

central midlands audit partnership

Derby City Council – Audit Progress Report

Audit & Governance Committee: 26th July 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.

Contacts

Richard Boneham CPFA
Head of Internal Audit (DCC) &
Head of Audit Partnership
c/o Derby City Council
Council House
Corporation Street
Derby, DE1 2FS
Tel. 01332 643280
richard.boneham@derby.gov.uk

Adrian Manifold CMIA
Audit Manager
c/o Derby City Council
Council House
Corporation Street
Derby
DE1 2FS
Tel. 01332 643281
adrian.manifold@centralmidlandsaudit.co.uk

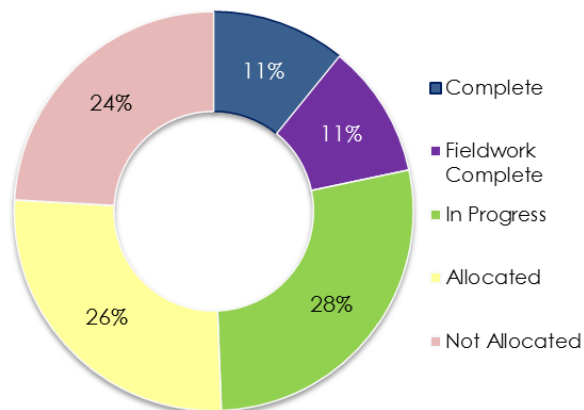
Mandy Marples CPFA, CCIP
Audit Manager
c/o Derby City Council
Council House
Corporation Street
Derby
DE1 2FS
Tel. 01332 643282
mandy.marples@centralmidlandsaudit.co.uk



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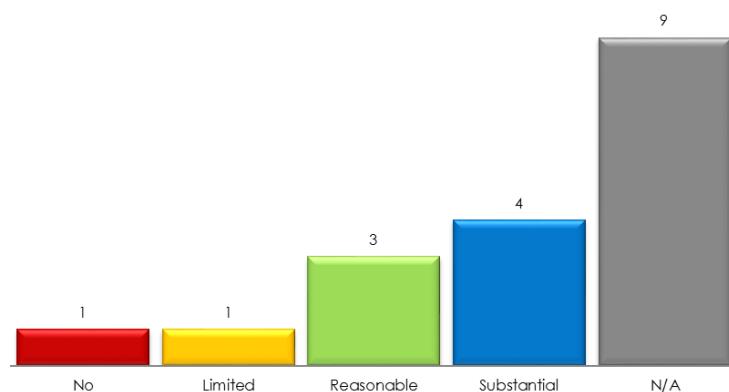
AUDIT DASHBOARD

Plan Progress



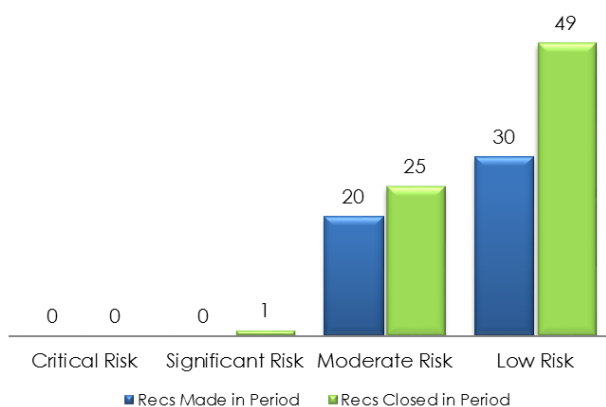
Jobs Completed in Period

Control Assurance Ratings During Period



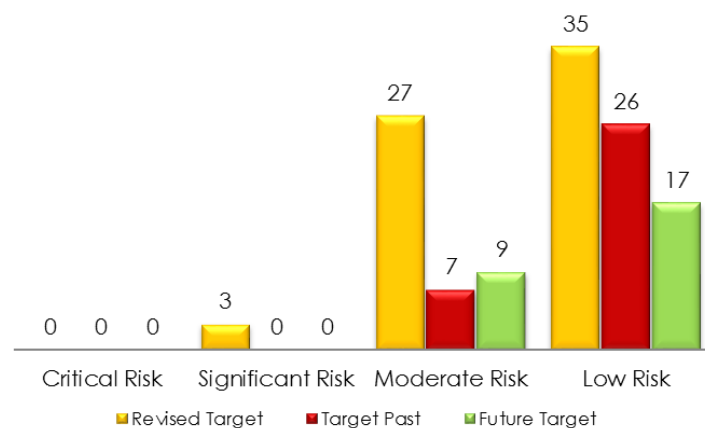
Recommendations

Movement During Period



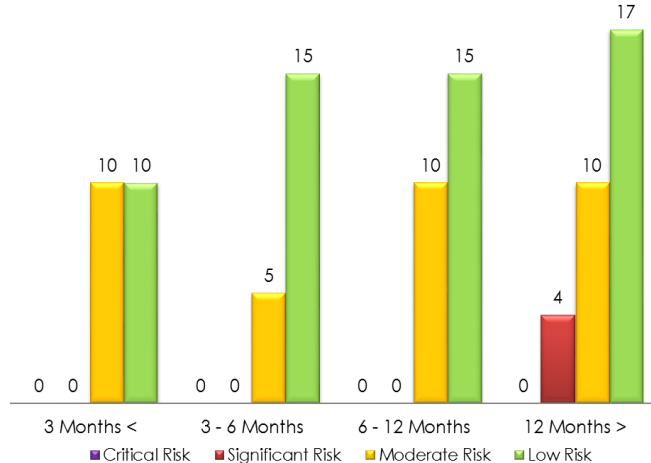
Recommendations

Recommendations Currently Open



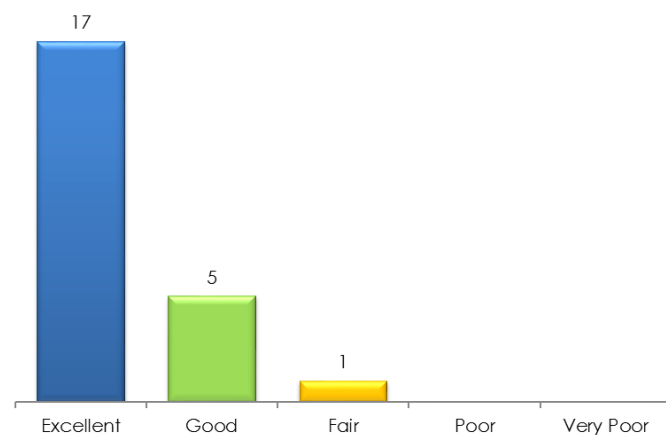
Recommendations

Overdue Recommendations



Customer Satisfaction

Customer Satisfaction Scores Jul 22 to Jul 23



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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 7th July 2023.

