

central midlands audit partnership

# South Derbyshire District Council – Audit Progress Report

Audit Sub-Committee: 18<sup>th</sup> September 2019



**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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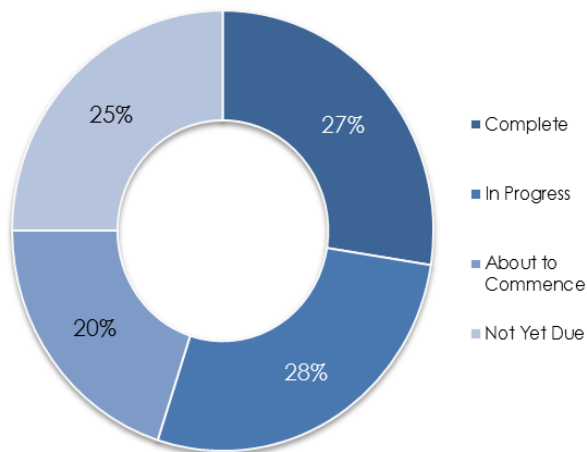
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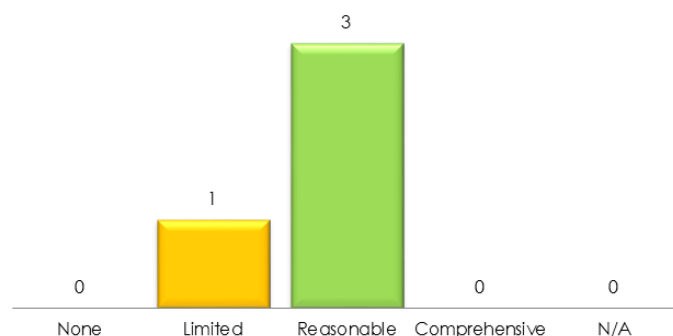
### AUDIT DASHBOARD

