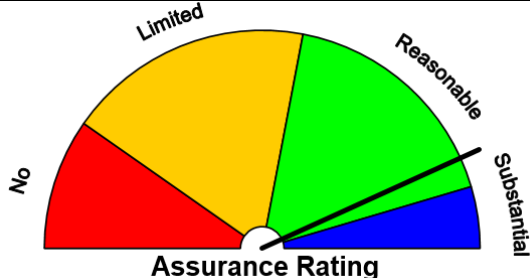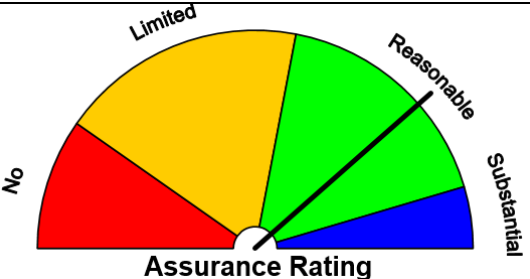
Key Financial Controls 2022-23
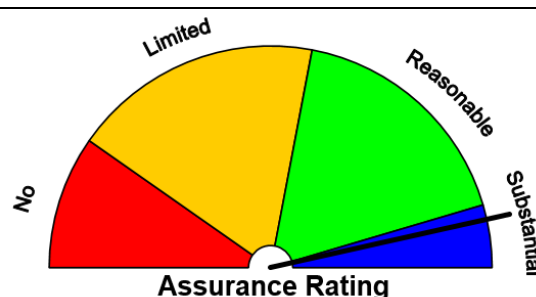
Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Key control account reconciliations are carried out on a regular basis, reconciling items are cleared and the reconciliation is subject to independent review.	9	5	4	0
Suspense accounts are monitored and cleared on a regular basis, with prompt supervisory review.	3	3	0	0
There are appropriate controls over journals which are input manually to the general ledger.	5	5	0	0
TOTALS	**17**	**13**	**4**	**0**

Summary of Weakness	Risk Rating	Agreed Action Date
Differences were identified between the main control accounts listed in the Reconciliation Procedure Notes and the Consolidated Reconciliation Control Framework.	Low Risk	30/09/2023 Future Action

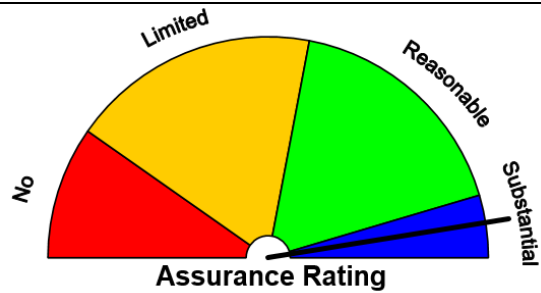# Derby City Council – Audit Progress Report

The control document established to monitor timely completion of the main control account reconciliations had not been fully completed for Period Six (September 2022), at the time of audit fieldwork in February 2023.	Low Risk	30/09/2023 Future Action
Not all reconciliations had been completed in a timely manner.	Low Risk	14/08/2023 Action Due
Reconciliations had not always been signed off by the relevant Head of Finance, as per the Reconciliation Procedure Notes.	Low Risk	30/09/2023 Future Action

Grounds Maintenance 2022-23

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
A robust system for the general management of the service, including paid-for services by other Council departments, to ensure that costs are being covered.	9	7	0	2
To ensure that processes are in place for the retention of employees.	5	3	1	1
TOTALS	**14**	**10**	**1**	**3**

Summary of Weakness	Risk Rating	Agreed Action Date
There was no formal process used to provide quotes for work requested by other Council departments and no records were retained of quotes given for recovering costs.	Low Risk	31/03/2025 Future Action
There was no formal process for Grounds Maintenance to recover costs for work carried out for other Council departments.	Moderate Risk	31/12/2023 Future Action
The employee Training Matrix was out-of-date. There was therefore no formal record to document the required training that operatives should be undertaking in order to fulfil their roles safely and effectively.	Low Risk	31/12/2023 Future Action

Street Lighting PFI 2022-23

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are adequate arrangements in place to allow contractual obligations and expectations to be identified and monitored effectively.	2	14	5	4
Adequate consideration has been given to the demobilisation of the PFI contract.	1	1	0	0
Energy efficiency measures have been included in the contract.	4	3	0	1

