central midlands audit partnership

South Derbyshire District Council – Internal Audit Progress Report

Audit Sub-Committee: 17th February 2016

Our Vision

Through continuous improvement, the central midlands audit partnership will strive to provide cost effective, high quality internal audit services that meet the needs and expectations of all its partners.

Contents   Page

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CMAP central midlands audit partnership

Providing Excellent Audit Services in the Public Sector

South Derbyshire District Council – Internal Audit Progress Report

Summary

Role of Internal Audit

The Internal Audit Service for South Derbyshire District Council is provided by the Central Midlands Audit Partnership (CMAP). The Partnership operates in accordance with standards of best practice applicable to Internal Audit (in particular, the Public Sector Internal Audit Standards – PSIAS). CMAP also adheres to the Internal Audit Charter.

The role of internal audit is to provide independent assurance that the organisation's risk management, governance and internal control processes are operating effectively.

Recommendation Ranking

To help management schedule their efforts to implement our recommendations or their alternative solutions, we have risk assessed each control weakness identified in our audits. For each recommendation a judgment was made on the likelihood of the risk occurring and the potential impact if the risk was to occur. From that risk assessment each recommendation has been given one of the following ratings:

- Critical risk.
- Significant risk.
- Moderate risk
- Low risk.

These ratings provide managers with an indication of the importance of recommendations as perceived by Audit; they do not form part of the risk management process; nor do they reflect the timeframe within which these recommendations can be addressed. These matters are still for management to determine.

Control Assurance Definitions

Summaries of all audit reports are to be reported to Audit Sub-Committee together with the management responses as part of Internal Audit's reports to Committee on progress made against the Audit Plan. All audit reviews will contain an overall opinion based on the adequacy of the level of internal control in existence at the time of the audit. This will be graded as either:

- **None** - We are not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks were not being well managed and systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Limited** - We are able to offer limited assurance in relation to the areas reviewed and the controls found to be in place. Some key risks were not well managed and systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Reasonable** - We are able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks were well managed, but some systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Comprehensive** - We are able to offer comprehensive assurance as the areas reviewed were found to be adequately controlled. Internal controls were in place and operating effectively and risks against the achievement of objectives were well managed.

This report rating will be determined by the number of control weaknesses identified in relation to those examined, weighted by the significance of the risks. Any audits that receive a None or Limited assurance assessment will be highlighted to the Audit Sub-Committee in Audit's progress reports.

South Derbyshire District Council – Internal Audit Progress Report

Audit Coverage

Progress on Audit Assignments

The following table provide Audit Sub-Committee with information on how audit assignments were progressing as at 31st January 2016.
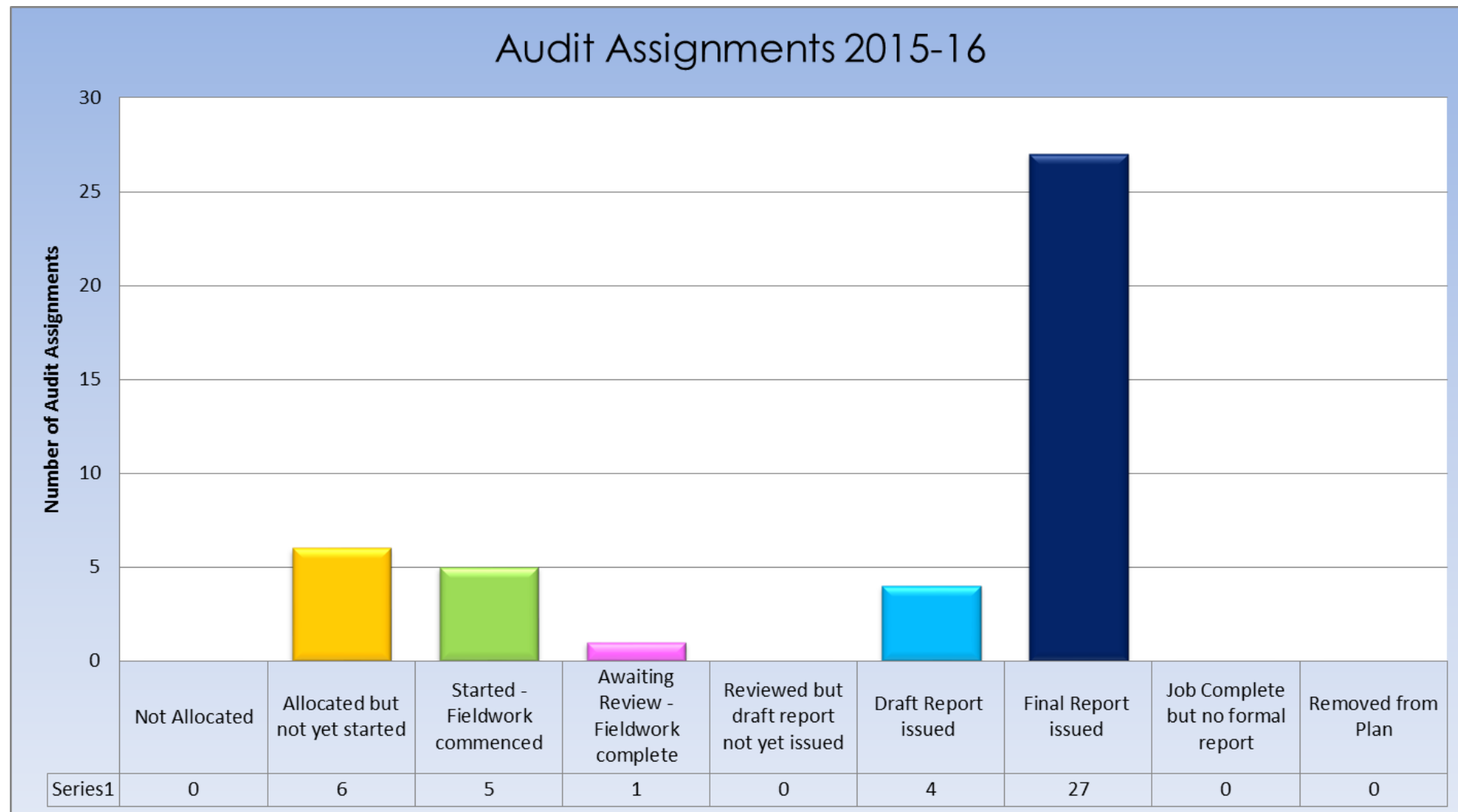
Audit Plan Assignments	Type of Audit	Current Status	% Complete
Main Accounting System (MTFP) 2015-16	Key Financial System	In Progress	45%
Treasury Management / Insurance 2015-16	Key Financial System	Final Report	100%
Council Tax / NNDR / Cashiering 2015-16	Key Financial System	In Progress	45%
Housing Benefits & Council Tax Support 2015-16	Key Financial System	In Progress	5%
Payroll / Officers Expenses & Allowances 2015-16	Key Financial System	In Progress	75%
Creditors / Debtors 2015-16	Key Financial System	Allocated	5%
People Management	Systems/Risk Audit	Final Report	100%
Information@Work	IT Audit	Fieldwork Complete	80%
Change & Configuration Management	IT Audit	In Progress	75%
Client Monitoring - Corporate Services Contract	Procurement/Contract Audit	Allocated	0%
Corporate Governance	Governance Review	Allocated	15%
Declarations of Interest	Governance Review	Final Report	100%
Petty Cash & Inventories	Systems/Risk Audit	Allocated	10%
Data Quality & Performance Management 2015-16	Governance Review	Final Report	100%
Fixed Assets 2015-16	Key Financial System	Allocated	15%
Commercial Rents	Systems/Risk Audit	Final Report	100%
Land Sales	Systems/Risk Audit	Draft Report	95%
Members' Allowances	Systems/Risk Audit	Allocated	10%
Development Control	Systems/Risk Audit	Draft Report	95%
Rosliston Forestry Centre	Systems/Risk Audit	Draft Report	95%
Rechargeable Repairs	Systems/Risk Audit	Final Report	100%
Rent Accounting	Systems/Risk Audit	Draft Report	95%
Income & Tenancy Management	Systems/Risk Audit	Final Report	100%
Sheltered Housing	Systems/Risk Audit	Final Report	100%
Grounds Maintenance	Systems/Risk Audit	Final Report	100%
Street Cleansing	Systems/Risk Audit	Final Report	100%
Safer Neighbourhood Wardens	Systems/Risk Audit	Final Report	100%
Cash Office Discrepancy	Investigation	Final Report	100%