#### Plan Progress



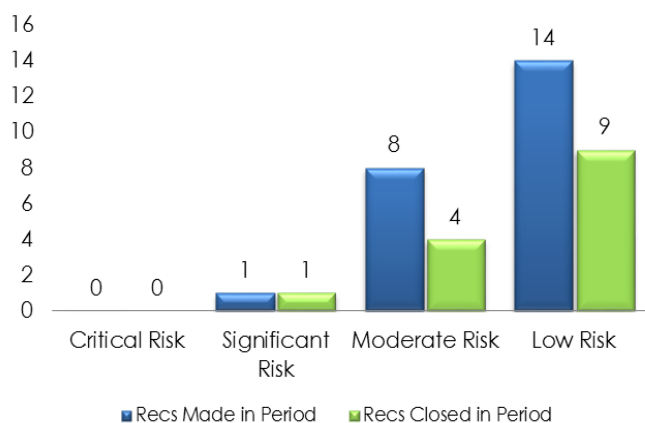
#### Jobs Completed in Period

##### Control Assurance Ratings During Period



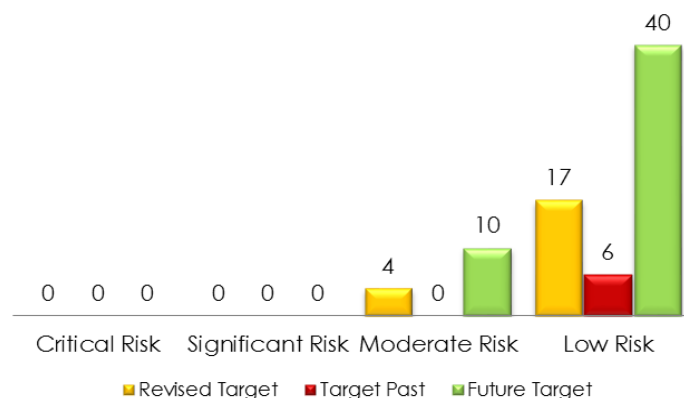
#### Recommendations

##### Movement During Period



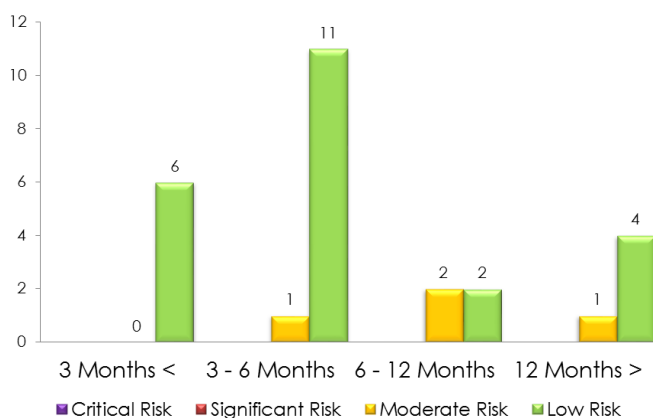
#### Recommendations

##### Recommendations Currently Open



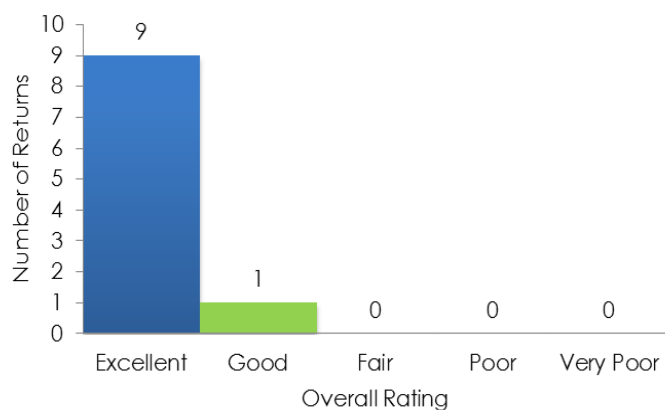
#### Recommendations

##### Overdue Recommendations



#### Customer Satisfaction

##### Returns Between Sep 18 & Aug 19



## 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 30<sup>th</sup> August 2019.

2019-20 Jobs	Status	% Complete	Assurance Rating
Significant Contracts	Allocated		
Main Accounting System 2019-20	Not Allocated		
Treasury Management 2019-20	Not Allocated		
Banking Services 2019-20	In Progress	50%	
Payroll 2019-20	Not Allocated		
Officers Expenses & Allowances 2019-20	Draft Report	95%	
Creditors 2019-20	Not Allocated		
Fixed Assets 2019-20	In Progress	55%	
Revenues Systems 2019-20	Not Allocated		
Cashiering 2019-20	Fieldwork Complete	80%	
Housing Benefit & Council Tax Support 2019-20	Not Allocated		
Anti-Fraud & Corruption 2019-20	Allocated	20%	
Personal Data Checks	Allocated	10%	
IT Project Advice	Allocated		
Project Management	Allocated		
Business Change & Transformation	Allocated		
Data Quality & Perf. Management 2019-20	Draft Report	95%	
Rent Accounting 2019-20	Final Report	100%	Reasonable
Former Tenants Arrears 2019-20	Allocated	5%	
Council House Sales - Right To Buy 2019-20	In Progress	75%	
Grounds Maintenance	Not Allocated		
Improvement Grants (Disabled Facilities Grant)	Not Allocated		
Bereavement Services 2019-20	Not Allocated		
Electoral Services 2019-20	Allocated		
Economic Development 2019-20	Not Allocated		

B/Fwd Jobs	Status	% Complete	Assurance Rating
Information Governance	Draft Report	95%	
Capital Programme	In Progress	75%	
Payroll 2018-19	Final Report	100%	Reasonable
Creditors 2018-19	Final Report	100%	Reasonable
Revenue Systems 2018-19	Final Report	100%	Comprehensive
Housing Benefit & Council Tax Support 2018-19	Final Report	100%	Comprehensive
File Server Security	Final Report	100%	Reasonable
Development Control	In Progress	60%	
Food Safety 2018-19	Final Report	100%	Reasonable
Active Communities & Health	In Progress	40%	
Rosliston Forestry Centre	Final Report	100%	Comprehensive
Maintenance of Public Buildings	Final Report	100%	Limited
Housing Safety Inspections	Final Report	100%	Limited
Community Safety Partnership 2018-19	In Progress	75%	
Corporate Governance 2018-19	Final Report	100%	Reasonable