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		TOTALS	28	19	5	4

Summary of Weakness	Risk Rating	Agreed Action Date
The Street Lighting Manager is a potential single point of failure for the Street Lighting service, as there were no suitably qualified and/or experienced staff that they could delegate tasks to or who could provide cover in the event that they were absent from work.	Moderate Risk	31/03/2024 Future Action
Errors and inconsistencies were identified in some of the monthly performance data reported by the Service Provider.	Low Risk	31/12/2023 Future Action
Quality assurance activities over Night Patrols and fault responses were not being undertaken by the Service Provider in line with the requirements of the contract.	Low Risk	31/12/2023 Future Action
Performance figures reported by the Service Provider were not subject to sufficient verification by the Council.	Moderate Risk	31/03/2024 Future Action
The checks made on invoices from the Service Provider and the energy supplier were not being documented.	Low Risk	30/09/2023 Future Action
The risk of energy cost inflation was not recognised in the Departmental Risk Register.	Low Risk	30/09/2023 Future Action

Street Cleansing 2022-23

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Street Cleansing work is appropriately planned and managed.	10	10	0	0
Appropriate Health and Safety measures have been put in place and are working in practice.	6	3	3	0
TOTALS	16	13	3	0

Summary of Weakness	Risk Rating	Agreed Action Date
Records suggested there may be some gaps in the provision of Health & Safety training for Street Cleansing team members.	Low Risk	01/11/2023 Future Action
Consultation with team members on the content of Street Cleansing risk assessments had not been evidenced and team members were not routinely involved in the annual review of the assessments.	Low Risk	Already Implemented
Risk assessment review dates were not being recorded within the assessment document.	Low Risk	Already Implemented

Counter Fraud and Corruption Framework

Assurance Rating: N/A

Scope: The audit looked at DCCs fraud framework: in particular the Architecture (staffing and where they are placed withing the corporate hierarchy) and the Counter Fraud Strategy, Policies and Procedures. The audit did not look at/for specific cases of fraud unless they were relevant to the framework or to exemplify fraud response. The audit also looked at the fraud risk assessment and proposed a more comprehensive list of fraud risks that could be faced corporately.

Outcome: This work will inform the Head of Audit's overall opinion on fraud for the annual audit opinion.

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RECOMMENDATION TRACKING (as at 20th September 2023)

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
Peoples					
07-Jul-22	Special Educational Needs and/or Disabilities	Limited		3	
27-Nov-19	Deprivation of Liberty	Limited		1	
12-Sep-23	Safeguarding - The Role of the LADO	Reasonable			5
12-Jun-23	Element 3 Funding	Reasonable	1	1	1
07-Dec-22	Home Care 2022-23	Reasonable	3	3	
09-Feb-23	Shared Lives 2022-23	Reasonable		1	
16-Aug-22	Fostering Services	Reasonable		1	
05-May-23	D2N2 Children's Homes Contract	Reasonable		4	
07-Jul-22	Care Act 2014	Reasonable		1	
11-Jan-23	Hospital to Home - Protection of Property	N/A	1		
Chief Executives					
19-Oct-22	Pre-Employment Checks	Limited		7	
15-Apr-19	Public Utilities Management	Limited		1	
27-Jan-23	Strategic Communications	Reasonable	1	1	
11-Jan-23	Declarations of Interest - Staff and Members	Reasonable			2
17-Jan-22	Digital Workforce - Windows 10 Build	Reasonable		1	
31-Mar-22	Boundary Defence	Reasonable		2	
24-Apr-19	Document Management & Network Printing	Reasonable		1	
03-Aug-23	Key Financial Controls 2022-23	Substantial	1		3
17-Mar-23	Organisational Performance Management 2022-23	Substantial			3
05-Dec-22	Property Design & Maintenance	Substantial		1	
05-Apr-22	SIRO/Information Governance	Substantial		1	
07-Feb-22	Payment Systems - In Light of Covid 19	Substantial		1	
09-Apr-20	Taxation	Substantial		1	
02-Aug-23	IT Key Controls 2023-24	N/A			1
06-Jun-23	Leavers Data Matching 2023-24	N/A			1
16-Aug-22	IT Key Controls 2022-23	N/A		1	1
Place					
21-Mar-23	Catering - Stocks & Stores	No		2	
16-Jun-23	Building Consultancy	Limited	3		6
16-Jan-20	Bereavement Services	Limited		1	
14-Jun-21	Derby Arena Car Parks	Limited		4	
10-Aug-23	Street Lighting PFI 2022-23	Reasonable			6
10-Jul-23	Grounds Maintenance 2022-23	Reasonable			3
29-Jun-23	Right to Buy 2022-23	Reasonable	2		
13-Feb-23	Streetpride HGV Driver Resources	Reasonable	1		
06-May-22	Parking Permits 2021-22	Reasonable		1	
08-Sep-22	Land Drainage & Flood Control	Reasonable	3		
05-Jan-23	Community Safety	Reasonable		5	
13-Jul-22	Business Continuity - In Light of Covid 19	Reasonable	4		
30-Sep-20	Strategic Housing - Disabled Facilities Grants	Reasonable		2	
03-Aug-23	Street Cleansing 2022-23	Substantial			1
13-Jan-23	Economic Recovery 21-22	Substantial			1
17-Mar-23	Climate Change - Roadside Air Quality	Substantial		1	
29-Nov-21	Strategic Housing	Substantial		1	
10-Oct-19	CCTV - Access Control - Public Protection	N/A		1	
	Totals		**20**	**51**	**34**

