



central midlands audit partnership

South Derbyshire District Council – Audit Progress Report

Audit Sub-Committee: 21st June 2023



South Derbyshire
District 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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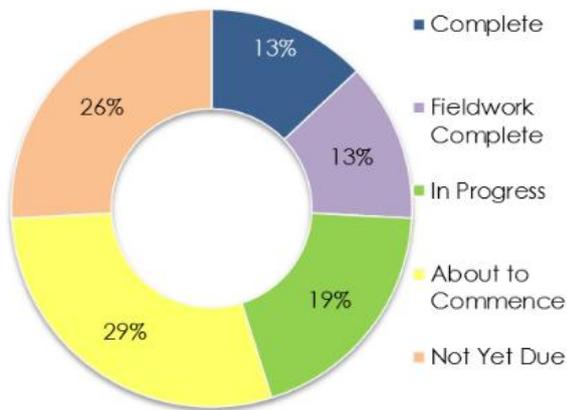
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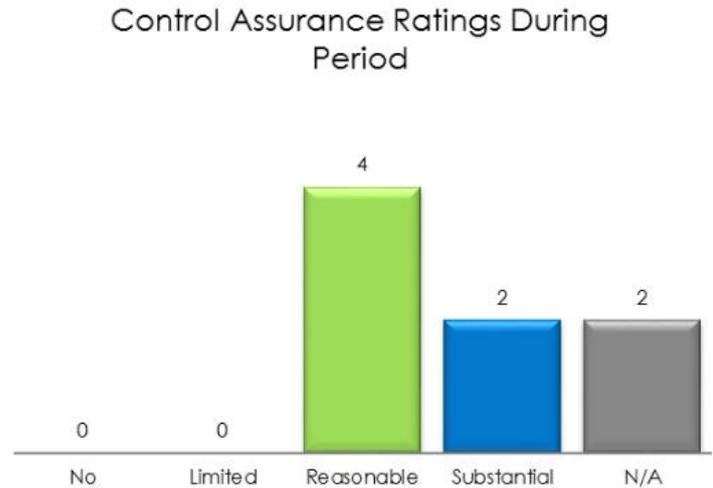


AUDIT DASHBOARD

Plan Progress

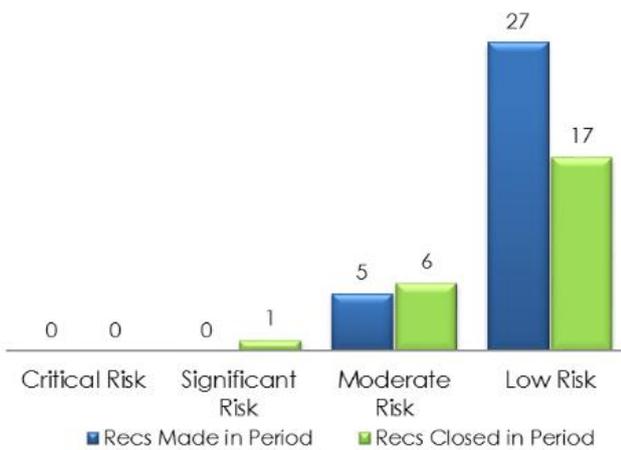


Jobs Completed in Period



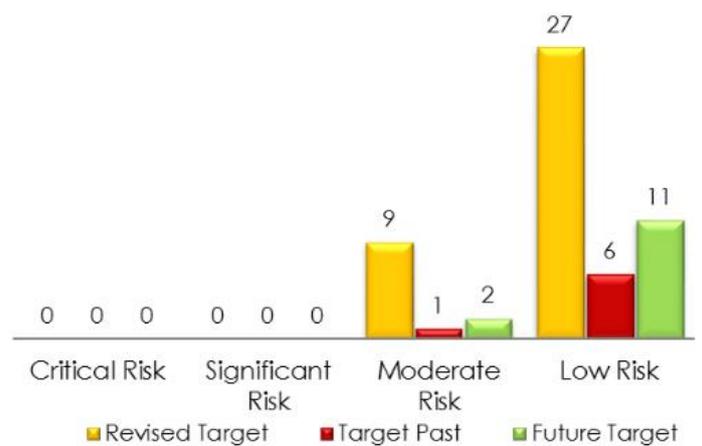
Recommendations

Movement During Period



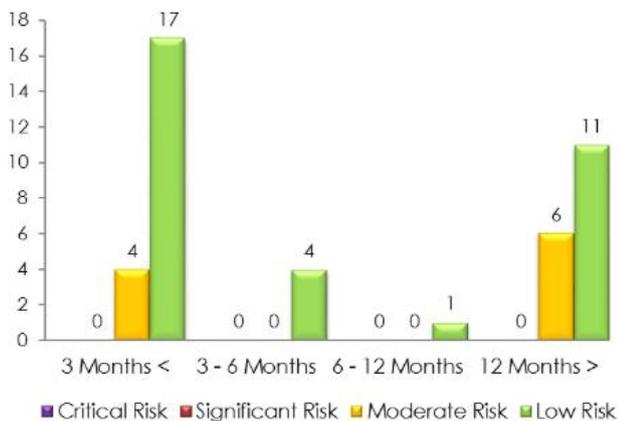
Recommendations

Recommendations Currently Open



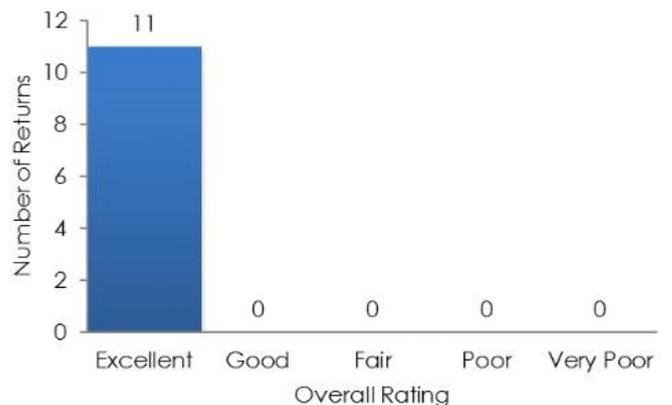
Recommendations

Overdue Recommendations



Customer Satisfaction

Returns Between May 22 & May 23



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AUDIT PLAN

Progress on Audit Assignments

The following tables provide Audit Sub-Committee with information on how audit assignments were progressing as at 31st May 2023.

