

Please ask for Democratic Services

Phone (01283) 595722/ 595848

Typetalk 18001

DX 23912 Swadlincote

Democraticservices@southderbyshire.gov.uk

Our Ref

Your Ref

Date: 8 September 2020

Dear Councillor,

Audit-Sub Committee

A Meeting of the **Audit-Sub Committee** will be a **Virtual Committee**, via Microsoft Teams on **Wednesday, 16 September 2020 at 18:00**. You are requested to attend.

Yours faithfully,



Chief Executive

Conservative Group

Councillor Atkin (Chairman), Councillor Churchill Vice-Chairman) and Councillor Mrs. Wheelton

Labour Group

Councillors Dunn and Shepherd

AGENDA

Open to Public and Press

- | | | |
|----------|--|----------------|
| 1 | Apologies. | |
| 2 | To note any declarations of interest arising from any items on the Agenda | |
| 3 | To receive any questions by members of the public pursuant to Council Procedure Rule No.10. | |
| 4 | To receive any questions by Members of the Council pursuant to Council procedure Rule No. 11. | |
| 5 | INTERNAL AUDIT PROGRESS REPORT | 3 - 25 |
| 6 | 2020-2021 ANTI FRAUD & CORRUPTION PLAN & COUNTER FRAUD PARTERSHIP PERFORMANCE UPDATE & AGREEMENT | 26 - 39 |
| 7 | UPDATED AUDIT PLANNING REPORT FOR THE YEAR ENDING 31 MARCH 2020 | 40 - 49 |
| 8 | COMMITTEE WORK PROGRAMME | 50 - 54 |

Exclusion of the Public and Press:

- 9** The Chairman may therefore move:-
That in accordance with Section 100 (A)(4) of the Local Government Act 1972 (as amended) the press and public be excluded from the remainder of the Meeting as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that there would be disclosed exempt information as defined in the paragraph of Part I of the Schedule 12A of the Act indicated in the header to each report on the Agenda.
- 10** To receive any Exempt questions by Members of the Council pursuant to Council procedure Rule No. 11.

REPORT TO:	AUDIT SUB COMMITTEE	AGENDA ITEM: 5
DATE OF MEETING:	16th SEPTEMBER 2020	CATEGORY: RECOMMENDED
REPORT FROM:	AUDIT MANAGER	OPEN
MEMBERS' CONTACT POINT:	ADRIAN MANIFOLD (01332 643281) adrian.manifold@centralmidlandsaudit.co.uk	DOC: u/ks/audit/internal audit/quarterly reports/quarterly report cover
SUBJECT:	INTERNAL AUDIT PROGRESS REPORT	REF:
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE: AS 02

1.0 Recommendations

- 1.1 That the report of the Audit Manager is considered, and any issues identified are referred to the Finance and Management Committee or subject to a follow-up report as appropriate.

2.0 Purpose of Report

- 2.1 To provide an update on progress against the approved Internal Audit Plan. This details the performance and activity of Internal Audit as at August 2020.

3.0 Detail

- 3.1 The detailed progress report is attached.

4.0 Financial Implications

- 4.1 None.

5.0 Corporate Implications

- 5.1 None directly.

6.0 Community Implications

- 6.1 None directly.

7.0 Background Papers

- 7.1 None

South Derbyshire District Council – Audit Progress Report

Audit Sub-Committee: 16th September 2020



South Derbyshire
District Council



Contents

Page

AUDIT DASHBOARD	3
AUDIT PLAN	4
AUDIT COVERAGE	6
RECOMMENDATION TRACKING	8
HIGHLIGHTED RECOMMENDATIONS	10

Our Vision

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

Contacts

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

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

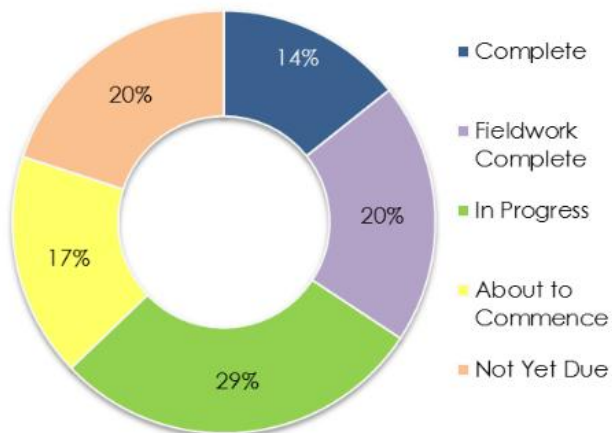
Mandy Marples CPFA, CCIP
Audit Manager
c/o Derby City Council
Council House
Corporation Street
Derby
DE1 2FS
Tel. 01332 643282
mandy.marples@centralmidlandsaudit.co.uk



South Derbyshire District Council – Audit Progress Report

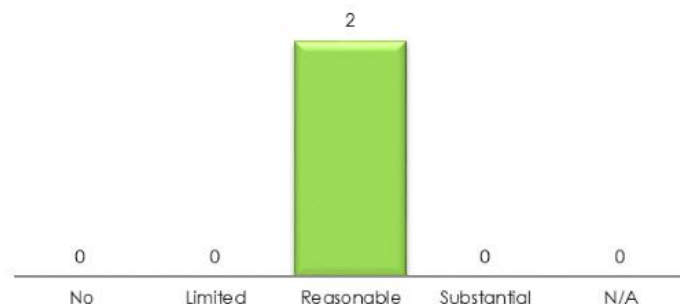
AUDIT DASHBOARD

Plan Progress



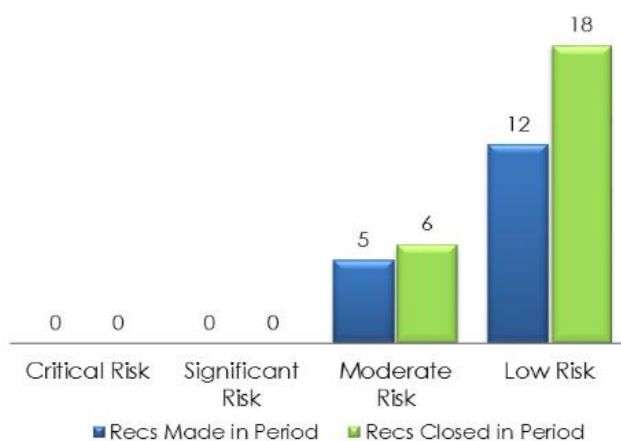
Jobs Completed in Period

Control Assurance Ratings During Period



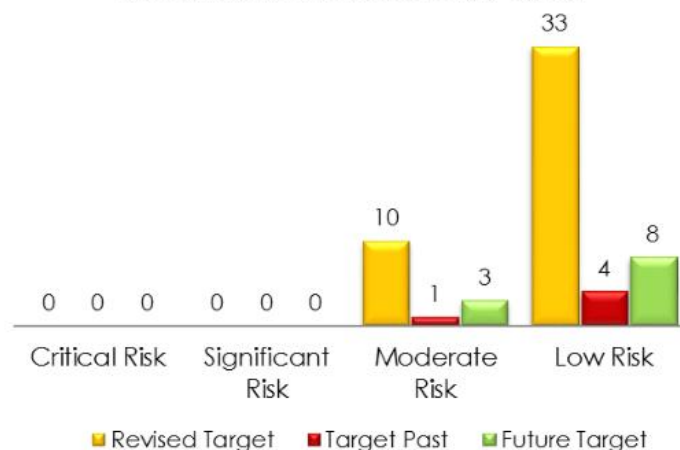
Recommendations

Movement During Period



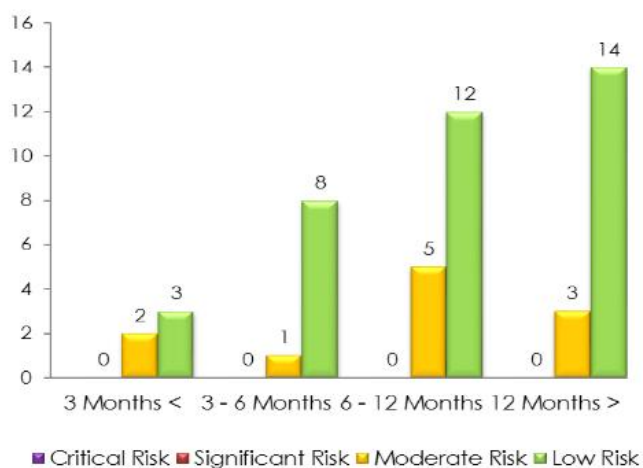
Recommendations

Recommendations Currently Open



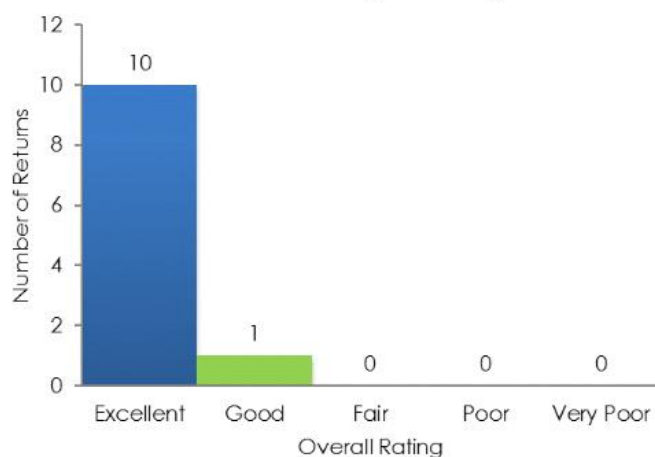
Recommendations

Overdue Recommendations



Customer Satisfaction

Returns Between Aug 19 & Aug 20



South Derbyshire District Council – Audit Progress Report

AUDIT PLAN

Progress on Audit Assignments

The following tables provide Audit Sub-Committee with information on how audit assignments were progressing as at 31st August 2020.

