



central midlands audit partnership

Derby City Council – Audit Progress Report

Audit & Governance Committee: 23rd March 2022



Derby City Council



Contents

Page

AUDIT DASHBOARD	3
AUDIT PLAN	4
AUDIT COVERAGE	6
RECOMMENDATION TRACKING (as at 9 th March 2022)	9

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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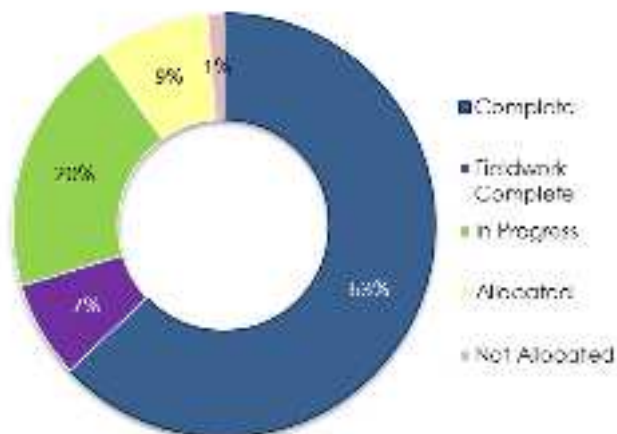
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Derby City Council – Audit Progress Report