2023-24 Assignments	Status	% Complete	Assurance Rating
Leisure Centre Management - Tender 2023-24	Allocated	15%	
Bank House-Sabines Yard Project	Allocated	10%	
Grant Certification 2023-24	In Progress	10%	
Revenues Systems 2023-24	Not Allocated		
Housing Benefit & Council Tax Support 2023-24	Not Allocated		
IT Key Controls 2023-24	Allocated		
Health & Safety 2023-24	Not Allocated		
Trade Waste (Route Optimisation)	Allocated	10%	
Fleet Management 2023-24	Not Allocated		
Planning & Building Control Fees 2023-24	Allocated		
Section 106 Agreements 2023-24	In Progress	60%	
Climate Change 2023-24	Not Allocated		
Warden Controlled Services 2023-24	Allocated	10%	
Rosliston Forestry Centre 2023-24	Not Allocated		
Housing Repairs (2023-24)	Not Allocated		
Housing Safety Inspections 2023-24	Allocated	10%	
Improvement Grants 2023-24	Not Allocated		
Rent Accounting 2023-24	Allocated	5%	
Visitor Centre	Allocated	10%	
B/Fwd Assignments	Status	% Complete	Assurance Rating
Procurement 2022-23	Fieldwork Complete	90%	
Safeguarding 2022-23	Final Report	100%	Substantial
Capital Programme 2022-23	Final Report	100%	Substantial
Revenues Systems 2022-23	Fieldwork Complete	90%	
Mobile Device Management	In Progress	75%	
Data Quality & Performance Management 22-23	Final Report	100%	Reasonable
Street Cleansing 2022-23	Fieldwork Complete	80%	
Development Management 2022-23	Draft Report	95%	
Parks & Open Spaces 2022-23	In Progress	70%	
Sheltered Housing - Careline 2022-23	Final Report	100%	N/A
Land Charges 2022-23	In Progress	75%	
Organisational Culture & Ethics 2022-23	In Progress	75%	

Plan Changes

None

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AUDIT COVERAGE

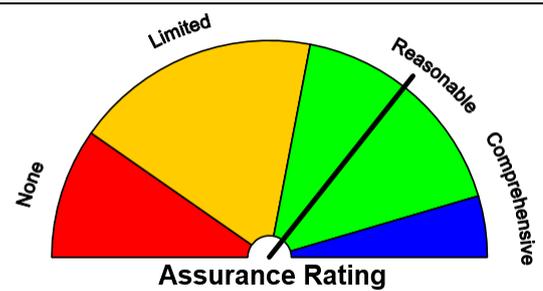
Completed Audit Assignments

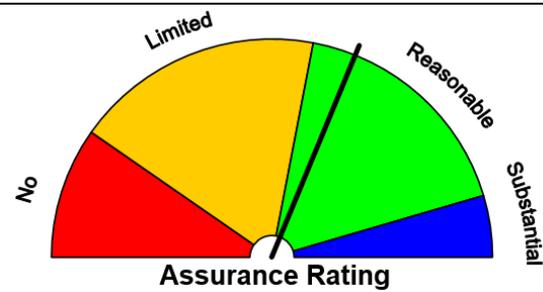
Between 22nd February 2022 and 31st May 2023, the following audit assignments have been finalised.

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Records Management 2022-23	Reasonable			1	2	33%
Electoral Services 2020-21	Reasonable			2	5	57%
Housing IT System Upgrades	Reasonable			2	10	8%
Data Quality & Performance Management 22-23	Reasonable				7	57%
Capital Programme 2022-23	Substantial				1	
Safeguarding 2022-23	Substantial				2	
Grant Certification 2022-23	N/A					n/a
Sheltered Housing	N/A					n/a

Records Management 2022-23	Assurance Rating			
	No	Limited	Reasonable	Substantial
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
In accordance with relevant legislation, appropriate policies and procedures are in place to ensure information records are effectively managed, organised and controlled.	13	9	3	1
TOTALS	13	9	3	1
Summary of Weakness	Risk Rating	Agreed Action Date		
A risk analysis had not been undertaken by Heads of Service on their information, as required by the Council's Document Retention Schedule.	Moderate Risk	01/09/2023 Future Action		
Guidance to Heads of Service was not provided within the Information Security & Acceptable Use Policy, to maintain an inventory or log to record the manual/paper records they keep. There were subsequently inconsistencies across Council departments with their processes of determining and tracking records that had been archived or moved from one storage area to another.	Low Risk	01/09/2023 Future Action		
There were inconsistencies in Council department's approach to the review of records they retained and some departments did not maintain a record of the disposal of documents, including the date and method of disposal, along with the authorising officer, as per the Document Retention Policy.	Low Risk	01/03/2023 Implemented		

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Electoral Services 2020-21					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
Robust controls are in place to ensure that the integrity of the electoral system is maintained.	15	12	3	0	
Electoral Services expenditure is justified, accurate and approved.	8	4	3	1	
TOTALS	23	16	6	1	
Summary of Weakness		Risk Rating	Agreed Action Date		
There was no audit trail retained to confirm that election staff had attended adequate training.		Low Risk	Issue Not Accepted		
The Public Engagement Strategy was out-of-date, with an action plan dated 2016/2017.		Low Risk	31/08/2023 Future Action		
There was no evidence of controls in place to ensure a person did not act as proxy voter for more than the allowable number of electors. (NB We have been informed that this has been implemented. Need to examine evidence before signing off).		Low Risk	31/03/2023 Being Implemented 30/06/2023		
There was no current contract in place for the provision of election printing services.		Moderate Risk	31/03/2023 Being Implemented 30/09/2023		
Rates of pay for reimbursement of staff undertaking election duties had not been formally documented and agreed and did not include information on Returning Officer or Deputy Returning Officer fees, or an hourly overtime rate for the count. A full audit trail was not available for staff payments made in the 2021 elections.		Moderate Risk	Issue Not Accepted		
The Returning Officer fee for the May 2021 elections had not been formally authorised by the Chief Executive.		Low Risk	Issue Not Accepted		
Payments to the Deputy Returning Officer(s) in national elections were paid from Council budgets rather than from the reclaimable Returning Officer fee.		Low Risk	Implemented		