2020-21 Jobs	Status	% Complete	Assurance Rating
Risk Management 2020-21	In Progress	45%	
Business Continuity & Emergency Planning	Not Allocated		
Procurement 2020-21	In Progress	10%	
Income Streams	Not Allocated		
Safeguarding 2020-21	In Progress	65%	
Treasury Management 2020-21*	Removed from Plan		
Taxation 2020-21*	Removed from Plan		
Debtors 2020-21	In Progress	75%	
Revenues Systems 2020-21	Allocated	10%	
Housing Benefit & Council Tax Support	Not Allocated		
IT Applications 2020-21	Allocated	15%	
IT Infrastructure 2020-21	Allocated	30%	
People Management	Removed from Plan		
Data Quality & Performance Management	Not Allocated		
Business Support Grant	In Progress	45%	
Homes England Grant Certification*	Allocated	0%	
Financial Reporting - Impact of Covid19*	Not Allocated		
Waste Management (Trade Waste)	In Progress	60%	
Development Management	Not Allocated		
Leisure Centres 2020-21	Allocated	5%	
Housing Repairs (Voids)	Allocated	20%	
Housing Safety Inspections 2020-21	In Progress	60%	
Tenancy Management (Interventions and Support)	In Progress	45%	
Procurement of Waste Contract	Allocated	0%	
Electoral Services 2020-21	In Progress	20%	
Overview & Scrutiny Function	In Progress	55%	
B/Fwd Jobs	Status	% Complete	Assurance Rating
Management of Novus Contract	Final Report	100%	Substantial
Procurement of Rosliston Contract 2019-20	Draft Report †	95%	
Main Accounting System 2019-20	Final Report	100%	Substantial
Treasury Management 2019-20	Final Report	100%	Reasonable
Payroll 2019-20	Fieldwork Complete	90%	
Revenues Systems 2019-20	Fieldwork Complete	80%	
Housing Benefit & Council Tax Support 2019-20	Fieldwork Complete	80%	
Anti-Fraud & Corruption 2019-20	Fieldwork Complete	80%	
ICT Key Controls	Final Report	100%	Reasonable
Business Change & Transformation	Fieldwork Complete	90%	
Grounds Maintenance	Draft Report †	95%	
Bereavement Services 2019-20	Final Report	100%	Reasonable

† We are disappointed to report that we have been unable to finalise these 2 audits despite the draft reports having been issued in March 2020. We have been unable to obtain responses from management to the draft recommendations and therefore cannot produce the final reports and

South Derbyshire District Council – Audit Progress Report

bring any agreed issues raised to the Committee's attention. This increases the chance that issues identified may become stale or opportunities to mitigate the risks identified may be delayed unnecessarily.

Plan Changes

* In consultation with the Council's Section 151 Officer, it has been decided to divert time planned to undertake audits of Treasury Management and Taxation to instead examine the Impact of Covid19 on the Council's Financial Reporting and to undertake work, specifically requested by the Council's Section 151 Officer, in relation to Homes England Grant Certification.

South Derbyshire District Council – Audit Progress Report

AUDIT COVERAGE

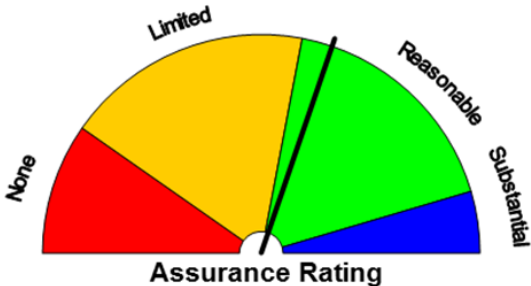
Completed Audit Assignments

Between 26th June 2020 and 31st August 2020, 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	
Bereavement Services	Reasonable			1	9	40%
ICT Key Controls	Reasonable			4	3	71%

Bereavement Services		<p>Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
Policies and procedures are in place to ensure the function is properly managed in accordance with statutory requirements	5	3	2	0	
Official records are maintained to ensure all burials are properly documented and authorised.	13	9	2	2	
There are clearly defined fees and charges for the function, and all income is properly receipted and accounted for	4	1	1	2	
Memorial safety inspections take place according to a defined programme, are properly recorded, and appropriate remedial action is taken where necessary	9	7	2	0	
TOTALS	31	20	7	4	
Summary of Weakness		Risk Rating	Agreed Action Date		
Funeral checklists and grave checklists were not always fully completed		Low Risk	Implemented		
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.		Moderate Risk	01/01/2021 Future Action		
The check of the coffin nameplate to the official documentation was not formally recorded.		Low Risk	Implemented		
Registers of graves and burials were not always stored in a secure fire-proof location.		Low Risk	01/04/2021 Future Action		
Historic graves and burials information had not been fully digitised.		Low Risk	31/11/2020 Future Action		
In audit testing, payment could not be identified for 1 out of 21 burials and 2 out of 21 memorial permit applications.		Low Risk	Implemented		
Invoices raised to funeral directors were not adequately monitored to ensure payment was received.		Low Risk	Implemented		
Reconciliations were not performed between BACAS and Agresso.		Low Risk	01/09/2020 Action Due		
Memorials inspections, due in 2019, had not yet taken place.		Low Risk	01/10/2020 Future Action		
The Council's Memorial Inspection Policy required review and update.		Low Risk	01/10/2020 Future Action		

South Derbyshire District Council – Audit Progress Report

ICT Key Controls	 <p>Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
We expected that the Council would be adhering to or enforcing technical aspects of the Information Security Policy.	28	13	0	15
TOTALS	28	13	0	15
Summary of Weakness		Risk Rating	Agreed Action Date	
Access to personal and sensitive records in a number of department's directories on the file server had not been appropriately restricted.		Moderate Risk	31/10/2020 Future Action	
Accounts relating to leavers were not being disabled in a timely manner, and the process for identifying and resolving stale accounts was not comprehensive.		Moderate Risk	Implemented	
Sophos Anti-Virus and Sophos AutoUpdate was not installed on all systems joined to the Council's SDDC domain.		Moderate Risk	Implemented	
The latest Microsoft security updates had not been applied to a number of production servers.		Low Risk	31/10/2020 Future Action	
Upgrade and migration plans were not effective as servers and end user devices had not been upgraded to supported versions of Windows Server/Windows prior to a lapse in support, forming a security risk.		Low Risk	Implemented	
Membership of the domain admins, enterprise admins, and schema admins groups had not been appropriately restricted in the SDDC.local domain.		Low Risk	Implemented	
Sensitive documents were found to be openly accessible to all employees due to access control settings on the root of the Council's S:\ drive.		Moderate Risk	Implemented	

South Derbyshire District Council – Audit Progress Report

RECOMMENDATION TRACKING

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
09-Jun-20	Treasury Management 2019-20	Reasonable			2
06-Aug-20	Bereavement Services 2019-20	Reasonable	1		5
03-Mar-20	Improvement Grants 2019-20	Reasonable		2	
25-Feb-20	Mobile Phones	Limited	1	1	
11-Sep-19	Data Quality & Perf. Mgmt 2019-20	Reasonable		3	
17-Aug-20	ICT Key Controls	Reasonable			2
30-Jan-20	Former Tenants Arrears 2019-20	Reasonable			1
20-Nov-19	Fixed Assets 2019-20	Substantial		1	
26-Nov-19	Council House Sales - Right To Buy 2019-20	Limited		2	
24-Jul-19	Rent Accounting 2019-20	Reasonable		2	
16-Sep-19	Officers Expenses & Allowances 2019-20	Substantial		1	
17-Dec-19	Active Communities & Health	Substantial		1	
31-Mar-19	Orchard IT Application	Limited		2	
26-Mar-19	Fleet Management	Reasonable	2	1	
23-Jul-19	Payroll 2018-19	Reasonable		1	
16-Apr-19	Revenue Systems 2018-19	Substantial		3	
29-Aug-19	Corporate Governance 2018-19	Reasonable			1
13-Nov-19	Development Management 2018-19	Reasonable	1	1	
08-May-19	Creditors 2018-19	Reasonable		1	
03-Jul-19	Housing Safety Inspections	Limited		3	
12-Feb-19	PCI Compliance 2018-19	Reasonable		6	
14-Feb-19	Allocations & Homelessness 2018-19	Reasonable		3	
25-Jan-19	Section 106 Agreements 2018-19	Reasonable		2	
25-Apr-18	Organisational Culture & Ethics	Reasonable		1	
10-Jan-19	Health & Safety	Reasonable		1	
06-Mar-18	Tenants Arrears 2017-18	Reasonable		1	
19-Jan-18	Rent Accounting 2017-18	Reasonable		1	
13-Nov-17	Officers Expenses & Allowances	Reasonable		1	
07-Aug-17	Parks & Open Spaces	Reasonable		2	
		TOTALS	5	43	11

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.

