



central midlands audit partnership

Derby City Council –  
Internal Audit Plan - Progress Report  
(Covering the period 1<sup>st</sup> Sep 2018 to 23<sup>rd</sup> Jan 2019)  
Audit & Accounts Committee: 6<sup>th</sup> February 2019



Derby City Council



*Providing Excellent Audit Services in the Public Sector*

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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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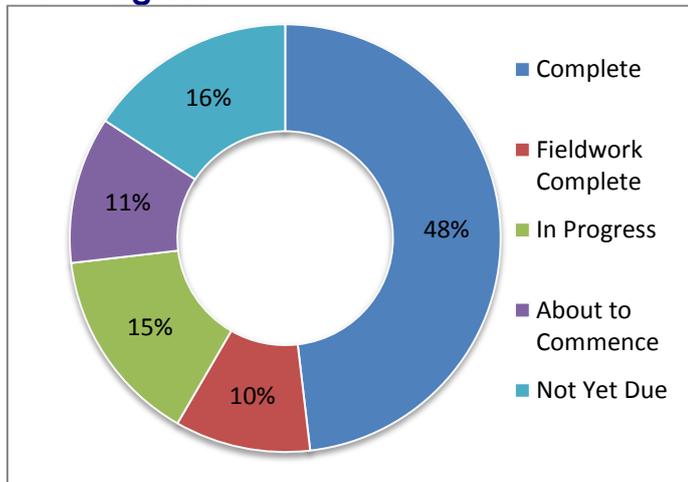
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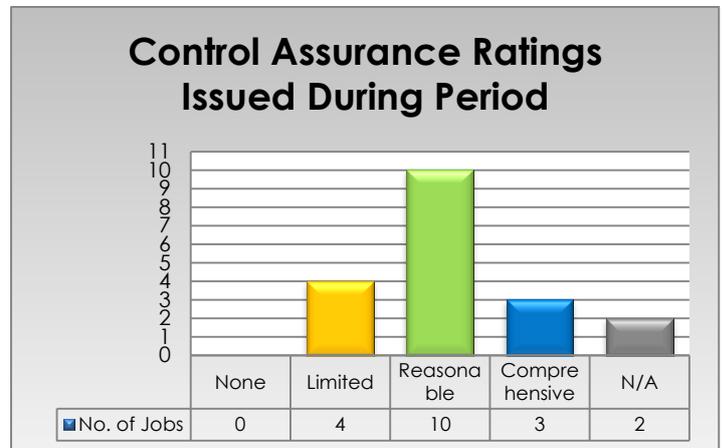
# Derby City Council – Audit Progress Report

## AUDIT DASHBOARD

### Plan Progress



### Assurance Opinion for jobs completed 1<sup>st</sup> Sep to 23<sup>rd</sup> Jan 2019 (excluding schools)



### Customer Satisfaction

Rolling 12 months

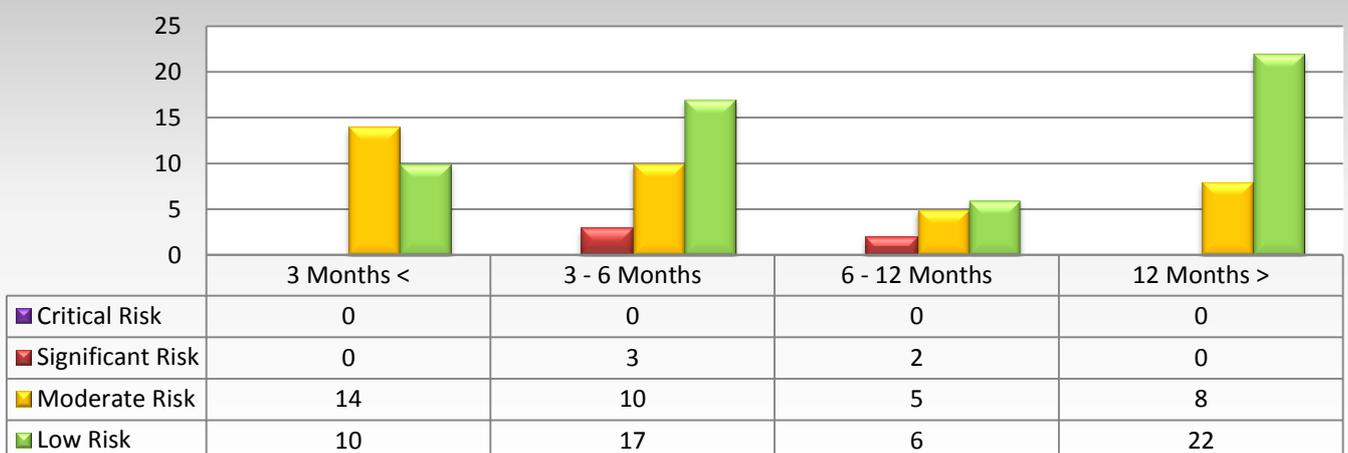


### Recommendation Tracking

Open Recommendations as at 23<sup>rd</sup> Jan 2019 (excluding schools)

Recommendation Risk Rating	Significant Risk	Moderate Risk	Low Risk	Totals
<b>Total Open @ Last Committee</b>	<b>6</b>	<b>51</b>	<b>88</b>	<b>145</b>
Recs Made in Period	2	57	34	93
Recs Closed in Period	1	37	43	81
<b>Total Currently Open</b>	<b>7</b>	<b>71</b>	<b>79</b>	<b>157</b>

### Overdue Recommendations



## Derby City Council – Audit Progress Report

## AUDIT PLAN

## Progress on Audit Assignments

The following table provides Audit and Accounts Committee with information on how all planned audit assignments were progressing as at 23<sup>rd</sup> January 2019\*.

(\*percentages for jobs in progress and allocated are as at 31<sup>st</sup> December 2018)

2018-19 Jobs	Status	% Complete	Assurance Rating
<b>Peoples</b>			
Adults Commissioning - Contract performance framework	Removed from Plan		
Shared Lives-Service Delivery & contractual arrangements	Final Report	100%	Limited
Local Area Co-Ordination - Impacts & outcomes	Not Allocated	0%	
Schools Standards & Performance Monitoring	Not Allocated	0%	
Corporate Parenting - Personal Education Plan monitoring	In Progress	5%	
Social Care Field work- prevention & early intervention	Not Allocated	0%	
Children Sexual Exploitation Prevention Strategy	Allocated	5%	
CIC Petty Cash Imprest	Draft Report	95%	
Childrens Commissioning - Contract performance framework	Removed from Plan		
Public Health - Commissioning	Allocated	0%	
Public Health consultancy- Health care services	Removed from Plan		
<b>Corporate Resources</b>			
Delivering differently -Transformation projects monitoring	Removed from Plan		
Project-Development -non IT	Removed from Plan		
Assurance Mapping - other assurance providers	Removed from Plan		
Delivering differently - projects monitoring	Final Report	100%	Reasonable
Key Financial Systems - Main Accounting; Fixed Assets	Not Allocated	0%	
Treasury Management	Draft Report	95%	
Payroll	In Progress	10%	
Key financial systems - GL interfaces	In Progress	65%	
Heritage Assets - Probity	Draft Report	95%	
Revenues & Benefits - Housing Benefits & Ctax support	Not Allocated	0%	
Creditors Accounts Payable	In Progress	45%	
Discretionary Housing Payments - Probity	Final Report	100%	Reasonable
Council Tax	In Progress	45%	
Non Domestic Rates	In Progress	75%	
HB & Council Tax Support	In Progress	55%	
Procurement - Monitoring & compliance with CPR	Not Allocated	0%	
Cash Management - Collections; Payments; Reconciliations	Not Allocated	0%	