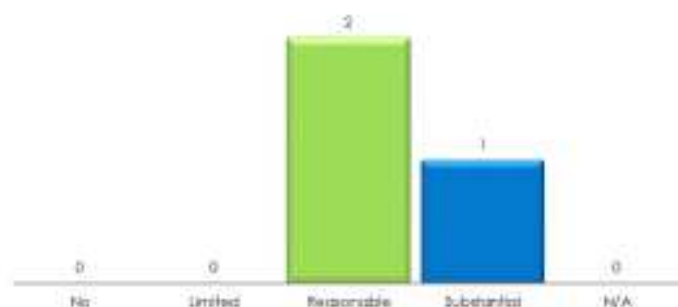
AUDIT DASHBOARD

Plan Progress



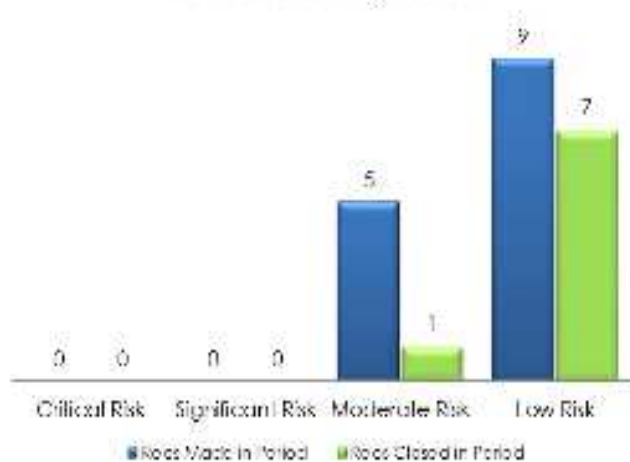
Jobs Completed in Period

Control Assurance Ratings During Period



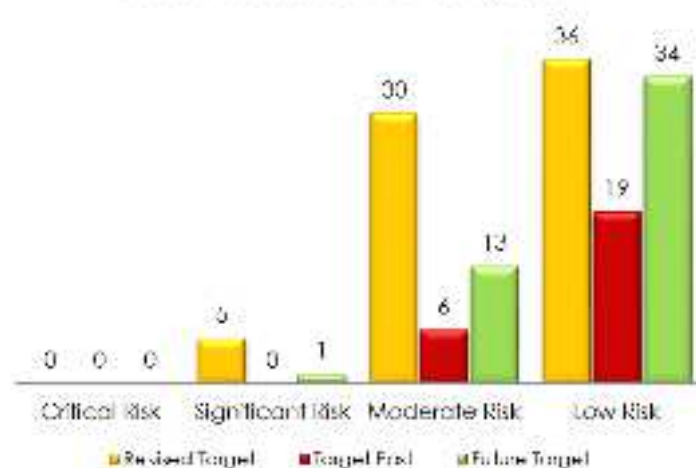
Recommendations

Movement During Period



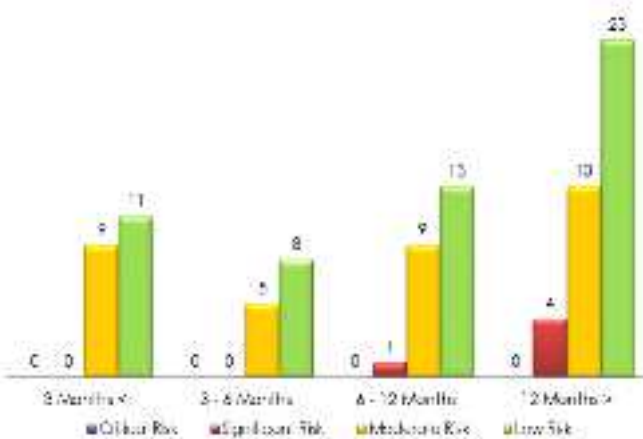
Recommendations

Recommendations Currently Open



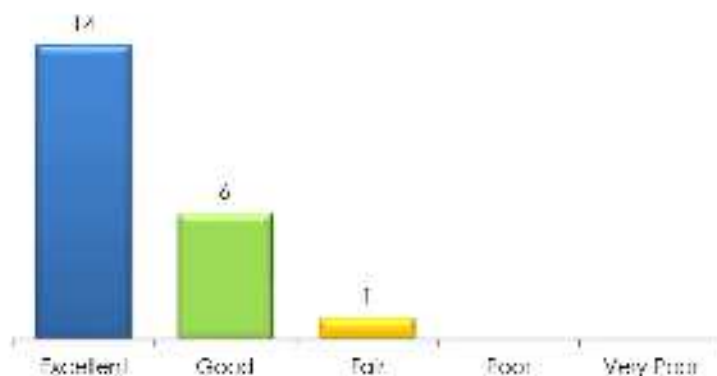
Recommendations

Overdue Recommendations



Customer Satisfaction

Customer Satisfaction Scores Feb 21 to Feb 22



Derby City Council – Audit Progress Report

AUDIT PLAN

Progress on 2021/22 Audit Assignments

The following table provide Audit and Governance Committee with information on how ongoing audit assignments were progressing as at 28th February 2022.

2021-22 Jobs	Status	% Complete	Assurance Rating
People Services			
Carelink	Final Report	100%	Limited
Care Act 2014	In Progress	60%	
Safeguarding & Domestic Abuse	In Progress	65%	
Payments for Children's Social Care 2021-22	Final Report	100%	Reasonable
Housing Framework for 16 & 17 Year Olds	In Progress	45%	
Direct Payments 2021-22	Final Report	100%	Substantial
Special Educational Needs and/or Disabilities	In Progress	50%	
Demand Management	Final Report	100%	N/A
Corporate Resources			
Accounts on Deposit	Final Report	100%	N/A
Grant Certification 2021-22	In Progress	95%	
Financial Management System Project	In Progress	25%	
CIPFA Financial Management Code	Allocated	0%	
Key Financial Controls 2021-22	Allocated	5%	
Health & Wellbeing	Final Report	100%	Substantial
Contract & Project Audit Assurance	In Progress	80%	
Contract Management - Data Analytics	In Progress	90%	
Health & Safety 2021-22	Allocated	10%	
SIRO/Information Governance	Draft Report	95%	
Leaver Data Matching	Final Report	100%	N/A
Digital By Default Project	Allocated	15%	
Digital Workforce - Windows 10 Build	Final Report	100%	Reasonable
Domain Password Security 2021-22	Final Report	100%	N/A
File Server Migration - Data Security	Final Report	100%	N/A
Compliance with Grievance Policy	Complete	100%	N/A
Communities & Place			
Catering - Cash & Bank Process	Draft Report	95%	
Leisure Centres	Fieldwork Complete	90%	
Food Safety	In Progress	50%	
Community Safety	Allocated	5%	
Land Drainage & Flood Control	In Progress	30%	
Climate Change – Roadside Air Quality	Allocated	5%	
Transforming Cities /Mobility Programme	In Progress	70%	
Parking Permits 2021-22	Draft Report	90%	
Rough Sleeping & Foodbanks	Final Report	100%	Substantial
Becketwell Project	Final Report	100%	Substantial
Former Aida Bliss Site Project	Final Report	100%	Reasonable
Strategic Housing	Final Report	100%	Substantial
SmartParc Project	Draft Report	95%	
Bed & Breakfast Framework	Final Report	100%	Reasonable
Leisure & Business Development 2021-22	Complete	100%	N/A

