



central midlands audit partnership

# South Derbyshire District Council – Audit Progress Report

Audit Sub-Committee: 22<sup>nd</sup> June 2022



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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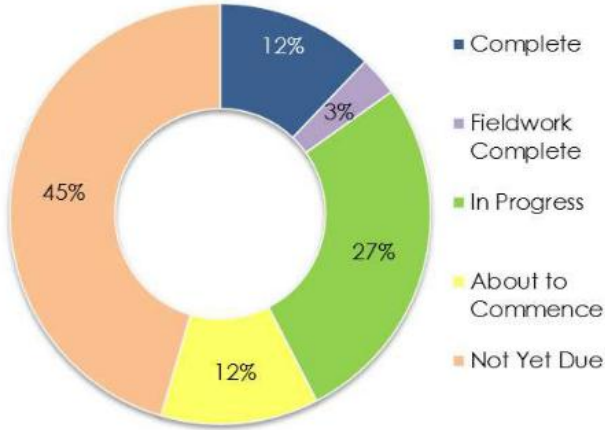
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# South Derbyshire District Council – Audit Progress Report

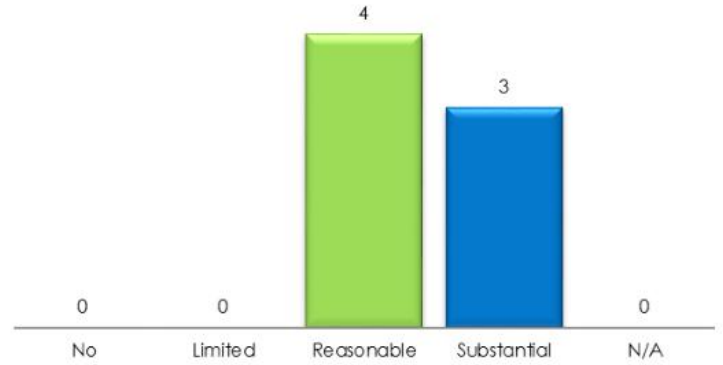
## AUDIT DASHBOARD

### Plan Progress



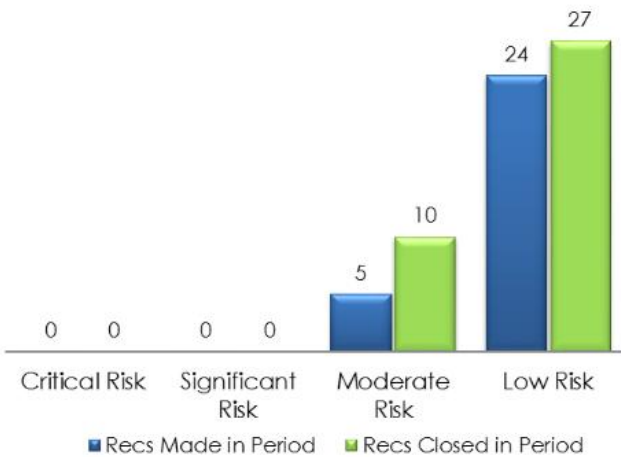
### Jobs Completed in Period

Control Assurance Ratings During Period



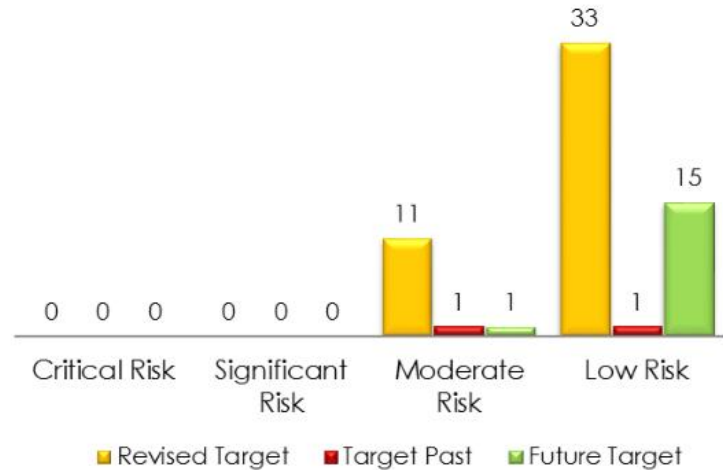
### Recommendations

Movement During Period



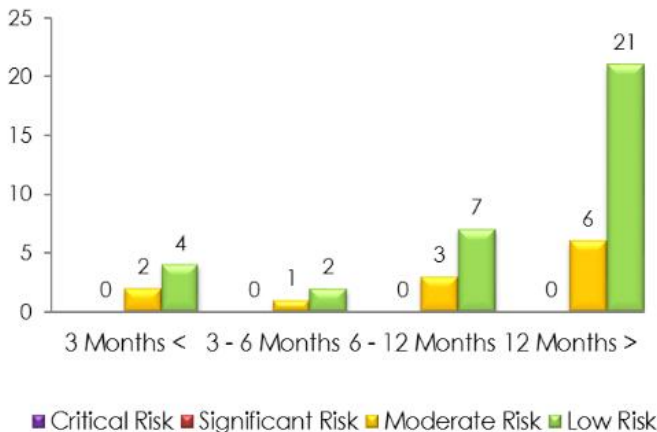
### Recommendations

Recommendations Currently Open



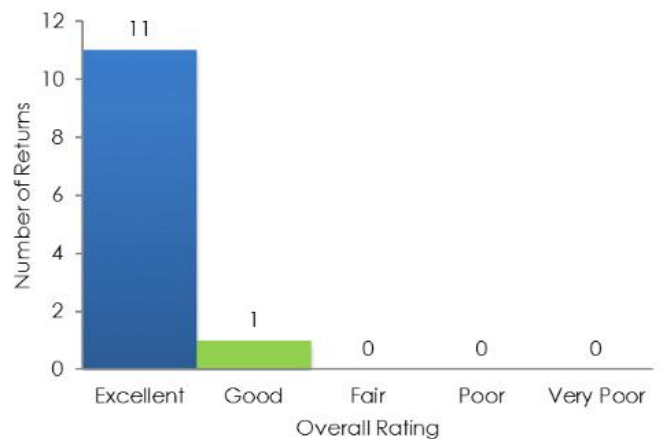
### Recommendations

Overdue Recommendations



### Customer Satisfaction

Returns Between May 21 & May 22



# 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 31<sup>st</sup> May 2022.

2022-23 Jobs	Status	% Complete	Assurance Rating
Records Management 2022-23	Allocated	5%	
Risk Management 2022-23	In Progress	20%	
Procurement 2022-23	Not Allocated	0%	
Safeguarding 2022-23	Not Allocated	0%	
Main Accounting System 2022-23	Not Allocated	0%	
Treasury Management 2022-23	Not Allocated	0%	
Capital Programme 2022-23	Not Allocated	0%	
Banking Services 2022-23	In Progress	20%	
Officers Expenses & Allowances 2022-23	In Progress	25%	
Revenues Systems 2022-23	Not Allocated	0%	
IT Key Controls 2022-23	Allocated	0%	
Data Quality & Performance Management 22-23	Allocated	5%	
Grant Certification 2022-23	In Progress	20%	
Waste Management 2022-23	Not Allocated	0%	
Street Cleansing 2022-23	Not Allocated	0%	
Development Management 2022-23	Not Allocated	0%	
Parks & Open Spaces 2022-23	Not Allocated	0%	
Rosliston Forestry Centre 2022-23	Not Allocated	0%	
Housing Safety Inspections 2022-23	Not Allocated	0%	
Sheltered Housing / Careline 2022-23	Allocated	0%	
Land Charges 2022-23	Not Allocated	0%	
Organisational Culture & Ethics 2022-23	Not Allocated	0%	
Economic Development 2022-23	Not Allocated	0%	
B/Fwd Jobs	Status	% Complete	Assurance Rating
Procurement 2021-22	Final Report	100%	Reasonable
Income Streams 2021-22	In Progress	100%	Reasonable
Payroll Probity 2021-22	In Progress	75%	
Creditors 2021-22	Final Report	100%	Reasonable
Housing System IT Upgrades	In Progress	100%	Substantial
People Management 2021-22	In Progress	70%	
Homelessness 2021-22	In Progress	70%	
Corporate Governance 2021-22	Final Report	100%	Reasonable
Leisure Centres 2020-21	Final Report	100%	Reasonable
Electoral Services 2020-21	In Progress	70%	

