Bolsover District Council

Summary of Internal Audit Recommendations made and implemented 2018/19 – 2020/21 (at end June 21)

Recommendations Made	2018/19	2019/20	2020/21
Number of High Priority	8	0	1
Number of Medium Priority	41	24	20
Number of Low priority	85	42	32
Total	**134**	**66**	**53**
Recommendations Implemented	**123**	**40**	**10**
High Recommendations Outstanding	0	0	0
Medium Recommendations Outstanding	1	13	8
Low Recommendations Outstanding	10	13	8
Not overdue yet	0	0	27
Total Overdue Recommendations	11	26	16
Percentage due implemented	**92%**	**61%**	**38%**

BDC Internal Audit Recommendations Outstanding

2018/19

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B003	Money Laundering	People	Reasonable		2	4	6		4 (1M 3L)	2
B005	Gifts and Hospitality	People	Substantial			3	3		2L	1
B034	Premises and Personal Licences	Place	Reasonable			7	7		2L	5
B037	Fly Tipping	Place	Reasonable	1	3	10	14		1L	13
B038	JVC Dragon Fly	Place	Substantial			4	4		2L	2
Total				1	5	28	34		11	23

2019/20

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B002	Property Services Compliance	Place	Reasonable		2	1	3		3 (2M 1L)	
B004	Business Continuity & Emergency Planning	Place	Reasonable		1	4	5		1M	4
B012	Payroll	People	Substantial			1	1		1L	
B016	Transformation Agenda	People	Reasonable		4		4		4M	

Report Ref	Audit	Directorate	Conclusion	High	Medium	Low	Total	Not Overdue	Overdue	Implemented
B019	Main Accounting & Budgetary Control	People	Substantial			1	**1**		**1L**	
B022	Members IT Equipment	People	Reasonable		3		**3**		**3M**	
B023	The Tangent & Pleasley Vale Business Park	Place	Reasonable		2	3	**5**		**2 (1M 1L)**	**3**
B025	Housing Repairs (voids)	Place			2	4	**6**		**5 (2M 3L)**	**1**
B026	Transport	Place			1	4	**5**		**4L**	**1**
B027	Sundry Debtors	People	Reasonable			2	**2**		**2L**	
Total				**0**	**15**	**20**	**35**		**26**	**9**

2020/21

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B001	Data Protection	Corporate Resources	Substantial			3	3	2		1
B002	Elections	Corporate Resources	Reasonable		1	3	4		4 (1M 3L)	
B003	Community Safety	Environmental Enforcement	Substantial			1	1			1
B004	Procurement	Corporate Resources	Reasonable		5	1	6	1	4 (3M 1L)	1
B005	Asset Management	Development	Substantial		2	1	3		3 (2M 1L)	
B006	VAT	Corporate Resources	Substantial				0			0

Ref	Audit	Directorate	Conclusion	H	M	L	Total	Not Overdue	Overdue	Implemented
B007	CIPFA Financial Management Code	Corporate Resources	Substantial		1	2	3	3		
B008	Climate Change	Corporate Resources	Substantial			2	2		2L	
B009	Corporate Targets	Corporate Resources	Substantial			1	1	1		
B010	Social Media	Corporate Resources	Reasonable		3	1	4	1	3(2M 1L)	
B011	Joint Dog Warden Service	Env & Enforcement	Substantial			2	2			2
B012	Disabled Facilities Grants	Env & Enforcement	Substantial			3	3			3
B013	Street Cleansing	Corporate Resources	Substantial		1	1	2	2		
B014	Housing Rents	Env & Enforcement	Substantial			1	1	1		
B015	Cash and Banking	Corporate Resources	Substantial				0			0
B016	Mobile Phones	Corporate Resources	Substantial				0			0
B017	Council Tax	Corporate Resources	Substantial				0			0
B018	Laptops & Removable Media	Corporate Resources	Reasonable		2	4	6	6		
B019	Careline Supporting People	Env & Enforcement	Substantial			1	1	1		
B020	Housing Repairs	Development	Substantial			2	2			2
B021	Planning Processes and Appeals	Development	Substantial		1		1	1		