Derby City Council – Audit Progress Report

Sinfin Waste Plant	In Progress	90%	
Schools			
Schools SFVS Contingency (11 School visits planned)	In Progress	75%	

B/Fwd Jobs	Status	% Complete	Assurance Rating
People Services			
Pre-Paid Cards	Final Report	100%	Reasonable
School Financial Irregularities	Final Report	100%	N/A
School Whistleblowing - Expenses	Final Report	100%	N/A
Corporate Resources			
Project Delivery - Fact Finding	Complete	100%	N/A
Budget Management	Final Report	100%	Reasonable
Payment Systems - In Light of Covid 19	Final Report	100%	Substantial
Procurement Cards 2020/21	Final Report	100%	N/A
Financial Reporting - Impact of Covid19	Final Report	100%	Reasonable
Democratic Services - Impact of Covid 19	Final Report	100%	Reasonable
Insurance 2020-21	Final Report	100%	Substantial
SR5 - Non-complaint condition of council properties	Final Report	100%	N/A
SR8 - Poor Data and Records Management	Final Report	100%	N/A
Microsoft 365 Security	Final Report	100%	Reasonable
Boundary Defence	Fieldwork Complete	90%	
Corporate Resources - Risk Management	Final Report	100%	Reasonable
Communities & Place			
Business Continuity - Impact of Covid 19	In Progress	60%	
Neighbourhood Boards	Final Report	100%	Reasonable
Section 106 Agreements 2020-21	Final Report	100%	Substantial
Derby Arena Car Parks	Final Report	100%	Limited
Schools			
Schools SFVS Self Assessment 2020-21	Final Report	100%	Reasonable
Schools SFVS (4 Schools – 1 Substantial, 3 Reasonable)	Final Report	100%	Various

Changes in the Plan:

The Climate Change audit has been postponed until 2022/23 due to the creation of the Climate Change Action Plan (due to be approved in Q1 of 2022/23). This will allow Internal audit to form an opinion on a defined set of objectives. This has been replaced by audit work on Roadside Air Quality, which had been raised as an area of concern by a member of the Audit and Governance Committee.

Derby City Council – Audit Progress Report


AUDIT COVERAGE

Completed Audit Assignments


Between 11th January 2022 and 9th March 2022, the following audit assignments have been finalised since the last Progress Report was presented to this Committee (26th January 2022).

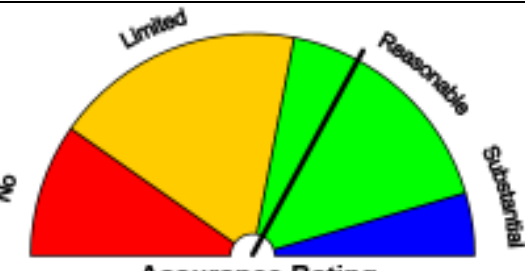
Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Payment Systems - In Light of Covid 19	Substantial				1	
Digital Workforce - Windows 10 Build	Reasonable			2	6	38%
Payments for Children's Social Care 2021-22	Reasonable			3	2	

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.

Payment Systems - In Light of Covid 19				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Changes to normal purchasing processes as a result of the global pandemic are properly authorised and appropriate, whilst also maintaining an adequate level of internal control.	5	5	0	0
The new one-time payments procedure, introduced in response to the global pandemic, is robust and effective.	8	7	0	1
TOTALS	13	12	0	1
Summary of Weakness		Risk Rating	Agreed Action Date	
Refunds for certain Council facilities were being processed through one-time payments processed by Accounts Payable as opposed to the venue responsible for the initial transaction and their payment system.		Low Risk	01/04/2023 Future Action	