All assignments have now been allocated. Also, 15 assignments brought forward from the 2014-15 Audit Plan (not shown above) have been finalised and have already been reported to this Sub-Committee.

South Derbyshire District Council – Internal Audit Progress Report

Audit Coverage

Progress on Audit Assignments Chart

Audit Assignments 2015-16

	Not Allocated	Allocated but not yet started	Started - Fieldwork commenced	Awaiting Review - Fieldwork complete	Reviewed but draft report not yet issued	Draft Report issued	Final Report issued	Job Complete but no formal report	Removed from Plan
Series1	0	6	5	1	0	4	27	0	0

South Derbyshire District Council – Internal Audit Progress Report

Audit Coverage

Completed Audit Assignments

Between 1st December 2015 and 31st January 2016, the following audit assignments have been finalised since the last Progress Report was presented to this Committee (the overall control assurance rating is shown in brackets):

- Treasury Management / Insurance 2015-16 **(Reasonable)**.
- Data Quality & Performance Management 2015-16 **(Comprehensive)**.

No audit assignments attracted a 'Limited' or 'None' control assurance rating and as such it is not necessary to bring any issues to the Sub-Committee's attention.

The organisation has demonstrated a higher appetite for risk which has resulted in Management taking decisions not to take mitigating actions to address certain control weaknesses we have identified. Internal Audit acknowledges Management's responsibility to only take appropriate and proportionate actions to mitigate risks. Accordingly, we no longer provide full details of any Low risk recommendations where management has decided not to take any mitigating actions. These will still be highlighted to this Committee in the assignment summaries provided in these Progress reports. However, we will continue to provide full details of any Moderate, Significant or Critical risk issues where management has decided not to take any mitigating actions.

The following paragraphs summarise the internal audit work completed in the period.

Treasury Management / Insurance 2015-16

Overall Control Assurance Rating: **Reasonable**

This audit focused on the controls over the operations and activities of the Treasury Management function, including investments and borrowing, reporting and training. It also focused on ensuring there were adequate insurance arrangements in place.

From the 34 key controls evaluated in this audit review, 26 were considered to provide adequate control and 8 contained weaknesses. The report contained 8 recommendations, 7 of which were considered a low risk and 1 was considered a moderate risk. The following issues were considered to be the key control weaknesses:

- No formal training sessions had been delivered to Members to ensure they were suitably trained to undertake the scrutiny role of Treasury Management. (Low Risk)
- Investments were being approved via email correspondence, but the financial detail that was being provided to the approver was limited. (Low Risk)
- The instruction to update the Council's list of authorised signatories had not been forwarded onto the banks in a timely manner. (Moderate Risk)
- Access permissions to the network and Treasury Management records were not properly restricted and accounts of former employees had not been disabled. (Low Risk)
- The password configuration for access to the cash flow spreadsheet was weak and all members of the finance team had been granted permissions to read, write, execute or modify the document. (Low Risk)
- The "tracked changes" facility within the cash flow spreadsheet had not been activated, to allow for an audit trail of changes made to the information to be obtained. (Low Risk)
- No checks were being undertaken to ensure that the Council's cash flow spreadsheet's logic and formulae had not been modified. (Low Risk - **Risk accepted**)

South Derbyshire District Council – Internal Audit Progress Report

- The Council's new Insurance policy documents had not been checked to confirm they were accurate and that the necessary insurance cover as agreed was being provided. (Low Risk)

All 8 of the control issues raised within this report were accepted. Positive actions had already been taken to address 2 of the control issues and it was agreed that 4 of these control issues would be addressed by 1st February 2016, with another 1 by 30th June 2016. In respect of the remaining low risk issue, Management decided not to take any mitigating action and chose to accept the risk.

Data Quality & Performance Management 2015-16

Overall Control Assurance Rating: **Comprehensive**

This audit focused on the governance arrangements in place over Data Quality & Performance Management at the Council to provide assurance that the systems were operating effectively and providing an acceptable level of control.

