central midlands audit partnership

Derby City Council –
Audit Progress Report
Audit & Accounts Committee: 19th June 2019

Derby City Council

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Our Vision

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

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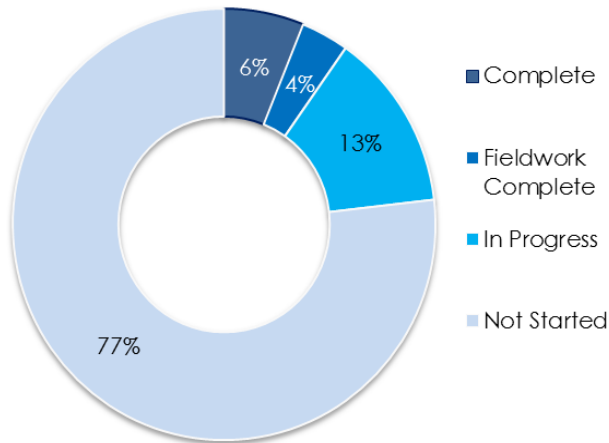adrian.manifold@centralmidlandsaudit.co.uk

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C M
A P central midlands audit partnership

Providing Excellent Audit Services in the Public Sector

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AUDIT DASHBOARD

Plan Progress

- Complete
- Fieldwork Complete
- In Progress
- Not Started

6% / 4% / 13% / 77%

Jobs Completed in Period

Control Assurance Ratings During Period

| None | Limited | Reasonable | Comprehensive | N/A |
| 1 | 2 | 7 | 1 | 1 |
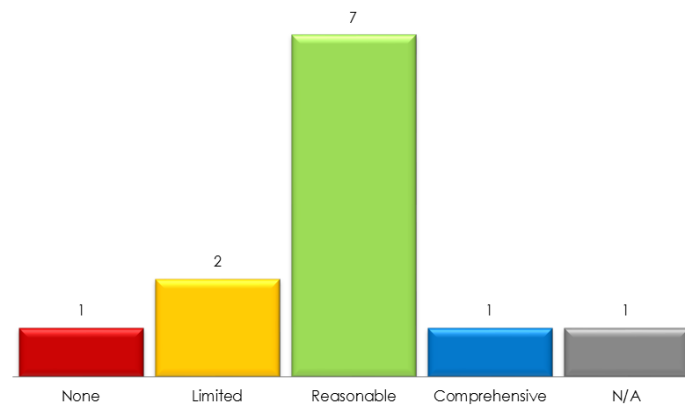
Recommendations

Movement During Period

	Critical Risk	Significant Risk	Moderate Risk	Low Risk
Recs Made in Period	0	2	32	39
Recs Closed in Period	0	0	28	19
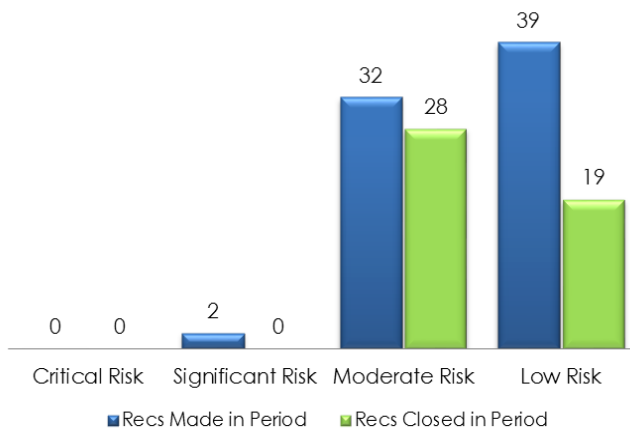
Recommendations

Recommendations Currently Open

	Critical Risk	Significant Risk	Moderate Risk	Low Risk
Revised Target	0	5	32	51
Target Past	0	1	7	10
Future Target	0	0	16	36
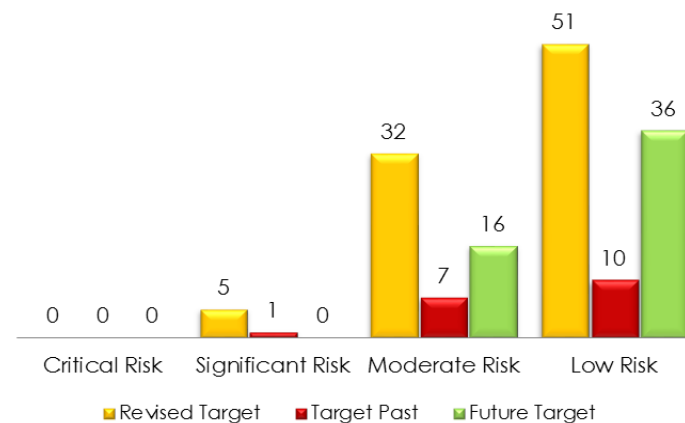
Recommendations

Overdue Recommendations

	3 Months <	3 - 6 Months	6 - 12 Months	12 Months >
Critical Risk	0	0	0	0
Significant Risk	3	0	3	0
Moderate Risk	19	8	5	7
Low Risk	21	9	11	20
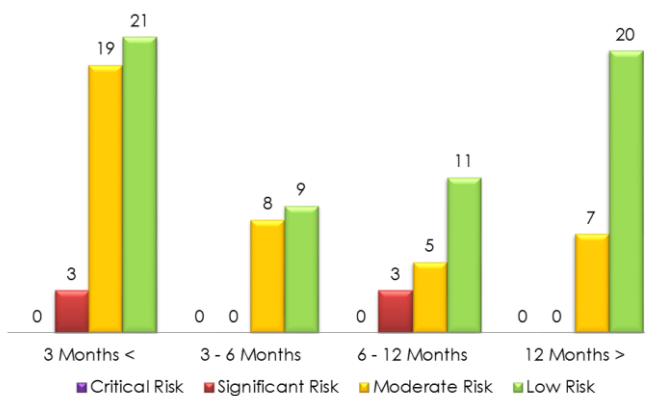
Customer Satisfaction

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Customer Satisfaction Scores Apr 18 to Mar 19

Bar chart showing: Excellent 21, Good 7, Fair 1, Poor 0, Very Poor 0.

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AUDIT PLAN

Progress on Audit Assignments

The following table provide Audit Sub-Committee with information on how audit assignments were progressing as at 31 May 2019.