2023-24 Jobs	Status	% Complete	Assurance Rating
People			
Adult Social Care Quality Assurance Audits	Complete	100%	N/A
People Services - Establishment Reviews - Adults	In Progress	5%	
Management of Schools Exclusions	In Progress	5%	
Safeguarding - Local Authority Designated Officer (LADO)	Fieldwork Complete	90%	
Schools Attendance	Allocated	0%	
Establishment Reviews - Children & Young People	In Progress	5%	
Residential Care	Allocated	10%	
Adult Social Care Transformation 2023-24	In Progress	15%	
Chief Executive			
Risk Management - Assurance Mapping	Allocated	10%	
PMO - Development Group 2023-24	In Progress	10%	
Attendance Management - 2023-24	Allocated	0%	
Grant Certification 2023/24	In Progress	10%	
IR35	Allocated	0%	
Appointeeships - Virtual Accounts	In Progress	60%	
DCC New FMS 2023-24	In Progress	5%	
Debt Management Consultancy	In Progress	20%	
Insurance - Claims Handling	In Progress	25%	
Allestree Hall & Golf Course - Investigation	In Progress	65%	
Fire Safety Compliance Management	In Progress	50%	
Records Management 2023-24	In Progress	20%	
IT Key Controls 2023-24	Allocated	25%	
Customer Complaints and Enquiries Process	Allocated	0%	
Leavers Data Matching 2023-24	Final Report	100%	N/A
Place			
Long Term Waste Management Project 2023-24	Allocated	5%	
Trading Standards 2023-24	Allocated	0%	
Pest Control 2023-24	Allocated	0%	
Compliance with Statutory Functions (Assets & Engineering)	In Progress	5%	
Highways Maintenance	Allocated	5%	
Schools			
Schools SFVS (Schools self-assessment)	In Progress	5%	
Schools SFVS (10 School visits planned)	Allocated	0%	

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B/Fwd Jobs	Status	% Complete	Assurance Rating
People			
Whistleblowing – Fact Finding Investigation	Final Report	100%	N/A
Element 3 Funding	Final Report	100%	Reasonable
Youth Offending Services	In Progress	40%	
D2N2 Children's Homes Contract	Final Report	100%	Reasonable
Chief Executive			
Transparency Code	Draft Report	95%	
FMS Data Migration 2022-23	In Progress	60%	
Revenue Collection Contract (Lot 3 - Sundry Debts)	Allocated	10%	
Procurement Cards 2022-23	Fieldwork Complete	90%	
Cash Handling 2022-23	In Progress	70%	
Key Financial Controls 2022-23	Fieldwork Complete	80%	
Management of Information in a Remote Environment	In Progress	75%	
PCI Compliance 2022-23	Draft Report	95%	
Health & Safety 2021-22	In Progress	50%	
Place			
Building Consultancy	Final Report	100%	Limited
Trading Standards Complaint	In Progress	75%	
Trading Standards Complaint - Review of Statements	In Progress	80%	
Climate Change 2022-23	In Progress	70%	
Grounds Maintenance 2022-23	Draft Report	95%	
General Licensing 2022-23	In Progress	70%	
Street Cleansing 2022-23	Fieldwork Complete	90%	
Revenue Collection Contract (Lot 2 - Parking)	Final Report	100%	Substantial
Street Lighting PFI 2022-23	Draft Report	95%	
Right to Buy 2022-23	Final Report	100%	Reasonable
Anti-Fraud			
Counter Fraud and Corruption Framework	Fieldwork Complete	90%	
Schools			
Schools SFVS Self-Assessments 2022-23	Final Report	100%	Reasonable

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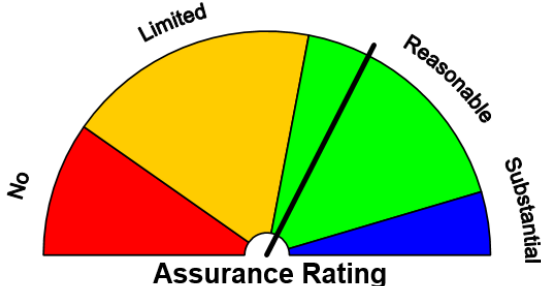
AUDIT COVERAGE

Completed Audit Assignments

Between 9th March 2023 and 7th July 2023, the following audit assignments have been finalised since the last Progress Report was presented to this Committee (22nd March 2023).

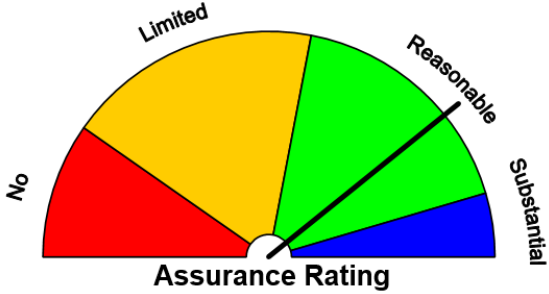
Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
D2N2 Children's Homes Contract	Reasonable			3	3	33%
Element 3 Funding	Reasonable			1	2	0%
Adult Social Care Reforms	N/A					n/a
Adult Social Care Quality Assurance Audits	N/A					n/a
National Drugs Strategy	N/A					n/a
Whistleblowing – Fact Finding Investigation	N/A					n/a
Organisational Performance Management 2022-23	Substantial				4	25%
Project Management Office - Development Group	N/A					n/a
Grant Certifications 2022-23	N/A					n/a
Contract Management Project	N/A					n/a
Leavers Data Matching 2023-24	N/A			2	1	33%
Catering - Stocks & Stores	No			8	5	85%
Building Consultancy	Limited			4	6	10%
Right to Buy 2022-23	Reasonable			2	3	60%
Food Safety	Substantial					n/a
Climate Change - Roadside Air Quality	Substantial				3	0%
Revenue Collection Contract (Lot 2 - Parking)	Substantial				3	100%
Long Term Waste Management Project	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.