Housing IT System Upgrades					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
Ensure the Lifespan Housing application is secured and configured in	25	10	0	15	

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line with recognised cyber security and data protection best practices.				
TOTALS	25	10	0	15
Summary of Weakness		Risk Rating	Agreed Action Date	
A complete list of data quality related error and exception reporting requirements for the Lifespan Housing application had yet to be fully defined, documented and implemented.		Low Risk	01/08/2023 Future Action	
The Council was not utilising the audit trails present in the Lifespan Housing application for troubleshooting or tracking down possible breaches or misuse of the system.		Low Risk	01/06/2023 Being Implemented 01/08/2023	
Inconsistencies and unnecessary access permissions had been granted to certain contractor and auditor accounts in error, highlighting the need for regular access reviews.		Low Risk	Implemented	
Standard users and systems administrators were both subject to weak password policy in the Lifespan Housing application, where users could set 6-character passwords.		Low Risk	01/05/2023 Being Implemented 01/08/2023	
Access to Lifespan Housing, an Internet-facing web application, did not require MFA (multi-factor authentication).		Moderate Risk	01/05/2023 Being Implemented 01/08/2023	
The Lifespan Housing application was not configured to automatically log users off from the application after a certain period of inactivity.		Low Risk	01/06/2023 Being Implemented 01/08/2023	
Independent assurance that the Lifespan Housing application and supporting infrastructure was subject to regular penetration testing and vulnerability assessment, was not forthcoming from the software suppliers.		Low Risk	01/05/2023 Being Implemented 01/08/2023	
There was no formal process in place for monitoring the quality of service being provided by the software suppliers and hosts.		Low Risk	01/06/2023 Being Implemented 01/08/2023	
The Lifespan Housing application's web server still supported legacy encryption protocols (Transport Layer Security (TLS) 1.0 and 1.1), making the system and data vulnerable to compromise.		Low Risk	03/04/2023 Being Implemented 01/08/2023	
Medium security vulnerabilities were found in server-side software installed on the Lifespan Housing web server (an old unsupported version of jQuery).		Low Risk	01/05/2023 Being Implemented 01/08/2023	
Three user accounts created between September 2019 and December 2020 had not changed their initial default passwords, making the system vulnerable to unauthorised access.		Moderate Risk	01/05/2023 Being Implemented 01/08/2023	
Evidence of user training was not being formally recorded, there was no separate training environment, and users with live accounts in the production system had not yet received training.		Low Risk	01/05/2023 Being Implemented 01/08/2023	

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Data Quality & Performance Management 2022-23	<p style="text-align: center;">Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
<i>'Household waste collected per head of population':</i>				
The correct definition and/or guidance has been applied	5	3	2	0
The systems used for collecting and recording the performance data are adequate and robust	7	3	4	0
The reported performance figures have been accurately calculated.	4	2	2	0
<i>'Percentage of collected waste recycled & composted':</i>				
The correct definition and/or guidance has been applied	5	4	1	0
The systems used for collecting and recording the performance data are adequate and robust	6	4	2	0
The reported performance figures have been accurately calculated.	3	1	2	0
TOTALS	30	17	13	0
Summary of Weakness	Risk Rating	Agreed Action Date		
The formula within the Performance Indicator Methodology for <i>'Household waste collected per head of population'</i> was incorrect and not consistent with the actual formula being used in the Weight Ticket Spreadsheet.	Low Risk	Already Implemented		
The Performance Indicator Methodology for the indicator <i>'percentage of collected waste recycled and composted'</i> did not include the frequency at which performance was required to be measured.	Low Risk	Already Implemented		
There were no formal procedure notes or guidance in place to assist in the inputting, calculating, and scrutinising of performance data within the Weight Ticket Spreadsheet with respect to the indicators <i>'Household waste collected per head of population'</i> and <i>'Percentage of collected waste recycled and composted'</i> .	Low Risk	31/12/2023 Future Action		
We found that the Weight Ticket 2021-22 spreadsheet, lacked a number of details we would have expected to see in order to provide a suitable audit trail and reduce the risk of error.	Low Risk	31/12/2023 Future Action		
Data for the contractors responsible for dealing with carboard & paper and mixed recycling, were being manually entered into the Council's Weight Ticket Spreadsheet. Additionally, formula cells used to calculate the Council's performance data were not locked, leading to an increased risk of error within the spreadsheet.	Low Risk	31/12/2023 Future Action		
Following an update to population figures used to calculate performance figures, changes to performance figures for Q1 and Q2 had not been reflected within the Corporate Plan 2020-2024 Performance Measure Report for May 2022.	Low Risk	Already Implemented		
At the time of audit, we could not confirm that performance indicator figures for <i>'Household waste collected per head of population'</i> and <i>'Percentage of collected waste recycled and composted'</i> , were being verified and authorised by the Data Reviewer prior to submission.	Low Risk	Already Implemented		

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Capital Programme 2022-23				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Policies and procedures are in place to support the establishment of a capital programme.	6	6	0	0
Capital schemes have been appropriately prioritised and approved.	6	5	1	0
Progress against the Capital Programme has been robustly monitored.	7	7	0	0
TOTALS	19	18	1	0
Summary of Weakness		Risk Rating	Agreed Action Date	
The project management resources and expertise available at the Council was not being fully utilised to support capital projects.		Low Risk	30/09/2023 Future Action	