Action Due = The agreed actions are due, but Internal Audit has been unable to ascertain any progress information from the responsible officer.

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Being Implemented = The original action date has now passed, and the agreed actions have yet to be completed. Internal Audit has obtained status update comments from the responsible officer and a revised action date.

Future Action = The agreed actions are not yet due, so Internal Audit have not followed the matter up.

Audit Assignments with Recommendations Due	Action Due			Being Implemented		
	Significant Risk	Moderate Risk	Low Risk	Significant Risk	Moderate Risk	Low Risk
Peoples						
Special Educational Needs and/or Disabilities					3	
Deprivation of Liberty					1	
Element 3 Funding			1			1
Home Care 2022-23		1	2		2	1
Shared Lives 2022-23						1
Fostering Services					1	
D2N2 Children's Homes Contract					3	1
Care Act 2014					1	
Hospital to Home - Protection of Property		1				
Chief Executive's						
Pre-Employment Checks					3	4
Public Utilities Management						1
Strategic Communications			1			1
Digital Workforce - Windows 10 Build						1
Boundary Defence					1	1
Document Management & Network Printing						1
Key Financial Controls 2022-23			1			
Property Design & Maintenance						1
SIRO/Information Governance						1
Payment Systems - In Light of Covid 19						1
Taxation						1
IT Key Controls 2022-23					1	
Place						
Catering - Stocks & Stores					2	
Building Consultancy		2	1			
Bereavement Services				1		
Derby Arena Car Parks					3	1
Right to Buy 2022-23		1	1			
Streetpride HGV Driver Resources			1			
Parking Permits 2021-22					1	
Land Drainage & Flood Control			3			
Community Safety						5
Business Continuity - In Light of Covid 19			4			
Strategic Housing - Disabled Facilities Grants					1	1
Climate Change - Roadside Air Quality						1
Strategic Housing						1
CCTV - Access Control - Public Protection					1	
Totals	**0**	**5**	**15**	**1**	**24**	**26**

It is the responsibility of the Head of Internal Audit to bring to this Committee's attention any recommendations where management actions have not been effectively implemented within a reasonable timeframe. It is suggested that the following timescales are introduced.

- Critical Risk and Significant Risk recommendations – where management's original action date is exceeded by over 3 months.

- Moderate Risk recommendations – where management's original action date is exceeded by over 6 months.

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- Low Risk recommendations – where management's original action date is exceeded by over 12 months.

Recommendations To Highlight to Committee	Moderate Risk				Significant Risk			
	3 Months <	3 - 6 Months	6 - 12 Months	12 Months >	3 Months <	3 - 6 Months	6 - 12 Months	12 Months >
Peoples								
Special Educational Needs and/or Disabilities		2	1					
Deprivation of Liberty				1				
Home Care 2022-23	1	2						
Fostering Services			1					
D2N2 Children's Homes Contract	3							
Care Act 2014		1						
Hospital to Home - Protection of Property	1							
Chief Executives								
Pre-Employment Checks			3					
Boundary Defence				1				
IT Key Controls 2022-23			1					
Place								
Catering - Stocks & Stores		2						
Building Consultancy	2							
Bereavement Services								1
Derby Arena Car Parks				3				
Right to Buy 2022-23	1							
Parking Permits 2021-22				1				
Strategic Housing - Disabled Facilities Grants				1				
CCTV - Access Control - Public Protection				1				
	8	**7**	**6**	**8**				**1**

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Highlighted Recommendations

The following update is provided for the Committee's information.