D2N2 Children's Homes Contract					
Control Objectives Examined		Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Appropriate governance arrangements are in place and working in practice.		10	6	2	2

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Appropriate controls are in place to monitor and review individual placement agreements and care packages.	4	3	1	0
Robust controls and checks are in place in respect of payments to providers.	6	5	0	1
TOTALS	20	14	3	3
Summary of Weakness		Risk Rating	Agreed Action Date	
The Terms of Reference (ToR) for the D2N2 Collaborative Commissioning Operational Group could not be made available and there was doubt over their existence.		Low Risk	31/05/2023 Implemented	
An Outcomes and Performance Management Framework had not been established as required by the Service Specification and evidence of Quality Assurance reviews undertaken could not be located.		Moderate Risk	31/07/2023 Future Action	
Provider performance reports were not being supplied on a periodic basis to the D2N2 Collaborative Commissioning Board.		Low Risk	31/07/2023 Future Action	
Risks had not been identified and formally recorded on a risk register for the D2N2 Collaborative Commissioning Board to review. Key risks were therefore not being monitored or scrutinised on a regular basis.		Moderate Risk	31/07/2023 Future Action	
Foster care placements were not being reviewed by the Commissioning Team in the same vein as residential placements.		Low Risk	Risk Accepted – No further action	
The Commissioning Team did not know if checks were completed on the framework directory spreadsheet to ensure its accuracy following the annual uplift price increase.		Moderate Risk	31/07/2023 Future Action	

Element 3 Funding				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are robust processes in place for calculating and awarding element 3 funding to schools to support the delivery of Education Health and Care Plans.	7	2	4	1
There are robust financial management arrangements in place to help ensure element 3 funding allocations are properly monitored and accounted for.	4	4	0	0
TOTALS	11	6	4	1
Summary of Weakness		Risk Rating	Agreed Action Date	
Audit testing found evidence of digression from the standard online procedure for recording and submitting applications for element 3 funding through the GovService Dashboard.		Low Risk	30/06/2023 Action Due	
Although there was an intent to redesign the approach to element 3 funding bands, the current process for determining element 3 funding allocations was subjective and based on the individual SEND officer's interpretation and professional judgement on the quality of information and calculations that had been submitted by the requester.		Moderate Risk	01/04/2024 Future Action	
The verification process primarily comprised of checking the calculations provided by the school with an insufficient challenge to ensure previous funds had been appropriately used as intended and Audit testing identified the detailed breakdown of the funding calculations could not always be simply re-computed and easily verified.		Low Risk	31/08/2023 Future Action	

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Adult Social Care Reforms	Assurance Rating: N/A
Scope: The Adult Social Care reforms programme is Derby City Council's direct response to the Government's amendments of the Care Act 2014. The new Health and Care Act 2022 amends the previous approach to adult social care. To provide assurance to the Head of Internal Audit, senior officers and the Audit & Governance Committee regarding the Council's programme of response to the new Health and Care Act 2022.	
Outcome: The Adult Social Care reforms programme was Derby City Council's direct response to the Government's amendments of the Care Act 2014. The Health and Care Act 2022 amended the previous approach to adult social care. The work undertaken considered the Council's programme of response to the new Health and Care Act 2022, and included: <ul style="list-style-type: none">• Attending Adult Social Care Reforms Programme Board meetings and receiving associated papers to advise on governance, risk and control matters. This included consideration of the individual project workstreams (on Charging, Fairer Charging, Assurance & Inspection Frameworks, Liberty Protection Safeguards).• Being a point of contact when devising new systems, policies and procedures related to the adult social care reforms. The work has continued into 2023-24, under the Adult Social Care Transformation 2023-24 audit title.	

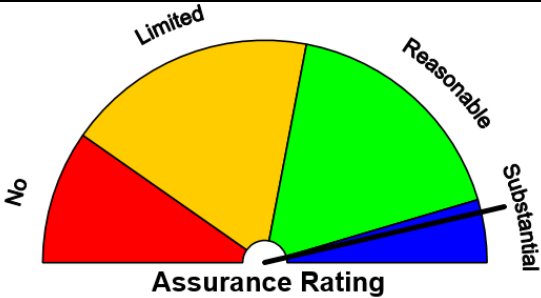
Adult Social Care Quality Assurance Audits	Assurance Rating: N/A
Scope: To assist the Peoples Services Improvement and Quality Assurance Manager in delivering a number of quality assurance reviews following a set programme of questions designed to assess the quality of services provided for adults that have open assessments or are due/overdue a review.	
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 that have open assessments or are due/overdue a review. The outcomes of this work are owned by the Policy, Insight & Communications team and have been fed back to the Adult Social Care Improvement Board in July 2023. 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.	