2019-20 Jobs	Status	% Complete	Assurance Rating
Corporate Core			
Risk Management Strategy & Process	Not Allocated		
Programme Management Office	Not Allocated		
Peoples			
Billing for Home Care	Not Allocated		
Adult Social Care - Budget Management	Not Allocated		
Deprivation of Liberty	In Progress	5%	
Adult Learning Service - Cultural Change	Not Allocated		
Section 17 Payments	Not Allocated		
Unaccompanied Asylum Seeking Children	Not Allocated		
Childrens Social Care - Budget Management	Not Allocated		
Special Educational Needs & Disability (SEND)	Not Allocated		
Phase 2 of Controcc Implementation	Not Allocated		
Childrens Commissioning - Contract Monitoring	Not Allocated		
IG Toolkit - NHS (Data Protection & Security)	Not Allocated		
Peoples - Scheme of Delegation	Not Allocated		
Peoples - Records Management	Not Allocated		
Peoples - Risk Management	Not Allocated		
Peoples - Contract Management	Not Allocated		
Corporate Resources			
Grant Certification Work 2019-20	Allocated	0%	
Main Accounting (Interfaces with General Ledger)	Not Allocated		
Commercialisation / Commercial Investments	Not Allocated		
Treasury Management	Not Allocated		
Taxation	Not Allocated		
Housing Benefits & Council Tax Support	Not Allocated		
Universal Credit	Not Allocated		
Cashless Council Initiative	Not Allocated		
Council Tax	Not Allocated		
NDR	Not Allocated		
Debt Recovery	Allocated	0%	
Creditors	Not Allocated		
HR Strategy - Project	Not Allocated		
Attendance Management-First Care	Not Allocated		
Agency Spend	Not Allocated		
Credit / Procurement Cards	Not Allocated		
Property Valuations	Not Allocated		
IT Governance	Not Allocated		
Network Infrastructure Audits	Not Allocated		
Digital Strategy	Not Allocated		
IT Applications	Not Allocated		

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Project Development	Not Allocated		
Local Information Software Support	Not Allocated		
Data Security Process Testing	Not Allocated		
Records Management Policy	Not Allocated		
SIRO / Caldicott Guardian	Not Allocated		
Corporate Resources - Scheme of Delegation	Not Allocated		
Corporate Resources - Records Management	Not Allocated		
Corporate Resources - Risk Management	Not Allocated		
Corporate Resources - Contract Management	Not Allocated		
Communities & Place			
BREXIT Planning	Not Allocated		
Bereavement Services	Not Allocated		
Building Consultancy - Partnership	Not Allocated		
Street Lighting PFI	Not Allocated		
Sinfin Waste Plant / Incinerator	Not Allocated		
Parking Services – Pay by card/phone	Not Allocated		
Bus Station – Processes & Procedures	Not Allocated		
External Funding- Vetting (EPM Ltd)	Not Allocated		
Communities & Place - Scheme of Delegation	Not Allocated		
Communities & Place - Records Management	Not Allocated		
Communities & Place - Risk Management	Not Allocated		
Communities & Place - Contract Management	In Progress	10%	
Anti-Fraud & Corruption			
DCC Anti Fraud & Corruption initiatives	Not Allocated		
Primary School Investigation	In Progress	20%	
Catering 2019-20	Allocated	0%	
Derby Arena Car Parks	In Progress	10%	
Schools			
Schools SFVS	Not Allocated		

B/Fwd Jobs	Status	% Complete	Assurance Rating
Peoples			
Local Area Co-Ordination	In Progress	75%	
Corporate Parenting - PEP monitoring	Final Report	100%	Reasonable
Social Care - Prevention & Early Intervention	In Progress	10%	
Children Sexual Exploitation Prevention Strategy	In Progress	20%	
Corporate Resources			
Payroll	In Progress	55%	
Key financial systems - GL interfaces	In Progress	70%	
Fixed Assets 2018-19	In Progress	5%	
Creditors Accounts Payable	In Progress	45%	
Grant Certification Work	Final Report	100%	Comprehensive
Document Management/Network printing	Final Report	100%	Reasonable
Liquid Logic/Servlec Follow-up	Final Report	100%	Reasonable
People Management 2017-18	Final Report	100%	Reasonable
CCTV - Access Control	In Progress	75%	
Public Utilities Management	Final Report	100%	Limited
Communities & Place			
Planning and Development Control	In Progress	60%	

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Taxi Licensing	Draft Report	95%	
Investigation/Probity			
A52 - Project overspend - Systems Weaknesses	Draft Report	95%	
Schools			
Schools SFVS self Assessment 2018/19	Draft Report	95%	

Audit Plan Changes

It has been necessary to utilise some of the contingency days for Anti-Fraud and Corruption work to undertake probity audits of Catering and Derby Arena Car Parks, as well as piece of investigative work with regard to an issue at a Primary School.

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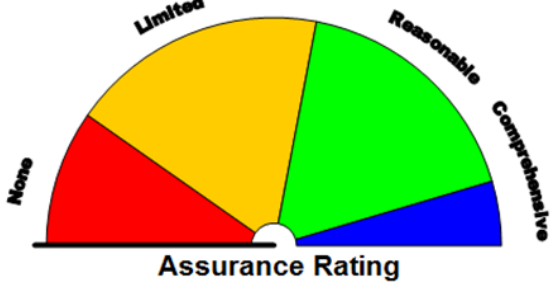
AUDIT COVERAGE

Completed Audit Assignments

Between 1st March 2019 and 31st May 2019, the following audit assignments have been finalised since the last Progress Report was presented to this Sub-Committee.

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
IT Project Development	N/A					n/a
CiC Petty Cash Imprest Investigation	None		1	9	5	80%
Civica APP Security	Reasonable			4	7	27%
Land Charges Income	Reasonable			3	6	0%
Car Parks 3rd Party Collections	Limited		1	3	2	50%
Insurance Valuation	Reasonable			1	5	33%
Grant Certification	Comprehensive			1	1	50%
Liquid Logic/Servelec Follow-up	Reasonable			4	3	57%
Public Utilities Management	Limited			4	5	11%
People Management 2017-18	Reasonable			1	2	33%
Document Mngmt & Network Printing	Reasonable			1	1	0%
Corporate Parenting - PEP Monitoring	Reasonable			1	2	0%

Note: The A52 Systems Weakness report was finalised on 6 June 2019 and is included as a separate report on the Agenda.
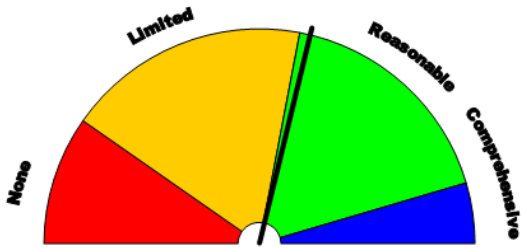
IT Project Development

'The IT Auditor was asked to help analyse several million rows of email server tracking logs to assist with the Council's GCSX (Government Connect Secure Extranet) email deprecation project. Using specific data analysis tools & techniques, the auditor was able to provide summarised statistical data to assist the IT section with the information they required to progress the project, at a time where the skills and resources required to perform the same data analysis of the email tracking logs was not available. We were informed in early March 2019 by IT that the project was entering its final phase, and received thanks from the IT section that the data and analysis provided by audit helped get the project to where it is now.