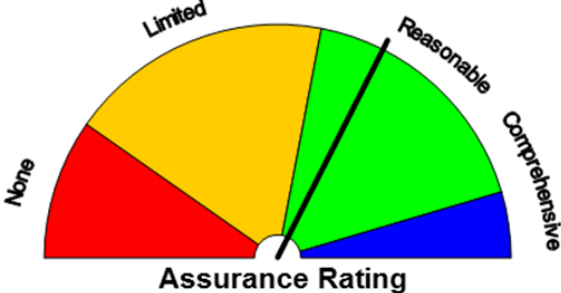
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### AUDIT COVERAGE

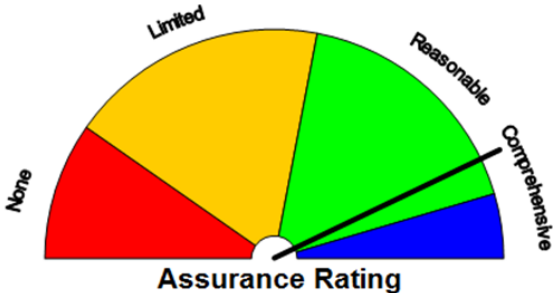
#### Completed Audit Assignments

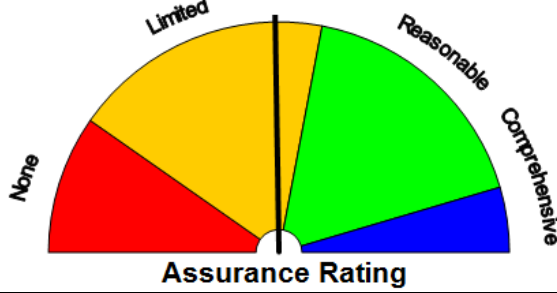
Between 17<sup>th</sup> July 2019 and 6<sup>th</sup> September 2019, the following audit assignments have been finalised since the last Progress Report was presented to this Sub-Committee.

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Payroll 2018-19	Reasonable		1	2	1	50%
Rent Accounting 2019-20	Reasonable			1	3	0%
Maintenance of Public Buildings	Limited			4	5	22%
Corporate Governance 2018-19	Reasonable			1	5	50%

Payroll 2018-19					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
Permanent changes to the payroll, within the approved establishment, were only being actioned following the receipt of an appropriately authorised instruction.	6	4	1	1	
Payroll payment runs were only completed after being checked and appropriately authorised.	4	2	2	0	
Statutory returns to HMRC were being made as required.	4	4	0	0	
<b>TOTALS</b>	<b>14</b>	<b>10</b>	<b>3</b>	<b>1</b>	
Summary of Weakness		Risk Rating	Agreed Action Date		
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.		Moderate Risk	01/10/2019 Future Action		
Access rights on the Resource Link system did not enforce separation of duties between officers maintaining personnel / establishment records and officers processing the payroll.		Significant Risk	Implemented		
We found that the Council had insufficient resilience in the BACS payment process to ensure that there was someone available who could access the BACS system at all times.		Moderate Risk	Implemented		
We found that there was no control in place for the independent comparison of BACS payment confirmation reports to the BACS payment requests.		Low Risk	01/10/2019 Future Action		