### Plan Changes

Since agreeing the Audit Plan for 2022-23, we have had to add a Grant Certification audit into the Plan. We were required to check that grant conditions for the Green Homes Grant were complied with before the Council could submit its claim for funding. We are now aware that further grant certification work is expected during the year.

# South Derbyshire District Council – Audit Progress Report

## AUDIT COVERAGE

### Completed Audit Assignments

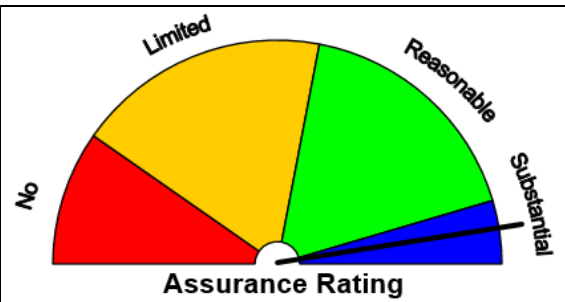
Between 5<sup>th</sup> March 2022 and 31<sup>st</sup> May 2022, the following audit assignments have been finalised.

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Revenues Systems 2021-22	Substantial				3	33%
Housing Benefit & Council Tax Support 2020-21	Substantial				1	0%
Creditors 2021-22	Substantial				1	100%
Rent Accounting 2021-22	Reasonable			1	7	38%
Procurement 2021-22	Reasonable			1	2	100%
Corporate Governance 2021-22	Reasonable			2	3	20%
Leisure Centres	Reasonable			1	7	63%

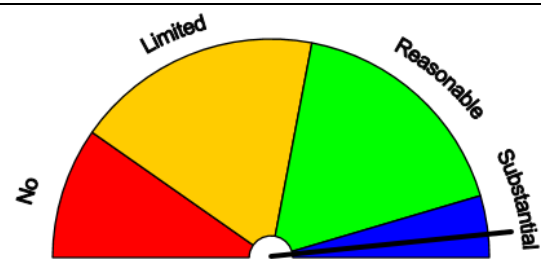
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
	To ensure that the Council Tax and National Non-Domestic Rates property databases are accurately maintained.	13	10	3
<b>TOTALS</b>	<b>13</b>	<b>10</b>	<b>3</b>	<b>0</b>

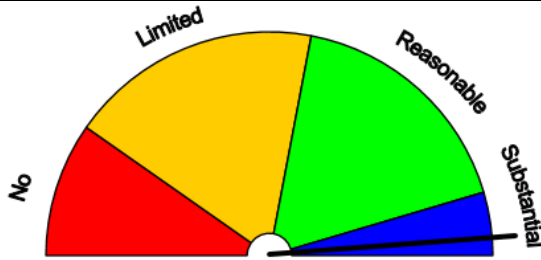
  

Summary of Weakness	Risk Rating	Agreed Action Date
We found that VOA Amendment schedules for NDR properties were not being actioned in a timely manner, and that there was no cover for the leave of the officer actioning the Council Tax property amendments.	Low Risk	31/03/2023 Future Action
The number of the live properties on the Council's NDR database, for which the Council was charging NDR, did not match the number of hereditaments recorded by the VOA.	Low Risk	31/03/2023 Future Action
There was no evidence to confirm that reconciliations of the Council Tax and Non-Domestic Rates systems had been subject to independent review to ensure they were undertaken completely and in a timely manner.	Low Risk	Risk Accepted

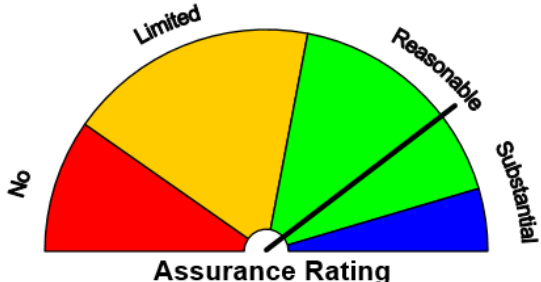


## South Derbyshire District Council – Audit Progress Report

Housing Benefit & Council Tax Support 2020-21		 Assurance Rating			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
New benefit claims and changes of circumstances for housing of the homeless in Bed & Breakfast accommodation were being processed promptly and accurately.	7	5	1	1	
Payments from the Covid-19 hardship fund had applied only where claimants met the defined criteria.	4	3	1	0	
<b>TOTALS</b>	<b>11</b>	<b>8</b>	<b>2</b>	<b>1</b>	
Summary of Weakness		Risk Rating	Agreed Action Date		
The method for communication of rental costs to the Benefits Team from the Temporary Housing Team was not adequate enough to ensure that the rental figures input to the benefits system (Academy) were accurate.		Low Risk	31/08/2022 Future Action		