National Drugs Strategy	Assurance Rating: N/A
<p>The National Drug Strategy is a 10-year plan to cut crime and save lives by reducing the supply and demand for drugs and delivering a high-quality treatment and recovery system. In February 2019, the Home Secretary appointed Professor Dame Carol Black to undertake an independent review of drugs. The review was completed in two part, with the second part published in July 2019, focussing on drug treatment, recovery and prevention that led to the development of the National Commissioning Quality Standard (CQS) for local authorities.</p> <p>This audit sought to work in consultation with the Public Health team to complete the national commissioning quality standard (CQS) self-assessment for local authorities.</p>	

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Potential Risk	Mitigating Action
If the governance arrangements for the Derby & Derbyshire Drug and Alcohol Strategic Partnership are not properly developed, there is a risk to managing and achieving the local aims and ambitions of the partnership to meet the national agenda to cut drug crime and save lives.	<p>We suggest that:</p> <ul style="list-style-type: none"> The Senior Responsible Owner consider putting in place a statement of serious intent between all partners in the format of a Memorandum of Understanding/Partnership Agreement to demonstrate there is a long-term commitment by all stakeholders to the national 'From harm to hope' a 10-year plan to cut drug crime and save lives. The document designed as a working tool is endorsed by the Partnership Board to help ensure all partners accept and work in collaboration to develop and implement a robust governance framework. <p>To ensure full accountability, the progress made against the actions identified by the working tool are formally followed up and reported to the Partnership Board.</p>

Whistleblowing Fact-Finding Investigation	Assurance Rating: N/A
<p>A member of staff had made various allegations relating to procurement practices within a Council function that were not compliant with Derby City Council's policies and procedures. Internal Audit reviewed the evidence provided and undertook further fact-finding work to determine the validity of the allegations made.</p> <p>Outcome: A Fact-finding report into the allegations was provided to Management. Evidence was found to support a number of the allegations that had been made.</p>	

Organisational Performance Management 2022-23	 <p>Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are suitable governance arrangements in place for the successful management and monitoring of performance management throughout the authority.	6	6	0	0
There are robust processes for managing individual performance indicators and ensuring the accuracy of the reported performance figures.	5	2	3	0
There are adequate quality checks in place for ensuring the validity of the performance data and the resulting data trail.	5	4	1	0
TOTALS	16	12	4	0

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Summary of Weakness	Risk Rating	Agreed Action Date
Through sampling, we identified an occasion where a single officer was preparing and checking the performance figures, which does not provide for an independent check on the accuracy of performance figures.	Low Risk	31/03/2024 Future Action
Evidence retention requirements were not consistently understood by individual services. As a result, data was being retained in some circumstances for too long.	Low Risk	31/03/2024 Future Action
Performance Data checks were not being consistently undertaken and/or evidenced by the Accountable Officers before quarterly submission of performance figures into the DORIS performance management system. Additionally, DORIS did not have the capacity to evidence these checks.	Low Risk	31/03/2024 Future Action

Project Management Office - Development Group

Assurance Rating:
N/A

Scope: The Programme Management Office was created in 2018 to provide oversight of programmes and projects, with a view to accelerating the pace and effectiveness of project delivery, providing assurance to the council that it is appropriate, safe and in the best interests of the city and council that programmes / projects move to the next stage of delivery. The purpose of the PMO Board is to make sure that projects in a complex environment run as smoothly as possible, in line with agreed standards, to achieve better outcomes for the city with a primary focus on achieving this through gateway reviews. To support the effective operation of the PMO and PMO Board, gathering insight from key professionals across Derby's services an Assurance and Development Group has been established, for which representation from Internal Audit has been requested, as part of the Council's Business Partnering approach.

Outcome: Internal Audit regularly attended programmed meetings of the 'Project Management Office (PMO) - Development Group' in a supporting role to help ensure that information when presented to the PMO Board was meaningful, accurate and timely. This process was a corporate activity intended to strengthen and improve the PMO assurance process.

Grant Certifications 2022-23

Assurance Rating:
N/A

Scope: There are a number of grants received by the Council that require a certification signed by the Chief Executive and Chief Internal Auditor as one of the conditions attached to the funding. Before the certificate is signed the use of the grant needs to be reviewed to enable the officers to confirm that the conditions attached to the grant have been complied with.

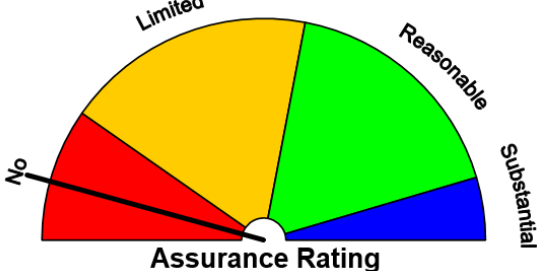
Outcome: The Audit Team carries out grant certification work each year to enable the Chief Executive to certify that funding received for grants has been used in line with the conditions attached to the grants. In 2022/23 we looked at nine grants. This work has resulted in the identification of one weakness - It was a condition of the Disabled Facilities Grant that the funding would be spent in accordance with the Better Care Funding Plan. However, this Plan had not been shared with the officers responsible for spending the grant.

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Contract Management Project	Assurance Rating: N/A
<p>Scope: Internal Audit continued to support the Council's Contract Management Project Team with the following Contract Management Project objectives:</p> <ul style="list-style-type: none"> • Workstream One - Legacy Project, looking at contract management support, revising the Contracts Register, contract management training /networking and revising the Contract Procedure Rules. • Workstream Two - Savings Project, looking at delivering contract savings, along with a Savings Strategy and embedded officer engagement going forward. • Workstream Three - Special Operations, where the group focus on specific situations, as required /identified, to specifically improve agreed contracts /operations. 	
<p>Outcome: The project group concluded in Quarter 4 of 2022/23, having achieved the following positive outcomes:</p> <ul style="list-style-type: none"> • A detailed Head of Service survey to evaluate the effectiveness of corporate contract management. • Financial savings secured for the Council, be that tangible savings, non-budgetary savings and future saving opportunities. • Data Analytics work, which evaluated contractual spend, improved accountability and drove further efficiencies. • The development of the Procurement & Contract Management Platform (PCMP) for the better management of contracts and procurement activities. • The development and delivery of contract management courses and training. • The introduction of additional online support via the MiDerby intranet pages and Surgeries for dealing specifically with contract management issues. <p>A final report outlining the above benefits in detail was presented to the Working Smarter Portfolio Board in January 2023 outlining progress, achievements and post programme aspirations.</p>	