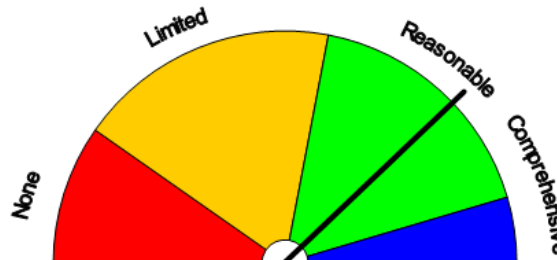
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Rent Accounting 2019-20	 <p>Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The annual rental increase has been accurately applied to tenants rent accounts and is in accordance with approved policy.	8	6	2	0
Regular reconciliations are undertaken between the Councils housing system and other relevant systems, and issues identified are promptly remedied.	4	1	3	0
<b>TOTALS</b>	<b>12</b>	<b>7</b>	<b>5</b>	<b>0</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
Procedures had not been reviewed since 2011, and they omitted the annual rental change process.		Low Risk	31/10/2019 Future Action	
Checks, reconciliations and movements were not being consistently signed and dated by the preparer, or checked by a Senior Officer.		Low Risk	31/12/2019 Future Action	
The interface file between the Housing Benefits system (Academy) and the Housing system (Orchard) was being manually manipulated to ensure that data being transferred was as accurate as practicably possible.		Moderate Risk	31/12/2019 Future Action	
Historical suspense account postings had not been investigated and appropriately cleared.		Low Risk	30/09/2019 Future Action	

Maintenance of Public Buildings	 <p>Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
A comprehensive and budgeted programme of planned maintenance is in place.	10	3	2	5
Responsive repair work is properly procured and documented.	4	0	0	4
<b>TOTALS</b>	<b>14</b>	<b>3</b>	<b>2</b>	<b>9</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
The Corporate Asset Management Plan only covered the period 2012-2017 and was therefore out-of-date.		Low Risk	31/07/2020 Future Action	
The Council did not have a good understanding of the condition of its Public Buildings because stock condition surveys were out-of-date and there was no formal programme of site inspections.		Moderate Risk	31/07/2020 Future Action	
There was no programme of planned maintenance in place for Public Buildings and the available budget was therefore not aligned with known cyclical maintenance activities or		Moderate Risk	31/07/2020 Future Action	

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maintenance planned.		
There was no system in place to ensure that statutory compliance activities were being undertaken, as a result of this Fire Risk Assessments were not up-to-date for all Public Buildings.	Moderate Risk	31/07/2020 Future Action
There was no system in place to monitor tenants' compliance with Health and Safety legislation, where such issues were identified to be the responsibility of the tenants in the respective leases.	Low Risk	Risk Accepted
Suitable repair logs were not being maintained for responsive repairs, to record ongoing issues with the building(s).	Low Risk	31/07/2020 Future Action
There was no clear structure to the storage of data, pertaining to procurement of works for Public Buildings and Health and Safety compliance activities for Public Buildings.	Low Risk	31/01/2020 Future Action
There was no clear process or policy for the reporting or completing of repairs at the Civic Offices.	Low Risk	31/12/2019 Future Action
Repairs and maintenance work was not being procured in line with the Council's Contract Procedure Rules and could be non-compliant with Procurement Regulations.	Moderate Risk	20/08/2019 Implemented

Corporate Governance 2018-19		 <p>Assurance Rating</p>		
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The Local Code of Governance is adequate	9	6	1	2
The Annual Governance Statement is fit for purpose	11	2	5	4
Members are adequately informed and sufficiently trained in order to promote and agree on Governance matters.	4	1	2	1
<b>TOTALS</b>	<b>24</b>	<b>9</b>	<b>8</b>	<b>7</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
Different versions of the Local Code of Governance and the Annual Governance Statement existed on the Council's website and search results on both the website and intranet failed to locate the latest documents.		Low Risk	Implemented	
The Members' Code of Conduct had not been reviewed since 2014, and was found to be out-of-date.		Low Risk	31/12/2020 Future Action	
The Annual Governance Statement 2017/18 made general references to issues raised by Internal Audit in the Annual Audit Opinion, amongst others. However, these issues were not clearly detailed in the appended Work Plan for 2018/19 and the issues that had been raised, had not been subject to a risk assessment to identify their significance.		Low Risk	Implemented	
The Annual Governance Statement did not provide an overall Opinion and contained a lot of detail on the Governance arrangements in place, rather than the outcomes and effectiveness of those arrangements. Furthermore, the outcomes were not directly aligned to the key principles of governance.		Moderate Risk	Implemented	
Members had not received training or guidance specific to the creation and content of the Annual Governance Statement and training records on the Council's Committee Management Information System (CMIS) had not been updated with details of mandatory training undertaken.		Low Risk	30/09/2019 Future Action	
Annual Reports produced by the Overview & Scrutiny Committee had not been clearly signposted from the Council's Committee Management Information System (CMIS) so they could be readily located.		Low Risk	31/10/2019 Future Action	