CiC Petty Cash Imprest Investigation	

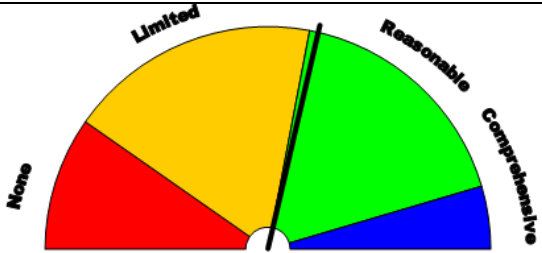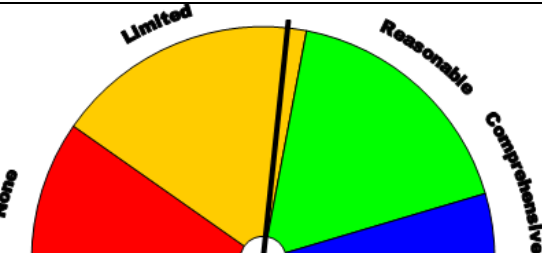| Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
To ensure that the Children in Care Imprest account is managed in line with the Petty Cash Floats and Bank Imprest Accounts Policy and the Cash Handling Policy.	4	0	0	4
To ensure that controls over the management of Imprest transactions are robust and that there is evidence of reconciliations having taken	6	0	0	6

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place.				
To ensure controls over the contents of the Children in Care safe are adequate and insurance requirements adhered to.	6	0	0	6
TOTALS	**16**	**0**	**0**	**16**

Summary of Weakness	Risk Rating	Agreed Action Date
The Cash Handling Policy was not being adhered to and there was little accountability over cash as - Both Cash Handling Officers were responsible for making payments out of the Children in Care safe. - Cash was being collected from the bank by a single officer without any` safeguards - Safe Key Holder Responsibilities were not being undertaken.	Low Risk	31/03/2019
Procedures for handover of the safe key and cash withdrawal, in the absence of the nominated Cash Handling Officer were not being followed, with a member of staff attending the office while on annual leave, to undertake cash handling tasks.	Low Risk	31/03/2019
The level of funds held in the cash tin within the safe was not being monitored regularly to ensure that levels did not accumulate to a large surplus or fall to a zero balance, causing staff to potentially use personal funds for official business.	Moderate Risk	31/03/2019
The Children in Care Imprest account holder was not aware of the need to and had not submitted to the Strategic Director of Corporate Resources a year end declaration of the balance of the Imprest account held at year end.	Moderate Risk	31/03/2019
The Manual Reconciliation Sheets were poorly maintained, with missing sheets, duplications, crossings outs, inaccurate computations and entries not signed by officers completing them. The balances on these sheets were not regularly reconciled to the amounts held.	Moderate Risk	31/03/2019
Items purchased with petty cash and single transactions limit were not being monitored as Staff were using their own funds for Imprest transactions before obtaining refunds from the Cash paying out tin.	Low Risk	31/03/2019
The Imprest account balance was not being reconciled to the bank statement on a monthly basis and a balanced account had not been achieved for several years. Checks of Manual Reconciliation sheets and Surprise Cash Ups of the same were not being conducted.	Moderate Risk	31/03/2019
There were no Payment vouchers and receipts to support transactions noted on the manual reconciliation sheets and those retained had not been filled in correctly.	Moderate Risk	31/03/2019
Contrary to the Bank Imprest Account Policy, surplus and deficit balances had not been reported to the Principal Accountant or resolved and random balancing amounts had been routinely entered on the reconciliations for each month, to make the balance agree to the Imprest limit of £10,000.	Significant Risk	31/03/2019
The petty cash statements (reimbursement claims) had been signed and approved for payment without a check for accuracy by, the manager and the accountancy team.	Moderate Risk	31/03/2019
The Safe Key Holder Responsibilities for monitoring safe contents were not being adhered to and the safe key register was not completed accurately. It is expected that managers will check this for accuracy regularly.	Low Risk	31/03/2019
There was not a comprehensive safe content register that was being accurately maintained and updated following a physical annual check.	Moderate Risk	31/03/2019
Non-cash items held in the safe had not always been recorded and the log was not being monitored for agreement to items in the safe.	Moderate Risk	31/03/2019
Non DCC related funds were being held in the Children in Care safe potentially impacting on the safe's insurance conditions.	Low Risk	31/03/2019
The safe insurance limits were being exceeded and terms invalidated, as the insurer's special terms were not being complied with and items held were not covered by the Council's insurance policy	Moderate Risk	31/03/2019

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Civica APP Security

Assurance Rating

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.	19	13	0	6
Ensure that the security configuration of Civica APP restricts access to data and index documents on a need to know basis.	13	1	0	12
TOTALS	**32**	**14**	**0**	**18**

Summary of Weakness	Risk Rating	Agreed Action Date
Not all local administrator accounts on the live Civica APP server had been assigned complex passwords.	Low Risk	05/07/2019
The Council were operating a version of Civica APP that was no longer supported by the suppliers, in relation to providing updates to resolve newly discovered security vulnerabilities or general bugs.	Low Risk	05/07/2019
Membership of the Civica APP client software distribution group was not representative of only users with a current enabled account in the system, by a significant number.	Low Risk	31/05/2019
Access to security administrator functionality within Civica APP (security level 9 programs such as CFU - AUTHORITY User Configuration) had not been appropriately restricted.	Low Risk	03/05/2019
A significant number of stale accounts were enabled in the system at the time of the review (approximately 150 accounts with either no login ever, or no login in over 12 months), raising concerns on the effectiveness of the account management procedures in operation.	Low Risk	03/05/2019
Access to personal documents linked to records in Civica APP located within the "flare indexed" directory on the Council's file server had not been restricted to only officers with active accounts in Civica APP.	Low Risk	31/05/2019
Access to the Trading Standards directory on the J:\, which stored documents indexed to records in Civica APP, had not been restricted to only members of the Trading Standards department.	Low Risk	31/05/2019
Not all access to Licensing, Trading Standards, Environmental Protection and Food Safety documents in OpenText (EDRMS) could be justified.	Moderate Risk	31/07/2019
Not all Civica APP users had been assigned a password, making the system highly vulnerable to unauthorised access.	Moderate Risk	Implemented
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	Implemented