Creditors 2021-22		 Assurance Rating			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
To ensure that policies and procedures exist and are up to date.	3	3	0	0	
To ensure that access to the creditors systems is suitably controlled.	4	4	0	0	
To ensure that controls for the registration and payment of invoices are operating effectively.	6	4	2	0	
<b>TOTALS</b>	<b>13</b>	<b>11</b>	<b>2</b>	<b>0</b>	
Order requisitions, to the same supplier, were being combined, to reduce the number of orders issued. However, authorisation was based on the value of each separate requisition, and not on the value of the resulting order. As a result, it was possible for the value of the resulting order to be above the authorisation limits of the officer(s) providing approval.		Low Risk	30/09/2022 Implemented		

## South Derbyshire District Council – Audit Progress Report

Rent Accounting 2021-22	 <p style="text-align: center;"><b>Assurance Rating</b></p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Rent receipts are accurately and completely transferred to the rents system and allocated to the correct tenant accounts	7	4	3	0
Tenants are charged at the correct rental rates from the correct dates	11	9	0	2
Service charges are appropriately documented, and receipts are accurately and completely allocated to the correct accounts	8	4	1	3
<b>TOTALS</b>	<b>26</b>	<b>17</b>	<b>4</b>	<b>5</b>
Reconciliations were not always formally recorded, signed and dated by the preparer, or checked by a Senior Officer.		Low Risk	29/04/2022 Implemented	
Historical suspense account postings had not been investigated and appropriately cleared.		Low Risk	31/03/2022 Implemented	
The Council did not have a Rent Setting Policy in place.		Low Risk	31/03/2023 Future Action	
Manual adjustment reports were not produced and reviewed on a regular basis		Low Risk	31/03/2022 Being Implemented 31/10/2022	
The Council did not have a Service Charges Policy in place.		Low Risk	31/03/2023 Future Action	
Service charges were not clearly documented in tenancy agreements and evidence to support their reasonableness was sometimes insufficient.		Low Risk	31/03/2022 Being Implemented 31/10/2022	
Energy costs paid by the Council for individual properties were not consistently recharged to tenants and there was a large outstanding debt relating to this.		Moderate Risk	31/03/2022 Being Implemented 31/10/2022	
Leaseholder service charge calculations were not checked by a second officer, and errors were identified in audit sample testing.		Low Risk	31/03/2022 Implemented	

## South Derbyshire District Council – Audit Progress Report

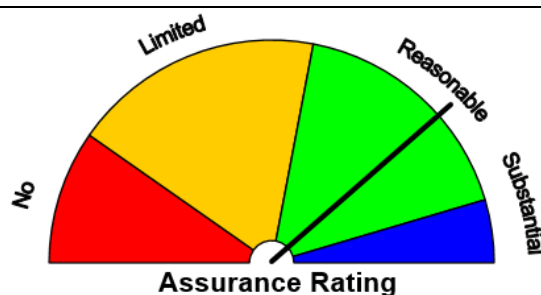
Procurement 2021-22					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
To assess if the actions agreed following the 2020/21 audit have been put in place and are being applied.	6	6	0	0	
To confirm that there is an up-to-date Contracts Register in place and that it is subject to proper governance and record keeping.	3	3	0	0	
That there is proper governance and record keeping regarding contract extensions and exemptions.	3	1	1	1	
<b>TOTALS</b>	<b>12</b>	<b>10</b>	<b>1</b>	<b>1</b>	
Consultation with Procurement Services and Legal Services before arranging a contract extension was inconsistent across the Council. There was also a lack of evidence to demonstrate that value for money was considered before arranging contract extensions.		Moderate Risk			31 May 2022 Implemented
The Contract Procedure Rules required consultation with Procurement Services before approving a contract extension, but there was no such requirement regarding contract exemptions.		Low Risk			31 May 2022 Implemented
There was no central and complete record of approved contract exemptions which was in contravention of Contract Procedure Rules 7.1.		Low Risk			31 May 2022 Implemented

Corporate Governance 2021-22					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
The Annual Governance Statement is fit for purpose	8	6	2	0	
The Council's governance structure is effective and operating in line with the Constitution.	16	13	2	1	
<b>TOTALS</b>	<b>24</b>	<b>19</b>	<b>4</b>	<b>1</b>	
The Council had not adequately reflected its partnership and joint working arrangements within the AGS or its assessment against the national framework.		Low Risk			30/06/2022 Future Action
The AGS had not been signed off in accordance with CIPFA's Delivering Good Governance Framework 2016.		Low Risk			30/06/2022 Future Action
Committee meeting minutes were not being reviewed for accuracy in a timely manner.		Moderate Risk			Implemented
There was limited attendance by Members at the training events provided for them during 2019.		Moderate Risk			13/05/2022 Action Due
Members were not required to complete a skills matrix when considering the appointment of Members to the Council's decision-making committees.		Low Risk			13/05/2022 Action Due