South Derbyshire District Council – Audit Progress Report

Audit Assignments with Recommendations Due	Action Due			Being Implemented		
	Significant Risk	Moderate Risk	Low Risk	Significant Risk	Moderate Risk	Low Risk
Bereavement Services 2019-20			1			
Improvement Grants 2019-20					1	1
Mobile Phones		1			1	
Data Quality & Perf. Mgmt 2019-20						3
Fixed Assets 2019-20						1
Council House Sales - Right To Buy 2019-20					2	
Rent Accounting 2019-20					1	1
Officers Expenses & Allowances 2019-20						1
Active Communities & Health						1
Orchard IT Application						2
Fleet Management			2			1
Payroll 2018-19					1	
Revenue Systems 2018-19						3
Development Management 2018-19			1			1
Creditors 2018-19						1
Housing Safety Inspections					1	2
PCI Compliance 2018-19					1	5
Allocations & Homelessness 2018-19						3
Section 106 Agreements 2018-19						2
Organisational Culture & Ethics					1	
Health & Safety						1
Tenants Arrears 2017-18						1
Rent Accounting 2017-18						1
Officers Expenses & Allowances					1	
Parks & Open Spaces						2
TOTALS		1	4		10	33

South Derbyshire District Council – Audit Progress Report

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.

PCI Compliance 2018-19	Rec No. 8
Summary of Weakness / Recommendation	Risk Rating
<p>The Council was not PCI Compliant and was paying non-compliance fees to a third party. Further management fees were being paid to the financial system provider for PCI and they were also charging the Council for a verbal assessment that no-one at the Council knew anything about.</p> <p>We recommend that the Council establishes a PCI Compliance Action Plan which should take account of the non-compliance fees being paid and should look to work with the third party to ensure that they are able to provide compliance to them and remove the non-compliance fee. The Council should also determine what benefits the Council receives for the PCI DSS Management Fee and verbal assessment.</p>	Moderate Risk
Management Response/Action Details	Action Date
This matter has been raised with Capita360 and there are several issues that have been raised previously about responsibility for the various elements of PCI DSS compliance and which appear to affect compliance. Following the meeting with Capita on 15 th February 2019 a compliance action plan will be drafted for agreement by each team.	01/04/2019
Status Update Comments	Revised Date
The Council has kicked off a project to ensure PCI compliance which should be in place by mid-late 2020. The project is set to incorporate a PCI audit, new policies and procedures, the completion of the PCI self-assessment and the introduction of new solutions to remove card data from the authority.	01/10/2020

Organisational Culture & Ethics	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>The Council had not undertaken a staff survey which was specifically geared towards the Council's culture, ethics and values.</p> <p>We recommend that the Council consider undertaking a specific Cultural Survey aimed at assessing officer opinions on the Council's culture, ethics and values. The results of the survey could then be used to make improvements where necessary should any common specific themes or patterns result.</p>	Moderate Risk
Management Response/Action Details	Action Date
A survey will be undertaken following research with the Council's Communications section.	31/10/2018
Status Update Comments	Revised Date
As part of our work to embed the Corporate Plan and our Values throughout the Council, several Staff Briefings took place in January 2020. Each briefing was led by a representative from Leadership Team with support provided by the Organisational Development and Performance Team. Following the briefing sessions, the Leadership Team and the Heads of Services reviewed the feedback from staff. An action plan has been developed to further embed our values, improve culture and team working across the council. Staff will receive an update on the actions every quarter through our existing communication channels. Further staff briefings will be held throughout	31/10/2020

South Derbyshire District Council – Audit Progress Report

2020. An employee engagement survey will also be launched in Autumn 2020. The themes and questions in the survey will be based on the information collected from the Staff Briefing sessions.

Officers Expenses & Allowances	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>The review of essential user allowances process, which was due to be carried out annually, had not been carried out.</p> <p>We recommend that the Council considers a root and branch review of its approach to the payment of travel expenses, with a view to reducing the number of uneconomic payments made through the essential user scheme.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>The payments are contractual for employees and therefore formal consultation will need to be undertaken. The Council is completing a job evaluation project and it is planned to commence discussions with the Trade Unions as part of a wider review of employment conditions and to fit in line with negotiations being completed on a national basis. Position to be reviewed 30th September 2019.</p>	30/09/2018
Status Update Comments	Revised Date
<p>This will be subject to the Head of the Paid Service agreeing the terms of reference with the Council and the Trades Unions.</p>	31/03/2021

Payroll 2018-19	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>There was no process in place to check that all changes made on the Resource Link Payroll system were valid and supported by appropriate documentation.</p> <p>We recommend that a standard report should be setup on the Resource Link system that produces a listing of all changes made to Payroll records by all users within the period. This should then be used to ensure that appropriate documentation is held to support all changes made, and that they have been accurately input. Furthermore, the Checked by column in the HR spreadsheet should be regularly completed to evidence each item listed has been checked.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>A number of options are being explored to address this issue with the software provider and will subsequently eradicate the level of risk. There is already a report developed that can be used to run reports on all users from Resource Link. The process of running reports was agreed in the previous audit 2017/18. Subject to the implementation of a new reporting tool, reports will be run on all users to identify any new starters and changes made to the system. In addition, the previously agreed arrangements will continue and this will include the exchange of information between HR and payroll to clarify any other changes that impact on an employee's salary. This will include the completion of the checked by column.</p>	01/10/2019
Status Update Comments	Revised Date
<p>The Council has made a decision to move its Payroll Service to a shared service arrangement, which was planned to be implemented on 1 April 2020. This has not come to fruition and the implementation date has been put back to April 2021. This will avoid a mid-year implementation and allow greater time for preparation. In the meantime, it is proposed to continue with the interim solution to mitigate the risk until a new system is in place as part of the shared service arrangement.</p>	01/04/2021

South Derbyshire District Council – Audit Progress Report

Council House Sales: Right To Buy	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>There was no overall process map to ensure that officers were fully aware of their responsibilities, and the procedure notes followed by Business Support did not fully reflect current practice or government guidance.</p> <p>We recommend that senior management determine responsibilities, and a process map covering the whole Right To Buy process should be developed to provide clarity. Furthermore, we recommend that the Business Support procedure notes are reviewed and updated to ensure that they fully encompass current practice, government guidance, and any recommendations made within this report.</p>	Moderate Risk
Management Response/Action Details	Action Date
To be implemented as per recommendation	01/02/2020
Status Update Comments	Revised Date
Procedure and flowcharts prepared, the final version of process just needs to be implemented.	01/10/2020

Council House Sales: Right To Buy	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>Only one Right To Buy valuer had been utilised for over 10 years during which time there had been no procurement exercise, and the valuer did not hold the expected professional qualification.</p> <p>We recommend that a procurement exercise is undertaken to engage an appropriately qualified valuer(s). Consideration should be given to obtaining more than one independent valuation for Right to Buy property sales.</p>	Moderate Risk
Management Response/Action Details	Action Date
To be implemented as per recommendation	01/02/2020
Status Update Comments	Revised Date
Specification has been drafted and potential providers identified. Procurement process to be completed and current arrangements ceased by 01/11/2020.	01/11/2020

South Derbyshire District Council – Audit Progress Report

Mobile Phones	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>The budget monitoring process had failed to appropriately resolve an identified spike in expenditure against the cost centre and account code that was used for payment of the O2 mobile phone bills.</p> <p>We recommend that the budget monitoring process is reviewed to ensure significant variances in spend are investigated and resolved.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>To a certain extent, the Accountants are reliant on Budget Managers supplying information to explain budget variances. In this instance, the variance was highlighted by the Accountant but not fully investigated by the Budget Manager.</p> <p>Training all Agresso users on the importance of the Financial Regulations is to be given prior to the end of March and the Accountants have been asked to minute budget monitoring meetings to provide an audit trail and ensure any outstanding actions are escalated and followed up.</p>	31/03/2020
Status Update Comments	Revised Date
The Head of Finance informed that the training was scheduled to take place in the last 2 weeks of March. With the national lockdown this was clearly impractical, and a revised action date of 30th September was provided.	30/09/2020

Mobile Phones	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>Asset management procedures for controlling the ownership, movement and usage of mobile devices were not effective.</p> <p>We recommend that management defines documents and implements a comprehensive asset management process for mobile devices, comprising of specific procedures for the procurement process, asset tracking, inventory, and move and disposal stages.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>As part of the new smartphone rollout an updated asset database has already been created in Hornbill which logs the IEMI Number, phone number and asset tag of the smartphone to an employee. The Council will be decommissioning its current MDM (Airwatch) between March and August 2020. Every smartphone user will need attend a workshop to have their device reconfigured. At this point each user will sign a mobile device agreement form.</p>	31/08/2020
Status Update Comments	Revised Date
No update status yet	

South Derbyshire District Council – Audit Progress Report

Housing Safety Inspections	Rec No. 11
Summary of Weakness / Recommendation	Risk Rating
<p>Where an asbestos survey report had recommended the removal of asbestos but this had not been performed, there was no programme of re-inspection to ensure asbestos was being actively monitored.</p> <p>We recommend that once the asbestos survey data is extracted from the secure portal and uploaded to Lifespan (see recommendation 9) that timescales for re-inspection should be defined in Lifespan. This will enable properties requiring regular re-inspection to be identified and programmed in for inspection. Further to this, we recommend that those officers responsible for managing asbestos inspections are provided with appropriate training on Lifespan.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>A surveyor is being trained as the responsible persons for the asbestos, additionally a number of surveyors are being trained regarding the duty to manage.</p> <p>Only 3 team members have had limited training on Lifespan.</p> <p>We are currently in procurement for a new system. If life span are successful part of their quotation includes full training.</p>	29/02/2020
Status Update Comments	Revised Date
<p>Asbestos containing materials will be re-inspected at a period determined by their risk. Because of the increased traffic in communal areas annual testing is appropriate. However, in private domestic dwellings risk is substantially lower and mitigation is by staff training to recognise ACM's and intervention by exception is deemed sufficient to fulfil the Council's duty to manage. The action plan appended to the Asbestos Policy will be amended to reflect this approach.</p>	31/07/2020