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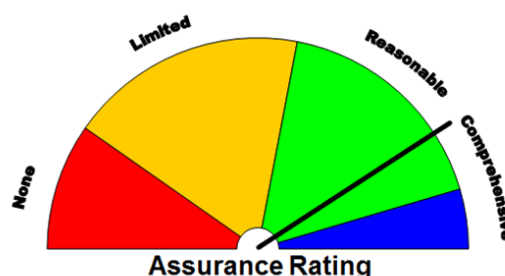# Derby City Council – Audit Progress Report

Land Charges Income

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are procedures in place defining services / sources of income, fees and charges are appropriately communicated to customers, appropriate records are maintained and financial results published as required by legislation	10	4	1	5
There is a robust application process: all applications are recorded on a database, correct fees are applied, income is timely receipted, appropriately banked and regularly reconciled	2	0	0	2
Service delivery and income levels are monitored, performance information is collated, monitored and reported	2	1	0	1
TOTALS	**14**	**5**	**1**	**8**

Summary of Weakness	Risk Rating	Agreed Action Date
There were no documented procedures in respect of Land Charges.	Low Risk	30/09/2019
There was no formalised process for setting land charges fee levels and it was not clear who had to approve the fees.	Moderate Risk	30/06/2019
The price benchmarking data published on the Council's website was out of date and there was no evidence of regular update and analysis of such data.	Low Risk	30/06/2019
The Service had not produced and published an annual financial statement to show it had achieved break even position, as required by the Local Authorities Regulations 2008.	Moderate Risk	30/06/2019
The levels of income from fees and charges were not being monitored and regularly reported to senior management.	Low Risk	30/12/2019
There was no time recording system to allow for monitoring of time spent by officers on individual searches, to identify areas for improvement.	Low Risk	30/12/2019
Applications where the searches had been completed were not being closed on the database, which was negatively impacting on the reported Service performance indicator for completing searches within target timescale.	Low Risk	30/09/2019
The income due from applications submitted was not being reconciled to actual income collected as posted on the General Ledger, to ensure completeness.	Moderate Risk	30/09/2019
There were no checks to ensure that performance figures reported via DORIS, the Council's performance indicator system, were accurate.	Low Risk	30/06/2019

Car Parks 3rd Party Collections

Assurance Rating

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Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The Contractor is being sufficiently monitored and performance indicators are recorded regularly.	3	0	1	2
Reconciliations are undertaken for all cash collected and banked.	3	2	0	1
The service is being delivered as set out in the contract.	3	1	0	2
TOTALS	9	3	1	5

Summary of Weakness	Risk Rating	Agreed Action Date
Contract review meetings were not held regularly between the Council and the Contractor.	Low Risk	30/09/2019
The Contract Manager role was undertaken by an officer from the Procurement section. The Contract Manager was therefore removed from the day-to-day operations of contract delivery for the car park collections.	Moderate Risk	30/04/2019
Payment information received from the Contractor was not being thoroughly checked by the Traffic & Transportation team.	Significant Risk	30/04/2019
Performance reports were not being produced by the Contractor and taken to contract review meetings.	Moderate Risk	30/09/2019
Discrepancies between the bank statements and bank paying in slips identified through the reconciliation process undertaken by Accountancy were not investigated and reconciliations were done without access to all management information.	Moderate Risk	31/03/2019
Variations to contract have not been formally documented and agreed between the Council and Contractor. The variations have also not been formally communicated to all relevant sections of the Council.	Low Risk	30/04/2019

Insurance Valuation

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are robust processes in place for determining the correct values for insurance purposes and that these are properly documented.	7	3	3	1
There is a complete and reliable record maintained of all insurable assets that is subject to regular checks and verification.	8	6	2	0
TOTALS	15	9	5	1

Summary of Weakness	Risk Rating	Agreed Action Date
The Council did not have a formally recorded and officially approved Insurance Strategy document in place.	Moderate Risk	30/09/2019
There was not a written and formalised procedure that explained the Council's approach to undertaking valuations for the Heritage assets and Museum collections.	Low Risk	30/09/2019
There was not an official timetable for ensuring that all valuations were completed and an updated record of assets to be insured provided to the Insurance Team, to enable submission of the annual renewal within the set deadline date.	Low Risk	30/07/2019
The Council's methodology for determining the level of insurance cover for contents was	Low Risk	30/09/2019

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not formally recorded and had not been approved.		
There was not a register that provided a consolidated log of all the insurance policies and schedules.	Low Risk	Implemented
There was not a consolidated list of all the asset records and relevant systems from which data was obtained to determine the overall insurance cover required.	Low Risk	Implemented

Grant Certification 2018-19

This provides a summary of all the grant certification work conducted during the year as part of the Audit Plan 2018-19.

1.   Bus Service Operators Grant - Overall rating – Comprehensive

This revenue grant was ring-fenced and to be used only for the purposes of supporting bus services, or for the provision of infrastructure supporting such services in that authority's or a neighbouring authority's area. An audit certificate signed by the Chief Executive and Head of Internal Audit was issued on the 18th September 2018 to the Department for Transport.

2.   Local Transport Settlement - Overall rating – Comprehensive

This was capital funding provided by the Department for Transport and grant conditions require that it has to be spent on capital items. An audit certificate signed by the Chief Executive and Head of Internal Audit was issued on 18th September 2018 to the Department for Transport.
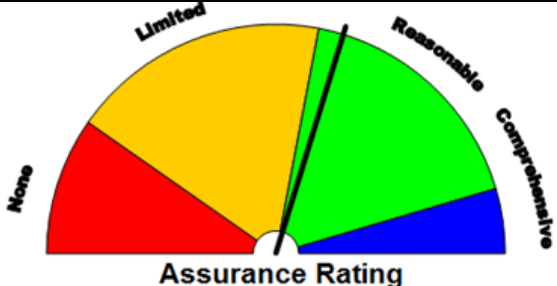
3.   Our City Our River (OCOR) - Overall rating – Comprehensive

In last year's version of this memo we identified that the Our City Our River Project Officer had written to the Government responsible for this grant (Department for Environment, Food and Rural Affairs (DEFRA)) asking for an extension until 31st May 2018. This was approved and on the 23rd May 2018 an audit certificate signed by the Acting Chief Executive and Audit Manager was issued to DEFRA.

4.   Carbon Reduction Commitment - Overall rating – Reasonable

The Carbon Reduction Commitment Guidance issued by the Environment Agency required that an annual audit was conducted and retained in an Evidence Pack maintained by the Maintenance & Energy Division. A memo confirming the detail of our work undertaken was issued to the Director of Property Services.