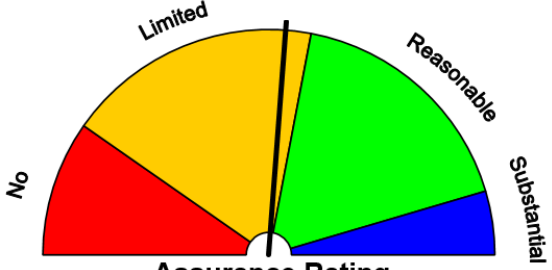
Leavers Data Matching 2023-24	Assurance Rating: N/A	
A pilot data matching exercise was identified to match HR data records with the Council House physical access control system, AC2000, to ensure that the controls around access to the building are comprehensive and help reduce the likelihood of security breaches and unauthorised access risk.		
Summary of Weakness	Risk Rating	Agreed Action Date
Leavers access cards had not been disabled in AC2000, increasing the likelihood of unauthorised access and security breaches.	Moderate Risk	31/07/2023 Future Action
Data quality issues were identified in the forename and surname data entered in the AC2000 system, such as abbreviations or spelling errors.	Low Risk	30/09/2023 Future Action
Leavers network accounts had not been disabled in Active Directory, increasing the likelihood of unauthorised access and data breaches.	Moderate Risk	30/06/2023 Implemented

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Catering - Stocks & Stores				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are policies, procedures and guidance available to officers that define the processes and controls to be implemented over stocks that are reviewed and reaffirmed regularly.	2	0	1	1
Catering stocks are held securely, and access is limited to Council officers on a needs basis.	3	0	0	3
The systems and processes are implemented fully thereby ensuring adequate controls over catering stocks and stores and adequate separation of duties being maintained.	13	3	1	9
TOTALS	18	3	2	13
Summary of Weakness		Risk Rating	Agreed Action Date	
The Council's procedural and recording expectations in relation to all aspects of stock control were not made clear in documents such as procedural write-ups and guidance issued to staff.		Low Risk	01/09/2023 Implemented	
The facilities at Derby Arena for storing wet stocks were insufficient for the levels of stock on hand, resulting in some stocks being held in insecure areas. Wet and dry stocks were held in several locations throughout the Arena facility, some of which were accessible to non-catering staff and were viewable from outside the perimeter fencing.		Moderate Risk	31/03/2023 Implemented	
A key register was not in use to keep track of the catering facility's keys at the Derby Arena.		Low Risk	17/03/2023 Implemented	
The security measures over stock control files held on the Council's network were insufficient; access permissions had been granted to 54 officers not immediately responsible for stock control matters.		Low Risk	01/04/2023 Implemented	
Fully integrated Stock Control and EPOS till systems were not available for use at any location in the catering estate. All stock records were to be maintained manually, there being no interface between the stock records and any other system. However, the lack of control was compounded: the manual stock control records were not maintained. As a result, stock discrepancies were not identified and could not be investigated.		Moderate Risk	31/03/2023 Implemented	
Stock control records were not fully completed and could not be relied upon to show an accurate reflection of sales margin performance in the financial year to date. Sales and purchases made in the periods between stock takes were not recorded in stock control records, resulting in there being no indication available of margin performance and no stock control information. Only a periodic calculation of stock valuation was available.		Moderate Risk	31/03/2023 Implemented	
Regular stock takes and valuations occurred only at the Markeaton Park catering outlet; they did not occur at the Council's other establishments. When stock takes occurred, they were full, not partial counts.		Moderate Risk	31/03/2023 Implemented	
Minimum and maximum levels of stock by product / sales item had not been identified.		Moderate Risk	01/04/2023 Being Implemented 31/10/2023	
Processes for ordering, receipting and recording of stocks were inadequate resulting in an inability to identify and investigate stock discrepancies.		Low Risk	01/04/2023 Implemented	
Completion of stock transfer notes was not uniform across all sites. Transfer notes were not used to identify transfers of liquor stocks from the Arena to outside events held at remote locations.		Moderate Risk	01/04/2023 Implemented	

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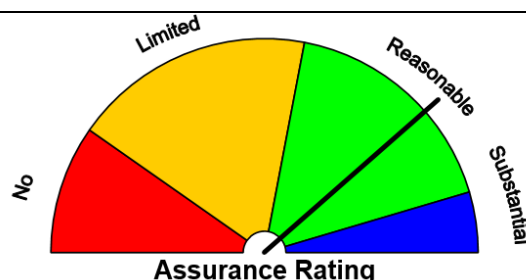
Stock transfer quantities and values were not recorded in stock control records.		
Control over stocks at remote locations is not offered by the methods employed; it would not be possible to isolate the stocks used and sales takings achieved to determine the margin achieved, measure the performance of expected against actual takings, or identify large stock losses of individual products. Investigation is frustrated as a result.	Moderate Risk	01/04/2023 Superseded
There were no controls exercised over stocks to be written off and destroyed.	Low Risk	01/05/2023 Implemented
Senior management and finance colleagues were not made aware of stock values for inclusion in monthly finance reporting, of margins achieved by catering operations, or of stock discrepancies and the results of any investigative actions taken.	Moderate Risk	01/05/2023 Being Implemented 30/09/2023

Building Consultancy		 <p>Assurance Rating</p>		
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Appropriate governance arrangements are in place as per the Service Agreement	6	3	3	0
There was appropriate Contract monitoring arrangements, Partnership Board attendance and reporting, performance targets, contractor meetings and complaints handling	3	0	3	0
The Councils statutory obligations are being dealt with in accordance with agreed procedures and timescales	7	2	5	0
TOTALS	16	5	11	0