Safeguarding 2022-23				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
An up-to-date safeguarding policy is in place which sets out the procedure for key organisational controls relating to the highlighting of safeguarding concerns.	6	5	1	0
A comprehensive safeguarding action plan is in place that is regularly reviewed and actioned by key officers within the Council.	5	4	0	1
All staff within the Council are fully aware of their responsibility in relation to safeguarding and adequate training is available to reinforce this.	4	3	1	0
TOTALS	15	12	2	1
Summary of Weakness		Risk Rating	Agreed Action Date	
Outcomes from the Safeguarding Group meetings were not being reported to Members via the Finance & Management Committee.		Low Risk	30/06/2023 Future Action	
47% of Elected Members had not completed formal safeguarding training at the time of audit.		Low Risk	31/07/2023 Future Action	

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Grant Certification 22-23	Assurance Rating: N/A
<p>Throughout the year Internal Audit was asked to examine the documents to support the following grant projects and certify that having scrutinised the relevant payments in our opinion, in all significant respects, the conditions attached to each grant listed below had been complied with:</p> <ul style="list-style-type: none"> • Green Homes Grant: Local Authority Delivery Grant Determination (2021): No 31/5336. • Green Homes Grant: Local Authority Delivery Grant Determination (2020): No 31/5187. • Revenue grant determination (ringfenced): Local Authority Test and Trace Support Payment Scheme Funding Grant Determination (2020/21 and 2021/22). • Section 31 (Local Government Act 2003) Grant Determination for the Biodiversity Net Gain Grant 2022/23: Grant No. 31/6499. 	

Sheltered Housing	Assurance Rating: N/A
<p>From a review of the available data, we found that the current sheltered housing provision does not fully meet the needs of the target population. There is some indication that certain types of property and locations are more affected than others, with a proportion of the sheltered housing stock being particularly hard to let.</p> <p>We advised that management review the data and suggestions presented in our report and develop and deliver policies governing the future of sheltered housing provision as it deems appropriate. Any policy decisions should carefully consider the impact on current tenants, who should be treated with sensitivity and consulted appropriately during the process.</p>	
Potential Risks	Mitigating Actions
<p>If demand for sheltered housing properties is low, there is a risk that properties cannot be let, consequently rental income will be impacted.</p>	<p>We suggest that the Council reviews the data presented within this report and considers whether the sheltered housing currently provided adequately meets the needs of the population.</p> <p>A consistent methodology should be developed within which to assess sheltered schemes and inform decisions on future use. Such a methodology might include a weighted scoring system, considering aspects such as:</p> <ul style="list-style-type: none"> • building condition • design • layout • facilities • adaptations • resident views • location • financial viability. <p>Schemes should be assessed and, if it is determined that a scheme is not suitable in its current form, it should be considered for remodelling, refurbishment, declassification to the general needs market/as supported housing for other vulnerable groups, for redevelopment or for disposal. The basis for such decisions should be clearly recorded to ensure transparency and appropriate consultation with tenants should form part of the decision-making process.</p>
<p>If the target market for sheltered housing is not clearly defined, there is a risk that eligible residents may be deterred from applying for sheltered housing, impacting rental income.</p>	<p>We suggest that the definition of sheltered/supported housing should be reviewed to ensure clarity over the Council's sheltered housing offer and consistency of related documentation.</p>

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<p>If the designation of properties as sheltered or otherwise within Orchard is not reflective of decisions agreed by elected Members, there is a risk that properties will not be let in line with these decisions, which may cause reputational damage and impact on value for money.</p>	<p>We suggest that a data cleansing exercise is undertaken in which the sheltered schemes in Orchard are reviewed to determine whether properties within the scheme are correctly classified as sheltered or general purpose and whether age-restricted allocation alerts are still relevant, with reference to the original declassification Committee reports. Where schemes have been previously approved for declassification and there are no remaining original tenants, this may provide a basis for declassifying properties to general purpose and removing allocation restrictions applying to the block. Consideration should however be given to further consultation with residents, where deemed appropriate, given the passage of time.</p>
<p>If sheltered properties are erroneously considered exempt from the right to buy, there is a risk that the Council has greater exposure to property loss through right to buy than is currently recognised and this may lead to financial loss.</p>	<p>We suggest that any decisions made on remodelling of existing sheltered housing should carefully consider how the potential risk of eligibility to the right to buy might be impacted.</p>

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RECOMMENDATION TRACKING

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
25-Apr-23	Capital Programme 2022-23	Substantial			1
31-May-23	Data Quality & Performance Management 22-23	Reasonable			3
05-May-23	Safeguarding 2022-23	Substantial			2
31-Oct-22	Rosliston Forestry Centre 2022-23	Reasonable	4		
28-Feb-23	Records Management 2022-23	Reasonable			2
24-Oct-22	Officers Expenses & Allowances 2022-23	Reasonable		1	1
02-Aug-22	Income Streams	Reasonable		3	
16-Mar-23	Housing IT System Upgrades	Reasonable		10	1
22-Aug-22	Homelessness 2021-22	Substantial	1		
23-Feb-22	Climate Change	Substantial		1	
29-Jul-22	People Management 2021-22	Substantial			1
31-Mar-22	Revenues Systems 2021-22	Substantial		1	
10-Mar-22	Rent Accounting 2021-22	Reasonable	1	3	
15-Sep-21	Insurance	Substantial			1
06-Jan-21	Tenancy Management (Interventions & Support)	Substantial		1	
08-Mar-23	Electoral Services 2020-21	Reasonable		2	1
16-Jun-21	Housing Repairs 2020-21	Limited		5	
06-Aug-20	Bereavement Services 2019-20	Reasonable		2	
22-Oct-20	Grounds Maintenance 2019-20	Reasonable	1	5	
29-Aug-19	Corporate Governance 2018-19	Reasonable		1	
07-Aug-17	Parks & Open Spaces	Reasonable		1	
		TOTALS	7	36	13

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
Rosliston Forestry Centre 2022-23		1	3			
Officers Expenses & Allowances 2022-23						1
Income Streams						3
Housing IT System Upgrades					2	8
Homelessness 2021-22			1			
Climate Change						1
Revenues Systems 2021-22						1
Rent Accounting 2021-22			1		1	2
Tenancy Management (Interventions & Support)						1
Electoral Services 2020-21					1	1
Housing Repairs 2020-21					3	2
Bereavement Services 2019-20					1	1
Grounds Maintenance 2019-20			1		1	4
Corporate Governance 2018-19						1
Parks & Open Spaces						1
TOTALS		1	6		9	27

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HIGHLIGHTED RECOMMENDATIONS

Being Implemented – Significant or Moderate Risk Recommendations

The following significant or moderate risk rated recommendations, that have not yet been implemented, are detailed for Committee's scrutiny.