Rent Accounting 2019-20	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>The interface file between the Housing Benefits system (Academy) and the Housing system (Orchard) was being manually manipulated to ensure the data transferred was as accurate as practicably possible.</p> <p>Since there is now a standard interface available between Academy and Orchard, we consider this to be the best solution to ensure that data transferred to Orchard is accurate and complete. We recommend that management conducts a cost benefit analysis to determine whether the purchase of this interface would be appropriate. In the interim, we recommend that the Benefits, Subsidy & Compliance Manager provides Business Support with clear instruction on the manual amendments required on a weekly basis. These amendments should be made directly to Orchard, rather than to the Academy-Orchard interface file, and an appropriate audit trail should be retained.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>Enquiries have been made in regard to implementing a new interface between Orchard & Academy which should take approximately 1 month to implement. Project Team to be set up to manage the implementation. The Business Support Team Leader is now applying any amendments manually to Orchard as instructed by the Benefits Manager.</p>	31/12/2019
Status Update Comments	Revised Date
<p>This work will be completed in conjunction with the upgrade to Academy which is scheduled for later this calendar year.</p>	01/12/2020

South Derbyshire District Council – Audit Progress Report

Improvement Grants 2019-20		Rec No. 5
Summary of Weakness / Recommendation		Risk Rating
<p>No performance targets had been set for the key stages of the DFG process, and there was no regular monitoring or reporting of performance to management.</p> <p>We recommend that appropriate targets are identified for the standard types of adaptation. Performance against these targets should be monitored and reported regularly to management.</p>		Moderate Risk
Management Response/Action Details		Action Date
<p>This will need to be developed in collaboration with other local authorities within the Derbyshire county council area. To enable comparison and benchmarking</p>		30/06/2020
Status Update Comments		Revised Date
<p>Preliminary process map has been drawn up. Identified that the biggest delay in the service is from approval of the grant to the contractor getting on site. In the process of agreeing timescales with contractors for service delivery, these can then be monitored to manage delivery times.</p>		01/09/2020

South Derbyshire District Council – Audit Progress Report

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.

Tenants Arrears 2017-18	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>The Income Management Policy had not been reviewed in line with criteria laid down in the policy itself.</p> <p>We recommend that the Income Management Policy be reviewed as soon as is practically possible to ensure that it reflects current legislation and best practice. Future reviews should be scheduled every 2 years in line with the policy or sooner in the event of significant legislative changes.</p>	Low Risk
Management Response/Action Details	Action Date
The policy and associated procedures will be reviewed in preparation for the implementation of Universal Credit in South Derbyshire.	30/09/2018
Status Update Comments	Revised Date
Once the review of all workflows is complete, it will be 'practically possible' to review the Policy and to also incorporate information on the impact of Universal Credits (UC) in our District. In respect to the later, due to unprecedented demand revisions concerning UC may take longer than initially expected. Best Practice processes are still being obtained from other providers, but this may take us till the end of the Calendar year to now implement.	01/01/2021

Rent Accounting 2017-18	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>Control totals from housing benefit files imported into the Orchard Housing system, on a weekly basis, were not being matched to those from the system, following import.</p> <p>We recommend that, as part of the weekly reconciliation, the Business Support Team Leader source the batch file totals from the Senior Benefit Officer, who produces the housing benefit files for import. The expected total value of postings, and the number of transactions being posted, can then be checked to the import report from the Orchard Housing system to confirm that the information has been successfully transferred.</p>	Low Risk
Management Response/Action Details	Action Date
Housing has requested the batch files totals from Housing Benefit. They have advised that they cannot provide us these totals at the moment without incurring significant expense in terms of an interface/reporting solution between the Orchard and Academy.	31/08/2018
Status Update Comments	Revised Date
The reconciliation of the Academy housing benefit import files to the Orchard Housing system, will now be picked up as part of the wider interface issues identified in the 2019-20 Rent Accounting audit. To be completed as part of the Academy Upgrade which will take place in October 2020.	30/10/2020

South Derbyshire District Council – Audit Progress Report

Parks & Open Spaces	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>Files and documentation confirming compliance with safety standards was not held centrally, but rather in separate project files in the Cultural Services Department.</p> <p>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.</p>	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
<p>Our internal capacity to progress is temporarily limited but we are undertaking a district wide play audit of our own which will help to address the outstanding recommendations. We are currently engaged in a procurement exercise to secure external expertise to undertake the audit. To allow for the procurement, the audit and then remedial action suggest a revised date for implementing the outstanding recommendations of end September. Play audit nearing completion. To allow for digesting and acting upon recommendations suggest a revised date for implementing the outstanding recommendation of end March 2019.</p> <p>Open Space and Facility development team still suffering from significant capacity issues due to recruitment delays and long-term sickness which means follow up on play audit has had to be delayed. Suggest further 4 months extension.</p> <p>We have been advised the Grounds team has no paper records as they were disposed of in the move to the new depot. The Cultural Services unit and Open Space and Facility Development team are keeping central records but are still suffering from significant capacity issues, there is no one at present to retro scan old documents. September 2020 is a reasonable estimate of when staffing resources may be available to undertake the scanning and filing.</p>	30/09/2020

South Derbyshire District Council – Audit Progress Report

Parks & Open Spaces		Rec No. 7
Summary of Weakness / Recommendation		Risk Rating
<p>Signs at play areas did not clearly identify the site operator, relying instead on a display of the Councils emblem, not necessarily identifiable with all users of the play areas. In addition, out of hours contact details differed on one sign compared to the other three we viewed.</p> <p>We recommend that the signs displayed at the children's play areas across the district clearly display, the name of the site operator, i.e. the district council or parish council as appropriate. This would allow users of the play areas to clearly identify the site operators in the event of accident or equipment failure. In addition, all the signs situated in the play areas should display the correct contact numbers, both in and out of office hours.</p>		Low Risk
Management Response/Action Details		Action Date
<p>Review of signage to be undertaken. New signage to be designed and approved.</p> <p>New signs to be installed on all Council operated play areas – NOTE: subject to budget/cost constraints</p>		31/03/2018
Status Update Comments		Revised Date
<p>Our internal capacity to progress is temporarily limited but we are undertaking a district wide play audit of our own which will help to address the outstanding recommendations. We are currently engaged in a procurement exercise to secure external expertise to undertake the audit. To allow for the procurement, the audit and then remedial action suggest a revised date for implementing the outstanding recommendations of end September 2018.</p> <p>Play audit nearing completion. To allow for digesting and acting upon recommendations suggest a revised date for implementing the outstanding recommendation of end March 2019.</p> <p>Open Space and Facility development team still suffering from significant capacity issues due to recruitment delays and long term sickness which means follow up on play audit has had to be delayed. Suggest further 4 month extension.</p> <p>The play audit has been completed and a follow up report went to Overview and Scrutiny Committee on October 16th. The report contained an action to update, improve and standardise signage at play areas. September 2020 is the targeted date for initiating the improvement programme but is dependent on the outcome of the budget setting and restructure report.</p>		30/09/2020

South Derbyshire District Council – Audit Progress Report

PCI Compliance 2018-19	Rec. No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>The ICT Security, Electronic Communications and Security and the Credit Card Procedure and Policies and Security Policy documents were out of date and contained dated references with respect to PCI (DSS).</p> <p>We recommend that out of date references are removed and these policies and procedures are subject to regular review. Review periods should be built into the version control history.</p>	Low Risk
Management Response/Action Details	Action Date
<p>Polices to be updated as recommended. ICT Security and Electronic Communications policy will be updated by ICT. Procedural polices updates including communication and training to staff will be updated by Customer Services</p>	01/06/2019
Status Update Comments	Revised Date
<p>The Council has kicked off a project to ensure PCI compliance which should be in place by mid-late 2020. The project is set to incorporate a PCI audit, new policies and procedures, the completion of the PCI self-assessment and the introduction of new solutions to remove card data from the authority.</p>	01/10/2020

PCI Compliance 2018-19	Rec. No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Officers taking card payments outside of the Contact Centre were not aware of the PCI Standard. Staff taking payments over the phone, did not have written guidance on how to keep the card payer's details secure.</p> <p>We recommend that ICT Security Policy and relevant documents are updated to include a section of PCI compliance where applicable to educate staff on the standard and potential consequences if these are breached. We recommend that procedural guidance is produced which explicitly prevents Contact Centre staff from reading back the full card details to a customer over the phone.</p>	Low Risk
Management Response/Action Details	Action Date
<p>Polices to be updated as recommended. ICT Security and Electronic Communications policy will be updated by ICT. Procedural polices updates including communication and training to staff will be updated by Customer Services</p>	01/06/2019
Status Update Comments	Revised Date
<p>The Council has kicked off a project to ensure PCI compliance which should be in place by mid-late 2020. The project is set to incorporate a PCI audit, new policies and procedures, the completion of the PCI self-assessment and the introduction of new solutions to remove card data from the authority.</p>	01/10/2020

South Derbyshire District Council – Audit Progress Report

PCI Compliance 2018-19	Rec. No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>There was a general lack of awareness of PCI compliance risks amongst staff using the Paye.net system outside of the Contact Centre.</p> <p>We recommend that refresher training is developed for staff responsible for taking card payments over the phone using the Paye.net system are trained on PCI compliance.</p>	Low Risk
Management Response/Action Details	Action Date
Procedural polices updates including communication and training to staff will be updated by Customer Services.	01/06/2019
Status Update Comments	Revised Date
The Council has kicked off a project to ensure PCI compliance which should be in place by mid-late 2020. The project is set to incorporate a PCI audit, new policies and procedures, the completion of the PCI self-assessment and the introduction of new solutions to remove card data from the authority.	31/10/2020