Significant Risk Recommendations (> 3 Months Overdue)

There is one significant risk recommendation that is more than 3 months overdue for implementation that has been reported through to this Committee on a number of occasions and is still open. This recommendation is:

- Bereavement Services audit – one significant recommendation (first reported to Committee on 29th July 2020). The issue was:

  o There was no replacement programme in place for the cremators at Markeaton Crematorium. These cremators had therefore not been replaced when appropriate to do so. The business case at the time of the audit was not complete or approved and there was no business continuity plan outside of this.

  A revised business case for improving bereavement services which includes the Crematorium is being worked on. Once completed, this is to be considered by senior management.

Moderate Risk Recommendations (> 6 Months Overdue)

There are currently 29 moderate risk recommendations that are overdue for implementation. Fifteen of these exceed the original action date by 6 months. The table below outlines the current state on these 14 recommendations. The Chair and the Head of Internal Audit will advise the Committee at the meeting on any actions that need to be taken in respect of these recommendations.

Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
Deprivation of Liberty	1	01/10/2020	30/09/2023	This audit recommendation was concerned with there being no policy that detailed the roles and responsibilities of the Council and other relevant parties during the deprivation of liberty process. The Liberty Protection Safeguards (LPS) Code of Practice by the Department of Health and Social Care continues to be delayed. There is no timeframe from the government for the code of practice to be published and finalised and there have now been a number of delays. Due to this, some light touch amendments will be made to existing Council documentation. This will not be a policy though, but instead will be practice guidance.
Strategic Housing - Disabled Facilities Grants (DFG)	1	01/11/2021	01/04/2024	There was an inadequate system in place for generating management information which had also resulted in maintaining a

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Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
				duplicate record in the format of a Microsoft Excel spreadsheet. Replacement of the Civica APP system is still in procurement process. Current systems have been reviewed to reduce duplication as far as possible but both Civica APP and the spreadsheet are currently still needed as they perform different functions for managing the DFG process
CCTV - Access Control - Public Protection	1	31/10/2019	30/06/2023	This recommendation covers the responsibility for the back-up of servers on which the CCTV images are being stored on. At its meeting on 5th October 2022, Committee "called in" this audit so that a verbal update could be provided by officers. No further progress has been communicated. The Director of Communities questioned the responsibility for the servers on 24th November 2022, but no further update has been provided. We are not in a position to agree closure of this recommendation until we have received further information on what actions have been taken to implement this recommendation.
Boundary Defence	1	31/07/2022	31/08/2023	We found that there was no formal schedule in place to review boundary firewall rule bases at set intervals, such as bi-annually. A review of the current firewall rule base has been scheduled in and should be concluded by the end of August 2023. A more routine review of the firewall rule base will then take place moving forwards.
Derby Arena Car Parks	3	30/06/2022	01/09/2024	The three moderate risk recommendation were made to address the findings that: • There was no formal contract /agreement in place between the Council and the Park & Ride bus service operator. The letter of terms in place was not being adhered to and had no provision for insurance requirements. • There was no reconciliation of ticket

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Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
				information to verify the fixed fee payment being requested from the Council for tickets being issued. • There was no provision to conduct a value for money assessment of the Park & Ride bus service, due to the lack of a fees & charges schedule being in place. There is to be a wider discussion to be had about the P&R strategy and where it sits within the wider agenda of the Local Transport Plan for Derby. The EP board has been established, however due to the elections in May and the appointment of a new Cabinet Member for our area the board has only met once. There will be a schedule of dates set for the future meetings and working groups are being established to report through to the EP board.
Parking Permits 2021-22	1	01/07/2022	30/09/2023	Two-factor authentication was not available on the MiPermit system. The latest update as at June 2023 was that two-factor authentication had been rolled out for the Chipside system, and it is expected that it should be coming to MiPermit imminently. There still remains an issue with a third party to resolve.
Pre-Employment Checks	3	31/10/2022 31/12/2022 31/10/2022	30/06/2023 30/06/2023 31/05/2023	The three moderate risk recommendation were made to address the findings that: • Processes for undertaking pre-employment documentation checks, including documentation demonstrating the right to work in the UK, were not robust enough to ensure that the required checks had been undertaken and evidenced. Progress is being made. Regular refresh training for the team has been implemented. Internal Audit is now awaiting evidence that the required checks are now in place • There were inadequate arrangements in place to identify managers and staff involved in the recruitment process who required training. It is intended that a report will be produced by HR Data Management for all Heads of Service advising them of who