Bereavement Services 2019-20	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Contract opportunities for the provision of a grave digging service had not been advertised on the Contracts Finder website, in line with the requirements of the Public Contract Regulations 2015, and there was no current contract in place.</p> <p>We recommend that the Council pursues one of the following actions: A corporate contract may be required for the area of spend and as such a formal tender exercise should be undertaken.</p> <ul style="list-style-type: none"> Engage the Council's DSO to provide the service at the rural cemeteries as well as the urban cemeteries. The area of spend may be relevant to an existing or new framework agreement/contract which should be used to formalise the process. If no competitive market is available this should be demonstrated and a formal exemption from the Contract Procedure Rule should be put in place. 	<p>Moderate Risk</p>
Management Response/Action Details	Action Date
<p>All options will be assessed and taken forward after the Covid-19 pandemic is over as the risk of any changes to the service are too great at the present time.</p>	<p>01/01/2021</p>
Status Update Comments	Revised Date
<p>We will look to do an options appraisal to identify future service delivery, this could be either in-house or to go out to formal tender. This appraisal should be concluded by February 2023 and subsequent action will then be taken thereafter.</p>	<p>01/03/2023 Action Due</p>

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Grounds Maintenance 2019-20	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>Reactive work requested and performed was not consistently recorded.</p> <p>We recommend that reactive work requests should be logged and the outcome recorded. This should include, as a minimum, the following details:</p> <ul style="list-style-type: none"> • Date and time issue was reported. • Location of work. • Details of issue. • Urgency. • Customer details. • Work completed date. • Time spent on work. • Operative name. • Outcome. <p>This information should be monitored to draw out the following:</p> <ul style="list-style-type: none"> • Time spent on reactive work vs planned work, to inform workforce planning. • Responsiveness to requests, to allow effectiveness to be determined. • Trends in the types of work requested, to inform planned maintenance. 	<p>Moderate Risk</p>
Management Response/Action Details	Action Date
<p>Operational Services is currently undertaking a management restructure, a formal process will be developed and implemented following this restructure.</p>	<p>01/04/2021</p>
Status Update Comments	Revised Date
<p>The service currently does not operate with any digitised system. The current system of monitoring activities to completed paper job sheets will continue until such time as GM performance management system can be funded and procured. The supervisory team will be responsible for maintaining the records of completed jobs.</p>	<p>01/01/2024 Future Action</p>

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Housing Repairs 2020-21	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>There was a high degree of manual input in scheduling repair jobs and the system in place to record repairs was heavily reliant on paper job tickets, resulting in inefficiencies and possible inaccuracies. We were unable to locate a job ticket for 10 of the 19 completed repair jobs selected for testing.</p> <p>We recommend that the Council considers the procurement of dynamic scheduling software. In the interim we recommend that:</p> <ul style="list-style-type: none"> o Clear guidelines are provided to operatives on the information required to be completed on job tickets and timesheets, to improve the quality of data subsequently entered into Orchard, the Council's Housing Management System. o The possibility of sending job tickets directly from Orchard to operative's smartphones (or scanning and emailing them) is investigated. o The capability of the smartphones issued is reviewed to establish whether job tickets can be viewed and edited or whether other hardware /software is required to do this. o Training requirements for operatives are considered to allow implementation of the above and further training be undertaken, where required. 	Moderate Risk
Management Response/Action Details	Action Date
As part of the Council's Transformation Project, the renewed Orchard Contract package includes the option for the future purchase of dynamic scheduling/mobile working software. Written instruction for the completion of job tickets will be provided for operatives by the Interim Team Leader (by 30/07/2021). A possible interim solution for the electronic transmission of job tickets has been identified and is being tested. This will require new devices to be provided to operatives. The use of smartphone for this process has been tested and found to be not viable. Once testing of the process and new devices is complete this will be implemented across the team with the appropriate training.	01/10/2021
Status Update Comments	Revised Date
Electronic job ticket process in trial with DLO. Full implementation will rely on the upgrade of the Orchard system and the commencement of new Repairs Manager in Post. Dynamic Scheduling /Mobile working module has been purchased and implementation underway.	01/12/2023 Future Action

Housing Repairs 2020-21	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>Orchard, the Council's Housing Management System, did not contain a full record of materials used on a job and there was consequently no tracking of materials purchased over the counter to confirm their usage.</p> <p>We recommend that all materials used on a job should be recorded on the job ticket used to populate Orchard. This will ensure full data is available for the purposes of costing and post inspections. Operatives should be provided with clear instruction and this should be monitored by management until embedded.</p>	Moderate Risk
Management Response/Action Details	Action Date
Written instruction for the completion of job tickets will be provided for operatives by the Interim Team Leader.	30/07/2021
Status Update Comments	Revised Date
Draft Stock list by trade devised for supplier for further review. Date now end of June. Manual process in place - stock invoice being attached to completed job sheet.	30/06/2023 Future Action

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Housing Repairs 2020-21	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>Van stocks were not being tightly controlled, as annual audits only consisted of a count and valuation and did not track the usage of materials.</p> <p>The Council should consider how the van stock audit regime might be strengthened to prevent the possible theft of materials. This should include an annual audit based on an inventory of van materials, taking into account materials purchased and materials used over the period to identify possible discrepancies, along with in-year spot checks.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>A quarterly audit of van stock will be implemented by the new Repair Manager once appointed.</p> <p>An electronic method of managing materials and van stocks is being investigated with the current materials provider.</p>	01/10/2021
Status Update Comments	Revised Date
<p>Manual quarterly van stock now in place and should be marked as complete. Electronic solution still in discussion with supplier.</p> <p>Need to examine evidence before signing off.</p>	<p>30/06/2023</p> <p>Future Action</p>