From the 19 key controls evaluated in this audit review, 14 were considered to provide adequate control and 5 contained weaknesses. The report contained 6 recommendations, all of which were considered a low risk. The following issues were considered to be the key control weaknesses:

- TProvision had not been made for the review of the Data Quality Strategy and referenced documents were no longer relevant. (Low Risk)
- The issue of poor quality performance data was not being considered on the Council's Departmental Risk Registers. (Low Risk)
- The information recorded in 2 out of 18 Local Definitions sampled was not comprehensive and complete. (Low Risk)
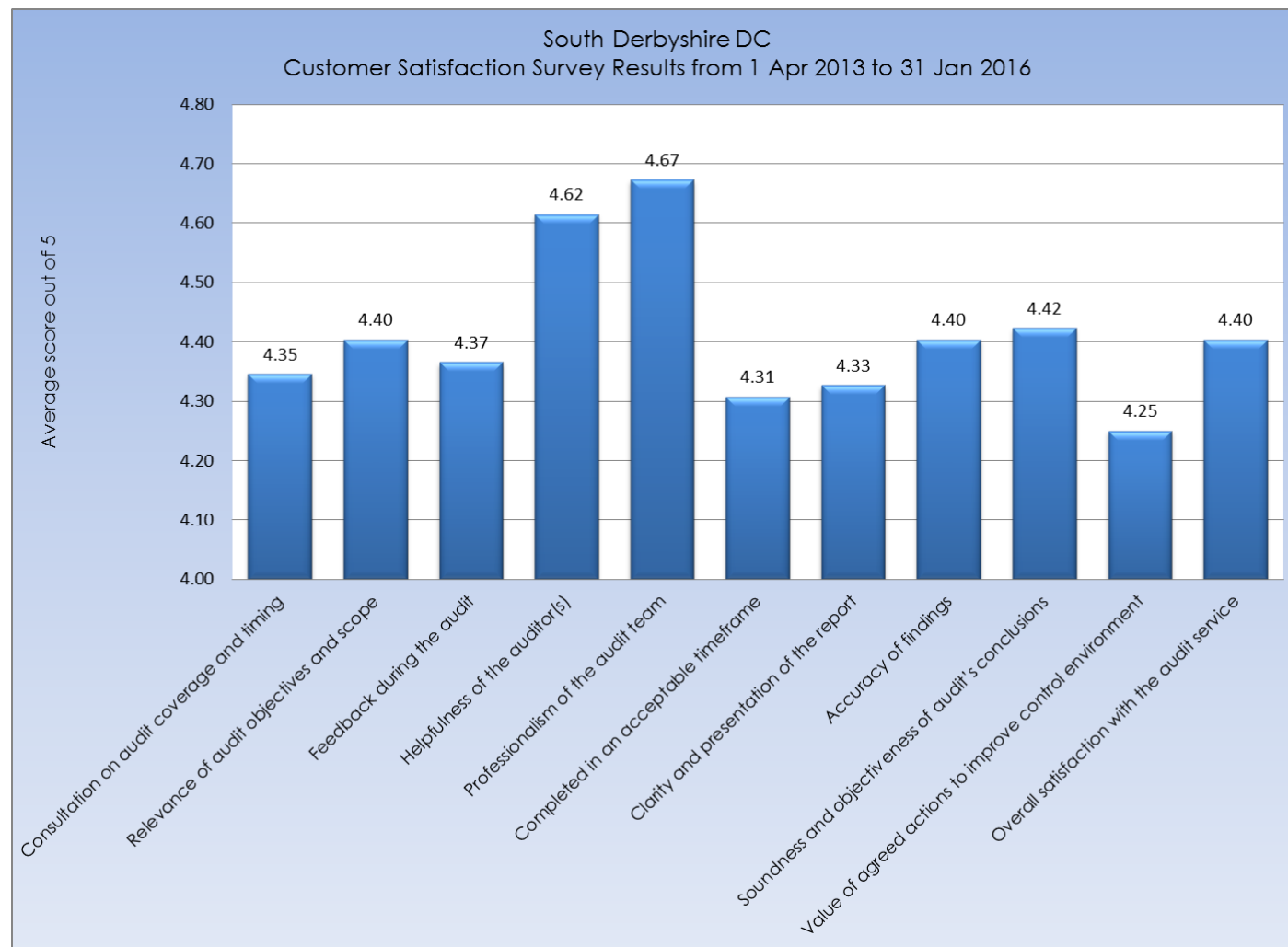
The 3 control issues raised within this report were accepted and positive action was agreed to be taken to address all issues. Positive action in respect of 1 recommendation was due to be taken by 17th March 2016, a further recommendation was due to be addressed by 31st March 2016

and the remaining recommendation was due to be implemented by 1st April 2016.

South Derbyshire District Council – Internal Audit Progress Report

Audit Performance

Customer Satisfaction

The Audit Section sends out a customer satisfaction survey with the final audit report to obtain feedback on the performance of the auditor and on how the audit was received. The survey consists of 11 questions which require grading from 1 to 5, where 1 is very poor and 5 is excellent. The chart across summarises the average score for each question from the 52 responses received between 1st April 2013 and 31st January 2016. The overall average score from the surveys was 48.5 out of 55. The lowest score received from a survey was 40, whilst the highest was 55 which was achieved on 5 occasions.