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### RECOMMENDATION TRACKING

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
29-Aug-19	Corporate Governance 2018-19	Reasonable			3
21-Aug-19	Maintenance of Public Buildings	Limited			7
24-Jul-19	Rent Accounting 2019-20	Reasonable			4
23-Jul-19	Payroll 2018-19	Reasonable			2
03-Jul-19	Housing Safety Inspections	Limited	1		6
25-Jun-19	Rosliston Forestry Centre 2018-19	Comprehensive			
16-May-19	Housing Ben & CTax Support 2018-19	Comprehensive			2
16-May-19	Food Safety 2018-19	Reasonable			1
08-May-19	Creditors 2018-19	Reasonable			2
16-Apr-19	Revenue Systems 2018-19	Comprehensive			4
08-Apr-19	File Server Security	Reasonable			2
31-Mar-19	Orchard IT Application	Limited	2	1	10
26-Mar-19	Fleet Management	Reasonable	1		3
14-Feb-19	Allocations & Homelessness 2018-19	Reasonable	1	2	
12-Feb-19	PCI Compliance 2018-19	Reasonable		5	1
25-Jan-19	Section 106 Agreements 2018-19	Reasonable		2	
10-Jan-19	Health & Safety	Reasonable			2
19-Dec-18	Sheltered Housing / Careline	Reasonable	1	1	1
18-May-18	Sharpes Pottery	Comprehensive		1	
25-Apr-18	Organisational Culture & Ethics	Reasonable		1	
06-Mar-18	Tenants Arrears 2017-18	Reasonable		3	
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	
06-Jun-17	Leisure Centres 2016-17	Reasonable		1	
		<b>TOTALS</b>	<b>6</b>	<b>21</b>	<b>50</b>

**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.



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Audit Assignments with Recommendations Due	Action Due			Being Implemented		
	Significant Risk	Moderate Risk	Low Risk	Significant Risk	Moderate Risk	Low Risk
Maintenance of Public Buildings						
Housing Safety Inspections			1			
Rosliston Forestry Centre 2018-19						
Food Safety 2018-19						
Orchard IT Application			2			1
Fleet Management			1			
Allocations & Homelessness 2018-19			1			2
PCI Compliance 2018-19					1	4
Section 106 Agreements 2018-19						2
Sheltered Housing / Careline			1			1
Sharpes Pottery						1
Organisational Culture & Ethics					1	
Tenants Arrears 2017-18						3
Rent Accounting 2017-18						1
Officers Expenses & Allowances					1	
Parks & Open Spaces						2
Leisure Centres 2016-17					1	
<b>TOTALS</b>			<b>6</b>		<b>4</b>	<b>17</b>

## 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 <sup>th</sup> February 2019 a compliance action plan will be drafted for agreement by each team.	01/04/2019
Status Update Comments	Revised Date
<p>Following further investigation a PCI Compliance Self-assessment is in progress to validate current compliance status, as it now appears that fees referred to in report were not for non-compliance, but related to a separate monthly contractual payment card service cost.</p> <p>The Council are looking to implement 'call secure' which will ensure telephone payments taken via paye.net are handled securely however as the position of Head of Customer Services is currently vacant, we request that the implementation dates for the outstanding recommendation be extended to the end of October 2019, as it is expected that the post will be filled within the next 3 months.</p>	01/11/2019

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
There is a restructure report tabled to Members at the Finance and Management Committee this week. Following the outcome of that, the post to drive this matter forward will be identified. Management therefore propose to delay this	30/09/2019

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recommendation until 30<sup>th</sup> September 2019.