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Cash Management -CH Kiosk Payment	Final Report	100%	Comprehensive
Grant Certification Work	In Progress	60%	
Risk Management - Embedding	Removed from Plan		
Data Quality & Performance	Removed from Plan		
Data Protection / GDPR	Removed from Plan		
DCC Probity - Corporate Pledges	Allocated	5%	
Election Services	Removed from Plan		
Health & Safety - Contractors Policy	Final Report	100%	Reasonable
Document Management/Network printing	Allocated	10%	
Asset Management - Asset Portfolio management	Not Allocated	0%	
Translation Services	Final Report	100%	Limited
FOI & Subject Access Requests - Probity	Final Report	100%	Comprehensive
Land Charges	Draft Report	95%	
ICT Audits	Not Allocated		
Open Text Security	Final Report	100%	Reasonable
IT Asset Disposal	Final Report	100%	Reasonable
IKEN System Security	Final Report	100%	Limited
Local Information Software Support	Removed from Plan		
IT Project Development	Allocated	40%	
IT Change management	Removed from Plan		
Confirm IT system Security	Not Allocated	0%	
Terminal 4 IT system security	Not Allocated	0%	
Liquid Logic IT f/up review	Not Allocated	0%	
Servlec IT f/up review	Not Allocated	0%	
Civica/Flare - IT system security	Draft Report	95%	
<b>Communities &amp; Place</b>			
Planning Applications processing	In Progress	25%	
Highways Maintenance - New Delivery Framework	Removed from Plan		
Cash Management - Car Parks 3rd Party Collections	In Progress	20%	
Waste Disposal & Processing	Not Allocated	0%	
Licensing- Taxi	Draft Report	95%	
Prevent Strategy -Modern Slavery	Not Allocated	0%	
CCTV -CH Control room; Care Homes; Bus Station;Multi car parks	In Progress	5%	
DCC Probity - Lone working Arrangement	Final Report	100%	Limited
Regeneration Grants/Loans Vetting prior to award of funds	Not Allocated	0%	
Commercial Property - Leasehold management	Not Allocated	0%	
Homelessness Reduction Act - Empty Homes Strategy	Final Report	100%	Comprehensive

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Public Utilities Management	Draft Report	95%	
<b>Anti-Fraud &amp; Corruption</b>			
A52 - Project overspend Investigation	Final Report	100%	n/a
High value contracts-monitoring delivery	In Progress	60%	
<b>Schools</b>			
Schools SFVS self Assessment 2018/19	In Progress	40%	
20 Schools SFVS	In Progress	55%	

2017-18 Jobs Brought Forward	Status	% Complete	Assurance Rating
<b>Peoples</b>			
Adults Commissioning - Contract Management	Final Report	100%	Reasonable
Leaving Care Payments	Final Report	100%	Reasonable
Payment of Adoption Allowances	Final Report	100%	Reasonable
Out of Area Placements	Final Report	100%	Reasonable
EPM Contract Monitoring	Final Report	100%	Reasonable
DCC Public Health – PharmOutcomes	Final Report	100%	Comprehensive
Direct Payments - Mental Health	Final Report	100%	Reasonable
<b>Corporate Resources</b>			
Insurance Valuation	Fieldwork Complete	90%	
Social Media - Monitoring	Final Report	100%	Reasonable
People Management 2017-18	In Progress	75%	
General Data Protection Regulation Review	Final Report	100%	Reasonable
Grant Certification Work 2017-18	Complete	100%	Comprehensive
Cash Policy Review Group	Complete	100%	N/A
Main Accounting Section 24 – Financial Controls	Final Report	100%	Reasonable
Fixed Assets - Section 24 Capital Controls	Final Report	100%	Reasonable
Contract Monitoring 2017-18	Draft Report	95%	
Payroll - Key Controls & IR35	Final Report	100%	Reasonable
Organisational Culture & Ethics	Final Report	100%	Reasonable
CCTV Management Arrangements	Final Report	100%	Reasonable
Severlec Synergy Data Quality Checks	Final Report	100%	Reasonable
File Share Management	Final Report	100%	Reasonable
Main Accounting Systems 2016-17 - Reconciliations	Final Report	100%	Limited
Procurement Monitoring	Final Report	100%	Reasonable

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<b>Communities &amp; Place</b>			
Bus Station Recharges/Income	Draft Report	95%	
Metro Dynamics Governance Arrangements	In Progress	20%	
Licensing -Alcohol	Final Report	100%	Reasonable
Markets	Final Report	100%	Limited
Connect Derby - Rents	Final Report	100%	Reasonable
DCC - Partnership Arrangements for Building Control	Removed from Plan		
<b>Anti-Fraud &amp; Corruption</b>			
Customer Services Investigation	Final Report	100%	Limited
Investigation - Catering	Final Report	100%	Limited
Compliance - HR	Final Report	100%	Limited
Probity - MTFP(Agile)	Final Report	100%	Reasonable
<b>Schools</b>			
Schools SFVS Self Assessment 2017-18	Final Report	100%	Comprehensive

## UNPLANNED WORK

The following unplanned audit review has been undertaken since the last progress report:

- Children in Care Imprest account.

## PLAN CHANGES

Following consultation with Senior Management, in light of the investigation relating to A52 highways project, and time to be reallocated to this significant work, it is proposed that the following reviews are removed from the current Audit Plan:

- Adults Commissioning - Contract performance framework
- Childrens Commissioning - Contract performance framework
- Public Health consultancy - Health care services
- Delivering differently -Transformation projects monitoring
- Project-Development - Non IT
- Assurance Mapping - other assurance providers
- Risk Management - Embedding
- Data Quality & Performance
- Data Protection / GDPR
- Election Services
- IT Change management
- Partnership Arrangements for Building Control.

All of these areas will be risk assessed as part of the 2019/20 audit planning exercise.

# Derby City Council – Audit Progress Report

## AUDIT COVERAGE

### Completed Audit Assignments

Between 1<sup>st</sup> September 2018 and 23<sup>rd</sup> January 2019, the following audit assignments have been finalised since the last Progress Report was presented to this Committee (excluding schools).