PCI Compliance 2018-19	Rec. No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>The document which outlined duties and responsibilities in terms of PCI Standards contained out-of-date references.</p> <p>We recommend that the document outlining duties and responsibilities in terms of PCI Standards is updated to reflect the Council's current structure.</p>	Low Risk
Management Response/Action Details	Action Date
Procedural polices updates including communication and training to staff will be updated by Customer Services.	01/04/2019
Status Update Comments	Revised Date
The Council has kicked off a project to ensure PCI compliance which should be in place by mid-late 2020. The project is set to incorporate a PCI audit, new policies and procedures, the completion of the PCI self-assessment and the introduction of new solutions to remove card data from the authority.	01/10/2020

Section 106 Agreements 2018-19	Rec. No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>The Section 106 Agreements version 8 - A guide for Developers document had not been reviewed since April 2010, and contained out-of-date information.</p> <p>We recommend that the Section 106 Agreements version 8 - A guide for Developers document should be subject to a full review and update. Going forward, this document should be subject to regular review and update.</p>	Low Risk
Management Response/Action Details	Action Date
Review to be undertaken in 2019/2020 - to produce formal supplementary planning document (statutory process) - then reviewed as part of the Local Plan process.	01/04/2019
Status Update Comments	Revised Date
Currently in first draft phase of a new version of the guidance document. Third parties need to be involved in the drafting. It is now unlikely that it will be ready for submission to Committee until June 2020.	01/07/2020

South Derbyshire District Council – Audit Progress Report

Section 106 Agreements 2018-19	Rec. No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>Variances identified as part of the reconciliation between Planning records and Accountancy records for the Section 106 Reserve Account have not been fully investigated and resolved.</p> <p>We recommend that all variances identified as part of the reconciliation between the Planning records and Accountancy records for the Section 106 Reserve Account should be fully investigated and action be taken to ensure that if Section 106 money has not been spent as intended, that it is reflected in the Section 106 Records maintained by the Planning Department.</p>	Low Risk
Management Response/Action Details	Action Date
The team has been alerted to this - will meet with Accounts to discuss further.	31/03/2019
Status Update Comments	Revised Date
These balances will be cleared from the S106 accounts as apart of the year end review.	30/06/2020

Allocations & Homelessness 2018-19	Rec. No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>There were no formal procedure notes detailing the allocation process</p> <p>We recommend that, once a revised Allocations Policy is in place, a formal procedure note is produced detailing the allocations process.</p>	Low Risk
Management Response/Action Details	Action Date
Procedure notes to be completed after the implementation of new Housing Allocations Policy.	30/07/2019
Status Update Comments	Revised Date
External legal advice has had to be sought regarding the allocations policy. The final policy will be presented to Housing & Community Services Committee in October 2020. Procedures for operating this policy within the current software are in development.	01/11/2020

Allocations & Homelessness 2018-19	Rec. No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>The Homelessness Prevention Strategy had not been updated to ensure that it met the requirements of new legislation.</p> <p>We recommend that the Homelessness Prevention Strategy is reviewed and updated.</p>	Low Risk
Management Response/Action Details	Action Date
Review to be completed and updated strategy implemented.	01/06/2019
Status Update Comments	Revised Date
Homeless Link were appointed to carry out a review of the strategy. This work is underway. A draft strategy is expected to be presented to Housing & Community Services Committee in January 2021.	21/01/2021

South Derbyshire District Council – Audit Progress Report

Allocations & Homelessness 2018-19	Rec. No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>The Temporary Accommodation Policy was in draft form and had not been updated since 2015.</p> <p>We recommend that the Temporary Accommodation Policy should be updated and finalised.</p>	Low Risk
Management Response/Action Details	Action Date
Policy to be updated and presented to Housing and Community Safety Committee.	01/06/2019
Status Update Comments	Revised Date
Homeless Link were appointed to carry out a review of the strategy. This work is underway. A draft strategy is expected to be presented to Housing & Community Services Committee in January 2021.	21/01/2021

Fleet Management	Rec. No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>There was no centralised record of the drivers employed by the Council, and no centralised checks were undertaken for validity of driving licences.</p> <p>We recommend that a centralised record of all drivers operating the Council's vehicles should be maintained. This record should evidence regular checks for drivers licence information and other relevant details.</p>	Low Risk
Management Response/Action Details	Action Date
All Direct Services employees have had a driving licence check and signed a declaration of fitness to drive. A briefing will be submitted to the Leadership Team to establish the preferred option for checking all employees' driving licences.	30/06/2019
Status Update Comments	Revised Date
A briefing note was submitted to Leadership Team in July 2019 and agreed subject to HR having the capacity to deliver. There have been informal discussions with HR, who have agreed to implement this in principle, but need to first consult the relevant Trade Unions.	01/05/2020

REPORT TO:	AUDIT SUB COMMITTEE	AGENDA ITEM:6
DATE OF MEETING:	16th SEPTMBER 2020	CATEGORY: DELEGATED
REPORT FROM:	STRATEGIC DIRECTOR (CORPORATE RESOURCES)	OPEN
MEMBERS' CONTACT POINT:	ELIZABETH BARTON, HEAD OF CUSTOMER SERVICES elizabeth.barton@southderbyshire.gov.uk or 01283 595779	DOC:
SUBJECT:	2020-2021 ANTI FRAUD & CORRUPTION PLAN & COUNTER FRAUD PARTERSHIP PERFORMANCE UPDATE & AGREEMENT	
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE: AS 04

1.0 Recommendations

- 1.1 That the Committee notes the performance of the Counter Fraud Partnership with Derby City Council (see Appendix 1) and the cashable and value for money savings that have been delivered since 2017.
- 1.2 That the Committee approves that the Counter Fraud Partnership be continued for 2020-2021 and approves the Council's proposed Anti-Fraud and Corruption Action Plan (see Appendix 2) that directs the work of the partnership.
- 1.3 The Committee notes that during 2020-2021 the Council will undertake a review of the emerging areas of focus the fraud action plan needs to incorporate in future years, for example insurance fraud, procurement fraud and payroll fraud. The plan created for 2021-2022 will incorporate any new areas of focus.

2.0 Purpose of the Report

- 2.1 The purpose of the report is to provide an update on the performance of the Council's Counter Fraud Partnership with Derby City Council and to consider the 2020-2021 Anti-Fraud and Corruption Plan. This plan sets out how the Council aims to prevent and detect fraud, together with action the Council will take when dealing with identified cases of fraudulent activity.

3.0 Detail

Counter Fraud Partnership

- 3.1 The Council has been in a Counter Fraud Partnership with Derby City Council since 2017.

- 3.2 In that time, the partnership has delivered in excess of £580,000 cashable and value for money savings though preventing and detecting fraud, which equates to approx. £200,000 savings per annum and exceeds the in-year costs of the Counter Fraud Partnership.
- 3.3 The partnership works with teams across the council to deliver on four key areas:
- Detecting and investigating fraud
 - Preventing fraud
 - Understanding emerging fraud risks
 - Raising fraud awareness
- 3.4 The work of the partnership is further outlined in more detail in Appendix 1.
- 3.5 The Council is obliged to carry out counter fraud work, and the partnership effectively provides a more robust service than a single member of in-house staff and delivers a wider range of skills and resources to the Council.
- 3.6 The costs of the partnership are set out in section 4.0.
- 3.7 The savings generated by the partnership are explained in more detail in Appendix 1.

Anti-Fraud and Corruption Plan

- 3.8 Each year the Council approves an annual Anti-Fraud and Corruption Plan that directs the work of the Counter Fraud Partnership and wider work across the Council.
- 3.9 The plan sets out how the Council aims to prevent and detect fraud, together with action the Council will take when dealing with cases of fraudulent activity.
- 3.10 The plan is aimed at directing the partnership to achieve its targets which are to:
- Maximise the recovery of fraudulent payments and value for money savings to exceed in value the in-year budgeted costs of the Counter Fraud Partnership to the Council.
 - Instil routine fraud checking as part of the Council's operational processes revenues and benefits, housing and wider service areas.
 - Report the results of team activities on a quarterly basis to the Head of Customer Services and the Strategic Director (Corporate Services).
 - Embed fraud awareness as part of the competency framework for employees.
 - Continue joint working arrangements with the Department for Work and Pensions.
 - Minimise the potential for misuse of supported accommodation claim arrangements and funding by providers and related financial organisations.
- 3.11 The plan for 2020 – 2022 is set out at Appendix 2. Ordinarily this would have been reported in readiness for April 2021, however due to the COVID-19 outbreak, the plan now covers a reduced period (September – April 2021).

4.0 Financial implications

4.1 The Council's Counter Fraud Service is delivered in partnership with Derby City Council.

4.2 The Council aims to ensure that the cashable and value for money savings generated by the partnership exceed the cost of the service itself.

4.3 Since 2017, the partnership has generated a total of £584,965.20 savings which breaks down as follows:

- **£102,815.92 in cashable savings/income**, which are funds that can be recovered from customers - for example discounts being awarded for Council Tax, the value will represent the amount of cash recovered which has been over claimed due to fraud.
- **£482,149.28 in value for money savings**, which are a calculation of expenditure/loss that would have been incurred had the fraud not been identified and are based on Cabinet Office/NFI guidelines and multipliers - for example additional discount being awarded in a fraudulent right to buy application.