Derby City Council – Audit Progress Report

Digital Workforce - Windows 10 Build				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Ensure the security configuration of the Council's W10 devices issued to end users align with recognised best practices.	18	9	0	9
TOTALS	18	9	0	9
Summary of Weakness		Risk Rating	Agreed Action Date	
Synchronised accounts with administrative privileges were being used to manage both the on-premises and Microsoft 365 environments, which no longer aligned with recognised best practice.		Low Risk	31/01/2023 Future Action	
6 outdated software versions were presenting a minor risk, and 4 driver versions were presenting a major risk to the security of the Windows 10 Laptop device provided to audit for test purposes.		Low Risk	Risk Accepted	
The process for managing the risks associated with unused Windows 10 Laptop devices was not comprehensive.		Moderate Risk	30/06/2022 Future Action	
There were 255 devices registered in the Council's Azure Active Directory, whose Windows 10 operating system was listed as a version previous to 10.0.19042 (version 20H2). This included some versions officially listed as unsupported. And 5 different build of Windows 10 in operation.		Low Risk	Risk Accepted	
Membership of the Azure AD Joined Device Local Administrators had not been appropriately restricted.		Moderate Risk	30/06/2022 Future Action	
Reporting procedures for local administrator permissions granted outside of support roles, was not effective.		Low Risk	30/06/2022 Future Action	
The process for reviewing noncompliance reports relating to device security was not effective.		Low Risk	30/06/2022 Future Action	
An audit of the Windows 10 operating system settings on the test Laptop provided using the CIS Benchmarks identified areas for improvement.		Low Risk	Risk Accepted	

Payments for Children's Social Care 2021-22				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are policies and procedures in place which ensure a standard and consistent approach for providing financial assistance to support Looked After Children and Children in Need.	7	3	4	0
There are robust arrangements in place for monitoring and managing the financial assistance provided to support Looked After Children and Children in Need.	5	3	2	0

Derby City Council – Audit Progress Report

TOTALS	12	6	6	0
Summary of Weakness	Risk Rating		Agreed Action Date	
There was no overarching strategic document in place that clearly detailed the Council's policy on how it defined and administered the social care sundry payments made to Looked After Children and Children in Need.	Moderate Risk		04/04/2022 Future Action	
There was no standard payment method and process used for each category of spend that was reconciled to the individual child/young person records.	Low Risk		01/06/2022 Future Action	
There was no properly documented guidance that helped ensure a consistent procedure for selecting payment methods was followed across the service and that the weekly Quick Credit Vouchers limit was not exceeded.	Low Risk		01/06/2022 Future Action	
The details provided by the social worker to explain the reason for requesting financial assistance and the team manager as justification for approval, were not always clearly explained and properly input to the 'Request' and 'Decision' forms designed in Liquid Logic.	Moderate Risk		31/07/2022 Future Action	
There was a mismatch of data sets in Liquid Logic and Controcc to facilitate accurate and meaningful reporting and the requirements for management reporting had also not been formally established.	Moderate Risk		30/09/2022 Future Action	

Derby City Council – Audit Progress Report

RECOMMENDATION TRACKING (as at 9th March 2022)