Electoral Services 2020-21	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>There was no current contract in place for the provision of election printing services.</p> <p>We recommend that the Council pursues one of the following actions:</p> <ul style="list-style-type: none"> • A corporate contract may be required for the area of spend and as such a formal procurement exercise should be undertaken. • The area of spend may be relevant to an existing or new framework agreement/contract which should be used to formalise the process. • Where a tender exercise would not be beneficial to the Council or where the particular organisation is required for a specific reason, a formal exemption from the Contract Procedure Rules should be sought. 	Moderate Risk
Management Response/Action Details	Action Date
<p>A tender exercise may not be suitable due to the specialist nature of this contract.</p> <p>A formal exemption under the Contract Procedure Rules will be explored.</p>	31/03/2023
Status Update Comments	Revised Date
<p>This exemption may only be signed off by a report the Strategic Director (Corporate Resources). It is my understanding the new postholder will commence employment with the Council in June.</p> <p>On that basis, this recommendation will require a revised implementation date; I would suggest September.</p>	<p>30/09/2023</p> <p>Future Action</p>

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Rent Accounting 2021-22	Rec No. 7
Summary of Weakness / Recommendation	Risk Rating
<p>Energy costs paid by the Council for individual properties were not consistently recharged to tenants and there was a large outstanding debt relating to this.</p> <p>We recommend that the Council writes off outstanding ground source heating debts where there is insufficient legal basis to pursue recovery. Furthermore, for existing tenants, appropriate action should be taken to obtain agreement to future energy cost charges, which should be invoiced as soon as possible to prevent further financial loss to the Council.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>Agreed, the Former Tenant Arrears Officer will prepare the documentation for write off where recovery cannot be pursued against former / current tenants for ground source heating charges at Brook Street, Hartshorne.</p> <p>A third-party agent is currently being procured to take meter readings and prepare figures for consumption costs to the responsible tenant for payment. At this point it is the Councils intention for the third-party agent to read meters and invoice tenants, however this may change in so far as Business Support may invoice tenants and collect the payments which are due.</p> <ul style="list-style-type: none"> Once procured, all existing tenants will be required to re-sign a contract indicating their agreement to be responsible for and pay their ground source heating charges to the Council. All new tenants will sign a separate contract/letter when they sign their new Tenancy Agreement indicating their agreement to be responsible for and pay their ground source heating charges. The Former Tenant Arrears Officer and the Tenancy Services Manager will have operational responsibility for implementing this recommendation. 	31/03/2022
Status Update Comments	Revised Date
<p>Outstanding debts have now been written off. Tenants have been given written notice of billing. A process for billing has been prepared and meter readings for Carnegie House are now being taken and billed monthly. Tenancy Agreements for Accommodation at Carnegie House have now been updated to include service charges. Currently unable to get meter readings for Brook Street however officers are in discussion with the contractor to resolve this.</p>	<p>31/10/2023</p> <p>Future Action</p>

Housing IT System Upgrades	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>Access to Lifespan Housing, an Internet-facing web application, did not require MFA (multi-factor authentication).</p> <p>We recommend that management works with the software suppliers to formally request development of multi-factor authentication and conditional access features in future versions of the software.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>Agreed. To be pursued with supplier.</p>	01/05/2023
Status Update Comments	Revised Date
<p>Due to sickness absence these actions have not been progressed. Suitable temporary cover is being sought.</p>	<p>01/08/2023</p> <p>Future Action</p>

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Housing IT System Upgrades	Rec No. 11
Summary of Weakness / Recommendation	Risk Rating
<p>Three user accounts created between September 2019 and December 2020 had not changed their initial default passwords, making the system vulnerable to unauthorised access.</p> <p>We recommend that management considers setting random unique passwords for each new user, and ensures users are required to set a custom password in a timely manner. This could form part of the new user training process.</p>	Moderate Risk
Management Response/Action Details	Action Date
Agreed.	01/05/2023
Status Update Comments	Revised Date
Due to sickness absence these actions have not been progressed. Suitable temporary cover is being sought.	01/08/2023
	Future Action

Rosliston Forestry Centre 2022-23	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Some of the pathways through the forest were in poor condition and no longer accessible to members of the public with disabilities. Ongoing talks with Forestry England regarding the lease agreement was delaying any repair works, causing them to increase in cost.</p> <p>We recommend that the Council, in conjunction with Forestry England, negotiate a lease agreement that clearly outlines the Council's responsibilities within the Forestry Centre. Should the maintenance of pathways fall with the Council, they should then look at repairing these pathways or altering the visitor map to make people aware that they are no longer entirely accessible.</p>	Moderate Risk
Management Response/Action Details	Action Date
To be considered as part of the lease renewal. Possible funding opportunities via the National Forest.	01/06/2023
Status Update Comments	Revised Date
	Action Due

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Being Implemented - Low Risk Recommendations Over 12 Months

The following low risk rated recommendations, that have not yet been implemented and have exceeded their original action date by more than 12 months, are also detailed for Committee's scrutiny.