Final Report Date	Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
			Critical Risk	Significant Risk	Moderate Risk	Low Risk	
19-Sep-18	General Data Protection Regulations(GDPR)	Reasonable	0	0	2	0	0%
06-Sep-18	DCC - IT Asset Disposal	Reasonable	0	0	1	1	0%
19-Sep-18	EPM Contract Monitoring	Reasonable	0	0	2	0	50%
02-Oct-18	Out of Area Placements	Reasonable	0	0	2	2	25%
25-Oct-18	DCC Cash management - CH Kiosk Payments	Comprehensive	0	0	0	0	n/a
14-Nov-18	Investigation - Catering	Limited	0	0	12	3	13%
28-Nov-18	DCC Homelessness Reduction- Empty Homes Strategy	Comprehensive	0	0	0	0	n/a
11-Dec-18	DCC Translation Services	Limited	0	0	8	0	0%
18-Dec-18	DCC - Alcohol Licensing	Reasonable	0	0	3	2	80%
18-Dec-19	FOI & Subject Access Requests - Probity	Comprehensive	0	0	0	0	n/a
19-Dec-18	DCC Civica APP Security	N/A	0	0	2	0	50%
20-Dec-18	DCC Delivering differently Project Management	Reasonable	0	0	2	8	60%
20-Dec-18	DCC Shared Lives	Limited	0	0	6	6	17%
21-Dec-18	Main Accounting Section 24 – Financial Controls	Reasonable	0	0	9	6	47%
21-Dec-18	Fixed Assets - Section 24 Capital Controls	Reasonable	0	0	4	4	38%
18-Jan-19	A52 - Project overspend Investigation	N/A	0	0	0	0	n/a
18-Jan-19	DCC -Health and Safety Contractors Policy	Reasonable	0	0	1	1	0%
21-Jan-19	DCC Probity - Lone working Arrangements	Limited	0	2	2	0	0%
22-Jan-19	MTFP(Agile)	Reasonable	0	0	1	1	0%

\*The investigative part of this work is complete and a detailed report has recently been submitted to management for review and to determine next steps. A further report will now be produced which will highlight any control weaknesses identified during the investigation and make recommendations for management's action. This will be reported as a matter of course to this Committee once finalised.

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General Data Protection Regulations (GDPR)				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The Council has taken sufficient action to be able to demonstrate compliance with the General Data Protection Regulations.	17	15	2	0
<b>TOTALS</b>	<b>17</b>	<b>15</b>	<b>2</b>	<b>0</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
The Council had not developed a formal Data Breach Response Plan.		Moderate Risk	01/12/2018 Being Implemented – Revised date 31/01/2019	
The Council had not taken out insurance cover in respect of cyber security and any risks posed by potential data breaches etc triggered by a security breach.		Moderate Risk	31/12/2018	

IT Asset Disposal				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Determine whether the Council has adequate and effective disposal policies and procedures.	8	6	0	2
Review the current IT Asset Register and determine if everything is accounted for.	3	3	0	0
<b>TOTALS</b>	<b>11</b>	<b>9</b>	<b>0</b>	<b>2</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
The Council did not have a formal, detailed IT Asset Disposal Policy.		Moderate Risk	27/10/2018 Being Implemented – Revised date 01/02/2019	
The asset disposal records maintained by the IT team did not provide a link or reference to		Low Risk	27/10/2018 Being Implemented – Revised date	

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the relevant data sanitisation reports to verify proper disposal of the items.

16/11/2018

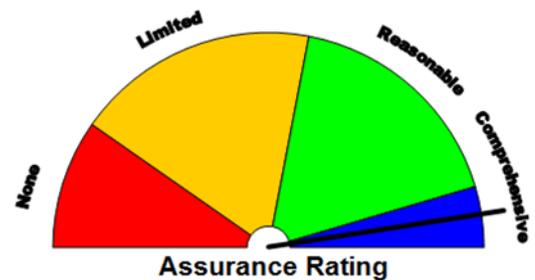
EPM Contract Monitoring					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
There are adequate arrangements in place that allow contractual obligations and expectations to be identified and monitored effectively.	9	7	1	1	
<b>TOTALS</b>	<b>9</b>	<b>7</b>	<b>1</b>	<b>1</b>	
Summary of Weakness		Risk Rating	Agreed Action Date		
The arrangements between EPM and individual schools that had opted out of the Council's payroll service had been renewed annually without consideration to market testing in line with Contract Procedure rules.		Moderate Risk	01/04/2019		
There was no process in place across the schools, to alert management at the Council where cumulative spend with the single supplier warranted consideration of a tender exercise, in line with Public Sector Procurement Rules.		Moderate Risk	Risk Accepted		

Out of Area Placements					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
The decision to place children out of area is properly approved.	3	0	1	2	
Visits made to children in placements are in accordance with approved policy and procedures.	3	2	0	1	
The process for recording, monitoring and authorising expense claims submitted by relevant workers is robust.	1	1	0	0	

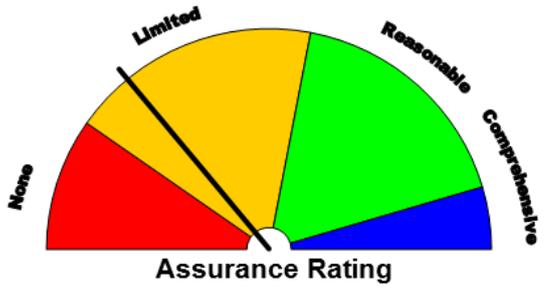
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TOTALS	7	3	1	3
Summary of Weakness		Risk Rating	Agreed Action Date	
Evidence of Director's approvals for children placed Out of Area was not easily accessible and there were inconsistencies between cases, case worker's practices etc. meaning that the original signed documents were not always retained in the system.		Low Risk	Implemented	
The requirements outlined by the Regional Protocol as regards the retention and documentation of key case notes relating to Out of Area cases were not being applied consistently.		Low Risk	01/11/2018	
Correspondences relating to specific cases were not all filed together, making it difficult to establish whether key tasks had been performed and communications issued as per protocol.		Low Risk	01/11/2018	
The Independent Reviewing Officers were not always being informed of a change in the designated Social Worker as required by the IRO Handbook.		Moderate Risk	01/11/2018	

Control Objectives Examined	Assurance Rating			
	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Adequate systems are in place to allow for income transactions to be collected and handled securely and completely.	11	7	4	0
Controls are in place to ensure income transactions are processed accurately and promptly.	6	6	0	0
<b>TOTALS</b>	<b>17</b>	<b>13</b>	<b>4</b>	<b>0</b>