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
Peoples					
20-Oct-21	Carelink	Limited	1	5	3
27-Nov-19	Deprivation of Liberty	Limited		2	
18-Jan-22	Payments for Children's Social Care 2021-22	Reasonable			5
27-Apr-21	Pre-Paid Cards	Reasonable			2
14-May-20	Billing for Home Care	Reasonable		1	
28-Oct-21	Direct Payments 2021-22	Substantial			3
16-Jun-21	School Whistleblowing - Expenses	N/A	2		
Corporate Resources					
24-Mar-21	Fixed Assets 2018/19	Limited	2		
15-Apr-19	Public Utilities Management	Limited		1	
17-Jan-22	Digital Workforce - Windows 10 Build	Reasonable			5
09-Nov-21	Budget Management	Reasonable			6
30-Nov-21	Financial Reporting - Impact of Covid 19	Reasonable	2	1	
30-Mar-21	Controlled Use of Administrative Privileges	Reasonable		5	
22-Apr-21	Microsoft 365 Security	Reasonable	1	3	
31-Mar-21	People Management	Reasonable		4	
27-Mar-20	Agency Spend and Contract Monitoring	Reasonable		1	
20-Feb-20	Domain Accounts	Reasonable		1	
21-Nov-19	Digital Channels - Firmstep	Reasonable		1	
04-Oct-21	Corporate Resources - Risk Management	Reasonable	3		4
24-Apr-19	Document Management & Network Printing	Reasonable		2	
25-Mar-19	Insurance Valuation	Reasonable		1	
30-Jul-18	File Share Management	Reasonable		4	
18-Jan-19	MTFP(Agile)	Reasonable		1	
12-Feb-19	Fixed Assets- S24 Capital Controls	Reasonable		1	
09-Mar-20	Welfare Reform Reserve	Substantial	2		
27-Sep-21	Health & Wellbeing	Substantial			2
04-Nov-21	Insurance 2020-21	Substantial	1		1
07-Feb-22	Payment Systems - In Light of Covid 19	Substantial			1
24-Feb-21	Asbestos Removal Contract Management	Substantial	2		
22-Sep-20	Creditors - Follow Up	Substantial		1	
10-Dec-20	Attendance Management - First Care	Substantial		3	
09-Apr-20	Taxation	Substantial	1		
16-Aug-21	Domain Password Security 2021-22	N/A			2
29-Oct-21	Leaver Data Matching	N/A		2	
27-Oct-21	Accounts on Deposit	N/A			2
23-Feb-21	Revenues Data Security Risk	N/A			1
30-Mar-21	Domain Password Security	N/A		2	
Communities & Place					
13-Jul-20	Bus Station - Processes & Procedures	Limited		4	
16-Jan-20	Bereavement Services	Limited		3	
14-Jun-21	Derby Arena Car Parks	Limited	1		4
24-Sep-19	Catering 2019-20	Limited		1	
10-Aug-21	Bed & Breakfast Framework	Reasonable	6	1	
20-Oct-21	Former Aida Bliss Site Project	Reasonable	1	1	4
19-Apr-21	Neighbourhood Boards	Reasonable		4	1
30-Sep-20	Strategic Housing - Disabled Facilities Grants	Reasonable		3	
13-Feb-19	Bus Station Recharges	Reasonable		4	
29-Nov-21	Strategic Housing	Substantial			1
06-Jan-22	Rough Sleeping & Foodbanks	Substantial			1
10-Oct-19	CCTV - Access Control - Parkinga	N/A		4	

Derby City Council – Audit Progress Report

10-Oct-19	CCTV - Access Control - Public Protection	N/A		4	
		Totals	25	71	48

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						
Carelink			1		2	3
Deprivation of Liberty					2	
Billing for Home Care					1	
School Whistleblowing - Expenses			2			
Corporate Resources						
Fixed Assets 2018/19		2				
Public Utilities Management						1
Financial Reporting - Impact of Covid 19		1	1		1	
Controlled Use of Administrative Privileges					2	3
Microsoft 365 Security			1		2	1
People Management					3	1
Agency Spend and Contract Monitoring					1	
Domain Accounts						1
Digital Channels - Firmstep						1
Corporate Resources - Risk Management			3			
Document Management & Network Printing					1	1
Insurance Valuation						1
File Share Management						4
MTFP(Agile)					1	
Fixed Assets- S24 Capital Controls						1
Welfare Reform Reserve			2			
Insurance 2020-21			1			
Asbestos Removal Contract Management			2			
Creditors - Follow Up						1
Attendance Management - First Care						3
Taxation			1			
Leaver Data Matching					2	
Domain Password Security					2	
Communities & Place						
Bus Station - Processes & Procedures				2	2	
Bereavement Services				2		1
Derby Arena Car Parks			1			
Catering 2019-20					1	
Bed & Breakfast Framework		3	3		1	
Former Aida Bliss Site Project			1			1
Neighbourhood Boards				1	1	2
Strategic Housing - Disabled Facilities Grants					1	2
Bus Station Recharges						4
CCTV - Access Control - Parking						4
CCTV - Access Control - Public Protection					4	
		6	19	5	30	36

Derby City Council – Audit Progress Report

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								
Carelink	2							
Deprivation of Liberty				2				
Billing for Home Care				1				
Corporate Resources								
Fixed Assets 2018/19			2					
Financial Reporting - Impact of Covid 19	2							
Controlled Use of Administrative Privileges			2					
Microsoft 365 Security		1	1					
People Management		1	2					
Agency Spend and Contract Monitoring				1				
Document Management & Network Printing				1				
MTFP(Agile)				1				
Leaver Data Matching	2							
Domain Password Security		1	1					
Community & Place								
Bus Station - Processes & Procedures			2					2
Bereavement Services								2
Catering 2019-20			1					
Bed & Breakfast Framework	3	1						
Neighbourhood Boards			1				1	
Strategic Housing - Disabled Facilities Grants		1						
CCTV - Access Control - Public Protection				4				
	9	5	9	13			1	4

Highlighted Recommendations

The implementation of audit recommendations has been impacted by the Covid19 pandemic. The following update is provided for the Committee's information.