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Summary of Weakness	Risk Rating	Agreed Action Date
The Service Variation Agreement, which had extended the service provision, had expired. As such there was no legal entity in place Extension to the SLA needs to be implemented within the lifetime of the existing agreement. As the agreement had expired, a new SLA is required.	Moderate Risk	30/09/2023 Future Action
Meeting minutes were not available to fully record the decision-making process such as why the Board meeting frequency had reduced from that set out in the Service Level Agreement.	Low Risk	31/03/2024 Future Action
The meetings between Authority and Company aren't documented as fully as it could be to offer protection to the organisation or its members.	Low Risk	Implemented
We were unable to undertake the sample testing required to evaluate suitability of investigation / reporting concerning the Complaint Log	Low Risk	31/03/2024 Future Action
The Company Risk Register only addressed Health and Safety Risks and there was no Authority Risk Register in place.	Moderate Risk	30/09/2023 Future Action
There was insufficient evidence of the discussions for reviewing and agreeing the service charges payable for the next Contract Year (together with any revision to the level or nature of the Services), in line with the requirements of the SLA.	Low Risk	31/03/2024 Future Action
The Business Plan lacked detail and information on the methods to be employed for attaining those objectives, the timeframe and who is responsible for the achievement of those goals.	Low Risk	31/03/2024 Future Action
Fees were not being published in compliance with the Building (Local Authority Charges) Regulations 2010.	Moderate Risk	30/06/2023 Action Due
The insurance policies and arrangements in place did not meet recognised good practice or the requirements set out in the SLA.	Low Risk	30/06/2023 Action Due
The Data Sharing Agreement is lacking information needed. It isn't clear what information is held or what precisely it would be used for.	Moderate Risk	31/07/2023 Future Action

Right to Buy 2022-23



Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Applications are processed promptly and in accordance with Right to Buy legislation	17	14	3	0
Properties are only sold to those eligible to purchase under Right to Buy legislation	8	6	2	0
Valuations and discounts are applied correctly	8	6	0	2
Right to Buy transactions are correctly reflected in council records	8	8	0	0
TOTALS	41	34	5	2

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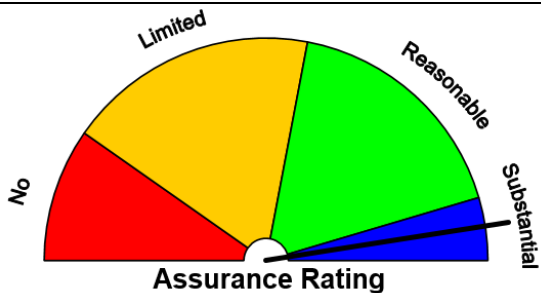
Summary of Weakness	Risk Rating	Agreed Action Date
There were limited checks on junior officers' work and there was no requirement for Right to Buy sales to be authorised by a Senior Officer or Head of Service.	Moderate Risk	31/08/2023 Future Action
Instances of incorrect addresses were identified in Open Housing.	Low Risk	31/08/2023 Future Action
Checks were not being performed to ensure that applicants had not been subject to specified court orders which would prevent their Right to Buy application being eligible.	Moderate Risk	Implemented
The cost floor calculation was based on out-of-date estimates and was not being documented.	Low Risk	Implemented
Information on previous Right to Buy discounts was not requested from other landlords.	Low Risk	Implemented

Food Safety		<p>Assurance Rating</p>		
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Policies and procedures in respect of Food Safety are up to date and compliant with current legislation.	6	6	0	0
The quality and nature of inspections (including complaints) carried out by officers is being monitored and food safety regulations are enforced.	5	5	0	0
Performance information is collated and reported on a regular basis, including statutory returns required by external agencies.	3	3	0	0
Performance against the Food Safety Work Plan 2021/22 has been monitored and potential shortfalls have been identified and addressed.	1	1	0	0
TOTALS	15	15	0	0
Summary of Weakness		Risk Rating	Agreed Action Date	
There were no key control weaknesses identified by this audit. A single minor risk issue was highlighted for management's consideration				

Climate Change - Roadside Air Quality		<p>Assurance Rating</p>		
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Robust governance arrangements are in place in relation to the Roadside NO2 Local Air Quality Project to ensure effective management	7	5	2	0

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over the project				
On behalf of the Government, the Council is working towards fulfilling the requirements to meet the legal limit value for nitrogen dioxide in the shortest possible time, as required by the Ministerial Direction.	10	10	0	0
The Council has a plan in place to ensure The Roadside NO2 Local Air Project is subject to continuous monitoring and review.	4	3	1	0
TOTALS	21	18	3	0
Summary of Weakness	Risk Rating		Agreed Action Date	
There was a lack of continuity between risk identified within the Risk Register and those detailed in the Full Business Case and an occasion was identified where a closed risk reference had been reopened and reused for an unrelated risk. Additionally, elements of the Risk Register such as 'Risk Matrix' tab and the 'Review History' tab were not being kept up to date.	Low Risk		31/05/2023 Action Due	
Anomalies were identified within the Terms of Reference which required updating to match ongoing practices.	Low Risk		31/05/2023 Action Due	
The Monitoring and Evaluation Plan had not been updated for three years and therefore did not represent a current and relevant response to the chosen monitoring and evaluation methods and the Joint Air Quality Units (JAQU) reporting requirements.	Low Risk		30/06/2023 Action Due	

Revenue Collection Contract (Lot 2 - Parking)				
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 for the first service provider.	10	7	3	0
There are adequate arrangements in place that allow contractual obligations and expectations to be identified and monitored effectively for the additional service provider.	10	7	3	0
TOTALS	20	14	6	0
Summary of Weakness	Risk Rating		Agreed Action Date	
The minutes recorded for performance meetings with the Service Providers did not contain sufficient detail, with items such as officers in attendance and required actions, not being recorded. Minutes were also not shared with all relevant parties.	Low Risk		30/06/2023 Implemented	
There were no variance levels set or documented for when to look into differences in performance data between internal figures and figures received from the Service Providers for the different categories of information provided.	Low Risk		Implemented	
The reasons for extending the Revenue Collection Contract for Lot 2 Parking were not formally documented.	Low Risk		Implemented	

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Long Term Waste Management Project	Assurance Rating: N/A
<p>Scope: This audit was intended to provide ongoing assurance, or otherwise, that:</p> <ul style="list-style-type: none">• There are robust governance arrangements in place over this project.• Adequate consideration has been given to the available facts and suitable examination of the latest documentation at the point of making key project decisions.	
<p>Outcome: Satisfactory project governance arrangements existed.</p>	