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Catering Investigation	 <p style="text-align: center;"><b>Assurance Rating</b></p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Reviewing the adequacy of the stock ordering and management system in place to manage stock at Derby Arena, Markeaton Park Orangery and Kiosk, Alvaston Park Café and Chaddesden Park Café.	9	1	4	4
Checking the security arrangements in place for access to safes and undertaking surprise cash ups.	6	2	4	0
Reviewing the systems in place for processing and approving additional hours worked.	3	0	3	0
<b>TOTALS</b>	<b>18</b>	<b>3</b>	<b>11</b>	<b>4</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
The current stock management system in place was inadequate, labour intensive and prone to human error and potential manipulation.		Moderate Risk	01/04/2019	
The stock movements between sites were not properly recorded and accounted for in a consistent manner.		Moderate Risk	31/01/2019	
The audit stock check exercise revealed: <ul style="list-style-type: none"> <li>• There was no expected numbers for each stock type of catering supplies against which compare the physical stock numbers counted.</li> <li>• Numerous differences between the numbers of stock items counted and the stock record that was maintained for the liquor stocks.</li> </ul>		Moderate Risk	31/01/2019	
Catering stocks were not being held securely at all times, and the storage area for drinks was unorganised and did not clearly demarcate where the different types of drink stocks were, to highlight excess stock and facilitate stock counts.		Moderate Risk	31/01/2019	
Records of access to keys to store areas were not being properly maintained, meaning limited accountability for supplies held in the stores.		Low Risk	31/01/2019	
There were no predetermined stock levels for food or drinks to act as a guide for when to re-order stock, resulting in excess stock being carried. The quantity and timing of stock orders was based on the industry knowledge of the Catering management team.		Moderate Risk	01/04/2019	
IPROC, the Council's official electronic ordering system, was not being used to raise official purchase orders for catering supplies which led to bypassing of the official approval process.		Moderate Risk	30/11/2018	
There was limited separation of duties over the ordering and the checking of stock deliveries against the order.		Low Risk	31/12/2018	
There was no evidence that the suppliers used for ordering catering supplies had been subject to market testing to ensure value for money was being obtained.		Low Risk	31/01/2019	

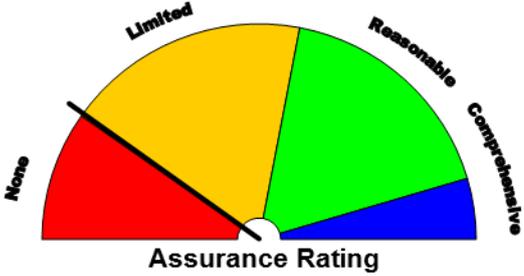
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Auditors were allowed to enter restricted parts of the Cafe and given access to cash without being asked for identification.	Moderate Risk	Implemented
There was not always a proper log of the transfer of safe keys so no single officer could be held accountable for the contents of the safe.	Moderate Risk	Implemented
A formal standard record of all items held in the safe was not being maintained.	Moderate Risk	31/12/2018
A formal record was not being maintained to confirm the number and value of till floats that were in operation at the various sites at any point in time.	Moderate Risk	01/04/2019
The Council's corporate Work-Life Balance record had been substituted for an unauthorised procedure for recording times and claims for additional hours being worked by members of staff.	Moderate Risk	01/04/2019
The Council's 'Working Flexible Hours Procedure' and Procurement Rules were not being complied with: <ul style="list-style-type: none"> <li>Members of staff had accrued extra hours worked which significantly exceeded the Council's permitted limit of plus or minus 20 hours carry forward to a new 4 week account period.</li> <li>There was a lack of supporting documentation to adequately evidence extra hours worked and claimed.</li> <li>Members of staff had been reimbursed through payroll for non -payroll related expenses that had been claimed.</li> </ul>	Moderate Risk	28/02/2019

Control Objectives Examined	Assurance Rating			
	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Ensure the Empty Homes Strategy is comprehensive and supported by adequate governance arrangements, policies and processes for its implementation	4	4	0	0
Ensure processes in place for obtaining information, maintaining data, communication and reporting are adequate	4	4	0	0
Ensure that approved eligibility criteria are properly applied for award of Empty Homes Assistance (EHA) loans and loans are recovered in a timely manner.	6	6	0	0
Ensure that the process for obtaining and enforcing Compulsory Purchase orders is robust	6	6	0	0
<b>TOTALS</b>	<b>20</b>	<b>20</b>	<b>0</b>	<b>0</b>



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Translation Services	 <p style="text-align: center;"><b>Assurance Rating</b></p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are robust arrangements in place for managing and monitoring the procurement of translation and interpretation services across the Council.	6	0	4	2
Contract performance and delivery is monitored with any shortfalls in performance or delivery being identified and rectified.	4	2	2	0
<b>TOTALS</b>	<b>10</b>	<b>2</b>	<b>6</b>	<b>2</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
The roles and responsibilities for managing the Council's translation and interpretation services were fragmented and there were elements of duplication. The levels of demand across the entire organisation were not being accurately identified and the services received were not being adequately monitored.		Moderate Risk	01/04/2019	
A robust reporting framework was not in place to ensure that regular financial updates, performance monitoring information and executive summaries on the Council's demands and costs for translation and interpretation services were made available to senior management and the Corporate Leadership Team.		Moderate Risk	01/04/2019	
There was no routine analysis of the current levels and costs of the translation and interpretation services, to enable management to scrutinise and establish demand across the entire Council.		Moderate Risk	01/03/2019	
The charges for translation and interpretation services were not all being accounted for against the core budget code to enable levels of spend to be properly monitored/identified and ensure that the Council was adhering to procurement regulations.		Moderate Risk	01/03/2019	
Departments were not channelling requests for translation and interpretation services through the designated Lead officer and budget holder. They were bypassing the Council's procedures for generating orders using the Oracle IPROC ordering system, resulting in levels of spend that exceeded the threshold where a tender exercise would be required and incurring spending that had no budget commitment .		Moderate Risk	01/04/2019	
The budget for the Council's translation and interpretation services was not informed by the levels of actual spend from previous years, levels of demand, affordability and current service delivery arrangements.		Moderate Risk	01/03/2019	
Contrary to the requirements of Contract Procedure Rules, the existing relevant Corporate Contract for translation and interpretation services had not been used, with significant		Moderate Risk	01/04/2019	

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levels of spend with various suppliers outside of the Corporate Contract.		
Monitoring of the contract was adhoc and primarily focussed on dealing with complaints and there was not a systematic approach to the contract management process to effectively performance manage the corporate contract to ensure best value.	Moderate Risk	01/04/2019