South Derbyshire DC
Customer Satisfaction Survey Results from 1 Apr 2013 to 31 Jan 2016

Average score out of 5

Question	Score
Consultation on audit coverage and timing	4.35
Relevance of audit objectives and scope	4.40
Feedback during the audit	4.37
Helpfulness of the auditor(s)	4.62
Professionalism of the audit team	4.67
Completed in an acceptable timeframe	4.31
Clarity and presentation of the report	4.33
Accuracy of findings	4.40
Soundness and objectiveness of audit's conclusions	4.42
Value of agreed actions to improve control environment	4.25
Overall satisfaction with the audit service	4.40

South Derbyshire District Council – Internal Audit Progress Report

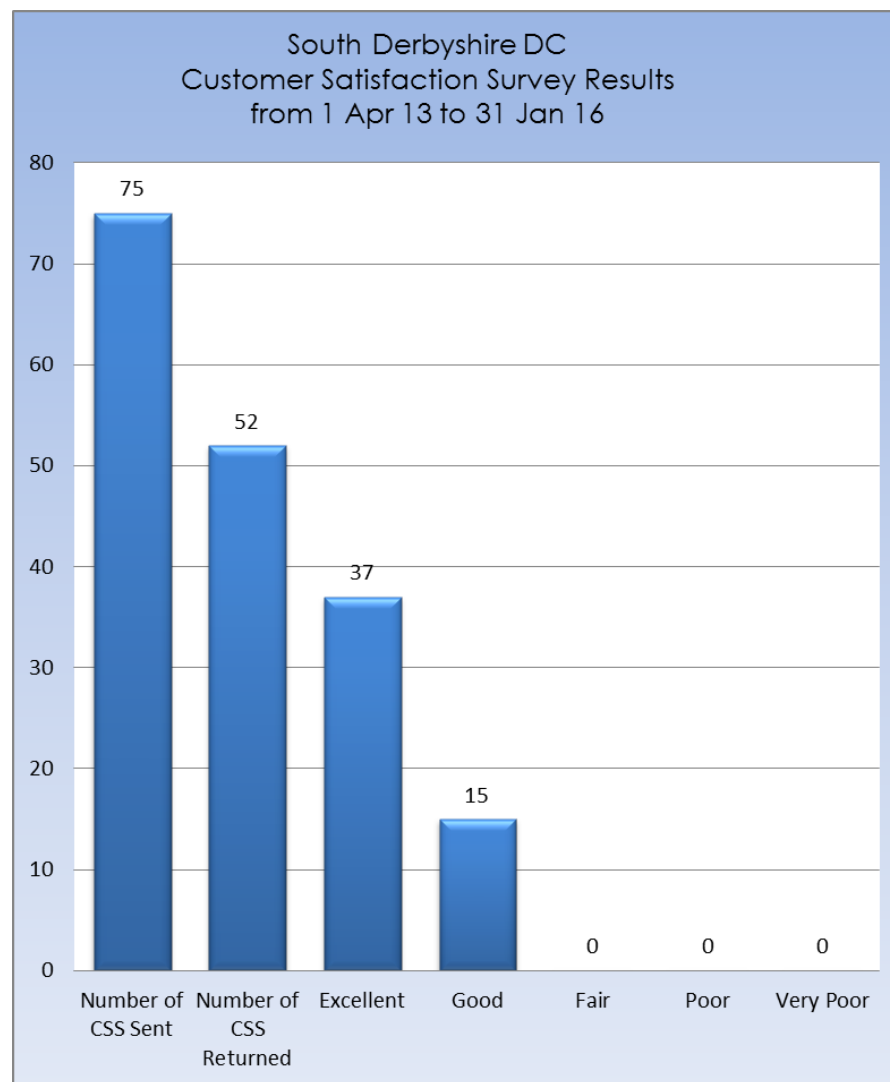## Audit Performance

Customer Satisfaction

Since 1st April 2013, we have sent 75 Customer Satisfaction Surveys (CSS) to the recipients of audit services. Of the 75 sent we have received 52 responses.

Sixteen Customer Satisfaction Surveys have not been returned which have already been reported to this Committee and relate to assignments undertaken in previous plan years. Responses to these surveys will no longer be pursued as responses are unlikely to be reliable after this length of time.

The overall responses are graded as either:

- Excellent (scores 47 to 55)
- Good (scores 38 to 46)
- Fair (scores 29 to 37)
- Poor (scores 20 to 28)
- Very poor (scores 11 to 19)

Overall 37 of 51 responses categorised the audit service they received as excellent, another 15 responses categorised the audit as good. There were no overall responses that fell into the fair, poor or very poor categories.

South Derbyshire DC Customer Satisfaction Survey Results from 1 Apr 13 to 31 Jan 16

Category	Value
Number of CSS Sent	75
Number of CSS Returned	52
Excellent	37
Good	15
Fair	0
Poor	0
Very Poor	0

South Derbyshire District Council – Internal Audit Progress Report
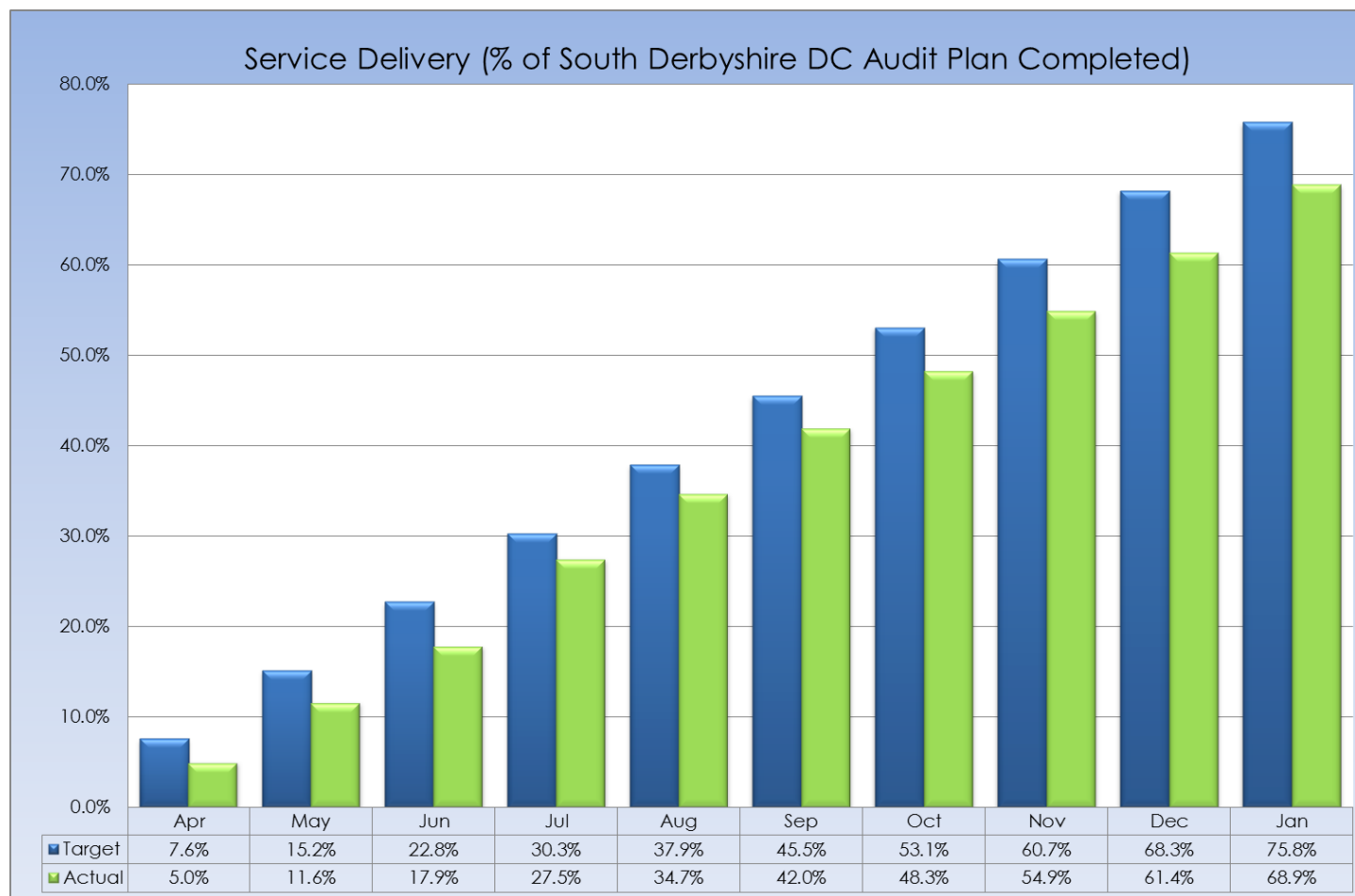
Audit Performance