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RECOMMENDATION TRACKING (as at 7th July 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		4	
27-Nov-19	Deprivation of Liberty	Limited		1	
12-Jun-23	Element 3 Funding	Reasonable	1		2
07-Dec-22	Home Care 2022-23	Reasonable	5		1
09-Feb-23	Shared Lives 2022-23	Reasonable	4		
16-Aug-22	Fostering Services	Reasonable		1	
05-May-23	D2N2 Children's Homes Contract	Reasonable			4
07-Jul-22	Care Act 2014	Reasonable	5	6	
11-Jan-23	Hospital to Home - Protection of Property	N/A	1		
Chief Executives					
19-Oct-22	Pre-Employment Checks	Limited		7	
16-Aug-22	Digital By Default Project - Household Support Fund	Limited		2	
15-Apr-19	Public Utilities Management	Limited		1	
27-Jan-23	Strategic Communications	Reasonable	1	1	
23-Nov-22	Revenue Collection Contract Management (Lot 1)	Reasonable		1	
11-Jan-23	Declarations of Interest - Staff and Members	Reasonable			2
17-Jan-22	Digital Workforce - Windows 10 Build	Reasonable		2	
30-Mar-21	Controlled Use of Administrative Privileges	Reasonable		5	
31-Mar-22	Boundary Defence	Reasonable		3	
22-Apr-21	Microsoft 365 Security	Reasonable		1	
20-Feb-20	Domain Accounts	Reasonable		1	
24-Apr-19	Document Management & Network Printing	Reasonable		1	
09-Mar-20	Welfare Reform Reserve	Substantial	2		
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		
04-Nov-21	Insurance 2020-21	Substantial		1	
07-Feb-22	Payment Systems - In Light of Covid 19	Substantial	1		
22-Sep-20	Creditors - Follow Up	Substantial		1	
09-Apr-20	Taxation	Substantial		1	
06-Jun-23	Leavers Data Matching 2023-24	N/A			2
16-Aug-22	IT Key Controls 2022-23	N/A		1	1
16-Aug-21	Domain Password Security 2021-22	N/A		1	
30-Mar-21	Domain Password Security	N/A		1	
Place					
21-Mar-23	Catering - Stocks & Stores	No		2	
16-Jun-23	Building Consultancy	Limited	2		7
13-Jul-20	Bus Station - Processes & Procedures	Limited		3	
16-Jan-20	Bereavement Services	Limited		1	
14-Jun-21	Derby Arena Car Parks	Limited		4	
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	
13-Feb-19	Bus Station Recharges	Reasonable		1	
13-Jan-23	Economic Recovery 21-22	Substantial			1
17-Mar-23	Climate Change - Roadside Air Quality	Substantial	3		
29-Nov-21	Strategic Housing	Substantial		1	

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Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
10-Oct-19	CCTV - Access Control - Public Protection	N/A		1	
		Totals	33	65	26

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

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					4	
Deprivation of Liberty					1	
Element 3 Funding			1			
Home Care 2022-23		3	2			
Shared Lives 2022-23		2	2			
Fostering Services					1	
D2N2 Children's Homes Contract						
Care Act 2014			5		1	5
Hospital to Home - Protection of Property		1				
Chief Executives						
Pre-Employment Checks					3	4
Digital By Default Project - Household Support Fund					1	1
Public Utilities Management						1
Strategic Communications			1			1
Revenue Collection Contract Management (inc Lot 1)					1	
Digital Workforce - Windows 10 Build						2
Controlled Use of Administrative Privileges					2	3
Boundary Defence					1	2
Microsoft 365 Security						1
Domain Accounts						1
Document Management & Network Printing						1
Welfare Reform Reserve			2			
Property Design & Maintenance						1
SIRO/Information Governance			1			
Insurance 2020-21						1
Payment Systems - In Light of Covid 19			1			
Creditors - Follow Up						1
Taxation						1
IT Key Controls 2022-23					1	
Domain Password Security 2021-22					1	
Domain Password Security					1	
Place						
Catering - Stocks & Stores					2	
Building Consultancy		1	1			
Bus Station - Processes & Procedures				2	1	
Bereavement Services				1		
Derby Arena Car Parks					3	1

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Audit Assignments with Recommendations Due	Action Due			Being Implemented		
	Significant Risk	Moderate Risk	Low Risk	Significant Risk	Moderate Risk	Low Risk
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
Bus Station Recharges						1
Climate Change - Roadside Air Quality			3			
Strategic Housing						1
CCTV - Access Control - Public Protection					1	
		7	26	3	27	35

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.

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		3	1					
Deprivation of Liberty				1				
Home Care 2022-23	2	1						
Shared Lives 2022-23		2						
Fostering Services			1					
Care Act 2014		1						
Hospital to Home - Protection of Property	1							
Chief Executives								
Pre-Employment Checks			3					
Digital By Default Project - Household Support Fund		1						
Revenue Collection Contract Management (inc Lot 1)		1						
Controlled Use of Administrative Privileges				2				
Boundary Defence			1					
IT Key Controls 2022-23			1					
Domain Password Security 2021-22				1				
Domain Password Security				1				
Place								
Catering - Stocks & Stores	1	1						
Building Consultancy	1							
Bus Station - Processes & Procedures				1				2
Bereavement Services								1
Derby Arena Car Parks				3				
Parking Permits 2021-22				1				
Strategic Housing - Disabled Facilities Grants				1				
CCTV - Access Control - Public Protection				1				
	5	10	7	12				3

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Highlighted Recommendations

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

Significant Risk Recommendations (> 3 Months Overdue)

There are three significant risk recommendations that are more than 3 months overdue for implementation that have been reported through to this Committee on a number of occasions are still open. Members asked that the relevant officers be invited to the 22nd March 2023 Committee meeting to provide a verbal update on the situation regarding implementation of the agreed actions. These recommendations are:

- Bus Station – Processes & Procedures audit – 2 significant recommendations (first reported to Committee on 27th January 2021). The two issues were:
 - The toilet turnstiles did not record either the cash inserted or the number of users, therefore a reconciliation of the cash counted to amount that should have been collected could not be performed.
 - The control process designed around the daily cashing up and paying in process was poorly conceived and key control processes were not being performed in an appropriate manner.
- Bereavement Services audit – 1 significant recommendation (first reported to Committee on 29th July 2020). The issue was:
 - 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.