Parks & Open Spaces	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
Files and documentation confirming compliance with safety standards was not held centrally, but rather in separate project files in the Cultural Services Department. We recommend that the documentation held by the Council in respect of play equipment and playground surfacing which demonstrates compliance with the relevant safety standards, should be held centrally. Ideally, the relevant documents confirming compliance for each play area should be scanned and stored on separate electronic files, headed up for each play area. Access to the files should be allowed for both the Open Space and Facilities Development Manager and the Street Scene Manager. This would allow all officers involved in the process to access the information as necessary (i.e. for ordering parts) and would serve to ensure that the information was complete and easily accessible.	Low Risk
Management Response/Action Details	Action Date
Central folder to be set up for all Play Equipment paperwork on S Drive. Scan in all relevant documents.	31/03/2018
Status Update Comments	Revised Date
Training was undertaken on 3rd May 2023 to role this out. We are now in the active trial mode so should be fully operational by end of July.	01/07/2023 Future Action

Bereavement Services 2019-20	Rec. No. 5
Summary of Weakness / Recommendation	Risk Rating
Historic graves and burials information had not been fully digitised. The Council should consider making resource available to digitise historic graves and burials information to minimise the risk of data loss.	Low Risk
Management Response/Action Details	Action Date
Report being drafted to Leadership Team and Housing and Communities Committee.	30/11/2020
Status Update Comments	Revised Date
Currently recruiting a Service Admin Assistant. Once recruited which we are hoping will be in June/July part of their remit will be to work through the historic burial information and digitise it. Aiming to complete work depending on recruitment by end of year December 2023.	31/12/2023 Future Action

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Corporate Governance 2018-19	Rec. No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>The Members' Code of Conduct had not been reviewed since 2014, and was found to be out-of-date.</p> <p>We recommend that the Council review and update the Members' Code of Conduct as soon as practically possible. A review schedule and version control should also be incorporated into the code to ensure that future reviews are conducted on a timely basis.</p>	Low Risk
Management Response/Action Details	Action Date
<p>The Members' Code of Conduct is compliant with current standards legislation. A review of the Code will be carried out in due course.</p>	31/12/2020
Status Update Comments	Revised Date
<p>The LGA has issued a revised Code of Conduct, along with guidance documents to assist with the Code. It has been decided by Full Council for the Code to be adopted in May 2023, following the next election. In the meantime, Members have had a copy of the draft for information and comment.</p>	<p>01/06/2023</p> <p>Action Due</p>

Grounds Maintenance 2019-20	Rec. No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>Arrangements for ensuring the updated GIS system remains accurate and up-to-date had not been confirmed.</p> <p>We recommend that a corporate decision is secured on where the responsibility lies for ensuring the GIS system is accurately maintained and up-to-date, and that this decision is effectively communicated and resourced.</p>	Low Risk
Management Response/Action Details	Action Date
<p>A project to map all environmental assets on the Corporate GIS system has been concluded. A report to E&DS and F&M Committees has allocated resources to Operational Services to maintain the data on GIS. A further process is being developed to ensure all departments provide the required data to Operational Services in order to accurately maintain the Environmental Assets layer on GIS.</p>	01/01/2021
Status Update Comments	Revised Date
<p>New Head of Service to be appointed and date extended to Dec 2022.</p>	<p>31/12/2022</p> <p>Action Due</p>

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Grounds Maintenance 2019-20	Rec. No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>The specification and associated bills of quantities were out-of-date, having not been updated since 2011.</p> <p>We recommend that resources should be identified to review and update the specification and associated bills of quantity to reflect the current situation, to ensure better clarity over the areas covered within the 'contract' and the detailed requirements.</p>	Low Risk
Management Response/Action Details	Action Date
<p>Previous detailed specification to be reviewed for Housing land and Cultural and Community Service land. Timing will depend on when restructures are in place. Officers with operational responsibility are the Parks and Green Space Manager and the Housing Improvement and Asset Manager.</p>	01/10/2021
Status Update Comments	Revised Date
<p>This review will commence once the new management and office structure is in place to provide sufficient support to the process.</p>	<p>31/03/2024 Future Action</p>

Grounds Maintenance 2019-20	Rec. No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>There was no formal process through which reactive works could be requested from Operational Services.</p> <p>The Council should develop a formal process through which requests for grounds maintenance works should be made. This would help to ensure that all requests are properly authorised, allocated and tracked. One option could be to introduce a standard Job Request Form and a dedicated email address to receive requests.</p>	Low Risk
Management Response/Action Details	Action Date
<p>A dedicated email already exists to receive requests GroundsDistList@southderbyshire.gov.uk. Operational Services is currently undertaking a management restructure, a formal process will be developed and implemented following this restructure.</p>	01/04/2021
Status Update Comments	Revised Date
<p>The service currently does not operate with any digitised system. The current system of monitoring activities to completed paper job sheets will continue until such time as GM performance management system can be funded and procured. The supervisory team will be responsible for maintaining the records of completed jobs.</p>	<p>01/01/2024 Future Action</p>

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Grounds Maintenance 2019-20	Rec. No. 8
Summary of Weakness / Recommendation	Risk Rating
<p>Monitoring of quality of work performed did not take place or was not formally recorded.</p> <p>We recommend that regular quality monitoring is undertaken to ensure that quality of work meets the standards set within a revised specifications, and any performance issues are addressed.</p>	Low Risk
Management Response/Action Details	Action Date
<p>Quality Monitoring Schedule derived from annual plan/programme for Housing Land and Cultural and Community Services land to be implemented. Officers with operational responsibility are the Parks and Green Space Manager and the Housing Improvement and Asset Manager.</p>	01/04/2021
Status Update Comments	Revised Date
<p>The service currently does not operate with any digitised system. The current system of monitoring activities to completed paper job sheets will continue until such time as GM performance management system can be funded and procured. The supervisory team will be responsible for maintaining the records of completed jobs.</p>	<p>01/07/2023</p> <p>Future Action</p>

Tenancy Management (Interventions and Support)	Rec. No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>Tenants on Universal Credit (UC) did not have independent access to their details and rental account, specifically rent due dates and any accrued arrears.</p> <p>We recommend that Housing Services consider adding the self-service module to Orchard Housing System, to allow tenants on UC to access their details and manage their rental account remotely. This would ensure that tenants are fully in control of their funds.</p>	Low Risk
Management Response/Action Details	Action Date
<p>SDDC are considering the purchase and implementation of this module as part of the wider procurement of the Housing Management Software. A decision will be made by the end of February 2021</p>	28/02/2021
Status Update Comments	Revised Date
<p>SDDC will look to address this with the introduction of a Tenant Portal in Spring 2023. Currently Tenants are aware that rent is charged weekly on a Monday as this is stated in their tenancy agreement and the amount charged will be on the copy of their tenancy contract page. When the rent increases or decreases each year, the tenants are informed of this. They also receive rent statement (s) and rent arrears letters advising of their rent situation. Customer services also provide this information when a tenant contacts them direct. This should now be marked as Complete. The online Tenant Portal has been implemented and is now live.</p> <p>Need to examine evidence before signing off.</p>	<p>01/07/2023</p> <p>Future Action</p>