We raised 2 (1 moderate and 1 low risk) recommendations relating to errors being issued by the Energy Team as part of the annual Carbon Reduction Commitment submission of emissions data and significant delays in providing information to Internal Audit in order that the submission be checked; and the Council was using estimated annual generation data for renewable energy as meters on solar panels were not working. A memo was issued to the Director of Property Services on 3rd April 2019.

Liquid Logic/Servelec Follow-up	Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Ensure the data security and privacy issues identified in the previous	15	6	0	9

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audit on all server-side components of the Liquid Logic applications and reporting infrastructure have been appropriately addressed, and effective procedures are in operation for the ongoing maintenance of the server's security configuration. Ensure the data security and privacy issues identified in the previous audit on all server-side components of the Servelec Synergy applications supporting infrastructure have been appropriately addressed, and effective procedures are in operation for the ongoing maintenance of the server's security configuration.	14	6	0	8
TOTALS	**29**	**12**	**0**	**17**

| Summary of Weakness	Risk Rating	Agreed Action Date
Access to full backups of the LAS, LCS and ControCC_LasLive databases had not been appropriately restricted on the LAS and LCS user acceptance testing servers.	Low Risk	Implemented
Local administrator permissions (operating system) and SYSADMIN/SECURITYADMIN privileges (database server) on the production infrastructure for both the Liquid Logic and Servelec Synergy systems had not been appropriately restricted.	Moderate Risk	03/05/2019
The Council were storing old discarded backup files on the servers which related to Liquid Logic & Servelec Synergy databases, containing tens of thousands of rows of personal and sensitive data, which could be seen as a breach of the storage limitation principles of the GDPR (General Data Protection Regulations).	Low Risk	03/05/2019
Membership of the *DERBYAD\EDU-FSSL* security group which granted access to personal and security sensitive information on live Servelec Synergy application server (containing 666,359 files/folders), was not representative of only current users of the system or technical support, by a difference of over 60 enabled accounts.	Moderate Risk	24/05/2019
Not all SQL Server authentication accounts with access to the production Servelec Synergy and Liquid Logic database servers had been assigned complex passwords, including accounts with SECURITYADMIN privileges.	Low Risk	Implemented
A sensitive database backup file named DP_ContrOCC_LAS_Live_FULLCOPY.bak was accessible to all users of the DerbyAD domain, creating a data protection risk.	Moderate Risk	Implemented
Numerous backups of the Servelec Synergy databases were openly accessible to all users of the network.	Moderate Risk	Implemented

Public Utilities Management
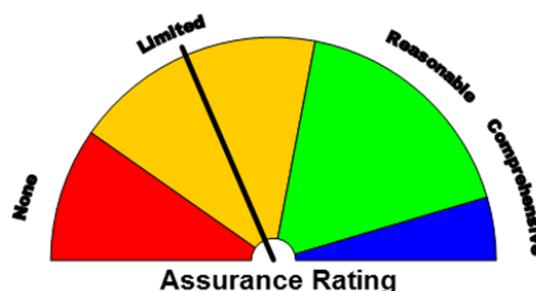
Assurance Rating

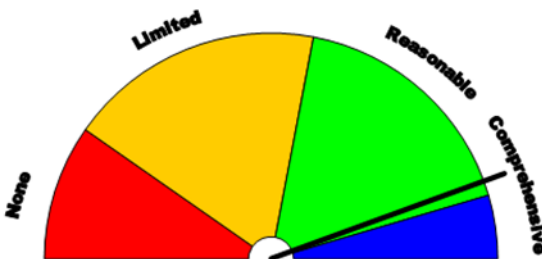| Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are robust governance arrangements in place for managing and monitoring the procurement of gas and electricity services across the Council.	6	3	3	0
There are suitable processes in place for ensuring the costs for gas and electricity are properly and accurately checked and accounted for.	7	3	2	2
There is a robust strategy in place to ensure the Council's energy efficiency objectives are achieved.	3	1	2	0

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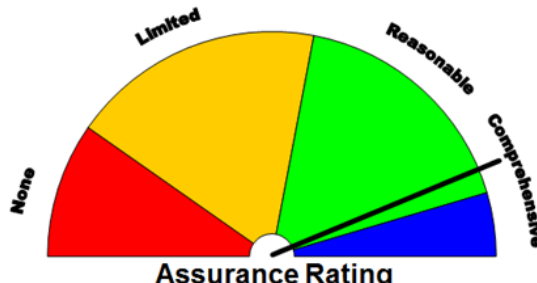|	TOTALS	16	7	7	2
Summary of Weakness			**Risk Rating**		**Agreed Action Date**
The roles and responsibilities had not been formally allocated to ensure that the demand for gas and electric across all Council departments were properly managed and adequately monitored.			Moderate Risk		30/06/2019
A number of departments were not using the Council's corporate contract for the supply of gas and electricity and had acquired the services from an off contract utility service provider.			Moderate Risk		30/06/2019
There had been a lack of collaborative working to support the contract manager role and an official handover process to transfer the contract management responsibilities from the Energy team to the Facilities Management team had not taken place.			Low Risk		Implemented
The process for identifying and resolving overdue bills was inefficient leading to outstanding debts being referred to debt management agencies resulting in extra charges and financial penalties to the Council.			Moderate Risk		30/06/2019
Charges for gas and electricity had been charged to cost centre subjective codes showing a nil budget setting (C2002/C2005) and could not therefore be monitored and compared to an estimated level of spend.			Low Risk		30/06/2019
There was not a routine three way reconciliation being performed between the property lists maintained on SAM.NET (the Asset Management system), SYSTEM LINK (the Energy Management system) and the records held by Facilities Management who are responsible for managing the corporate contract for supplying the Council gas and electricity utility services.			Moderate Risk		31/03/2020
Management had overridden the Council's delegations of financial limits, in requesting the processing of a requisition and payment of £300k for Utility debts, without formal approval from a Strategic Director or Cabinet Member.			Significant Risk		31/05/2019
The Council's renewed approach to Energy Management had not been recorded in the required format expected of a strategy and policy document.			Low Risk		30/06/2019
The Energy Management CO2 Reduction action plan was not recorded in a format to enable progress to be recorded and measured against each deliverable using a RAG rating.			Low Risk		31/05/2019

People Management 2017-18
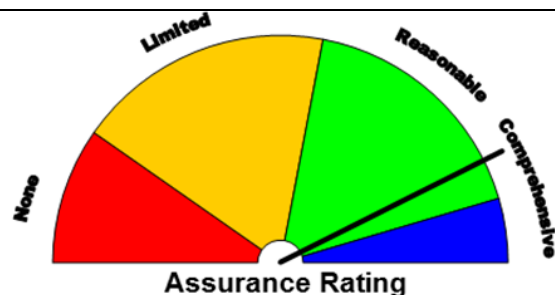
Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There is a robust process in place for undertaking job evaluations.	6	2	4	0
There is a trained and knowledgeable Panel in place for undertaking the job evaluation process.	3	3	0	0
Job evaluations are properly reviewed and approved.	1	0	0	1
There is a formal appeals process in place.	3	2	1	0
TOTALS	13	7	5	1