4.4 The cost of the partnership are as follows:

	2017-18	2018-19	2019-2020	Total
Cost of Partnership	£36,867	£40,764	£42,564	£120,195

4.5 In return for this, the Council receives the equivalent of one full time Counter Fraud Investigator, and a percentage of a management post, spread across a wider pool of investigators/expertise.

4.6 The cost of the partnership for 2020-2021 will be in line with 2019-2020 charges, with any cost of living increases incorporated.

5.0 Corporate Implications

Employment Implications

5.1 None

Legal Implications

3.12 Interauthority partnerships such as this are permitted without wider procurement activity, under Teckal and Hamburg exemptions under the Public Contract Regulations 2015 (PCRs 2015).

Corporate Plan Implications

5.2 None directly.

Risk Impact

5.3 Fraudulent activity is a key risk for the Council. The adoption of an anti-fraud and corruption plan is designed to mitigate the risk through the prevention and detection of fraud.

6.0 Community Impact

Consultation

6.1 None required

Equality and Diversity Impact

6.2 It is considered that the Plan does not discriminate against any of the protected characteristics in the Equality Act 2010. The focus is on whether a fraud is or has been committed rather than the type of person or the group of individuals that may be committing fraud.

Social Value Impact

6.3 The prevention and detection of fraud helps to safeguard the “public purse”.

Environmental Sustainability

6.4 Not applicable in the context of the report

7.0 Background Papers

Appendix 1 – Counter Fraud Partnership Performance Update 2017 - 2020

Appendix 2 –Anti-Fraud & Corruption Plan 2020-2021



Counter Fraud Partnership Performance Update

January 2017 - September 2020

This report highlights the work undertaken by Derby City Council Counter Fraud Team under a partnership agreement with South Derbyshire District Council to detect, investigate, prevent, and raise general awareness of fraud across South Derbyshire. Since January 2017, the partnership has delivered in excess of £580,000 cashable and value for money savings through preventing and detecting fraud, which equates to approximately £200,000 savings per annum.

1. Background

The partnership has been in place since January 2017 and has a very positive working relationship with internal teams. The partnership is managed by the benefits team, with close working links to the council tax, housing and right to buy teams. The main work themes undertaken by the Counter Fraud Team to date include:

- Detecting and investigating fraud
- Preventing fraud
- Understanding emerging fraud risks
- Raising fraud awareness

2. Partnership highlights

Work delivered since 2017 includes:

Detecting and investigating fraud

Highlights include:

- Four properties recovered (e.g. illegal sub-letting, breach of tenancy) and three Right to Buy applications withdrawn.
- £584,965.20 savings delivered, consisting of £102,815.92 cashable savings and £482,149.28 value for money savings (see overleaf).
- Continuing to provide intelligence to support investigation into Modern Slavery and Organised Crime Groups.
- Undertaking National Fraud Initiative (NFI) checks and data matching.
- Undertaking joint investigations with DWP.
- Undertaking pro-active work re Council Tax discounts and exemptions.
- Working with housing team to provide intelligence to assist with potential tenancy breaches/fraud.



Preventing fraud

Highlights include:

- Providing additional checks for Right to Buy cases.
- Working with the benefits team to prevent fraud in supported accommodation.
- Working with the housing teams to undertake pro-active checks to prevent and detect fraud.
- Hosting the East Midlands Fraud Group with local partners and agencies to share best practice and identify emerging fraud risks.
- Working with Derbyshire Police and attending tasking meetings to identify emerging fraud.
- Providing a single point of contact (SPOC) for DWP cases.



Understanding emerging fraud risks

In addition to investigating fraud the team is working with the following service areas to minimise their exposure to fraud risks:



- Benefits service re Supported Exempt Accommodation
- Allocations team
- Revenues team
- Right to Buy team

Examples of work carried out includes introducing new processes and procedures, carrying out visits, undertaking checks and investigating individual cases – for example charges levied by Supporting Exempt Providers to ensure services provided match costs charged.

Raising fraud awareness

Highlights include:



- Fraud awareness training for SDDC staff
- Poster campaign across Derbyshire, including SDDC
- Supporting publicity of fraud cases
- Introduction of online referral for reporting of fraud
- Provision of fraud telephone hotline

3. How much does the partnership cost?

Every year, South Derbyshire District Council funds the equivalent of one Counter Fraud Investigator post and a percentage of the manager salary. Annual costs are as follows:

	2017/18	2018/19	2019/2020	Total over three years
Cost of partnership	£36,867	£40,764	£42,564	£120,195

In return for this, South Derbyshire District Council receives the appropriate number of FTE (full time equivalent) hours service spread across a wider pool of investigators/expertise and the team manager.

3. Does the partnership offer value for money?

The below table summarises the cashable savings/income generated through the work of the partnership since January 2017, which are funds that can be recovered from customers. It also summarises the value for money savings, which are a calculation of expenditure/loss that would have been incurred to the public purse had the fraud not been identified and are based on Cabinet Office/NFI guidelines and multipliers.

Description of activity	Cashable saving/income	Value for money saving
Council tax		
Removal of single person council tax discounts (NFI and non NFI)	£15,041.02	£41,933
Removal of Local Council Tax Support	£15,158.33	£5,898.69 (had the fraud continued for 21 weeks, as per NFI guidelines)
General change in liability (e.g. removing Class F Exemption following probate)	£24,545.51	/
Civil penalties for not reporting changes.	£280	
Housing benefits		
Housing benefit cancelled / reduced	£47,791.06	£22,427.59 (had the fraud continued for 21 weeks, as per NFI guidelines)
Housing		
Illegal succession, sublet, breach of tenancy	/	£186,000* (4 x £46,500)
Housing application stopped	/	£9,840 (3 x £3,280.00)
Right to Buy (RTB) stopped	/	£216,050 (value of RTB discount)
Civil penalties		
Total	£102,815.92	£482,149.28

* The Cabinet Office calculates tenancy fraud at £93k per property recovered based on a four-year average fraud indicated by previous results. Results indicate the average length of fraud to be two years therefore we have used a prudent value of £46,500 per property recovered.

Anti-Fraud and Corruption Plan 2020-2021

Corporate Resources
September 2020

1.0 Introduction

This document sets out the Council's Anti-Fraud and Corruption Plan for the 2020-2021 financial year.

South Derbyshire District Council works in partnership with Derby City Council to provide a team of dedicated counter fraud professionals to the Council. This team works to prevent fraud from entering the system by carrying out fraud investigation work, advising on new and revised procedures to help prevent fraud, and embedding fraud awareness across the Council.

Ordinarily this document would have been presented for sign-off in readiness for the new contract term, however due to the COVID-19 pandemic, this plan now reflects the work the partnership has delivered from 1 April 2020, and will continue to deliver until 31 March 2021.

The team carries out investigations of corporate, benefit and tenancy related fraud, including right to buy and works to identify losses to be recovered either directly or in accordance with the Proceeds of Crime Act.

The team also carries out the annual regulatory data matching checks as required by the National Fraud Initiative (NFI) that results from information uploaded in respect of the following areas of work by officers of South Derbyshire Council.

- Payroll
- Creditors
- Housing waiting list
- Right to buy
- Licences
- Electoral registration/council tax
- Single persons discount - council tax

The work of the team is supported by the work of teams across the organisation who also deliver anti-fraud activities in their service areas – for example housing.

2.0 Objectives and Targets

The main objectives are to:

- Maximise the recovery of fraudulent payments and value for money savings, and work to ensure their value exceeds the in-year budgeted costs of the Counter Fraud Partnership to the Council.
- Instil routine fraud checking as part of the Council's operational processes revenues and benefits, housing, Right to Buy and wider service areas.
- Embed fraud awareness as part of the competency framework for employees.
- Continue joint working arrangements with the Department for Work and Pensions.
- Minimise the potential for misuse of supported accommodation claim arrangements and funding by providers and related financial organisations.
- Report performance on a quarterly basis to the Head of Customer Services and the Strategic Director (Corporate Services).

3.0 Work Programme



The Anti-Fraud and Corruption Plan follows a four-strand approach, which has direct links to the Internal Audit Plan.

Preventing fraud

This strand is about developing better controls and procedures and creating an improved anti-fraud culture across key risk areas, such as right to buy and supported accommodation.

Detecting and investigating fraud

This strand is about detecting fraud both before and after it has taken place. Major focuses include housing rentals, benefits and council tax and business rates discounts and exemptions, particularly where cross boundary eligibility may occur. It also includes use of technology and information including external data and data matching.

Understanding emerging fraud risks

This strand is about working with teams to better understand and minimise their exposure to fraud risks, as well as working in partnership to ensure emerging risks are well understood and planned for.

Raising fraud awareness

This strand is preventing fraud through creating a fraud aware culture, through a programme of training and awareness raising within the staff body and wider district. As appropriate this strand also focuses on raising the awareness of successfully prosecuted fraud to highlight the consequences of fraudulent activity and provide a deterrent.