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Housing Repairs 2020-21	Rec. No. 9
Summary of Weakness / Recommendation	Risk Rating
<p>Post inspections were not being carried out on a sample of day-to-day repairs.</p> <p>We recommend that a regime of post inspections for a sample of day-to-day repairs is developed and implemented. Inclusion of aspects such as, materials usage and time spent on the repair should be considered. This process should be managed by the Repairs & Improvements Team Leader to ensure a broad spread of all work types are covered and that any issues identified are duly investigated and rectified.</p>	<p>Low Risk</p>
Management Response/Action Details	Action Date
<p>A trial post inspection regime is now in place. The effect of this will be reviewed by the newly appointed Repair Manager prior to implementation within the team.</p>	<p>01/11/2021</p>
Status Update Comments	Revised Date
<p>The Repairs Manager has identified that the Orchard system has not been used correctly to process post inspections for some time. Consequently, there are a considerable number of inspections that must be closed down.</p> <p>In the meantime as the Orchard system needs to be cleansed and reconfigured the Repairs Team are carrying out post inspections based on the following criteria.</p> <ul style="list-style-type: none"> • All formal complaints • Extensive works. <p>Written criteria will be confirmed by the end of July 2023.</p>	<p>31/07/2023</p> <p>Future Action</p>

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Housing Repairs 2020-21	Rec. No. 10
Summary of Weakness / Recommendation	Risk Rating
<p>There was no clear process by which work was allocated to the repairs & maintenance contractor, rather than the Direct Labour Organisation (DLO), and there was no formal monitoring of the distribution of work to the DLO in comparison to the contractor.</p> <p>We recommend that a robust process is developed to ensure that the split of work allocated to the DLO versus the contractor fully considers the type and quantity of work, to ensure this maximises capacity, costs and efficiency. Furthermore, the work allocation should be suitably monitored to enable any trends relating to skillsets or capacity to be identified and addressed.</p>	<p>Low Risk</p>
Management Response/Action Details	Action Date
<p>The Contract with NOVUS for day to day repairs is a support contract. This requires them to operate with a high degree of flexibility in order to meet repair requests that the in house team cannot fulfil. This can be for a number of different reasons for any given repair.</p> <ul style="list-style-type: none"> • In the case of electrical works the current DLO do not have any electricians so are unable to complete any such works. • In the case of repairing/replacing wet room repairs the DLO do not have any operatives qualifies to carry out this work. • In all other areas of work the contractor may be required to assist for a range of reasons, including the staff availability, scale and nature of works • Monitoring of day to day repair works issued and completed by the contractor is carried out as part of the monthly contract monitoring process. • A formal process for the allocation of works will be included within the procedural notes to be completed in response to Recommendation 1 above. 	<p>30/11/2021</p>
Status Update Comments	Revised Date
<p>The Repairs Manager is carrying out an exercise to confirm criteria on which the allocation of work can be based, these are around the skills and capacity of the DLO.</p> <p>The following trades/tasks must all be completed by Contractors rather than DLO.</p> <ul style="list-style-type: none"> • Electrical works • Floor laying • Felting and other hot works • Works requiring scaffolding • Damp Proof Course works • Construction and structural work <p>Written notes/instruction will be produced by the end of June 2023.</p>	<p>30/06/2023</p> <p>Future Action</p>

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Rent Accounting 2021-22	Rec. No. 6												
Summary of Weakness / Recommendation	Risk Rating												
<p>Service charges were not clearly documented in tenancy agreements and licence agreements and evidence to support their reasonableness was sometimes insufficient.</p> <p>We recommend that tenancy agreements and licence agreements clearly set out any service charge payable and what it is intended to cover. Such service charges should be set with regard to the actual expenditure incurred to ensure reasonableness and should be included in the annual review of fees and charges, agreed by Committee.</p>	<p>Low Risk</p>												
Management Response/Action Details	Action Date												
<p>1) With immediate effect, all new property lettings (this only currently applies to Pear Tree Court) where a service charge applies, will be set out as follows in the charges shown on a new Tenancy Agreement:</p> <table border="0" data-bbox="118 772 1273 884"> <tr> <td>The rent is:</td> <td>£</td> <td>72.74</td> <td>per week</td> </tr> <tr> <td>Variable service charge:</td> <td>£</td> <td>7.00</td> <td>per week (for communal heating)</td> </tr> <tr> <td>Total weekly Rent:</td> <td>£</td> <td>79.74</td> <td>per week</td> </tr> </table> <p>The variable service charge is shown separately on Orchard under the Charges column The Tenancy Services Manager and Senior Housing Officer will have operational responsibility for implementing this recommendation.</p> <p>2) It had been noted that a non-transparent charge was being made at temporary accommodation property in Carnegie House. After investigation, it has been established that at present only electric which a tenant has consumed should be charged for. The matter is currently with the Councils Legal Dept to advise on how usage of electricity should be treated (electricity being a utility to be paid for) and a process agreed to provide and pass on this charge to both existing and new tenants. KB is currently investigating and will report by end of July 2022. At present the current provisions remain in place. The Tenancy Services Manager, Asset and Improvements Manager and Housing Solutions and Support Manager will have operational responsibility for implementing this recommendation.</p>	The rent is:	£	72.74	per week	Variable service charge:	£	7.00	per week (for communal heating)	Total weekly Rent:	£	79.74	per week	<p>31/03/2022</p>
The rent is:	£	72.74	per week										
Variable service charge:	£	7.00	per week (for communal heating)										
Total weekly Rent:	£	79.74	per week										
Status Update Comments	Revised Date												
<p>Complete for Secure Tenancy Agreement. Licence Agreements outstanding.</p>	<p>01/06/2023</p>												