Summary of Weakness	**Risk Rating**	**Agreed Action Date**
Testing of Hay score calculations for a sample of evaluations indicated that controls were not being applied as intended.	Moderate Risk	Implemented

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Documents relating to the Job Evaluation process were not being adequately retained and filed.	Low Risk	01/06/19
There was no regular, independent review of the output of Job Evaluation Panels that would identify and correct errors in a timely manner.	Low Risk	01/06/19

Document Management & Network Printing

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The Document Management Centre was a secure area and staff members were adequately trained to handle sensitive documents taking data protection into consideration.	4	3	1	0
Documents were stored securely and adequate procedures for processing the documents were in place and were adhered to.	8	5	3	0
Files to be printed were held securely and the processes involved were adequate and cost efficient.	7	6	1	0
TOTALS	**19**	**14**	**5**	**0**

Summary of Weakness	Risk Rating	Agreed Action Date
The policy for the Document Management Centre had not been reviewed and updated since 2013.	Low Risk	31/01/2020
Access was not restricted to the second floor storage room used for archiving documents, with no process in place to identify who had been inside the room.	Moderate Risk	31/07/2019

Corporate Parenting - PEP Monitoring

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Funding linked to Personal Educations Plans is properly accounted for with regular budget monitoring taking place.	11	8	1	2
There is an adequate process of monitoring to ensure achievement of PEP actions.	7	7	0	0
Regular management reporting takes place to ensure outcomes are properly reported.	1	1	0	0
TOTALS	**19**	**16**	**1**	**2**

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Summary of Weakness	Risk Rating	Agreed Action Date
Awards of funding from the Pupil Premium Plus grant were not formally documented or approved.	Moderate Risk	31/07/2019 Future Action
The process and records kept for paying Pupil Premium Plus did not lend itself to being a secure, efficient and effective process and was prone to error and delays occurring with the payments made to schools.	Low Risk	31/07/2019 Future Action
No reconciliation was being performed between the Council's general ledger and the finance records maintained by the Virtual School team.	Low Risk	31/07/2019 Future Action

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RECOMMENDATION TRACKING

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
14-May-19	Corporate Parenting - PEP monitoring	Reasonable			3
15-Apr-19	Liquid Logic/Servelec Follow-up	Reasonable	2		1
15-Mar-19	CiC Petty Cash Imprest Investigation	None	1	2	
20-Mar-19	Civica APP Security	Reasonable	2		6
22-Mar-19	Land Charges Income	Reasonable			9
26-Feb-19	Treasury Management	Comprehensive			2
15-Apr-19	Public Utilities Management	Limited			8
20-Dec-18	Delivering differently Project Management	Reasonable		3	
24-Apr-19	Document Management & Network Printing	Reasonable			2
21-Jan-19	Probity - Lone working Arrangements	Limited		2	1
11-Dec-18	Translation Services	Limited		4	
20-Dec-18	Shared Lives	Limited	2	6	
25-Mar-19	Insurance Valuation	Reasonable			4
13-Feb-19	Probity - Heritage Assets	Limited		3	
03-Apr-19	Grant Certification	Comprehensive			1
22-Mar-19	Car Parks 3rd Party Collections	Limited	1		2
14-Nov-18	Investigation - Catering	Limited		13	
18-Jul-18	Payroll - Key controls & IR35	Reasonable		1	
17-Apr-19	People Management 2017-18	Reasonable			2
30-Jul-18	File Share Management	Reasonable			4
02-Jul-18	Leaving Care Payments	Reasonable		3	
01-Jun-18	Adults Commissioning - Contract Mngmt	Reasonable	1	1	
17-Jul-17	Payroll - Tax on Mileage	N/A		1	
25-May-18	Payment of Adoption Allowances	Reasonable		1	
01-Feb-19	Contract Monitoring 2017-18	Reasonable	1	1	4
13-Feb-19	Bus Station Recharges	Reasonable	2	7	2
18-May-18	Customer Services Investigation	Limited		1	
18-Jan-19	MTFP(Agile)	Reasonable			1
31-Jan-18	ProbityAudit Cash Count - Tourist Centre	Reasonable		3	
20-Dec-17	Vulnerable Adults' GASH Accounts	Limited		1	
12-Feb-19	Fixed Assets- S24 Capital Controls	Reasonable	2	1	
12-Feb-19	Main Accounting - S24 Reconciliations	Reasonable	2	1	
02-Oct-18	Out of Area Placements	Reasonable		1	
06-Jun-18	Organisational Risk Culture & Ethics	Reasonable		1	
17-May-18	CCTV Management Arrangements	Reasonable	1	1	
29-May-18	Markets	Limited		1	
31-Aug-17	Creditors 2017-18 (Agile Audit)	Reasonable		6	
18-Dec-18	Alcohol Licensing	Reasonable	1		
18-Oct-17	Servelec Synergy (Children's Mngmt System)	Limited		2	
31-Jan-18	Procurement Control	Reasonable		1	
30-Apr-18	Direct Payments - Mental Health	Reasonable		2	
02-Feb-18	LAC Corporate Parenting Pledges	Comprehensive		1	
08-Feb-17	Derby Arena	Limited		1	
12-Jul-17	Health & Safety	Limited		8	
02-Mar-17	Commercial Rents	Reasonable		1	
22-Nov-16	Licensing	Reasonable		1	
02-Feb-18	Revenues Contracts	Limited		1	
05-Aug-16	Creditors 2015-16	Limited		1	
28-Sep-17	Highways & Engineering	Reasonable		2	
30-May-17	Business Intelligence	Reasonable		1	
03-Mar-15	Asset Management & Estates	Limited		1	