## South Derbyshire District Council – Audit Progress Report

Control Objectives Examined	Assurance Rating			
	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are adequate arrangements in place to allow contractual obligations and expectations to be identified and monitored effectively.	9	4	5	0
There are appropriate arrangements in place for planned and responsive maintenance at the Leisure Centres	10	5	3	2
<b>TOTALS</b>	<b>19</b>	<b>9</b>	<b>8</b>	<b>2</b>
The Etwall Leisure Centre Joint Management Committee had not met with the frequency prescribed by the Joint Management Agreement, nor had arrangements for chairing the Committee been complied with.		Low Risk	Implemented	
Contract management documentation was not always being filed in a clearly structured manner and version control was not always robust.		Low Risk	Implemented	
The Council did not have a good understanding of the processes used by Active Nation to extract or collate the management information being provided and had not undertaken specific checks to validate the accuracy of some types of data.		Low Risk	30/11/2022 Future Action	
Active Nation's annual Statement of Accounts was not obtained and reviewed to provide assurance over ongoing viability.		Low Risk	31/08/2022 Future Action	
A corresponding Contractor Response Notice could not be located for four of the seven Employee Change Notices sampled.		Low Risk	30/06/2022 Future Action	
A number of weaknesses were identified in the arrangements in place for ensuring compliance with building and equipment health & safety legislation, as recorded in the report issued by the independent consultant Top Lodge Leisure Ltd.		Moderate Risk	Implemented	
Repairs and maintenance issues for the leisure centres were being recorded in different locations, with no central register for coordinating the issues collectively.		Low Risk	23/05/2022 Implemented	
The Asset Register was not up-to-date and there was no redecoration schedule in place, as required by the contract.		Low Risk	20/05/2022 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
23-Feb-22	Climate Change	Substantial			2
31-Mar-22	Revenues Systems 2021-22	Substantial			2
10-Mar-22	Rent Accounting 2021-22	Reasonable		3	2
17-Jan-22	Asset Management 2021-22	Reasonable		1	2
28-Apr-22	Corporate Governance 2021-22	Reasonable	2		2
06-Sep-21	Data Protection & Freedom of Information	Reasonable		3	
15-Sep-21	Insurance	Substantial			1
30-Mar-22	Housing Benefit & Council Tax Support 20-21	Substantial			1
06-Jan-21	Tenancy Management	Substantial		1	
19-May-22	Leisure Centres 2020-21	Reasonable			3
03-Feb-21	Waste Management (Trade Waste)	Reasonable		3	
16-Jun-21	Housing Repairs 2020-21	Limited		7	
21-Dec-20	Safeguarding 2020-21	Reasonable		1	
26-Mar-21	Revenues Systems 2020-21	Substantial		3	
25-Nov-20	Payroll 2019-20	Reasonable		1	
06-Aug-20	Bereavement Services 2019-20	Reasonable		3	
22-Oct-20	Grounds Maintenance 2019-20	Reasonable		5	1
03-Mar-20	Improvement Grants 2019-20	Reasonable		1	
26-Mar-19	Fleet Management	Reasonable		2	
23-Jul-19	Payroll 2018-19	Reasonable		1	
29-Aug-19	Corporate Governance 2018-19	Reasonable		1	
13-Nov-19	Development Management 2018-19	Reasonable		1	
12-Feb-19	PCI Compliance 2018-19	Reasonable		3	
14-Feb-19	Allocations & Homelessness 2018-19	Reasonable		1	
25-Jan-19	Section 106 Agreements 2018-19	Reasonable		1	
07-Aug-17	Parks & Open Spaces	Reasonable		2	
		<b>TOTALS</b>	<b>2</b>	<b>44</b>	<b>16</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.

## 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
Rent Accounting 2021-22					1	2
Asset Management 2021-22						1
Corporate Governance 2021-22		1	1			
Data Protection & Freedom of Information					1	2
Tenancy Management						1
Waste Management (Trade Waste)					1	2
Housing Repairs 2020-21					3	4
Safeguarding 2020-21						1
Revenues Systems 2020-21						3
Payroll 2019-20						1
Bereavement Services 2019-20					1	2
Grounds Maintenance 2019-20					1	4
Improvement Grants 2019-20					1	
Fleet Management						2
Payroll 2018-19					1	
Corporate Governance 2018-19						1
Development Management 2018-19						1
PCI Compliance 2018-19					1	2
Allocations & Homelessness 2018-19						1
Section 106 Agreements 2018-19						1
Parks & Open Spaces						2
<b>TOTALS</b>		<b>1</b>	<b>1</b>		<b>11</b>	<b>33</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
<p>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.</p>	01/04/2019
Status Update Comments	Revised Date
<p>The Council has undertaken a comprehensive PCI audit with a specialist consultancy. Two key recommendations were made, namely the delivery of Call Secure Plus and P2PE, as well as the update of a two key policies and submission of the council's PCI accreditation. These projects and spend were approved by Finance &amp; Management Committee in March 2021. Call Secure Plus project is ready to go, but is dependent on the delivery of SIP which is now being progressed (due to be in place by end of June/early July 2022), after which the Call Secure Project will be progressed (before the end of 2022). P2PE is dependent on the supplier (Capita) and is in the final stages of testing and delivery - this will not however be implemented at SDDC until the face-to-face trial is complete and a decision on the location of the payment kiosk is made. The PCI questionnaires /accreditation have been put on hold due to new government initiatives the team has been required to deliver (extended Test and Trace, Omicron Grants, ARG, CARF and the energy rebate payments). The team is hoping to submit the PCI compliance documentation by late summer 2022, but will be dependent on ongoing demands on the team.</p>	<p>01/10/2022 Future Action</p>

## South Derbyshire District Council – Audit Progress Report

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>Initially, to address this weakness, actions were progressed to replace or outsource the payroll system, but these did not come to fruition, resulting in the Council recently re-signing with the existing system provider for another 3 years. Internal Audit are re-examining the payroll controls, and an update (and restatement if required) for this weakness will be included as part of the resulting report.</p>	31/07/2022 Future Action

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>Initial KPI's reviewed. To be implemented as part of the new Foundations software. Currently in test mode.</p>	31/05/2022 Action Due

## South Derbyshire District Council – Audit Progress Report

Bereavement Services 2019-20	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Contract opportunities for the provision of a grave digging service had not been advertised on the Contracts Finder website, in line with the requirements of the Public Contract Regulations 2015, and there was no current contract in place.</p> <p>We recommend that the Council pursues one of the following actions: A corporate contract may be required for the area of spend and as such a formal tender exercise should be undertaken. Engage the Council's DSO to provide the service at the rural cemeteries as well as the urban cemeteries. The area of spend may be relevant to an existing or new framework agreement/contract which should be used to formalise the process. If no competitive market is available this should be demonstrated and a formal exemption from the Contract Procedure Rule should be put in place.</p>	Moderate Risk
Management Response/Action Details	Action Date
All options will be assessed and taken forward after the Covid-19 pandemic is over as the risk of any changes to the service are too great at the present time.	01/01/2021
Status Update Comments	Revised Date
Action date has been revised to the Autumn when the new Head of Cultural and Community Services will be in post.	30/11/2022
	Future Action