Service Delivery (% of Audit Plan Completed)

At the end of each month, Audit staff provide the Audit Manager with an estimated percentage complete figure for each audit assignment they have been allocated. These figures are used to calculate how much of each Partner organisation's Audit Plans have been completed to date and how much of the Partnership's overall Audit Plan has been completed.

Shown across is the estimated percentage complete for South Derbyshire's 2015-16 Audit Plan (including incomplete jobs brought forward) after 10 months of the Audit Plan year.

The monthly target percentages are derived from equal monthly divisions of an annual target of 91% and do not take into account any variances in the productive days available each month.

Service Delivery (% of South Derbyshire DC Audit Plan Completed)

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
Target	7.6%	15.2%	22.8%	30.3%	37.9%	45.5%	53.1%	60.7%	68.3%	75.8%
Actual	5.0%	11.6%	17.9%	27.5%	34.7%	42.0%	48.3%	54.9%	61.4%	68.9%

South Derbyshire District Council – Internal Audit Progress Report

Recommendation Tracking

Follow-up Process

Internal Audit sends emails, automatically generated by our recommendations database, to officers responsible for action where their recommendations' action dates have been exceeded. We request an update on each recommendation's implementation status, which is fed back into the database, along with any revised implementation dates.

Prior to the Audit Sub-Committee meeting we will provide the relevant Senior Managers with details of each of the recommendations made to their divisions which have yet to be implemented. This is intended to give them an opportunity to provide Audit with an update position.

Each recommendation made by Internal Audit will be assigned one of the following "Action Status" categories as a result of our attempts to follow-up management's progress in the implementation of agreed actions. The following explanations are provided in respect of each "Action Status" category:

- **Blank** = Audit have been unable to ascertain any progress information from the responsible officer or it has yet to reach its agreed implementation date.

- **Implemented** = Audit has received assurances that the agreed actions have been implemented.

- **Superseded** = Audit has received information about changes to the system or processes that means that the original weaknesses no longer exist.

- **Risk Accepted** = Management has decided to accept the risk that Audit has identified and take no mitigating action.

- **Being Implemented** = Management is still committed to undertaking the agreed actions, but they have yet to be completed. (This category should result in a revised action date).

Implementation Status Details

The table below is intended to provide members with an overview of the current implementation status of all agreed actions to address the control weaknesses highlighted by audit recommendations that have passed their agreed implementation dates.

	Implemented	Being implemented	Risk Accepted	Superseded	Due, but unable to obtain progress information	Hasn't reached agreed implementation dates	Total
Low Risk	359	29	9	6	5	33	**441**
Moderate Risk	80	5	1	4	2	5	**97**
Significant Risk	7	0	0	0	0	0	**7**
Critical Risk	0	0	0	0	0	0	**0**
	446	**34**	**10**	**10**	**7**	**38**	**545**

The table below shows those recommendations not yet implemented by Dept.