Alcohol Licensing	<p style="text-align: center;"><b>Assurance Rating</b></p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Policies and procedures are in place in accordance with regulations and statute.	3	3	0	0
Licence applications are processed in accordance with the relevant regulations and that fees are collected in a timely manner.	8	4	3	1
Refunds are recorded accurately and are properly authorised by a designated senior officer.	2	1	1	0
TOTALS	13	8	4	1
Summary of Weakness		Risk Rating	Agreed Action Date	
Only one senior officer within the Licensing Team knew how to undertake the monthly process of identifying annual fees due and generating debtor invoices.		Moderate Risk	Risk Accepted	
Routine and random inspections on licensed premises were not being undertaken in accordance with planned schedules.		Moderate Risk	Risk Accepted	
Regular reconciliations were not being performed to ensure fee income had been received for every licence that had been issued.		Low Risk	Risk Accepted	
Access to read and write/update licensing records was not limited to officers within the Licensing Team.		Moderate Risk	28/02/2019	
Credit memos raised to refund licence fees were being processed without proper authorisation.		Low Risk	Implemented	

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FOI & Subject Access Requests	<p style="text-align: center;"><b>Assurance Rating</b></p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Freedom Of Information requests are appropriately managed and processed.	9	8	1	0
Subject Access requests are appropriately managed and processed.	10	9	1	0
<b>TOTALS</b>	<b>19</b>	<b>17</b>	<b>2</b>	<b>0</b>

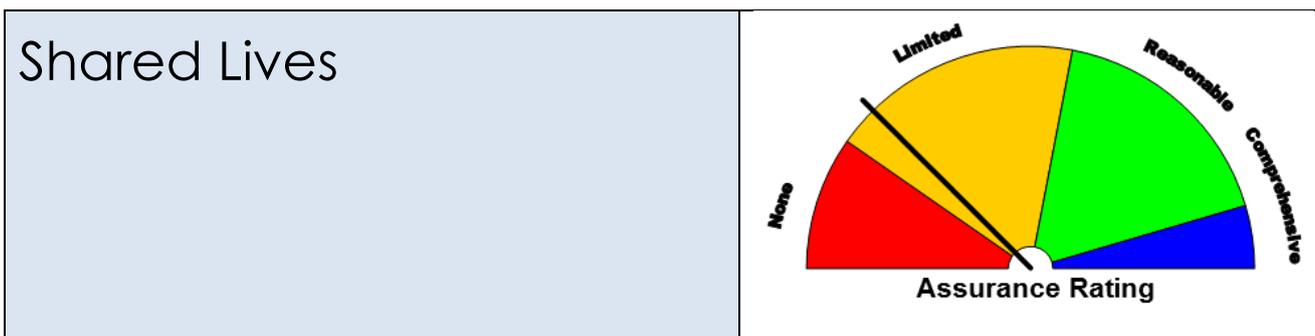
Civica APP Security	N/A			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Ensure the security configuration & management of the Civica application & database servers align with best practice.	n/a	n/a	n/a	n/a
Ensure that the security configuration of Civica APP restricts access to data and index documents on a need to know basis	n/a	n/a	n/a	n/a
<b>TOTALS</b>	n/a	n/a	n/a	n/a
Summary of Weakness		Risk Rating	Agreed Action Date	
Access to personal and sensitive data exports on the live Civica APP application and database server had not been restricted to only authorised users		Moderate Risk	Implemented	
Access to personal and sensitive taxi licensing documents had been shared to every user in the Council's network.		Moderate Risk	08/01/2019 Being Implemented – Revised date 28/02/2019	

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Delivering Differently Project Management				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
To ensure there are adequate procedures in place to manage and monitor projects that have gone through the project management process by the Delivering Differently Programme Team.	14	6	8	0
To ensure the Crowdfunder project has been adequately monitored with all relevant documentation recorded and filed, with the relevant criteria adhered to for funding projects.	13	9	3	1
To ensure the Ground Floor Redevelopment project has been adequately monitored with all relevant documentation recorded and filed.	9	9	0	0
<b>TOTALS</b>	<b>36</b>	<b>24</b>	<b>11</b>	<b>1</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
Evidence of review of business cases by the Delivering Differently Team was not being retained as previous versions of the business cases containing tracked changes made by Delivering Differently team were being discarded.		Low Risk	Risk Accepted	
Processes and project protocols designed by the Delivering Differently team to ensure effective and cost efficient delivery of projects had not been followed for a key Council project.		Moderate Risk	31/03/2019	
Projects that received only funding from the Delivering Differently reserve fund were not being monitored by the Delivering Differently team.		Moderate Risk	Implemented	
There was no evidence of periodic financial monitoring by the Delivering Differently team, of projects awarded funding only.		Low Risk	Implemented	
The levels of budget savings that projects were expected to achieve had not been included within the latest budget reports produced by Delivering Differently team and submitted to the Strategic Board.		Low Risk	31/03/2019	
Not all relevant project documents had been saved within the central project folder on the Open text document storage system, to evidence monitoring.		Low Risk	Implemented	
A senior responsible officer had not been designated for the Crowdfunder project, to ensure the project achieved its objectives and forecasted benefits.		Low Risk	Implemented	
Highlight reports were not being produced for the Crowdfunder project, to show all that		Low Risk	Implemented	

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aspects of the project were being adequately monitored.		
Evidence of eligibility to receive public funds was not being requested from projects applying to the Derby Community fund on the Crowdfunder platform.	Low Risk	01/04/2019
There was a lack of clarity over responsibility for the production of monitoring return forms to show the outcomes and the impacts projects had achieved, for completed projects funded through the Crowdfunder platform.	Low Risk	01/04/2019



Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Information held relating to Carers is complete and accurate to enable appropriate matching to customers needs.	10	2	3	5
There is a robust process for monitoring service provision by shared live carers.	6	4	0	2
Contributions from customers towards funding their care package are properly accounted for.	4	1	0	3
<b>TOTALS</b>	<b>20</b>	<b>7</b>	<b>3</b>	<b>10</b>

Summary of Weakness	Risk Rating	Agreed Action Date
There was no procedural guidance to support the existing flow chart for administering the Shared Lives Carers referral and matching process.	Low Risk	30/01/2019
Customer care plans were not being reviewed and up dated annually and risk assessments had not been completed and retained within customer records.	Moderate Risk	28/02/2019
There was not sufficient evidence on Carer files to indicate that references had been obtained for unemployed Carers, in line with the safer recruitment process.	Moderate Risk	Implemented
Records regarding carer assessment details and links or matching to customers were not always evident on files maintained by the Shared Lives Team.	Low Risk	28/02/2019
Evidence of an Independent Panel approval of carers accepted on to the scheme was not being retained on carers' files.	Low Risk	28/02/2019
Mandatory training had not been completed by all carers on the scheme, as indicated by gaps in the shared Lives Team central training record and training records on Carers files.	Moderate Risk	30/12/2018