Grounds Maintenance 2019-20	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>Reactive work requested and performed was not consistently recorded.</p> <p>We recommend that reactive work requests should be logged and the outcome recorded. This should include, as a minimum, the following details:</p> <ul style="list-style-type: none"> <li>• Date and time issue was reported.</li> <li>• Location of work.</li> <li>• Details of issue.</li> <li>• Urgency.</li> <li>• Customer details.</li> <li>• Work completed date.</li> <li>• Time spent on work.</li> <li>• Operative name.</li> <li>• Outcome.</li> </ul> <p>This information should be monitored to draw out the following:</p> <ul style="list-style-type: none"> <li>• Time spent on reactive work vs planned work, to inform workforce planning.</li> <li>• Responsiveness to requests, to allow effectiveness to be determined.</li> <li>• Trends in the types of work requested, to inform planned maintenance.</li> </ul>	Moderate Risk
Management Response/Action Details	Action Date
Operational Services is currently undertaking a management restructure, a formal process will be developed and implemented following this restructure.	01/04/2021
Status Update Comments	Revised Date
Action date has been revised to the Autumn when the new Heads of Cultural and Community Services and Operational Services will be in post	30/11/2022
	Future Action

## South Derbyshire District Council – Audit Progress Report

Waste Management (Trade Waste)	Rec No.6
Summary of Weakness / Recommendation	Risk Rating
<p>Mandatory Health &amp; Safety training had not been refreshed in line with the required 3-year timescale.</p> <p>We recommend that, whilst being mindful of the current Covid-19 restrictions, the delivery of mandatory Health &amp; Safety training is pursued and delivered as a priority, when safe to do so. To bring the required training up-to-date, this should incorporate all members of the team and include all those Health &amp; Safety training courses which are mandatory. Whilst training delivery continues to be problematic due to the Covid-19 pandemic, toolbox talks should continue in an effort to keep Health &amp; Safety awareness at the forefront of everyone's mind.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
Mandatory training, including but not limited to Health & Safety, for all Operational Services employees, without access to Myview, has now been organised. The training will be delivered over the following dates to ensure Covid safety measures are followed during delivery of the training. 3rd February, 23rd February, 10th March, 11th March, 23rd March, 25th March and 1st April	01/04/2021
Status Update Comments	Revised Date
Due to capacity within the Trade Waste and Fleet Management service and the absence of a permanent Head of Service, this recommendation will be held-over until September 2022, to allow time for this position to have been filled and for action to have either been taken or at least commenced	01/09/2022 Future Action

Data Protection & Freedom of Information 2021-22	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>Not all staff had completed the annual mandatory GDPR refresher training and not all Members had attended and completed GDPR training.</p> <p>We recommend that training on GDPR is included as annual refresher training for Members as well as it being included as part of their induction training when newly elected to the Council. The progressive completion of mandatory GDPR refresher training for staff should be monitored on a regular basis to ensure that there is a high percentage rate of completion. Non-compliance with mandatory training should be identified and appropriate action to address non-compliance should be considered and acted on as a priority.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
GDPR training is mandatory part of induction, and an annual refresh is required. Non-compliance will be escalated to the relevant Strategic Directors.	31/12/2021
Status Update Comments	Revised Date
Reports will be escalated to Heads of Service.	31/03/2022 Action Due

## South Derbyshire District Council – Audit Progress Report

Housing Repairs 2020-21	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>There was a high degree of manual input in scheduling repair jobs and the system in place to record repairs was heavily reliant on paper job tickets, resulting in inefficiencies and possible inaccuracies. We were unable to locate a job ticket for 10 of the 19 completed repair jobs selected for testing.</p> <p>We recommend that the Council considers the procurement of dynamic scheduling software. In the interim we recommend that:</p> <ul style="list-style-type: none"> <li>o Clear guidelines are provided to operatives on the information required to be completed on job tickets and timesheets, to improve the quality of data subsequently entered into Orchard, the Council's Housing Management System.</li> <li>o The possibility of sending job tickets directly from Orchard to operative's smartphones (or scanning and emailing them) is investigated.</li> <li>o The capability of the smartphones issued is reviewed to establish whether job tickets can be viewed and edited or whether other hardware /software is required to do this.</li> <li>o Training requirements for operatives are considered to allow implementation of the above and further training be undertaken, where required.</li> </ul>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
As part of the Council's Transformation Project, the renewed Orchard Contract package includes the option for the future purchase of dynamic scheduling/mobile working software. Written instruction for the completion of job tickets will be provided for operatives by the Interim Team Leader (by 30/07/2021). A possible interim solution for the electronic transmission of job tickets has been identified and is being tested. This will require new devices to be provided to operatives. The use of smartphone for this process has been tested and found to be not viable. Once testing of the process and new devices is complete this will be implemented across the team with the appropriate training.	01/10/2021
Status Update Comments	Revised Date
Electronic job ticket process in trial with DLO. Full implementation may rely on the upgrade of the Orchard system. The need for a comprehensive dynamic scheduling system for repairs remains.	01/09/2022 Future Action

Housing Repairs 2020-21	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>Orchard, the Council's Housing Management System, did not contain a full record of materials used on a job and there was consequently no tracking of materials purchased over the counter to confirm their usage.</p> <p>We recommend that all materials used on a job should be recorded on the job ticket used to populate Orchard. This will ensure full data is available for the purposes of costing and post inspections. Operatives should be provided with clear instruction and</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
Written instruction for the completion of job tickets will be provided for operatives by the Interim Team Leader.	30/07/2021
Status Update Comments	Revised Date
An APP to control stock purchase is in implementation. The comprehensive management of this will require additional Dynamic Scheduling Software.	31/10/2022 Future Action



## South Derbyshire District Council – Audit Progress Report

Housing Repairs 2020-21	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>Van stocks were not being tightly controlled, as annual audits only consisted of a count and valuation and did not track the usage of materials.</p> <p>The Council should consider how the van stock audit regime might be strengthened to prevent the possible theft of materials. This should include an annual audit based on an inventory of van materials, taking into account materials purchased and materials used over the period to identify possible discrepancies, along with in-year spot checks.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>A quarterly audit of van stock will be implemented by the new Repair Manager once appointed.</p> <p>An electronic method of managing materials and van stocks is being investigated with the current materials provider.</p>	01/10/2021
Status Update Comments	Revised Date
<p>Until mobile dynamic work scheduling system is in place a manual system is being introduced that records van stocks, replenishment alerts and purchasing history. There will also be a recording of material usage against schedule of rates provisioned work tickets to enable true and accurate costing of work items and manage stock control. Awaiting implementation of an app from the materials supplier to enable stock availability, receipt and use of stock to be recorded. Each will be bespoke to each operative/van stock, the app will enable operatives to order materials to van stock and correlate material usage to individual works order numbers This will allow to account for materials that are van stock or used within a particular works order.</p>	<p>30/06/2022</p> <p>Future Action</p>