Preventing fraud

Activity	What the team will deliver in 2020-2021
Improve internal processes to ensure fraud prevention is embedded in operating procedures.	Support teams to review processes and promote improved controls and highlight any new emerging key risk areas.
Supported accommodation extra checks	<p>When a Housing Benefit claimant moves into supported housing, they are exempt from the benefits cap and under occupation rules as supported housing is considered exempt accommodation¹. The Council normally receives 100% subsidy from central government for correctly paid Housing Benefit. But in exempt accommodation the rate is sometimes reduced to 60%, or even zero in some circumstances. There is an emerging concern across Derbyshire that legal loopholes in legislation are allowing less scrupulous landlords to develop supported housing, set high housing/rent costs that are way above market rate, and then receive significant levels of Housing Benefit in excess of the costs needed to run the housing/provide additional support. To respond to this, and in partnership with Derby City Fraud Team, the team at South Derbyshire District Council are putting in place the following measures:</p> <ul style="list-style-type: none"> • Making the supported housing application process more robust to ensure all support charges are realistic, verifiable and comparable to other similar organisations. • Checking the legitimacy of some lease agreements with the Council's legal department. • Joining a countywide discussion with neighbouring Derbyshire authorities, to learn from each other, to consider/adopt best practice and to gain representation in discussions with DWP. • Attending training led by top practitioners in this field to adopt best practice and ensure the Council maximises the subsidy it receives. • Raising the importance of the subsidy implications of non-social housing supported exempt accommodation.
Provide additional checks for right to buy cases	Deliver additional checks to ensure right to buy cases are valid and can progress to full application.

¹ Exempt accommodation is an individual dwelling for which a person is liable to make payments, that they occupy as their home and which is a resettlement place provided by persons to whom the Secretary of State has given assistance by way of a grant pursuant to section 30 of the Jobseeker's Act 1995 (grants for resettlement places), or provided by a non-metropolitan County Council, in England, a housing association, a registered charity or voluntary organisation where that body or person acting on its behalf also provides the claimant with care, support or supervision.

Detecting and investigating

Activity	What the team will deliver in 2020-2021
Council tax fraud investigation	<ul style="list-style-type: none"> Investigate fraudulent claims of council tax discounts, exemptions and reliefs. Give assurance that the current processes are sufficiently robust to mitigate fraud risks and carry out period validation exercises. Carry out random property inspections in partnership with the Council's Property Inspector. Continue to work with NFI, Call Credit and the Derbyshire Partnership. Apply penalties where required.
Business rates fraud investigation	<ul style="list-style-type: none"> Investigate fraudulent claims of business rates discounts, exemptions and reliefs Give assurance that the current processes are sufficiently robust to mitigate fraud risks and are carried out periodically. Carry out random property inspections in partnership with the Council's Property Inspector. Work with tracing facilities (LOCTA) for validation purposes, particularly in cross boundary cases. Apply penalties where required.
Housing benefit and council tax reduction support investigation	<ul style="list-style-type: none"> Develop HBMS processes and routines within the Integrity and Compliance Team. Identify cases from HBMS for investigation by trained investigation staff. Continue to work with NFI. Identify fraud and apply sanctions. Give assurance that processes are mitigating risks.
Right to buy investigation	<ul style="list-style-type: none"> Further develop checks into applications from tenants to buy their homes. Routinely assess all new applications for veracity of deposit and application. Identify instances of fraud and apply sanctions. Give assurance that processes are mitigating risks.
Social housing investigation	<ul style="list-style-type: none"> Further develop arrangements to identify tenants no longer living in rented SDDC accommodation and subletting or leaving empty for lengthy periods. Work with housing team to provide intelligence and assist with potential tenancy breaches/fraud.
Joint investigations with DWP	<ul style="list-style-type: none"> Carry out joint investigations with the DWP as appropriate.

Understanding emerging fraud risks

Activity	What the team will deliver in 2020-2021
Work with teams and internal audit	Work with heads of service and internal audit to identify new areas of potential weakness/work.
Working in partnership	Work with the local partners and agencies, including Derbyshire Police, through the East Midlands Fraud Group to share best practice and identify emerging fraud risks.
Work with teams across the council	<p>Work with the following teams to minimise their exposure to new and emerging fraud risks:</p> <ul style="list-style-type: none"> • Benefits service re supported accommodation • Allocations team • Revenues team • Right to buy team <p>Examples of work carried out includes introducing new processes and procedures, carrying out visits, undertaking checks and investigating individual cases – for example charges levied by supported accommodation to ensure services provided match costs charged.</p>

Raising fraud awareness

Activity	What the team will deliver in 2020-2021
Raise awareness of fraud to build a fraud aware culture	Roll out messages around fraud awareness/risks in corporate comms channels – for example Key Messages – to boost staff awareness of fraud and channels for reporting fraud. Use real life examples.
Continue to develop fraud awareness training for all staff.	Embed fraud awareness training into the Council's new training and development plan, and ensure it includes bribery and money laundering. Deliver both basic and enhanced training virtually and face to face (if/when allowed).
Raise awareness of fraud to build a fraud aware culture.	Roll out messages around fraud awareness/risks in corporate comms channels – for example Key Messages – to boost staff awareness of fraud and channels for reporting fraud. Use real life examples. Where appropriate promote successful prosecutions to highlight the consequences of fraudulent activity and provide a deterrent
Provide a simple way for staff, members and customers to report suspected fraud.	Provide an online portal that allows staff, members and customers to easily report suspected fraud.

ENDS

REPORT TO:	AUDIT SUB COMMITTEE	AGENDA ITEM: 7
DATE OF MEETING:	16th SEPTEMBER 2020	CATEGORY: DELEGATED
		OPEN
REPORT FROM:	EXTERNAL AUDITOR	
MEMBERS' CONTACT POINT:	KEVIN STACKHOUSE (01283 595811) kevin.stackhouse@south-derbys.gov.uk	DOC: u/ks/audit/EY/audit plan cover
SUBJECT:	UPDATED AUDIT PLANNING REPORT FOR THE YEAR ENDING 31 MARCH 2020	REF:
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE: AS 01

1.0 Recommendations

- 1.1 That the updated Audit Plan for the year ending 31 March 2020 is considered and approved.

2.0 Purpose of Report

- 2.1 For Ernst and Young LLP (EY) as the Council's appointed auditors, to present an updated Audit Plan for the year ending 31 March 2020.

3.0 Detail

- 3.1 Since the original Audit Plan was approved in July, the Auditors have identified two further risks which need to be subject to additional testing in forming their opinion on the Council's Accounts and Financial Statements for 2019/20. Both these risks have emerged from the impact of Covid-19 and relate to:

- The valuation of Property, Plant and Equipment, including investment properties.
- An assessment of the Council as a "*Going Concern*" and the assertion being made by the Council.

4.0 Financial Implications

- 4.1 None

5.0 Corporate Implications

- 5.1 None directly.

6.0 Community Implications

- 6.1 None directly.

A man and a woman are in a meeting. The man, on the right, is wearing a white shirt and is writing on a transparent surface with a blue marker. The surface is covered with various blue numbers and symbols. The woman, on the left, is wearing a blue and white striped shirt and is looking at the man. A yellow rectangular box is overlaid on the left side of the image, containing text.

South Derbyshire District Council

Updated Audit planning report
2019/20

Year ended 31 March 2020

4 September 2020



Private and Confidential
Audit-Sub Committee
South Derbyshire District Council
Civic Way
Swadlincote
DE11 0AH

4 September 2020

Dear Committee Members

Updated External Audit planning report 2019/20

This report seeks to provide the Audit-sub Committee with an update to our risk identification for the 2019/20 audit, reflecting the changes in risks identified in the current year.

In our audit planning report tabled at the 16 March 2020 Audit-sub Committee meeting, we provided you with an overview of our audit scope and approach for the audit of the financial statements. Following the coronavirus outbreak (Covid-19) in late March 2020, we have re-assessed our audit scope and strategy. We provide an update to the significant accounting and auditing matters, and audit approach outlined in the initial Audit Planning Report. Note there are no changes to our Value for Money risk assessment and planned strategy as previously communicated.

Section 1 - changes to audit risks

Section 2 - changes to audit strategy

Yours faithfully

Helen Henshaw
Associate Partner
For and on behalf of Ernst & Young LLP
Enc



01 Audit risks



Our response to significant risks

Valuation of Property, plant and equipment (PPE) and Investment Property – assets valued on a market or fair value basis

(In the initial Audit Plan, this was an inherent risk)

Financial statement impact

We have identified that a significant risk applies specifically to assets valued on a market or fair value basis, including investment properties which are recorded at £6.3m in the balance sheet at 31 March 2020.

What is the risk?

The fair value of other land and buildings represents a significant balance in the Council's accounts and are subject to valuation changes, impairment reviews and depreciation charges.

Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the Balance Sheet for land and buildings in particular.

The Council engaged an external expert valuer who will apply a number of complex assumptions to these assets. They performed a full revaluation of the asset base for 2019/20. Annually assets are assessed to identify whether there is any indication of impairment.

As the Council's asset base is significant, and the outputs from the valuer are subject to estimation, there is a risk land and building assets may be under/overstated.

ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

We previously identified Valuation of PPE as an Inherent audit risk in our initial Audit Plan, however, the risk has increased following Covid-19. The Royal Institute of Chartered Surveyors (RICS), the body setting the standards for property valuations, has issued guidance to valuers highlighting that the uncertain impact of Covid-19 on markets might cause a valuer to conclude that there is a material uncertainty, specifically to assets valued on a market or fair value basis.

Page 44 of 54

What will we do?

Additional procedures in response to our significant risk include:

- We have instructed our internal specialist valuation team to review a sample covering the Council's re-assessment of valuations carried out pre-Covid-19 outbreak to assess the material accuracy of the values reported as at the 31/03/2020;
- Review the classification of assets and ensure the correct valuation methodology has been applied; and
- Ensure the appropriate disclosures have been made in the accounts concerning the material uncertainty.