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There was no consistent naming format for cross referencing documents linked to Carers and Customers accounts held in Liquid logic and LiveLink to enable easy tracking.	Low Risk	30/12/2018
Outcomes had not always been detailed in care plans and as assessment reviews were not taking place annually, the Council continued to provide the same level of care to customers indefinitely.	Moderate Risk	28/02/2019
Evidence was not being routinely retained on file, to demonstrate that carers had read and accepted the detailed guidance on monitoring the care arrangement, within the Carers' Handbook.	Low Risk	30/01/2019
Carers' assessments were not being routinely reviewed annually in accordance with the Carers' Handbook and action plans were not always produced to address issues highlighted.	Low Risk	30/01/2019
The Shared Lives team, responsible for authorising payment of carer invoices, were also completing and submitting invoices for payment on behalf of Carers and where Carers were completing the invoices, there was no requirement for them to sign the invoices to confirm hours worked and these were not always submitted for payment by set deadlines.	Moderate Risk	Implemented
Details of changes to carers; care packages and rates of pay were being input to the Liquid Logic System by the Shared Lives Team, instead of the Care Team. The Shared Lives Team was also inputting and authorising Carers invoices for payment.	Moderate Risk	31/03/2019

Health and Safety Contractors Policy	<p>Assurance Rating</p>			
	Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls
Contractors appointed by the Council have either agreed to abide by the Council's Health and Safety Policy and Procedures, or have provided their own Health and Safety Policy and Procedures, to which the use of has been agreed to by the Council.	6	3	2	1
<b>TOTALS</b>	<b>6</b>	<b>3</b>	<b>2</b>	<b>1</b>
<b>Summary of Weakness</b>	<b>Risk Rating</b>	<b>Agreed Action Date</b>		
Health and safety policy and or procedures had not been obtained from all contractors, where required, and there was no evidence of agreement by contractors to abide by the Council's Policy.	Moderate Risk	01/02/2019		
The Council had no process in place for Health and Safety documentation received from Contractors to be reviewed by suitably qualified staff to ensure the contractors'	Low Risk	01/02/2019		

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arrangements were acceptable to the Council.

Lone Working Arrangements					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
Robust lone working arrangements are in place to ensure officers are safeguarded from harm.	4	0	2	2	
<b>TOTALS</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>2</b>	
Summary of Weakness		Risk Rating	Agreed Action Date		
The definition of lone working given in the Council's Lone working policy was vague leading to confusion and lack of clarity for managers.		Moderate Risk	30/09/2019		
Lone working risk assessments were not always being completed and reviewed annually by some services that performed lone working, in line with the Policy.		Significant Risk	31/03/2019		
Services with high risk lone working jobs had not been identified and highlighted for spot checks by the Health and safety Team to ensure lone working arrangements were being properly risk assessed.		Moderate Risk	30/04/2019		
Information on Lone working requirements was not easily accessible to and appreciated by managers due to limited signposting to the location of the Policy documents and vagueness of training material.		Significant Risk	30/04/2019		

Medium Term Financial Plan (MTFP)					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
There is an adequate modelling approach for the medium term financial plan to ensure achievement of strategic objectives	8	8	0	0	

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Trends are monitored with the effects incorporated into the medium term financial plan to ensure effectiveness and efficiency	4	4	0	0
The medium term financial plan is reported to members that have adequate training to ensure strategic decisions made are informed and correct	5	2	2	1
Systems are reconciled to ensure accurate reporting	1	1	0	0
<b>TOTALS</b>	<b>18</b>	<b>15</b>	<b>2</b>	<b>1</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
Training had not been delivered to all Members in respect of challenge and scrutiny so it was unclear whether they had developed the necessary skills in order to actively listen, challenge information being presented and ask relevant or sometimes difficult questions if necessary.		Low Risk	31/01/2019	
The Council does not have a Commercial Strategy, although there is an outstanding action in the Corporate Improvement Plan to implement a commercial approach. There is currently no clear indication on how a commercial approach will support the Medium Term Financial Plan.		Moderate Risk	30/06/2019	

The two internal audit reports on the s24 Recommendation that are showing as final reports are the subject of a separate report to Committee.

### RECOMMENDATION TRACKING

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

There are currently 5 significant risk recommendations that are overdue for implementation. All 5 of these exceed 3 months, and in 4 cases Internal Audit has agreed a revised implementation date. The remaining significant risk recommendation is 5 months overdue and no update information has been provided by management. All 5 of these significant risk recommendations are detailed in [Appendix A](#) for Committee's scrutiny.

There are currently 37 moderate risk recommendations that are overdue for implementation. Of these 37, 13 of these exceed 6 months, and in 11 cases Internal Audit has agreed a revised implementation date. The 2 remaining moderate risk recommendations are both 7 months overdue and no update information has been provided by management. These 13 moderate risk recommendations are also detailed in [Appendix A](#) for Committee's scrutiny.

There are currently 55 low risk recommendations that are overdue for implementation. Of these 55, 22 of these exceed 12 months, and in all 22 cases Internal Audit has agreed a revised implementation date. None of these low risk recommendations are currently considered worthy of Committee's attention.

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### Appendix A - Highlighted Recommendations

The following recommendations are detailed for Committee's scrutiny.

#### Significant Risk Recommendations (> 3 Months Overdue)

Vulnerable Adults' GASH Accounts	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>Queries relating to funds belonging to service users for whom the Council was no longer an Appointee had not been promptly resolved and monies had not been transferred with the service user to the succeeding appointee.</p> <p>We recommend that the queries relating to funds belonging to service users for whom the Council was no longer an appointee are resolved in a timely manner and that the funds are promptly transferred with the service user to the relevant body holding appointeeship. We suggest going forward that a deadline is put in place to ensure timely resolutions, fund transfers and that GASH accounts are monitored for inactivity.</p>	Significant Risk
Management Response/Action Details	Action Date
<p>Advice has been sort from legal regarding funds belonging to deceased clients. Process to be created once this has been received.</p> <p>Funds belonging to clients for whom we are no longer the appointee were resolved on the 26th September 2017.</p> <p>Going forward funds belonging to clients for whom we are no longer the Appointee to be reconciled and closed within two months.</p> <p>System already in place to monitor all gash accounts and balances and this is regularly discussed.</p>	01/04/2018
Status Update Comments	Revised Date
<p>09/05/18 - Still not resolved as funds for deceased clients still held. Legal was emailed on 22/11/17 but with no response received. Legal emailed again 09/05/18. Revised action date of 31/08/18.</p> <p>Update 05/07/18 - Following legal advice we checked with HM Courts and Tribunals System for a will but was unable to locate one. We have now instructed The National Will Register to carry out a search. If a will is still unable to be located, we will commission a Heir Hunter company.</p>	31/12/2018

Vulnerable Adults' GASH Accounts	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>The procedure for preparing, issuing and accounting for payments made to the service users for whom the Council is the appointee was convoluted, inefficient and at risk of error.</p> <p>We recommend as a matter of priority the process for administrating cash payments to service users is streamlined to reduce the large paper trail extending across a number of teams and the movements of cash from one safe to another.</p>	Significant Risk
Management Response/Action Details	Action Date
<p>Work is currently on-going with delivering differently to find a solution that is</p>	30/06/2018