## South Derbyshire District Council – Audit Progress Report

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

Corporate Governance 2021-22		Rec No. 4
Summary of Weakness / Recommendation		Risk Rating
<p>There was limited attendance by Members at the training events provided for them during 2019.</p> <p>We recommend that Members are formally required and encouraged to attend the training events provided for them, especially in relation to key governance topics such as the Code of Conduct and Equalities and Diversity training. Training is provided to support Members in carrying out their roles effectively, so it is imperative that they have some level of general understanding on topics in which they will be expected to contribute when determining Council policy, as well as topics relating to governance issues that Members also need to be aware of.</p>		Moderate Risk
Management Response/Action Details		Action Date
<p>Already in place with the recent training programme.</p> <p>This matter will be raised by the Chief Executive in his announcements at the meeting of Annual Council.</p>		13/05/2022
Status Update Comments		Revised Date
No update information received.		

## 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.

Parks & Open Spaces	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
Files and documentation confirming compliance with safety standards was not held centrally, but rather in separate project files in the Cultural Services Department.  We recommend that the documentation held by the Council in respect of play equipment and playground surfacing which demonstrates compliance with the relevant safety standards, should be held centrally. Ideally, the relevant documents confirming compliance for each play area should be scanned and stored on separate electronic files, headed up for each play area. Access to the files should be allowed for both the Open Space and Facilities Development Manager and the Street Scene Manager. This would allow all officers involved in the process to access the information as necessary (i.e. for ordering parts) and would serve to ensure that the information was complete and easily accessible.	Low Risk
Management Response/Action Details	Action Date
Central folder to be set up for all Play Equipment paperwork on S Drive. Scan in all relevant documents.	31/03/2018
Status Update Comments	Revised Date
The process of writing a business case is currently underway for business transformation to procure a play inspection app which complies with this recommendation and would also include hosting all the scan copies of previous inspections for the mandatory 21 yrs. It is hoped to have this in place in the summer.	01/09/2022 Future Action

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 Council's 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.  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.	Low Risk
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
Designer chosen to create "brand" for new signage.	30/06/2022 Future Action

## South Derbyshire District Council – Audit Progress Report

PCI Compliance 2018-19	Rec. No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>The Council had not maintained an inventory of hardware and software components relating to equipment used to take card payments.</p> <p>We recommend that the Council either introduces an inventory of hardware and software components relating to equipment used to take card payments or these devices are removed in favour of alternative methods the Council uses to receive card payments.</p>	Low Risk
Management Response/Action Details	Action Date
<p>We are in the process of removing the android chip and pin devices and replacing with a single digit device. The kiosks will be replaced by December 2019 as not PCI DSS compliant beyond that date Our understanding is that firmware is incorporated with the machines</p>	01/01/2020
Status Update Comments	Revised Date
<p>The Council has undertaken a comprehensive PCI audit with a specialist consultancy. Two key recommendations were made, namely the delivery of Call Secure Plus and P2PE, as well as the update of a two key policies and submission of the council's PCI accreditation. These projects and spend were approved by Finance &amp; Management Committee in March 2021. Call Secure Plus project is ready to go, but is dependent on the delivery of SIP which is now being progressed (due to be in place by end of June/early July 2022), after which the Call Secure Project will be progressed (before the end of 2022). P2PE is dependent on the supplier (Capita) and is in the final stages of testing and delivery - this will not however be implemented at SDDC until the face-to-face trial is complete and a decision on the location of the payment kiosk is made. The PCI questionnaires /accreditation have been put on hold due to new government initiatives the team has been required to deliver (extended Test and Trace, Omicron Grants, ARG, CARF and the energy rebate payments). The team is hoping to submit the PCI compliance documentation by late summer 2022, but will be dependent on ongoing demands on the team.</p>	<p>01/10/2022</p> <p>Future Action</p>

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
<p>Procedural polices updates including communication and training to staff will be updated by Customer Services.</p>	01/04/2019
Status Update Comments	Revised Date
<p>The Council has undertaken a comprehensive PCI audit with a specialist consultancy. Two key recommendations were made, namely the delivery of Call Secure Plus and P2PE, as well as the update of a two key policies and submission of the council's PCI accreditation. These projects and spend were approved by Finance &amp; Management Committee in March 2021. Call Secure Plus project is ready to go, but is dependent on the delivery of SIP which is now being progressed (due to be in place by end of June/early July 2022), after which the Call Secure Project will be progressed (before the end of 2022). P2PE is dependent on the supplier (Capita) and is in the final stages of testing and delivery - this will not however be implemented at SDDC until the face-</p>	<p>01/10/2022</p> <p>Future Action</p>

## South Derbyshire District Council – Audit Progress Report

to-face trial is complete and a decision on the location of the payment kiosk is made. The PCI questionnaires /accreditation have been put on hold due to new government initiatives the team has been required to deliver (extended Test and Trace, Omicron Grants, ARG, CARF and the energy rebate payments). The team is hoping to submit the PCI compliance documentation by late summer 2022, but will be dependent on ongoing demands on the team.

Section 106 Agreements 2018-19	Rec. No. 1
Summary of Weakness / Recommendation	Risk Rating
The Section 106 Agreements version 8 - A guide for Developers document had not been reviewed since April 2010 and contained out-of-date information.  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.	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
This is included as a target in the Service Delivery Plan for 2021-22.	31/03/2022
	Action Due

Allocations & Homelessness 2018-19	Rec. No. 1
Summary of Weakness / Recommendation	Risk Rating
There were no formal procedure notes detailing the allocation process  We recommend that, once a revised Allocations Policy is in place, a formal procedure note is produced detailing the allocations process.	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
Procedure notes in draft.	01/08/2022
	Future Action

## South Derbyshire District Council – Audit Progress Report

Fleet Management	Rec. No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>A number of policies and procedures related to vehicle management and driving were inconsistent with the current regulations, out-of-date or drafted but not formally approved.</p> <p>We recommend that the set of policies / procedures supporting the Vehicle Management Strategy are reviewed and updated to provide staff with clear instructions on the latest working practices.</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.	31/03/2020
Status Update Comments	Revised Date
Due to capacity within the Trade Waste and Fleet Management service and the absence of a permanent Head of Service, this recommendation will be held-over until September 2022, to allow time for this position to have been filled and for action to have either been taken or at least commenced	01/09/2022 Future Action