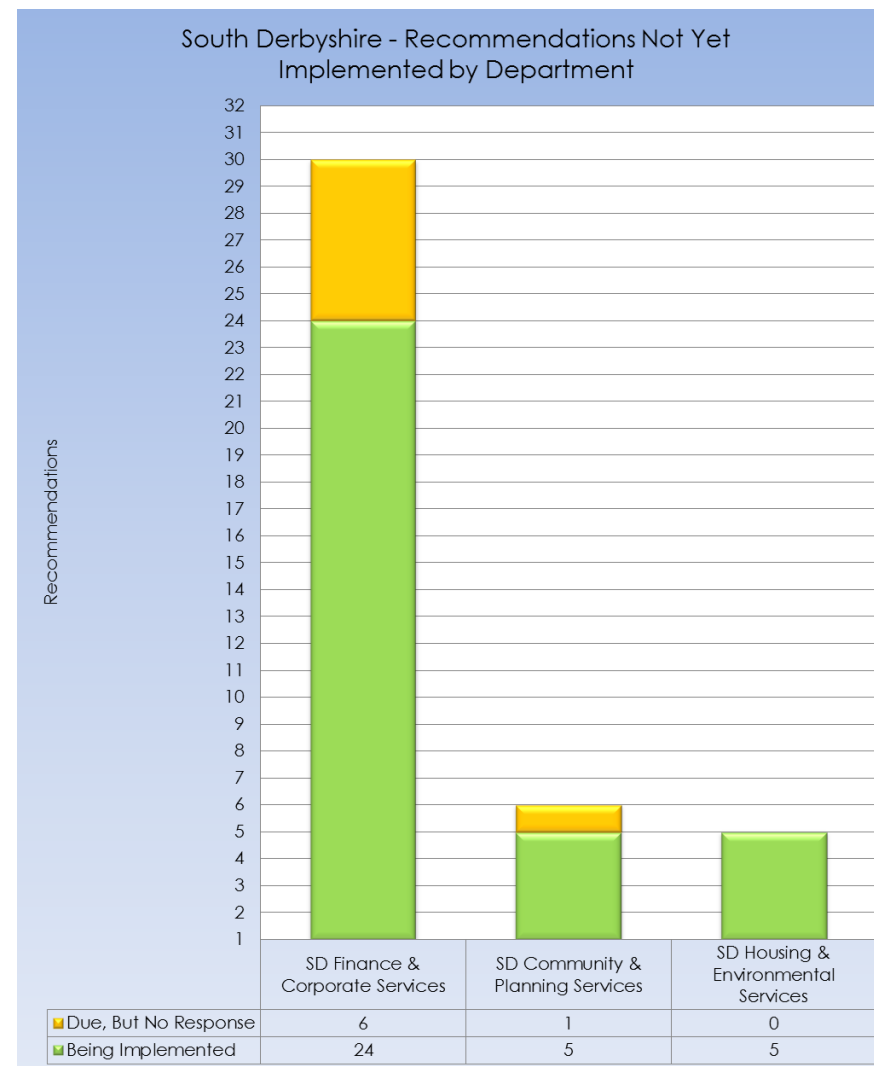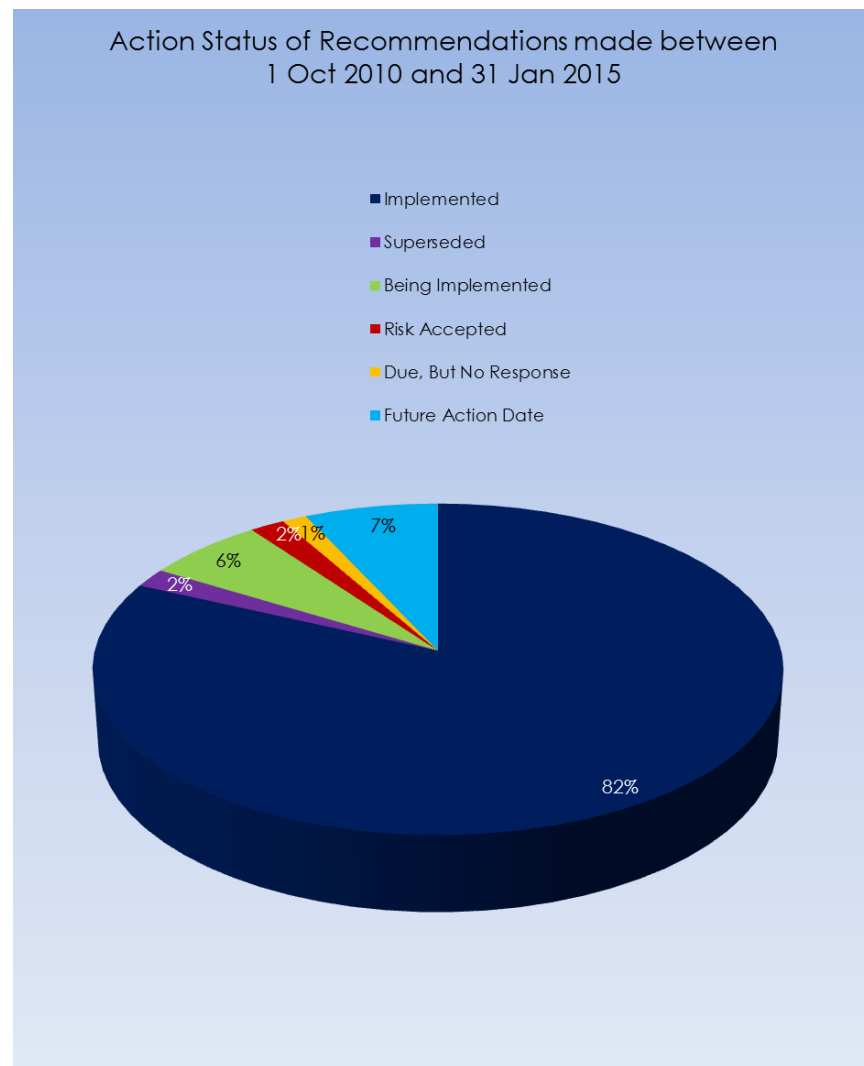| Recommendations Not Yet Implemented	Corporate Services	Community & Planning Services	Housing & Environmental Services	TOTALS
Being Implemented	24	5	5	**34**
Due, but unable to obtain progress information	6	1	0	**7**
	30	**6**	**5**	**41**

Internal Audit has provided Committee with summary details of those recommendations still in the process of 'Being Implemented' and those that have passed their due date for implementation. As stated earlier in this report, we will now only provide full details of each moderate, significant or critical risk issue where management has decided not to take any mitigating actions (shown in the 'Risk Accepted' category above). All the risk accepted issues shown above have already been reported to this Committee.

South Derbyshire District Council – Internal Audit Progress Report

Recommendation Tracking

Implementation Status Charts

Action Status of Recommendations made between 1 Oct 2010 and 31 Jan 2015

- Implemented
- Superseded
- Being Implemented
- Risk Accepted
- Due, But No Response
- Future Action Date

South Derbyshire - Recommendations Not Yet Implemented by Department

	SD Finance & Corporate Services	SD Community & Planning Services	SD Housing & Environmental Services
Due, But No Response	6	1	0
Being Implemented	24	5	5

South Derbyshire District Council – Internal Audit Progress Report

Recommendation Tracking

Recommendations Not Yet Implemented

With the current number of outstanding recommendations (43), we no longer propose to bring every one in detail to this Committee. Instead we have sought to highlight those which we believe deserve Committee's attention, either through the level of risk associated with the control issue or the length of the delay in implementing agreed actions or our inability to obtain satisfactory progress information from Management. Accordingly, the following are detailed for Committee's scrutiny:

Corporate Services

Car Allowances

Control Issue 4 - A neighbouring Authority has revised its car user allowance scheme and introduced a new scheme which has removed the essential user lump sum and pays one mileage rate to both types of user. This will enable the Authority to make significant savings in future years.