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			Totals	18	88	52

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 has 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
Liquid Logic/Servelec Follow-up		1	1			
CiC Petty Cash Imprest Investigation		1		1		1
Civica APP Security			2			
Delivering differently Project Management						3
Probity - Lone working Arrangements				1	1	
Translation Services					4	
Shared Lives		2			1	5
Probity - Heritage Assets					2	1
Car Parks 3rd Party Collections	1					
Investigation - Catering					10	3
Payroll - Key controls & IR35						1
Leaving Care Payments					1	2
Adults Commissioning - Contract Mgement			1	1		
Payroll - Tax on Mileage						1
Payment of Adoption Allowances						1
Contract Monitoring 2017-18			1			1
Bus Station Recharges			2		1	6
Customer Services Investigation					1	
ProbityAudit Cash Count - Tourist Centre						3
Vulnerable Adults' GASH Accounts				1		
Fixed Assets- S24 Capital Controls		1	1			1
Main Accounting - S24 Reconciliations		1	1			1
Out of Area Placements						1
Organisational Risk Culture & Ethics						1
CCTV Management Arrangements			1	1		
Markets						1
Creditors 2017-18 (Agile Audit)						6
Alcohol Licensing	1					
Servelec Synergy (Children's Management)					1	1
Procurement Control					1	
Direct Payments - Mental Health					2	
LAC Corporate Parenting Pledges						1
Derby Arena						1
Health & Safety					4	4
Commercial Rents					1	
Licensing						1
Revenues Contracts				1		
Creditors 2015-16					1	
Highways & Engineering						2
Business Intelligence						1
Asset Management & Estates						1
	1	7	10	5	32	51

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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 6 significant risk recommendations that are overdue for implementation. 3 of these exceed 3 months, and in 2 cases Internal Audit has agreed a revised implementation date. All 3 of these significant risk recommendations are detailed for Committee's scrutiny.

There are currently 38 moderate risk recommendations that are overdue for implementation. Of these 32, 11 of these exceed 6 months, and in 10 cases Internal Audit has agreed a revised implementation date. These 11 moderate risk recommendations are also detailed for Committee's scrutiny.

There are currently 61 low risk recommendations that are overdue for implementation. Of these 61, 20 of these exceed 12 months, and in all 20 cases Internal Audit has agreed a revised implementation date. None of these low risk recommendations are currently considered worthy of Committee's attention.

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 >
Liquid Logic/Servelec Follow-up	1							
CiC Petty Cash Imprest Investigation	1				1			
Probity - Lone working Arrangements	1				1			
Translation Services	4							
Shared Lives	2	1						
Probity - Heritage Assets	2							
Car Parks 3rd Party Collections					1			
Investigation - Catering	5	5						
Leaving Care Payments			1					
Adults Commissioning - Contract Mgmt			1					
Bus Station Recharges	1							
Customer Services Investigation			1					
Vulnerable Adults' GASH Accounts							1	
Fixed Assets- S24 Capital Controls	1							
Main Accounting - S24 Reconciliations			1					
CCTV Management Arrangements							1	
Alcohol Licensing	1							
Servelec Synergy			1					
Procurement Control				1				
Direct Payments - Mental Health		2						
Health & Safety				4				
Commercial Rents				1				
Revenues Contracts							1	
Creditors 2015-16				1				
Totals	**19**	**8**	**5**	**7**	**3**		**3**	

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Highlighted Recommendations

The following recommendations are detailed for Committee's scrutiny.

Significant Risk Recommendations (> 3 Months Overdue)

Vulnerable Adults' GASH Accounts	Rec No. 5
Summary of Weakness / Recommendation	**Risk Rating**
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. 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.	Significant Risk
Management Response/Action Details	**Action Date**
Work is currently on-going with delivering differently to find a solution that is 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	30/06/2018
Status Update Comments	**Revised Date**
Tender is about to go out with a planned implementation date of November 2018. Contract has not been signed as yet. Implementation is planned for late April/early May 2019.	31/05/2019

CCTV Management Arrangements	Rec No. 5
Summary of Weakness / Recommendation	**Risk Rating**
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. We recommend that the Council: • 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 • consider appropriate action to improve the picture quality of the CCTV equipment in use in the surface area car parks around the city	Significant Risk
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**
We met with Civil Enforcement and Parking Services Team Manager who confirmed that all CCTV cameras on Surface Area Car Parks were providing adequate footage (standard definition) and that it was not financially feasible for HD CCTV cameras to be implemented. Action complete for Car Park aspect. 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.	30/06/2019

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01/02/2019: JH: Met with Civil Enforcement and Parking Services Team Manager who confirmed that all CCTV cameras on Surface Area Car Parks were providing adequate footage (standard definition) and that it was not financially feasible for HD CCTV cameras to be implemented. The quality has now been raised as an issue in the CCTV Audit 2018/19 and will be followed up as part of this.

Revenues Contracts	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
Debt recovery action for domiciliary care services had lapsed and there was no reporting from the available systems to facilitate this. We recommend that as part of the planned system upgrade, a review should be undertaken of the debt recovery routines and robust debt recovery procedures implemented. Additionally, all debt recovery actions taken should be recorded within the systems so that a full history is maintained.	Significant Risk
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 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.	01/08/2018
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. Update 02/03/2019: Business apps have been requested to develop a reporting tool to support regular reports being run. Team have been chased again. Update 13/05/2019: No action taken so far, reports are still being resolved. Reports not as straight forward as anticipated.	30/06/2019

Moderate Risk Recommendations (> 6 Months Overdue)

Servelec Synergy System	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
Schools access to the public facing Schools Access module of the Servelec suite of applications, did not require 2-factor authentication. We recommend that management reviews the practicalities of enforcing 2-factor authentication for staff access to the public facing Schools Access module.	Moderate Risk
Management Response/Action Details	Action Date
Logged with 3rd party and this has been raised as a development task which should be available in version 18.2 which will be released next year June/July2018)	31/08/2018
Status Update Comments	Revised Date
The next major release for the Synergy application is not until Nov/Dec and	31/07/2019

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DCC still don't know if the fixes will be delivered as part of it.

Customer Services Investigation	Rec No. 7
Summary of Weakness / Recommendation	**Risk Rating**
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. We recommend that a process for reconciling income received and visitor parking permits produced be established and undertaken on a regular basis.	Moderate Risk
Management Response/Action Details	**Action Date**
Monthly checks will include income reconciliation.	01/06/2018
Status Update Comments	**Revised Date**
No reconciliation process is yet in place. The permit service is moving to an app based system in March which will have its own robust reconciliation process which will be demonstrated to Audit when available. Agreed that it would not make sense to implement a new reconciliation process for just 1 month. 13/05/2019: New system in place, want to compile a few months data before beginning reconciliation process.	30/06/2019

Procurement Control	Rec No. 1
Summary of Weakness / Recommendation	**Risk Rating**
The Council did not have a documented Corporate Procurement Strategy, as recommended by the Local Government Association, and its Procurement Code had not been updated. We recommend that a Corporate Procurement Strategy be documented, reflecting the recommendations in the National Procurement Strategy for Local Government in England 2014 by the Local Government Association, and that the Procurement Code be reviewed and updated as required.	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. Update 13/03/19: The Council's Contract Procedure Rules are updated as and when required and are now up to date with current legislation. The Council has not yet developed a Corporate Procurement Strategy; this action was put on hold until a new Director of Legal, Procurement and Democratic Services was in post. This post has now been filled on an interim basis and work on defining the Corporate Strategy is scheduled to start at the beginning of the new financial year. 18/04/2019: Procurement and our corporate approach has been announced as a key theme for the MTFP; a series of corporate leadership workshops are scheduled to review our procurement approach, this will inform the development of the corporate procurement strategy, which should be in shape	31/10/2019

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for consultation by the end of Q2 19/20.