Leisure Centres	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>The Council had not undertaken inspections on the exterior fabric of the building as per the contract summary of maintenance responsibilities.</p> <p>We recommend that the Council fulfil its obligations in respect of those areas which it has responsibility for maintaining. Inspections should be undertaken on a regular basis, in accordance with any relevant legislation and properly documented.</p>	Moderate Risk
Management Response/Action Details	Action Date
Programme of inspections to be agreed with Building Maintenance Officer	01/10/2017
Status Update Comments	Revised Date
<p>Our public building officer resigned several months ago and has not been replaced pending both a housing services and Council wide restructure. Once responsibility for this area of work is identified in the final structure and someone in post we will be able to commence the required inspections. Given the uncertainty suggest a revised compliance date of 31<sup>st</sup> January 2018</p> <p>The long term future of the Public Building Officer post has still not been settled and an interim arrangement has recently been implemented with a temporary 6 month appointment. Suggest a revised date of the end of September 2018.</p> <p>Request made to interim public buildings officer to assist. Answer pending. Anticipate should be able to close out by 31<sup>st</sup> December 2018.</p> <p>Responsibilities are being addressed but not in the systematic way required. The Public Building Officer situation has still not been properly resolved and capacity issues has meant he hasn't had time to devote to this issue. Suggest a revised date of 31<sup>st</sup> March 2019 and will pursue support with him and other colleagues.</p> <p>A temporary appointment has been made to the Public Buildings Officer role who is tasked with undertaking the requisite inspections. A meeting has been held with the new estates team. A summary of actions confirms that a programme of inspections has been agreed. Plans are in place to complete the first inspection by Friday the 27<sup>th</sup> September</p>	15/10/2019

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
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 30 <sup>th</sup> September 2019.	30/09/2018
Status Update Comments	Revised Date
The Head of Organisational Development advised that the date for this has action has now been moved to 31/03/2020 as part of a wider corporate approach being considered by the Council.	31/03/2020

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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.

Tenants Arrears 2017-18	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>A number of procedure manuals were identified and there was confusion as to which procedures were current for the service.</p> <p>We recommend that management review the various procedures and processes available to determine which manuals reflect the current processes, legislation and best practice concerning the recovery of rent arrears. Outdated procedures should be archived and clearly marked as such or removed from the system to ensure there is no confusion over which procedures to use.</p>	Low Risk
Management Response/Action Details	Action Date
Current procedure and process documents will be clearly identified for team members. Obsolete documents will be removed from common folders. This action is included as part of a corporate review of Policies & Procedures.	01/06/2018
Status Update Comments	Revised Date
Workflows completed for secure and introductory tenancies, letters still to be finalised. Next step in Project is to review workflows for temporary accommodation, licenses and garages (review letters thereafter). Then any unused codes will be deleted. System Procedure manuals to be reviewed to reflect new workflows thereafter.	30/09/2019

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. A decision concerning the implementation of the interface by March 2020 will be taken shortly, so that the Council is able to address both matters together.	01/04/2020

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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.	Low Risk
<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>	
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
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	31/07/2019
<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>	

Parks & Open Spaces	Rec No. 7
Summary of Weakness / Recommendation	Risk Rating
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.	Low Risk
<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>	
Management Response/Action Details	Action Date
Review of signage to be undertaken. New signage to be designed and approved. New signs to be installed on all Council operated play areas – NOTE: subject to budget/cost constraints	31/03/2018
Status Update Comments	Revised Date
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	31/07/2019

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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.

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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.