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
This is now being dealt with by the Human Resources Manager, following agreement that it is a corporate responsibility and the Head of Operational Services does not have the required access to all drivers personal details. A provider has been identified and contract arrangements agreed. Work has progressed and data collected to upload on to the system. This should enable roll out by 17 June 2022.	17/06/2022 Future Action

## South Derbyshire District Council – Audit Progress Report

Development Management 2018-19		Rec. No. 2
Summary of Weakness / Recommendation		Risk Rating
<p>Responses to consultations and notifications were not always effectively recorded in the planning software.</p> <p>We recommend that the use of tags within the document management facility in the new planning software, to allow consultation responses to be automatically linked to consultations sent, is implemented and tested to ensure a full audit trail is maintained.</p>		Low Risk
Management Response/Action Details		Action Date
<p>Agree that this is an ideal remedy but implementation rests on further development of software to allow for consultees, etc. to upload responses directly to the system. Training and dialogue with third parties also necessary in advance of implementation.</p>		01/09/2020
Status Update Comments		Revised Date
<p>This requires upgrade to the software and testing.</p>		01/11/2021
		Action Due

Bereavement Services 2019-20		Rec. No. 5
Summary of Weakness / Recommendation		Risk Rating
<p>Historic graves and burials information had not been fully digitised.</p> <p>The Council should consider making resource available to digitise historic graves and burials information to minimise the risk of data loss.</p>		Low Risk
Management Response/Action Details		Action Date
<p>Report being drafted to Leadership Team and Housing and Communities Committee.</p>		30/11/2020
Status Update Comments		Revised Date
<p>Action date has been revised to the Autumn when the new Head of Cultural and Community Services will be in post.</p>		30/11/2022
		Future Action

Bereavement Services 2019-20		Rec. No. 9
Summary of Weakness / Recommendation		Risk Rating
<p>Memorials inspections due in 2019 had not yet taken place.</p> <p>We recommend that the procurement of memorial safety inspections is expedited and outstanding inspections are completed promptly.</p>		Low Risk
Management Response/Action Details		Action Date
<p>Memorial Inspection Policy being updated, and programme put in place for inspections following Covid-19 pandemic and risk assessments. Draft policy April 2020. To Committee September 2020.</p>		01/10/2020
Status Update Comments		Revised Date
<p>Quotations being sought and hope to commence testing in March /April 2022.</p>		30/06/2022
		Future Action

## South Derbyshire District Council – Audit Progress Report

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

Grounds Maintenance 2019-20	Rec. No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>There was no formal process through which reactive works could be requested from Operational Services.</p> <p>The Council should develop a formal process through which requests for grounds maintenance works should be made. This would help to ensure that all requests are properly authorised, allocated and tracked. One option could be to introduce a standard Job Request Form and a dedicated email address to receive requests.</p>	Low Risk
Management Response/Action Details	Action Date
<p>A dedicated email already exists to receive requests GroundsDistList@southderbyshire.gov.uk. Operational Services is currently undertaking a management restructure, a formal process will be developed and implemented following this restructure.</p>	01/04/2021
Status Update Comments	Revised Date
<p>Action date has been revised to the Autumn when the new Heads of Cultural and Community Services and Operational Services will be in post.</p>	30/11/2022



## South Derbyshire District Council – Audit Progress Report

Grounds Maintenance 2019-20		Rec. No. 8
Summary of Weakness / Recommendation		Risk Rating
<p>Monitoring of quality of work performed did not take place or was not formally recorded.</p> <p>We recommend that regular quality monitoring is undertaken to ensure that quality of work meets the standards set within a revised specifications, and any performance issues are addressed.</p>		Low Risk
Management Response/Action Details		Action Date
<p>Quality Monitoring Schedule derived from annual plan/programme for Housing Land and Cultural and Community Services land to be implemented. Officers with operational responsibility are the Parks and Green Space Manager and the Housing Improvement and Asset Manager.</p>		01/04/2021
Status Update Comments		Revised Date
<p>Action date has been revised to the Autumn when the new Heads of Cultural and Community Services and Operational Services will be in post.</p>		30/11/2022

Corporate Governance 2018-19		Rec. No. 2
Summary of Weakness / Recommendation		Risk Rating
<p>The Members' Code of Conduct had not been reviewed since 2014, and was found to be out-of-date.</p> <p>We recommend that the Council review and update the Members' Code of Conduct as soon as practically possible. A review schedule and version control should also be incorporated into the code to ensure that future reviews are conducted on a timely basis.</p>		Low Risk
Management Response/Action Details		Action Date
<p>The Members' Code of Conduct is compliant with current standards legislation. A review of the Code will be carried out in due course.</p>		31/12/2020
Status Update Comments		Revised Date
<p>The LGA has issued a revised Code of Conduct. Their next step is to prepare a number of guidance documents to assist with the Code. Once these have been received, now expected in Autumn 2021, an amended Code of Conduct will be put before Members to determine. In the meantime, the Derbyshire Monitoring Officers have been meeting and are keen to have an agreed Code for Derbyshire. This will be finalised at the meeting of Annual Council in May 2022.</p>		01/06/2022 Future Action

## South Derbyshire District Council – Audit Progress Report

Tenancy Management (Interventions and Support)		Rec. No. 1
Summary of Weakness / Recommendation		Risk Rating
<p>Tenants on Universal Credit (UC) did not have independent access to their details and rental account, specifically rent due dates and any accrued arrears.</p> <p>We recommend that Housing Services consider adding the self-service module to Orchard Housing System, to allow tenants on UC to access their details and manage their rental account remotely. This would ensure that tenants are fully in control of their funds.</p>		Low Risk
Management Response/Action Details		Action Date
<p>SDDC are considering the purchase and implementation of this module as part of the wider procurement of the Housing Management Software. A decision will be made by the end of February 2021</p>		28/02/2021
Status Update Comments		Revised Date
<p>Orchard Digital (customer portal) has been procured which will allow tenants to sign in and review their tenancy account. The implementation of the portal will follow the migration of the HMS to SaaS and is expected to complete by the end Q2 2022/3.</p>		01/09/2022 Future Action