Unfortunately, no officers were able to attend the 22nd March 2023 meeting to provide an update on the Bus Station audit. It was agreed that the relevant officers would be invited to provide an update at this Committee meeting.

Although no one was able to attend for the March meeting in respect of the Bereavement Services audit, an update statement had been prepared for Committee. It was noted that Bereavement Services had a maintenance programme in place for the cremators at Markeaton Crematorium and that contingency plans had been arranged with other crematoriums in the local area. Implementation of the recommendation has been delayed due to the MTFP challenges and the crematorium business case not being approved for progression

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Moderate Risk Recommendations (> 6 Months Overdue)

There are currently 34 moderate risk recommendations that are overdue for implementation. Nineteen of these exceed the original action date by 6 months. The table below outlines the current state on these 19 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	<p>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.</p> <p>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.</p>
Controlled Use of Administrative Privileges	2	30/06/2021 & 31/08/2021	30/09/2023 & 30/09/2023	<p>One recommendation concerned the lack of dedicated administrative accounts within ICT.</p> <p>The second recommendation concerned the ineffective process for inventorying and verifying all administrative accounts and privileges across the Council's network</p> <p>Implementation of both overdue moderate recommendations from this audit will be achieved with the Privileged Access Management (PAM) project. User Acceptance Testing has been taking place, and the intention is Privileged Access Management controls will be deployed by the end of September 2023.</p>
Domain Password Security	1	31/10/2021	31/08/2023	<p>A number of misconfigurations were noted with the overall management of service accounts within the domain.</p> <p>A list has been completed as well as the preparation work, but now ICT team's priority is focused on Public Services Network (PSN) activity and the</p>

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Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
				implementation of Privilege Access Management (PAM). This is a highly manual task, so ICT are going to look at the possibility of some automation scripts. This is pushing back the date for implementation of the recommended action.
Bus Station - Processes & Procedures	1	31/08/2020	30/09/2023	The issue was that ticket office cashiers were cashing up and reconciling their own tills without supervision. Implementation of this recommendation is linked in with the Bus Service Improvement Plan together with the two significant risk recommendations (See Page 21).
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 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

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Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
				<p>schedule in place to review boundary firewall rule bases at set intervals, such as bi-annually.</p> <p>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.</p>
Domain Password Security 2021-22	1	31/03/2022	30/09/2023	<p>We found that administrative privileges were being granted directly to user accounts, as opposed to the best practice of assigning privileges to role groups.</p> <p>Indirectly this can be picked up with the Privilege Access Management (PAM) project. This would be something that would be picked up after the roll out of the pilot but would need to be scheduled according to priority with other tasks within this project. IT are aiming for the completion of the roll out of PAM to be 30th September following pilot due to be delivered in early April.</p>
Derby Arena Car Parks	3	30/06/2022	31/03/2023	<p>The three moderate risk recommendation were made to address the findings that:</p> <ul style="list-style-type: none"> • 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 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. <p>The outstanding audit recommendations all form part of the overall strategic remit of the Enhanced Bus Partnership and will be able to be addressed by it once it is fully operational and meeting on a regular basis.</p>
Parking Permits 2021-22	1	01/07/2022	30/06/2023	Two-factor authentication was not

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Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
				<p>available on the MiPermit system.</p> <p>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.</p>
Pre-Employment Checks	3	31/10/2022 31/12/2022 31/10/2022	30/06/2023 30/06/2023 31/05/2023	<p>The three moderate risk recommendation were made to address the findings that:</p> <ul style="list-style-type: none"> 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. <p>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</p> <ul style="list-style-type: none"> There were inadequate arrangements in place to identify managers and staff involved in the recruitment process who required training. <p>It is intended that a report will be produced by HR Data Management for all Heads of Service advising them of who needs refresher training. It was hoped that a sample report would be shared with Audit by 30/06/2023.</p> <ul style="list-style-type: none"> Financial checks were not carried out on candidates whose role would mean access to very sensitive financial information. <p>Discussions on going with team to clarify undertakings and requirements to do so</p>
Fostering Services	1	31/12/2022	03/07/2023	<p>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.</p> <p>The overarching strategy has been updated and the draft copy subject to review and is expected to be signed off by the Head of Service by the end of July 2023.</p>

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Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
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 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.

Low Risk Recommendations

There are currently 61 low risk recommendations that are overdue for implementation. Of these 61, there are 18 that exceed 12 months, and in 15 of these cases Internal Audit has agreed a revised implementation date. Of the remaining three recommendations, two relate to the Welfare Reform Reserve which was due for implementation in April 2020, and we are still waiting for updates to be provided; the other relates to SIRO/Information Governance which was due for implementation in June 2022.

At its meeting on 22nd March 2023, Committee took the decision to "call in" the Welfare Reform Reserve audit to seek explanations on why the two recommendations are taking so long to implement. The officer responsible for implementing the recommendations is no longer working for the Council. Once the new responsible officer has been established they will be invited to attend a future Committee meeting.

Committee needs to consider whether or not it wishes to require further explanation from management on the overdue implementation of the recommendation in the SIRO/Information Governance audit report. The weakness identified in the audit was that the Council's data breach response plan was not subject to regular review. Management's agreed action was that the response plan would be reviewed every 2 years, with the process being introduced by end of June 2022.

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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.	Some staff have already identified their own development needs.
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	There is an annual exercise at DCC run by the Head of the Audit Partnership with the Chair of Audit and Governance Committee. Derby Homes management do a similar annual exercise with the Derby Homes

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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.	Audit Committee. Other partners need to be encouraged to adopt an Audit Committee effectiveness assessment process.
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.