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Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
				needs refresher training. It was hoped that a sample report would be shared with Audit by 30/06/2023. • Financial checks were not carried out on candidates whose role would mean access to very sensitive financial information. Discussions are on-going with the team to clarify undertakings and requirements to do so
IT Key Controls 2022-23	1	31/12/2022	31/08/2023	We found that personal and sensitive data was being stored on all user accessible shared/public file shares, breaching data protection principles. Not yet completed due to competing priorities. A review of this action will be undertaken following the completion of the restructure currently being undergone with the ICT team. It is unlikely that this action will be closed off before the end of August.
Special Educational Needs and/or Disabilities	1	30/09/2022	01/09/2023	We found that the SEND and Commissioning teams had a collective role as contract managers but the joint responsibility for performance monitoring was not properly aligned to ensure the outcome from the Annual Reviews were incorporated as part of the contract management. No update has been provided.
Fostering Services	1	31/12/2022	31/07/2023	We found that the overarching Children in Care Placements Commissioning and Sufficiency Strategy 2020-2023 Action Summary document had not included the details on the arrangements in place for monitoring and reporting on the actions assigned to Fostering Services. There are strategic areas of complex development work currently underway jointly with Health as part the Integrated Health Care changes to develop initial thinking for a joint Derby Model for looked after children with complex needs

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Low Risk Recommendations

There are currently 41 low risk recommendations that are overdue for implementation. Of these 41, there are 9 that exceed 12 months, and in all 9 of these cases Internal Audit has agreed a revised implementation date.

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QUALITY ASSURANCE & IMPROVEMENT PLAN

Background

A quality assurance and improvement programme is designed to enable an evaluation of the Internal Audit activity's conformance with the Definition of Internal Auditing and the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the Internal Audit activity and identifies opportunities for improvement.

In line with the Public Sector Internal Audit Standards, we have included the latest version of the CMAP Quality Assurance & Improvement Plan (QAIP) within the Internal Audit Annual Reports that have gone to each Partner's Audit Committee. This update is to inform the Committee on the progress in addressing the actions of the QAIP going forward.

Current Position

The current progress on the QAIP is shown below:

Actions	Current Position
1. We should ask staff to complete a Personal Development Plan as part of our overall Training & Development Plan for the Team.	Currently we only have individual development plans. We are looking at how best to convert this into a CMAP Training & Development Plan.
2. We should formally develop our approach around the use of data analytics and other CAATs and identify the benefits it could bring to the audit processes.	The next step is to produce a strategy for the use of data analytics within CMAP.
3. We should continue to develop the process for incorporating other assurance information into our overall risk assessment process and our overall opinion and how the other assurance provider information we gather can be used to demonstrate an audit assurance framework for each partner organisation. We also need to get all Partners interested in producing their own Assurance Maps.	This approach may need to vary for each partner. All are at different stages in relation to what they are doing on assurance mapping and what CMAP can use in its process. An assurance mapping audit is underway at Derby.
4. To support the improvement of the organisation's governance framework, we should undertake consultancy work to facilitate the self-assessment of the effectiveness of the Audit Committee at all partner organisations. This will be	Support is currently provided at four partners to help them assess the effectiveness of their audit committees.

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Actions	Current Position
particularly important given the proposed changes to the composition of Audit Committees with the addition of co-opted/ independent members.	
5. We should consider how we could systematically evaluate the potential for the occurrence of fraud at each partner organisation and how each organisation manages fraud risk.	Audit work to inform this has taken place at DCC. Further work needs to be done in 2023/24. Each year CMAP is sent a series of fraud risk management related questions for each partner by the respective External Auditors.
6. To review all CMAP reports that are to be published to assess compliance with the Web Content Accessibility Guidelines (WCAG).	We will progress with this once we have purchased the new Audit Management System and assessed the reporting templates that are available.
7. New Action: To implement the new Audit Management System ready for go live on 1st April 2024.	Initial implementation meeting held with K10 Vision. Configuration workshops to be held in early November.