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stream lined, person centred, meets the needs of the individual and is safe and secure. Corporately the Council is committed to reducing the number of cash payments by 2020	
Status Update Comments	Revised Date
Update 05/07/18 - Tender is about to go out with a planned implementation date of November 2018.	30/11/2018

CCTV Management Arrangements	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>The footage produced by some of the cameras in use in the Council House vicinity were found to be of a poor quality and the CCTV equipment in use across surface area car parks in the City did not produce a picture of a satisfactory quality and was therefore deemed not fit for purpose.</p> <p>We recommend that the Council:</p> <ul style="list-style-type: none"> <li>undertakes a cost/benefit analysis for ensuring that footage from all CCTV that is in use in and around the Council House is of an adequate quality to fulfil its purpose and</li> <li>consider appropriate action to improve the picture quality of the CCTV equipment in use in the surface area car parks around the city</li> </ul>	<b>Significant Risk</b>
Management Response/Action Details	Action Date
Regarding Council House CCTV, this issue has been logged on the Property Maintenance Portal. Property Maintenance are responsible for the maintenance, upkeep and replacement of cameras. A request has been sent to PM to undertake a cost benefit analysis re	30/09/2018
Status Update Comments	Revised Date
Response received 13/11/2018: The privacy impact on surface car parks should be concluded before the end of this month, along with an assessment of the picture quality. CH aspect: We intend to undertake a feasibility study on the council house CCTV and we have put an item for consideration on the capital programme for 2019/20.	01/04/2019

Revenues Contracts	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Debt recovery action for domiciliary care services had lapsed and there was no reporting from the available systems to facilitate this.</p> <p>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.</p>	<b>Significant Risk</b>
Management Response/Action Details	Action Date
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	01/08/2018

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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.	
Status Update Comments	Revised Date
There has been some slippage due to staffing issues. Arrangements have been put in place as of Sept 2018 and staff will work on the collection of debts when capacity allows.	01/01/2019

Revenues Contracts	Rec No. 8
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>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.</p>	<b>Significant Risk</b>
Management Response/Action Details	Action Date
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.	01/08/2018
Status Update Comments	Revised Date
06/07/2018 - Regular reports have been requested to help with the debt recovery process via the IT Portal. The Residential Care Charging Team is waiting for these to be provided.	

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## Moderate Risk Recommendations (> 6 Months Overdue)

Residents Funds - Virtual Accounts	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>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.</p>	Moderate Risk
Management Response/Action Details	Action Date
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, its important that these are done correctly bearing in mind the Council is accountable for the funds held.	31/05/2018
Status Update Comments	Revised Date
06/06/18 - Due to fee increases and reassessment of charges following the state benefits which was a priority there has been some slippage, please revise action date.	01/08/2018

Customer Services Investigation	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>There were no controls on the Chipside parking permit system to prevent a Customer Advisor from generating an excessive number of visitor parking permits, for personal use/gain and no management checks over use of controlled stationery.</p> <p>We recommend that the Council raise a request with the system developers to rectify this flaw in the Chipside system. In addition, we suggest that periodically analysis is undertaken on the use of the income code, and the number of visitor parking permits produced to identify any instances where fraud may have occurred.</p>	Moderate Risk
Management Response/Action Details	Action Date
Civil Enforcement Team Leader – Parking Services - has committed to carrying out month end checks on random properties and recording the results on a spreadsheet.	01/06/2018
Status Update Comments	Revised Date
None Received	

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Customer Services Investigation	Rec No. 7
Summary of Weakness / Recommendation	Risk Rating
<p>The income received from issuing of parking permits was not being reconciled to the number of actual visitor parking permits produced on the Chipside system on a regular basis.</p> <p>We recommend that a process for reconciling income received and visitor parking permits produced be established and undertaken on a regular basis.</p>	Moderate Risk
Management Response/Action Details	Action Date
Monthly checks referred to in response to Recommendation 6 above will include income reconciliation.	01/06/2018
Status Update Comments	Revised Date
None Received	

Creditors 2017-18 (Agile Audit)	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>There was no independent check to verify that request from suppliers to change bank account details were legitimate.</p> <p>We recommend that the checks on supplier account amendments are reinstated. The checks should be evidenced by the officer performing them.</p>	Moderate Risk
Management Response/Action Details	Action Date
Checks on supplier account changes will be re-instated.	01/08/2017
Status Update Comments	Revised Date
Head of Procurement liaising with Business Support following transfer of Accounts Payable Team to Business Support. Update 14/06/2018: The actions required here will also be dependant on the separate audit review outcomes of the Suppliers set-up processes.	31/07/2018

Procurement Control	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>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.</p>	Moderate Risk
Management Response/Action Details	Action Date
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	30/04/2018
Status Update Comments	Revised Date
Head of Procurement responded on the 18/05/18: this has been updated to have a deadline of 30/06/18 in line with LS's MIP objective 18/07/18: Revised action date to bring it in line with the delivery plan discussed at DMT 17/08/18.	01/09/2018

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Procurement Monitoring	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>There was no evidence of formal termination of the contract prior to release of the final payment and the responsible manager was not aware of the Central Government timeline for ending of project funding.</p> <p>We recommend that the Head of Procurement and Contracting should ensure that agenda items on Departmental Management Team meetings include actions to be taken in respect of expiring contracts and requirement to liaise with Procurement and Contracting accordingly.</p>	Moderate Risk
Management Response/Action Details	Action Date
The quarterly DMT report includes a review of contracts about to expire. Quarterly reports across all directorates should be in place by July 2018	01/07/2018
Status Update Comments	Revised Date
18/07/18: Due to annual leave and maternity leave, the deadline needs to be extended to ensure it can be met for all 3 directorates.	01/12/2018

Health & Safety	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>The recording of accidents and incidents involved the use of the Human Resources MiPeople system. Further reliance was also placed on the HR Data Management Team to process any amendments. The system did not provide a facility to automatically pursue officers to ensure action had been taken to mitigate further risks of an accident occurring again.</p> <p>We recommend management consider use of a system which allows the Health and Safety Team full management and review of accidents and incidents occurring across the Council, also incorporating an automated facility for officers to be pursued when action was required to be taken to prevent a similar occurrence happening again. Consideration of options available should include use of existing resources currently available at the Council's disposal.</p>	Moderate Risk
Management Response/Action Details	Action Date
Most of the issues raised are directly related to the absence of an adequate IT recording system. This is in-hand (we have the software) but now need to transfer our records and operations on to the system. This we hope to have completed by October; the delays are due solely to staff absences (illness, retirement, etc.) and the current absence of a Team Leader. All of these issues are being addressed as quickly as resources will allow.	31/10/2017
Status Update Comments	Revised Date
Following on from the audit of Corporate Health and Safety it was confirmed that work was in progress to implement the IT system (to which the audit recommendations are all linked). The first phase of implementation (service requests and accident notifications) was expected to be in place by the end of October 2017; the other elements (inspections and audits, risk scoring, training, etc.) were expected to be in place by the end of March 2018.	31/03/2019

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An update in November 2017 from the Head of Service said that they were in the process of implementing the IT system but this had been delayed due to them waiting for the IT team to get back to them regarding we have submitted a Gateway 1 to the IT board. Once that had been approved, one of the H&S team was lined up ready to work with IT, to implement it as soon as possible. Implementation date was changed to 31 March 2018.