17/05/19: The National Procurement Strategy will now be adopted as the Council's strategy. This will be referenced to in the contract procedure rules which will be taken in July to Full Council for approval.

Health & Safety	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating

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.

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.

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.

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.

31/12/2019

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In March 2019, an update from the Senior Health and Safety Adviser stated that key areas for the 2019-2020 Health and Safety plan have been identified. The team agreed a rating system for the audits to be undertaken which identifies how adequate the area is. The rating identifies the return period which is entered onto the Health and Safety audit and inspection spreadsheet and the Adviser's electronic diary. Audit outcomes are reported to CLT.

The Health and Safety team are exploring various Health and Safety management software systems that would further imbed the work already taken

Health & Safety	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
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. 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.	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	31/12/2019

Health & Safety	Rec No. 7
Summary of Weakness / Recommendation	Risk Rating
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. 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.	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	31/12/2019

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Health & Safety	Rec No. 8
Summary of Weakness / Recommendation	Risk Rating
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. 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.	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	31/12/2019

Commercial Rents	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
There was no documented process or procedural guidance available for the valuation of properties and subsequent calculation of rents. We recommend that process notes or procedural guidance for the valuation or properties and subsequent calculation of rents are documented.	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. Update 19/02/2019: Estates section in collaboration with Delivering Differently ro create a suite of procedure documents to cover all generic tasks within the section. New revised action date. 02/04/2019: Still on track to be complete by end of June.	30/06/2019

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Creditors 2015-16		Rec No. 1
Summary of Weakness / Recommendation		Risk Rating
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. 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.		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
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. 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. 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. Update 28/01/2019: The duplicates report is being run as business as usual and reviewed and the appropriate actions taken. Duplicate payments will form part of the new dashboard reporting of the AP service from 01/04/2019. More stringent requirements on the invoices accepted for payment will assist with minimising the risks here. Recommendation will be resolved by an audit that has commenced but is still to be completed.		30/06/2019

Leaving Care Payments		Rec No. 4
Summary of Weakness / Recommendation		Risk Rating
Income/expenditure forms for higher education were not being completed due to the form being considered too complicated and time consuming to complete. We recommend that an income/expenditure form is completed for all care leavers accessing higher education, once the form is updated to make it more concise.		Moderate Risk
Management Response/Action Details		Action Date
HE expenditure to be facilitated along same lines as Staying put. Current documentation will be simplified and utilised with effect from Sept 18 (next academic year)		30/09/2018
Status Update Comments		Revised Date
19/09/2018: We have a new form but further work still needs to be completed to streamline this. Once this is in place, then these will eventually be saved in the Live Link LCS storage space.		30/06/2019

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14/02/2019: Due to sick leave there has been a delay in actioning the recommendation. This is now being progressed by the team leader.

07/03/2019: Draft review of form has been completed, but HOS asked for further work to be done as it is still likely to be confusing.

22/05/2019: Form requires further work and there is a meeting planned for 30/05/2019 to take this forward.

Adults Commissioning - Contract Management	Rec No. 9
Summary of Weakness / Recommendation	**Risk Rating**
There were inconsistencies between stock records and physical stocks held in stores, as equipment taken from peripheral stores by healthcare and social care practitioners was not always being recorded. We recommend practitioners are formally reminded of the importance to log equipment taken, being prompted to do so as soon as possible after taking equipment from a peripheral store. An audit of the peripheral stores should also be undertaken every quarter.	Moderate Risk
Management Response/Action Details	**Action Date**
A comprehensive review of the DICEs service is currently underway. This is being undertaken jointly between the Council and CCG as this is a jointly commissioned service. Recommendations arising from the review, inclusive of this issue will be presented at Peoples Commissioning Board in July 2018.	30/09/2018
Status Update Comments	**Revised Date**
01/10/2018: Awaiting the review to go to the Peoples Commissioning Board. Revised action date of end of November. Change of responsible officer. 04/12/2018: The CCG has not yet done the review and we are still awaiting this, new revised action date. 04/02/2019: There are now quarterly peripheral store audits and discussion is ongoing with Derbyshire County Council about changing the peripheral stores at Royal Derby Hospital. 02/05/2019: CCG have still not completed their review. Quarterly audits take place on the peripheral stores, the results of which are distributed to managers. These stores are only used by Health and not Social Care. The issue of the store equipment has been raised at Board and Operational managers. Areas at the Royal Derby Hospital have been made more secure to encourage items to be booked out. The items in the stores are being reviewed, we may see the number of different items reduce. Evidence obtained. This has been implemented as at 03/06/2019.	31/03/2019

Derby City Council – Audit Progress Report

Main Accounting - S24 Reconciliations	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
The commitment to implement an automated interface between the SAM and RAM systems in 2017/18 was still unrealised. We recommend that further consideration is given to the SAM and RAM automated interface being developed in 2018/19.	Moderate Risk
Management Response/Action Details	Action Date
The reconciliations did still take place and therefore the information in RAM and therefore the statement would be checked - An interface would be the ideal solution but due to the processes in SAM it is not possible to implement at this time. Processes in SAM need to be addressed as a priority. E.g. the way acquisitions and & disposals are put in to SAM. Estates Comments: The development work regarding the integration of the SAM/RAM interface was put on hold (as part of the implementations carried out by the former S151 Officer Mark Taylor) in the Autumn of 2017. Despite this, I would suggest that due to the mitigations that have been put in place this risk is now a low risk, not a moderate risk. There is a process in place whereby a manual check is undertaken between both the SAM & RAM system. This action has been incorporated into the Delivery Plan for the delivery of 2018/2019 In order to provide full assurance, we suggest that we continue in the short term with the manual checks between SAM and RAM but we look to re activate the development for the automated system for Elf to be involved with the necessary development. In addition, some significant work has been undertaken regarding the disposals and acquisition processes – these are currently going through a consultation phase with a view of implementation end of September 2018 – this will provide further assurance that all asset changes are documented on SAM giving further assurance when the SAM/RAM checks are undertaken.	01/10/2018
Status Update Comments	Revised Date
24/05/19: Automated interface between RAM/SAM isn't currently being actively pursued and was down to estates to progress. There is a new asset notification system being implemented but this is still a standalone from SAM/RAM.	n/a