Other areas of audit focus

Going Concern Disclosures	What is the risk?	What will we do?
<p data-bbox="118 742 470 774">Financial statement impact</p> <p data-bbox="118 790 537 1013">We previously identified Going Concern as an inherent risk in the Audit Plan, however, in light of covid-19, we consider that the risk has increased given the impact it has had on finances across the public sector.</p> <p data-bbox="118 1045 481 1173">We consider the risk applies to going concern and related disclosures in the financial statements.</p>	<p data-bbox="593 399 1176 622">Going concern: This auditing standard has been revised in response to enforcement cases and well-publicised corporate failures where the auditor's report failed to highlight concerns about the prospects of entities which collapsed shortly after.</p> <p data-bbox="593 686 1176 877">We consider the unpredictability of the current environment to give rise to a risk that the Council will not appropriately disclose the key factors relating to going concern, underpinned by managements assessment with particular reference to Covid-19.</p>	<p data-bbox="1220 399 2027 430">Additional Procedures in Response to our significant risk include:</p> <ul data-bbox="1220 438 2116 845" style="list-style-type: none"> • Obtain managements going concern assessment and review for any evidence of bias and consistency with the accounts; • Review the financial modelling and forecasts prepared by the Council. This will consider key assumptions, stress testing applied to those assumptions and consider the risk to cashflow up to the date of 12 months after the signing date of the accounts and opinion; • Ensure that an appropriate going concern disclosure has been made within the financial statements; • Review the Council's approach to identifying and disclosing events after the balance sheet date; and • Consider the impact on our audit report and comply with EY consultation requirements.



Audit risks

Other areas of audit focus

What is the risk/area of focus?

IFRS16 – leases

IFRS 16 Leases was issued by the IASB in 2016. Its main impact is to remove (for lessees) the traditional distinction between finance leases and operating leases. Finance leases have effectively been accounted for as acquisitions (with the asset on the balance sheet, together with a liability to pay for the asset acquired). In contrast, operating leases have been treated as “pay as you go” arrangements, with rentals expensed in the year they are paid. IFRS 16 requires all substantial leases to be accounted for using the acquisition approach, recognising the rights acquired to use an asset.

Implementation of IFRS 16 will be included in the Code of Practice on Local Authority Accounting in the United Kingdom (the Code) for 2002.21. This Code has yet to be published, but in July 2019 CIPFA/LASAAC issued 'I IFRS 16 leases and early guide for practitioner's.

This early guidance provides comprehensive coverage of the requirements of the forthcoming provisions, including;

- The identification of leases
- The recognition of right-to-use assets and liabilities and their subsequent measurement
- Treatment of gains and losses
- Derecognition and presentation and disclosure in the financial statements
- The management of leases within the prudential framework

The guidance also covers the transitional arrangements for moving to these new requirements, such as;

- The recognition of right-of-use assets and liabilities for leases previously accounted for as operating leased by lessees.
- The mechanics of making the transition in the 2020/21 financial statements (including the application of transitional provisions and the preparation of relevant disclosure notes)

What has changed?

The adoption of IFRS 16 by the Code as the basis for preparation of Local Authority statements has been deferred to 2021/22. The Council will therefore no longer be required to undertake an impact assessment, and disclosure of the impact of the standard in the financial statements does not now need to be financially quantified.

We therefore no longer consider this to be an areas of audit focus, but will feedback to the Council any relevant observations from our discussions with the Council earlier in the year.



02 Audit Strategy



Changes in audit strategy

Audit Process overview

Additional audit procedures as a result of Covid-19:

Other changes in the entity and regulatory environment as a result of Covid-19 that have not resulted in an additional risk, but result in the following changes in our audit strategy:

- Revised guidance for Annual Governance Statement – we will review these statements to check compliance with revised disclosure requirements.
- Information Produced by the Entity (IPE): There is an increased risk around the completeness, accuracy, and appropriateness of information produced by the entity due to the likely inability of the audit team to verify original documents or re-run reports on-site from Council's systems. We will:
 - Use the screen sharing function of Microsoft Teams to evidence re-running of reports used to generate the IPE we're auditing; and
 - Agree IPE to scanned document or other system screenshots.
- Additional EY consultation requirements concerning the impact on auditor reports.

The changes to audit risks and audit approach will increase the level of work we perform. This will impact the audit fee. We will agree changes to the audit fee with management and report back to the Audit Committee in our Audit Results Report.

Materiality

We have considered the materiality levels we reported to you in our initial Audit Planning Report, and whether any change to our materiality is required in light of Covid-19. Following this consideration we remain satisfied that the values for planning materiality, performance materiality and our audit threshold for reporting differences reported to you in our Audit Planning Report remain appropriate.

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit [ey.com](https://www.ey.com).

© 2020 EYGM Limited.
All Rights Reserved.

ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

[ey.com](https://www.ey.com)

REPORT TO:	AUDIT SUB-COMMITTEE	AGENDA ITEM: 8
DATE OF MEETING:	16th SEPTEMBER 2020	CATEGORY: DELEGATED
REPORT FROM:	STRATEGIC DIRECTOR (CORPORATE RESOURCES)	OPEN
MEMBERS' CONTACT POINT:	KEVIN STACKHOUSE (01283 595811) Kevin.Stackhouse@southderbyshire.gov.uk	DOC:
SUBJECT:	COMMITTEE WORK PROGRAMME	REF:
WARD(S) AFFECTED:	ALL	TERMS OF REFERENCE: G

1.0 Recommendations

1.1 That the Committee considers and approves the updated work programme.

2.0 Purpose of Report

2.1 The Committee is asked to consider the updated work programme.

3.0 Detail

3.1 Attached at Annexe 'A' is an updated work programme document. The Committee is asked to consider and review the content of this document.

4.0 Financial Implications

4.1 None arising directly from this report.

5.0 Background Papers

5.1 Work Programme.

Audit Sub-Committee: Work Programme 16th September 2020/21

Work Programme Area	Date of Committee meetings	Contact Officer (Contact details)
Reports Previously Considered By Committee		
External Audit Planning Report for the year ending 31 st March 2020	13 th July 2020	Jason Burgess (Assistant Manager) EY Jburgess3@uk.ey.co
Internal Audit Progress Report	13 th July 2020	Adrian Manifold (Audit Manager) Adrian.manifold@centralmidlandsaudit.co.uk
Proposed Internal Audit Plan 2020/21	13 th July 2020	Adrian Manifold (Audit Manager) Adrian.manifold@centralmidlandsaudit.co.uk
The Role And Responsibilities of The Chief Finance Officer in Local Government	13 th July 2020	Kevin Stackhouse (Strategic Director Corporate Resources) Kevin.stackhouse@southderbyshire.gov.uk
The CIPFA Financial Management Code	13 th July 2020	Kevin Stackhouse (Strategic Director Corporate Resources) Kevin.stackhouse@southderbyshire.gov.uk

Annual Report of Agreed Procedures 2018/19	13 th July 2020	Kevin Stackhouse (Strategic Director Corporate Resources) Kevin.stackhouse@southderbyshire.gov.uk
Proposed External Audit Fee 2019/20	13 th July 2020	Jason Burgess (Assistant Manager) EY Jburgess3@uk.ey.co
Local Government Audit Briefing	13 th July 2020	Jason Burgess (Assistant Manager) EY Jburgess3@uk.ey.co
Internal Audit Annual Report	29 July 2020	Adrian Manifold (Audit Manager) Adrian.manifold@centralmidlandsaudit.co.uk
Local Code of Corporate Governance Review 2019/20	29 July 2020	Ardip Kaur (Head of Legal and Democratic Services) Ardip.kaur@southderbyshire.gov.uk
Annual Governance Statement 2019/20	29 July 2020	Ardip Kaur (Head of Legal and Democratic Services) Ardip.kaur@southderbyshire.gov.uk
Anti-Fraud and Corruption Annual Report 2019/20	16 September 2020	Lizzie Barton (Head of Customer Services) Kevin.stackhouse@southderbyshire.gov.uk
Internal Audit Progress Report	16 September 2020	Adrian Manifold (Audit Manager) Adrian.manifold@centralmidlandsaudit.co.uk

Local Government Audit Committee Briefing	16 th September 2020	Jason Burgess (Assistant Manager) EY Jburgess3@uk.ey.co
Audit Results Report for the Year Ending 31 March 2020	21 October 2020	Jason Burgess (Assistant Manager) EY Jburgess3@uk.ey.co
Local Government Audit Committee Briefing	9 December 2020	Jason Burgess (Assistant Manager) EY Jburgess3@uk.ey.co
Internal Audit Progress Report	9 December 2020	Adrian Manifold (Audit Manager) Adrian.manifold@centralmidlandsaudit.co.uk
Local Code of Corporate Governance Review 2020/21	9 December 2020	Ardip Kaur (Head of Legal and Democratic Services) Ardip.kaur@southderbyshire.gov.uk
External Audit Planning Report for the Year Ending 31 March 2021	24 March 2021	Jason Burgess (Assistant Manager) EY Jburgess3@uk.ey.co
Proposed Internal Audit Plan 2021/22	24 March 2021	Adrian Manifold (Audit Manager) Adrian.manifold@centralmidlandsaudit.co.uk
Internal Audit Progress Report	24 March 2021	Adrian Manifold (Audit Manager) Adrian.manifold@centralmidlandsaudit.co.uk

Local Government Audit Committee Briefing	24 March 2021	Jason Burgess (Assistant Manager) EY Jburgess3@uk.ey.co
Annual Report of the Agreed Upon Procedures 2019/20	24 March 2021	Jason Burgess (Assistant Manager) EY Jburgess3@uk.ey.co
The CIPFA Financial Management Code	24 March 2021	Kevin Stackhouse (Strategic Director) Kevin.stackhouse@southderbyshire.gov.uk