Risk Rating – Low Risk

Status Update - This will be considered as part of the pay and grading review in 2016/17.

Original Action Date   30 Jun 11   Revised Action Date   1 Apr 16

Council Tax / NNDR / Cashiering 2013-14

Control Issue 3 – The error reports and zero liability bills highlighted by the Council Tax billing runs had not been corrected.

Risk Rating – Low Risk

Status Update – This action is due to be completed at the end of the calendar year. The exercise is being treated as data cleansing from the implementation of Academy, and will be a task allocated to apprentices. Staff shortages led to this being returned to a low priori.

Original Action Date   31 Dec 14   Revised Action Date   30 Jun 16

Corporate Governance

Control Issue 2 – The Member and Officer Relations protocol document did not include the responsibility of officers to provide training and development to Members and to respond in a timely manner to queries raised by Members. The document had not been reviewed since 2003.

Risk Rating – Low Risk

Status Update – This will be included in a wider review of the whole Constitution to bring it up to date. It was envisaged that this document would be brought up to date in advance of the May 2015 elections. However, this window was missed and the Monitoring Officer expects that this will be completed once the next committee cycle commences. Monitoring Officer suggested that this recommendation will be implemented as of 21 Jan 2016, when Members are expected to meet and approve amendments to the policy document.

Original Action Date   1 Feb 14   Revised Action Date   30 Jan 16

South Derbyshire District Council – Internal Audit Progress Report

Capacity Management

Control Issue 3 – There were a number of virtual and host servers with dangerous storage utilisation and memory utilisation statistics. Allowing production systems to exceed high risk capacity thresholds without following capacity plans can lead to performance, availability and reliability issues for business critical IT services.

Risk Rating – Moderate Risk

Status Update – Some work has been undertaken, some identified machines are due for migration and decommission - however this is unlikely to be complete until end April 2016.

Original Action Date   30 Oct 15   **Revised Action Date**   30 Apr 16

Control Issue 6 – The Council had not implemented a central CMIS (capacity management information system), for storing utilisation data, capacity data, capacity plans or capacity reports. Lack of a CMIS can impact on incident resolution times specific to capacity and performance incidents, ineffective process integration, and an inability able to make effective and accurate decisions and reports on capacity related issues.

Risk Rating – Moderate Risk

Status Update – No Response Received

Original Action Date   29 Jan 16   **Revised Action Date**   n/a

Partnership Governance

Control Issue 7 – Key financial rules and procedures documents had not been issued to Aurora.

Risk Rating – Low Risk

Status Update – PMM have discussed this and agreed recommendation for February Executive meeting. SDDC financial procedures doc has been sent to Aurora. Recommendation is - agreed principle that Aurora will act in general accordance with SDDC's financial rules and procedure. Acknowledged this has been custom and practice. However noted that discretion should be allowed with the requirement to always get 3 quotes

for purchases up to £2,500. Where there is any doubt about the requirement for obtaining value for money or 3 quotes then the matter should be referred to SDDC contract manager. MR to pass on SDDC financial procedures document to ACD for reference. PMM recommendation to go to next Exec.

Original Action Date   31 Mar 15   **Revised Action Date**   1 Mar 16

CRM Security Assessment

Control Issue 1 – The CRM databases were housed on a SQL Server 2005 SP2 system. Support for SQL Server 2005 SP2 ended in 2007. Unsupported database software is exposed to newly discovered security vulnerabilities or functionality bugs, which could be exploited to jeopardise the confidentiality, availability and integrity of the CRM user data.

Risk Rating – Low Risk

Status Update – Live implementation of new system will be approx June 2016.

Original Action Date   30 Apr 15   **Revised Action Date**   30 Jun 16

Control Issue 3 – There were a number of configurations and maintenance issues exposing the SQL Server to serious performance and reliability issues. This could ultimately impact on the performance and availability of the Councils CRM application which would affect service delivery.

Risk Rating – Moderate Risk

Status Update – Live implementation of new system will be approx June 2016.

Original Action Date   31 Aug 15   **Revised Action Date**   30 Jun 16

South Derbyshire District Council – Internal Audit Progress Report

Data Protection & Freedom of Information

Control Issue 4 – The Council's mobility assets (i.e. smartphones and tablets) were not all centrally managed by a mobile device management application. This can lead to unsecure devices being in operation processing personal and sensitive data, which could become vulnerable to unauthorised disclosure if lost or stolen.

Risk Rating – Moderate Risk

Status Update – The IT team have been using Airwatch as an MDM tool, which is installed on Councillor iPads. Other options are being explored with the IT team and O2, our mobile communications provider.

Original Action Date   29 Oct 15   **Revised Action Date**   31 Mar 16

Control Issue 7 – There were a number of Laptops in operation without full disc encryption, and there was no central monitoring application in operation to provide assurance that all Laptop devices had full disc encryption. This makes any personal or sensitive data stored locally on the Laptop's drive highly prone to unauthorised access if the device was lost or stolen.

Risk Rating – Low Risk

Status Update – No Response Received

Original Action Date   17 Dec 15   **Revised Action Date**   n/a

Control Issue 8 – There were no technical controls that prevented writing of data out to unencrypted removable storage devices such as USB drives. Failure to enforce such technical controls makes any data written to unencrypted removable media highly prone to unauthorised access if lost or stolen.

Risk Rating – Moderate Risk

Status Update – No Response Received

Original Action Date   29 Jan 16   **Revised Action Date**   n/a

Business Continuity

Control Issue 11 – The Business Impact Assessment had received no recent formal update. There was no documentation to support any updates in recent years.

Risk Rating – Moderate Risk

Status Update – The update is about to start following finalisation of the BIA template and methodology.

Original Action Date   30 Sep 15   **Revised Action Date**   30 Apr 16

Control Issue 16 – Business Continuity Plan Testing did not verify that intervals established in the Business Impact Assessment could be achieved.