Significant Risk Recommendations (> 3 Months Overdue)

The five significant risk recommendations overdue for implementation are as reported to Committee at its meeting on 26th January 2022. They are:

- Two actions relating to the Bus Station – Processes & Procedures audit.

The Head of Traffic and Transportation attended the Committee Meeting on 26th January 2022 to provide members of the Committee with an update. The Committee were informed that :

Derby City Council – Audit Progress Report

- A refurbishment of the bus station was being undertaken which would address the issues raised but this had been delayed and was scheduled to be completed in the summer of 2023.
- The refurbishment would address most of the recommendations.
- The toilets were not currently being charged for and a new system would be incorporated in the refurbishment, which would remove the need for the use of cash.
- A process had been put in place for ticket sales and
- A process had been put in place relating to keys.

Updates will be brought to future Committee on the progress with implementation of the agreed actions.

- Two agreed actions from the Bereavement Services audit relating to the cremators at Markeaton Crematorium. The update provided to Committee at its January meeting was that
 - In respect of the procurement for the provision of maintenance services to the cremators, a supplier had been agreed. The Council's Procurement and Legal Services were supporting the process and working up the contract. A revised action date of 31st December 2021 had been given. We are awaiting an update on this.
 - A review of crematorium has been agreed following completion of a report from Association for Public Sector Excellence (APSE) around options for the site. A business case for change was being developed and would be taken through CLT/SLT and Cabinet for approvals as required. A revised action date of 31st March 2022 had been given.

We are awaiting an update on the progress regarding implementation of both actions.

- One agreed action relating to the Neighbourhood Boards audit on the absence of a clear record of the decisions made by Members outside the normal Neighbourhood Board/Ward Committee meeting cycle.

Committee were informed at the last meeting that because responsibility for the implementation of the action had been transferred to Derby Homes, their request for more time to review the issue, due to its complexity, has been agreed. The revised action date is 31st March 2022.

Moderate Risk Recommendations (> 6 Months Overdue)

There are currently 33 moderate risk recommendations that are overdue for implementation. Twenty of these exceed the original action date by 6 months. The table below outlines the current state on these 20 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	2	01/07/2020 &	31/03/2022 &	The recommendations concerned: <ul style="list-style-type: none">● There was no policy that detailed the

Derby City Council – Audit Progress Report

Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
		01/10/2020	31/03/2022	<p>roles and responsibilities of the Council and other relevant parties during the deprivation of liberty process.</p> <ul style="list-style-type: none"> There was a lack of guidance and clarity for storing documents. There was no clear indication of how long documents should be kept for each type of circumstance. <p>The progress in implementing the required actions has been slower than anticipated due to staff shortages, COVID pandemic responses and delays in implementation of a new electronic document management system. Implementation of the actions to meet both recommendations should be completed by the end of March 2022.</p>
Billing for Home Care	1	31/12/2020	31/12/2021	<p>The audit found that there were a number of errors in the way that information was interpreted or transferred between the financial assessments and their corresponding Contribution Letters.</p> <p>Random sample checks of assessments have been introduced and work continues on the on-line financial assessment tool. Again, this has been impacted by the pandemic. An update has been requested, but no response had been received at the time of writing the report.</p>
Agency Spend and Contract Monitoring	1	30/04/2020	28/02/2022	<p>The audit identified that there was off contract spending for agency staff that was not covered by another compliant contract or by a contract waiver.</p> <p>We have previously reported to Committee that the service has stated that it has been difficult to move forward given the level of procurement support available as their resources are focussed on the contract spending review. However, a report of all off contract spend for 2020/21 and the first three quarters of 2021/22 has been requested. This will be reviewed and a plan of action developed accordingly. We also understand that a meeting with Procurement was planned to move this forward, but have not received any further updates.</p>