In June 2018 a further update from the Head of Service stated that there had been a number of changes and resource issues within the Corporate H&S team over the last year which had impacted on the service. The team had also carried out a review of a system (APP) to determine if it was possible to use this system. This is an enforcement system used by the regulatory services within the council and they were looking to adapt it to the needs of H&S for the council, but found this was not possible. The outcome of the review was that it did not meet the wide ranging requirements which are needed for the H&S Advisory role. Going forward the Health & Safety team had identified a system which is more bespoke and were in the process of planning the procurement of this system, or a similar system if this particular system did not fulfil the Council's procurement process.

No further updates received.

Health & Safety	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Risk assessments were completed and maintained in isolation by departmental managers. There was no automated facility to serve as a reminder when an assessment was due for review or no central system which allowed generic risk assessment information to be shared across the Council.</p> <p>We recommend that management consider the use of a central system which allows risk assessments to be shared from across the Council, especially where generic information would avoid duplication. Consideration should also be given to an automated facility which flags and sends reminders to officers of risk assessment review dates, in order that reviews can be undertaken in a timely manner.</p>	Moderate Risk
Management Response/Action Details	Action Date
See response to Health & Safety Rec 1 above	31/10/2017
Status Update Comments	Revised Date
See comments on Health & Safety Rec 1 above	31/03/2019

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Health & Safety	Rec No. 7
Summary of Weakness / Recommendation	Risk Rating
<p>The current process of administering, recording and managing training is a labour intensive, manual process utilising systems (MiPeople and Lagan) outside the control of the Health and Safety Team, with the completion of manual booking forms, information having to be transferred from one system to another and no automated reminder facility for mandatory refresher training.</p> <p>We recommend that management consider the use of one system for managing Health and Safety training which incorporates the use of electronic information flows as much as possible i.e. training course schedule, booking forms, automatic reminders, employee training history etc. In particular, the facility to issue automatic email reminders for those officers whose mandatory training is due to expire should also be considered as part of any new approach.</p>	Moderate Risk
Management Response/Action Details	Action Date
See response to Health & Safety Rec 1 above	31/10/2017
Status Update Comments	Revised Date
See comments on Health & Safety Rec 1 above	31/03/2019

Health & Safety	Rec No. 8
Summary of Weakness / Recommendation	Risk Rating
<p>Health and Safety workplace inspections were undertaken, but there was no current facility to automatically flag when an audit or inspection was due, assign corrective actions to responsible officers on the feedback reports or follow-up on corrective action to be taken, where weaknesses had been identified.</p> <p>We recommend that management should consider the use of an automated facility for the audit programme, automatically flagging up when an audit falls due. The system should allow for any corrective actions to be properly assigned to responsible officers so that email reminders can be sent when the action date falls due. The system should also facilitate documentary evidence to be uploaded and automatically track non-conformance in order that any issues can be reported to Strategic and/or Service Directors for further action to be taken.</p>	Moderate Risk
Management Response/Action Details	Action Date
See response to Health & Safety Rec 1 above	31/10/2017
Status Update Comments	Revised Date
See comments on Health & Safety Rec 1 above	31/03/2019

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Commercial Rents	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>There was no documented process or procedural guidance available for the valuation of properties and subsequent calculation of rents.</p> <p>We recommend that process notes or procedural guidance for the valuation of properties and subsequent calculation of rents are documented.</p>	Moderate Risk
Management Response/Action Details	Action Date
Standard Operating Procedures required to be implemented by Estates Manager. This will ensure consistency and continuity across the team.	30/04/2017
Status Update Comments	Revised Date
Appointment of new Estates Manager fell through and the post was being re-advertised with a planned interview date of 11/12 May 2017.	31/12/2017
No further updates have been received.	

Creditors 2015-16	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>Accounts Payable Section was no longer able to undertake regular checks to highlight duplicate payments. Reliance was being placed on the budget monitoring work of Accountancy to highlight potential duplicate payments.</p> <p>We recommend that a more formal structured approach is taken to the identification and investigation of potential duplicate payments. The report currently produced by Oracle Admin should be examined by Accounts Payable and each line should be examined and investigated and action taken where necessary to recover the payment. All investigations should be evidenced and retained by Accounts Payable.</p>	Moderate Risk
Management Response/Action Details	Action Date
The Oracle Admin report has not been received for some time. □ We have asked that the running of the report be reinstated to be run at the end of each financial period or if A/P can run the report themselves. □ Investigations will be evidenced and retained.	01/09/2016
Status Update Comments	Revised Date
<p>The duplicates report was not being run as of 8/12/17 but was planned to be reinstated from 1/4/18 when a restructure of the team was due to take place and this task would be reallocated in the team.</p> <p>Update 14/06/2018: Business Support has since requested an audit review of the Supplier set up process and accountabilities and want to use the outcomes of this audit to improve the process.</p> <p>This audit work commenced in June 2018, however there have been delays in trying to progress the audit as new procedures and guidance notes were being developed.</p>	31/07/2018

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Markets 2013-14	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>There was no approved Council policy in place for offering concessions on rental charges to market stall traders in the Council's three markets.</p> <p>We recommend that an approved Council policy is established which details the concessions that can be offered to market stall traders and which determines the criteria that traders must meet in order to obtain the concession. This would ensure that a fair, transparent and consistent approach is undertaken in awarding concessions to traders.</p>	<p>Moderate Risk</p>
Management Response/Action Details	Action Date
<p>Issue accepted – Yes.</p> <p>Fundamental review of concessionary arrangements being carried out</p>	<p>01/01/2014</p>
Status Update Comments	Revised Date
<p>The Head of Service attended A&amp;A Committee on 20<sup>th</sup> March 2018. She informed Committee that it would be unlikely that a policy will be established anytime soon due to ongoing works at the Market Hall. Responsibility for Markets due to be moved to Regeneration May 2018. The action date was revised to 31 May 2018.</p> <p>Further correspondence from the Head of Service saw the action date revised to 28 Sept 2018 as the service had drafted a charging policy which included a new trader incentive scheme.</p> <p>The Markets Charging policy was in the process of being checked before being scheduled for approved at a Cabinet Member meeting. The completion date was amended to 30 November</p> <p>The Markets Officer updated Internal Audit that there had been a delay, and it was anticipated that this policy would be approved at a Cabinet Member meeting in early December 2018.</p>	<p>31/12/2018</p>