Risk Rating – Low Risk

Status Update BIAs are now being reviewed using the new template. The period to March 2016 will capture revised BIA data. This research will reconsider the RTOs for each service and results will be incorporated into a BC plan update. This will be examined by testing

Original Action Date   30 Jun 15   **Revised Action Date**   31 Mar 16

South Derbyshire District Council – Internal Audit Progress Report

Creditors / Debtors 2013-14

Control Issue 1 – As the Sundry Debtor Credit Control policy and procedure wasn't dated or subject to version control, we could not determine whether it had been subject to annual review. Also, we were unable to determine whether the minimum amount on which court action is taken and the minimum invoice amount had been subject to annual review.

Risk Rating – Low Risk

Status Update – It is intended to have an updated version in place by 31 December 2015. This will cover the various issues that have been raised. The plan is to pull together the various 'recovery' policies and have a single document.

Original Action Date   1 Apr 15   **Revised Action Date**   31 Dec 15

Data Quality & Performance Management 2014-15

Control Issue 6 – There was no documented methodology for producing the Speed of Planning Applications performance figures.

Risk Rating – Low Risk

Status Update – The Council's position is that we have a contract with Northgate PS to supply the software to undertake this task. Currently the software does not do this correctly. As such the Planning Section are waiting for Northgate to deal with this issue so that we can log the process as it should operate rather than logging the current process which will otherwise be irrelevant. We DO NOT have a date for when this issue will be resolved.

Original Action Date   1 Jul 15   **Revised Action Date**   1 Jan 16

PCI Compliance

Control Issue 4 – Reporting lines and responsibilities for ensuring PCI DSS compliance had not been defined within the Council.

Risk Rating – Low Risk

Status Update – In June 2015, the Council approved resources for the Client Unit to enable, in principle, the appointment of a new Compliance and Data Policy Officer. The details of this will be reported to the Finance Committee in October 2015. Following the transfer of the Council's Fraud and Assurance Manager to the DWP in December 2015, 2 new posts will be created to cover Corporate Fraud, Data and IT Security, together with Compliance.

Original Action Date   31 Mar 15   **Revised Action Date**   31 Mar 16

Control Issue 1 – The consequences of non-compliance with the PCI DSS had not been considered as part of the Council's risk management process.

Risk Rating – Low Risk

Status Update – In June 2015, the Council approved resources for the Client Unit to enable, in principle, the appointment of a new Compliance and Data Policy Officer. The details of this will be reported to the Finance Committee in October 2015. Following the transfer of the Council's Fraud and Assurance Manager to the DWP in December 2015, 2 new posts will be created to cover Corporate Fraud, Data and IT Security, together with Compliance.

Original Action Date   31 Mar 15   **Revised Action Date**   31 Mar 16

South Derbyshire District Council – Internal Audit Progress Report

Control Issue 3 – The Council had not received any correspondence from the Third Party Service Providers – Global Pay or Capita Business Services confirming responsibilities for PCI compliance.

Risk Rating – Low Risk

Status Update – In June 2015, the Council approved resources for the Client Unit to enable, in principle, the appointment of a new Compliance and Data Policy Officer. The details of this will be reported to the Finance Committee in October 2015. Following the transfer of the Council's Fraud and Assurance Manager to the DWP in December 2015, 2 new posts will be created to cover Corporate Fraud, Data and IT Security, together with Compliance.

Original Action Date 31 Jan 15   **Revised Action Date** 31 Mar 16

Housing & Environmental Services

Vehicles, Plant & Equipment

Control Issue 3 – There was not an adequate information management system in place that provided up-to-date and accurate vehicle, plant and equipment data. The management information system in use was essentially the inventory record that audit testing revealed had not been appropriately updated.

Risk Rating – Moderate Risk

Status Update – The spreadsheet has been significantly improved but the view is to acquire a tracking system with fleet management functionality, revised target date to end of March. Due to changing priorities, workload and staffing issues a new action date has been agreed with the Director of Housing and Environmental Services. The new plan is for a draft strategy to be completed by 1st July 2015, to be taken to Committee on 12th August 2015. Due to start procurement once strategy approved (Dec 2015), this will be one of the tasks for the temporary transport project manager.

Original Action Date 30 Nov 14   **Revised Action Date** 1 Mar 16

Community & Planning Services

Section 106 Agreements

Control Issue 2 – Periodic reconciliations were not being done between the Land Charges records and the Planning Team's Section 106 agreement records to ensure that all agreements had been correctly registered as charges against the relevant land.

Risk Rating – Low Risk

Status Update – Some progress made on this recommendation, but completion of the reconciliation programme not yet complete, due to staffing changes in both teams and a new software implementation for Section 106's taking priority.

Original Action Date 1 Apr 15   **Revised Action Date** 31 Jan 16

Bereavement Services

Control Issue 1 – Although there were some procedural guidelines and checklists in place, the documents were fragmented and the checklists were not always being properly completed.

Risk Rating – Low Risk

Status Update – Unprecedented requirements on the service have lead to a delay in tackling the outstanding recommendations. The updating and pulling together of procedures is currently having to fit around day to day tasks and additional priorities so it is envisaged completion will be by 31st March 2016.

Original Action Date 31 Mar 15   **Revised Action Date** 31 Mar 16

South Derbyshire District Council – Internal Audit Progress Report

Control Issue 2 – The Council's website did offer the option of extending the exclusive rights of burial for a further 25 years at the end of a 50 year term, but it was not clear as to what the procedure or cost would be should the request be made.

Risk Rating – Low Risk

Status Update – Unprecedented requirements on the service have lead to a delay in tackling the outstanding recommendations. A policy decision from members would be required as to a charge being set as not one currently listed in the Fees & Charges structure. We will include a charge in this year's budget setting, website has been updated and policy and charges will be updated once formalised.

Original Action Date   31 Mar 15   **Revised Action Date**   31 Mar 16

Control Issue 6 – The Interment and memorial application forms and the Council's burial webpage did not clearly advice customers on the methods available to them for making a payment.

Risk Rating – Low Risk

Status Update – Unprecedented requirements on the service have lead to a delay in tackling the outstanding recommendations. Currently systematically working our way through updating the Cultural Services webpages which includes all pages relating to cemeteries and burials. Details on how to make payments will be added as part of this exercise.

Original Action Date   31 Mar 15   **Revised Action Date**   31 Mar 16