Safeguarding 2020-21		Rec. No. 1
Summary of Weakness / Recommendation		Risk Rating
<p>The Safeguarding Children, Young People &amp; Adults at Risk Policy had not been reviewed /updated since 2018. This policy had also not been made available to the public and the safeguarding section on the Council's website was out-of-date.</p> <p>We recommend that, using the template being discussed at Safeguarding Group meetings, the Safeguarding Children, Young People &amp; Adults at Risk Policy be reviewed annually, and that the version log is updated to reflect this. The safeguarding section of the Council's website should also be updated to include the Safeguarding Children, Young People &amp; Adults at Risk Policy and checks should be made to ensure that all links and information on this site are up-to-date and accurate.</p>		Low Risk
Management Response/Action Details		Action Date
<p>Review and revise Corporate Safeguarding Children, Young People &amp; Adults at Risk Policy. Review and revise Corporate Safeguarding web pages.</p>		31/03/2021
Status Update Comments		Revised Date
<p>Part of the action is still outstanding as we are still awaiting the County template for Safeguarding Policies which is being developed through the County Safeguarding Leads Group.</p> <p>Changes have been sent to Comms to update the Safeguarding website and add the existing Policy to it to make it available to the public, but this hasn't been actioned yet.</p>		31/10/2022 Future Action

## South Derbyshire District Council – Audit Progress Report

Payroll 2019-20	Rec. No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>The processes relating to employment start dates were not implemented as described in the Recruitment Policy and Procedure, which was considered by HR Management to be out-of-date. Employee Authorisation Forms were no longer used for this purpose. Instead, start dates were notified by e-mail to the Payroll department, but none were available at the time of the audit. We were therefore unable to verify beyond doubt that payment of new starters' salaries had commenced from the correct date.</p> <p>We recommend that the current practices, including notification by e-mail of actual start dates, are written into the Recruitment Policy and Procedure and duly ratified so that the procedure aligns with actual protocol. Furthermore, the e-mails generated to notify the payroll and HR departments of the actual start date of employment should be retained on the document retention system, to evidence the actual start date and to enable verification of the first salary payments.</p>	Low Risk
Management Response/Action Details	Action Date
Review of the recruitment and selection procedure to be completed to address the delay in confirming start dates due to the need to complete pre-employment checks. Confirmation of the start date to be then held on the documentation retention system on the employees' personal file.	01/04/2021
Status Update Comments	Revised Date
We are advised by the Head of Organisational Development and Performance that a revised Recruitment and Selection Procedure is to be approved and will be in place by December 2022.	31/12/2022 Future Action

Revenues Systems 2020-21	Rec. No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>We found that there are generic user accounts on the Council Tax and NDR systems that were not assigned to individual officers.</p> <p>We recommend that management, with aid from the software supplier where necessary, review the purpose for each of the generic user accounts and where possible reassign responsibility for those purposes to existing individual users and deactivate generic accounts. For generic accounts that cannot be deactivated, management should:</p> <ul style="list-style-type: none"> <li>• Document the purpose for any generic user accounts remaining active and restrict interactive access to these accounts to the fewest persons possible.</li> <li>• Develop and implement a method to monitor and log the use of any generic user account.</li> </ul>	Low Risk
Management Response/Action Details	Action Date
<p>We will create a log of generic user accounts that have to be maintained and ensure any unrequired ones are made dormant. We do not remove accounts as it affects activity logs of past actions. This will be added to a regular six-monthly process.</p> <p>We will assign the generic accounts to the email address of the responsible manager, so they can monitor use/control password resets etc.</p>	31/05/2021
Status Update Comments	Revised Date
This is being addressed as part of the work to implement the Government's Baseline Personnel Security Standard (BPSS) process, which will be finalised by April 2022 and reported to the F&M Committee.	30/04/2022 Action Due

## South Derbyshire District Council – Audit Progress Report

Revenues Systems 2020-21	Rec. No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Controls in place for the management of users access to the Council Tax and NDR systems were not robust enough to ensure that only current officers had access, and that this access was appropriate to their role.</p> <p>We recommend that the following actions are taken to address this issue:</p> <ul style="list-style-type: none"> <li>• A review of users is undertaken, to ensure that only users currently employed are active on the system (with only one username), and that access provided to users is appropriate to their role.</li> <li>• User accounts for software supplier staff should be controlled by the Council, enabling and disabling access rights as specific jobs require it.</li> <li>• Periodic reviews (3 or 6 monthly) should be undertaken to ensure that access rights for all staff leaving the Council have been disabled / removed from all systems.</li> </ul>	<p>Low Risk</p>
Management Response/Action Details	Action Date
<p>We undertake a review and ensure accounts for staff who have left are made dormant. We do not remove accounts as it affects activity logs of past actions. This will be added to a regular six-monthly process.</p> <ul style="list-style-type: none"> <li>• We will also revoke passwords for any outside staff (supplier, etc.) to ensure any access requires a new password request that is then deactivated after use.</li> <li>• Exceptions to this include an officer who delivers works throughout the year on behalf of benefits and our contracted E&amp;Y benefits audit team lead.</li> <li>• It is worth noting that even though an account may exist for a staff member who has left, they cannot access the system from outside the building/council IT and their passwords are revoked on leaving, so the removal of these accounts is a housekeeping function, vs a security risk.</li> </ul>	<p>31/05/2021</p>
Status Update Comments	Revised Date
<p>This is being addressed as part of the work to implement the Government's Baseline Personnel Security Standard (BPSS) process, which will be finalised by April 2022 and reported to the F&amp;M Committee.</p>	<p>30/04/2022 Action Due</p>

## South Derbyshire District Council – Audit Progress Report

Revenues Systems 2020-21	Rec. No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>Staff did not have to formally declare any conflicts of interest with regards family and close friends who were liable for council tax or non-domestic rates in the District.</p> <p>We recommend that all staff with access to the revenues system are required to formally declare any conflicts of interest they have, or do not have, with regards family and close friends liable for council tax or non-domestic rates in the District. Users access to amend the accounts associated with those named in their declaration should then be restricted accordingly. Furthermore, declarations should be subject to annual review to ensure they remain current.</p>	Low Risk
Management Response/Action Details	Action Date
All staff will be required to complete a declaration form in spring 2021 and their ability to update the accounts they have an interest in will be restricted. This will be managed in an ongoing capacity by the Compliance Team.	31/05/2021
Status Update Comments	Revised Date
Staff declarations have been obtained, work to restrict access to accounts needs to be delivered.	31/03/2022 Action Due