Derby City Council – Audit Progress Report

Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
Document Management & Network Printing	1	31/07/2019	31/10/2021	<p>The audit found that access was not restricted to the second-floor storage room (Council House) used for archiving documents, with no process in place to identify who had been inside the room.</p> <p>We have previously reported to Committee that an approach has been agreed and all sensitive documents/boxes held will now be stored off-site or locked away in appropriate cupboards with restricted access. The transfer and full implementation of the actions has been paused due to the COVID-19 situation and the current remote working arrangements for the service. It is expected that when the Council House is open for 'business as usual' activities all remaining actions will be completed. The revised action date of 31/10/21 was based on the assumption that the service would have resumed in the Council House again rather than the continuation of the working from home. A further update has been requested.</p>
MTFP	1	30/06/2019	01/04/2022	<p>The recommendation aimed to address the Council not having a Commercial Strategy, although there was an outstanding action in the Corporate Improvement Plan to implement a commercial approach. There was also no clear indication on how a commercial approach would support the Medium-Term Financial Plan.</p> <p>Commercialism is included as a theme in the MTFP for 2020/21- 2022/23 and Change Derby programme. A Commercial Manager is now in place (based within Streetpride but working corporately). It is expected the new approach will be finalised by March 2022.</p>
Bus Station - Processes & Procedures	2	31/08/2020 & 31/08/2020	31/03/2022 & 30/06/2022	Committee received an update on implementation of the agreed actions from the Head of Traffic and Transportation at the January 2022 meeting. See comments on pages 11/12.
Catering 2019-20	1	31/01/2020	30/07/2021	This area has been subject to recent audit work (Leisure and Business Development).

Derby City Council – Audit Progress Report

Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
CCTV - Access Control - Public Protection	4	31/10/2019	31/12/2020	<p>Committee received an update on implementation of the agreed actions from the Director of Public Protection and Streetpride at the meeting on 26th January 2022.</p> <p>A review had been undertaken and a report was being prepared to respond to the audit recommendations. The Infrastructure Board provided governance and an officer working group had been set up to oversee progress.</p>
Fixed Assets 2018/19	2	30/04/2021		<p>The two recommendations relate to the following findings:</p> <ul style="list-style-type: none"> At the time of the audit there were no procedure notes in place that provided guidance on how the Council would identify, record and account for impairment. The proposed notification system relies on Departments to identify and report on property events/changes with no oversight by Strategic Asset Management & Estates. <p>No updates have been received.</p>
Controlled Use of Administrative Privileges	2	30/06/2021 & 31/08/2021	31/01/2023	<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>Both recommendations are being addressed as part of an overarching cyber security improvement project, which will address a number of Internal Audit and PSN audit flagged issues. This project is expected to be delivered by the end of 2022 and should be in place by January 2023.</p>
Microsoft 365 Security	1	30/06/2021	30/09/2022	<p>The recommendation was raised because 657 users were found to have not registered for multi-factor authentication, increasing the risk of unauthorised access to the Council's network</p> <p>A progress update was received from the Infrastructure Team Leader on the 7th October 2021 which stated that a number of technical challenges have been</p>

Derby City Council – Audit Progress Report

Audit Review	No of Recs overdue	Original Action Date	Revised Date	Reason for Delay
				identified in addressing this issue, which will be worked on in 3 individual stages over the next 12 months.
People Management	2	01/05/2021 & 30/06/2021	17/12/2021 & 28/02/2022	<p>The two findings were:</p> <ul style="list-style-type: none"> • Council policies and procedural guidelines for dealing with disciplinaries, dismissals and grievances required clarification to be fully compliant with the ACAS Code of Practice • The informal process for dealing with a grievance within seven days had not been followed and the lack of capacity had resulted in commissioning an external provider to undertake an investigation at a significant cost to the Council. <p>As previously reported to Committee, implementation has been delayed due to current resource levels and work priorities in HR. A further update has been requested, but not received at the time of writing this report.</p>
Neighbourhood Boards	1	31/05/2021	31/03/2022	<p>A moderate risk recommendation was made to address the finding that there was no record of instances where Neighbourhood Managers had provided advice regarding a possible application and that application had not then been made.</p> <p>Given that responsibility has now transferred to Derby Homes, the Client has requested more time to review due to complexities.</p>

Low Risk Recommendations

There are currently 55 low risk recommendations that are overdue for implementation. Of these 55, 23 exceed 12 months, and in 20 of these cases Internal Audit has agreed a revised implementation date. Of the remaining three, one relates to the Taxation audit where Debtor invoices were being written-off too late to be eligible for VAT bad debt relief and two relate to the Welfare Reform Reserve where again we are waiting on an update. None of these low-risk recommendations are currently considered worthy of Committee's attention.