Report Ref	Audit	Directorate	Conclusion	H	M	L	Total	Not Overdue	Overdue	Implemented
B022	Network Security	Corporate Resources	Reasonable		2	1	3	3		
B023	Gas and Solid Fuel Servicing	Development	Reasonable	1	2	2	5	5		
Total				1	20	32	53	27	16	10

BDC Outstanding Internal Audit Recommendations as at end June 2021

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
Money Laundering – June 2018	Once the Anti-Money Laundering policy has been updated and approved staff with key roles should be made fully aware of their associated responsibilities and ensure compliance with and awareness of the policy going forward. The policy should also be made available to wider employees via the intranet.	Medium December 2018	The policy was approved by Delegated Decision on 23rd June 2020. The pandemic has meant there hasn't yet been any big roll out to staff, the document has been put in the library on the intranet. Contact centre staff have been updated but no other staff have yet been trained.
Money Laundering – June 2018	Reporting of Money Laundering incidents and limits of cash that can be accepted needs to be consistent across all staff guidance and related policies/policy to ensure potential issues are promptly dealt with in line with AML regulations.	Low December 2018	Once policy is approved this recommendation will be completed.
Money Laundering – June 2018	A training programme/matrix to be documented in line with the new regulations (previous	Low	Once policy is approved this recommendation will be completed.

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
	training date, records for scope and effectiveness of training) and rolled out for employee's who are working in the "potential risk areas" to keep them updated and refresh their knowledge.	December 2018	
Money Laundering – June 2018	The Anti-Money Laundering Compliance Officer (as recommended as part of R2) should undertake a periodic review of payments received into NEDDC and BDC sites. This should identify any regular or large payments of cash with a view to highlighting and reporting any potential instances of money laundering.	Low December 2018	Once policy is approved this recommendation will be completed.
Gifts and Hospitality – June 2018	It should be ensured that the annual inspection report is presented to the Standards Committee during the year following inspection.	Low End June 2019	

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
Gifts and Hospitality – June 2018	Consideration be made to adding 'print name', 'position' and 'date of authorisation' to the Gift/Hospitality Declaration form and to check the Gifts and Hospitality forms upon receipt for appropriate authorisation signatures.	Low End March 2019	
Premises and Personal Licences – March 2019	To be compliant with legislation, ensure registers of licence are available and published as soon as possible	Low December 2019	Web connectors have been purchased from Uniform to enable the licensing registers to be published online. This has been delayed by the Covid 19 pandemic. On hold
Premises and Personal Licences – March 2019	Establish a procedure to identify licences that are no longer operational and decide on an appropriate timeframe / regularity for the committee to revoke these	Low July 2020	This work is low priority. It had commenced but has now been affected by the Covid 19 pandemic and is on hold.
Fly tipping – May 2019	It should be ensured that the new legislation regarding Duty of Care is reflected within the existing Fly tipping policy.	Low December 2019	The flytipping policy is due to be reviewed and will begin when the current Environmental Health service review is concluded. To begin this beforehand would be premature.

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Joint Venture Company – Dragonfly May 2019	The areas of taxation which were raised by the external auditors should be subject to continued consideration and resolution to ensure compliance with all liabilities.	Low March 2020	
Joint Venture Company – Dragonfly May 2019	Consideration should be given to the declaration of interests requirements for all designated Council representatives who have a specific managerial or operational role with Dragonfly Developments Ltd.	Low March 2020	
Property Services Compliance – June 2019	All contracts in operation should have an agreed set of KPI's which should be monitored and reported accordingly. Any poor performance, or that which falls below expected standards, should be promptly identified and improvement plans agreed with the relevant supplier(s).	Medium June 2020	
Property Services Compliance – June 2019	The new Facilities Management Contract should include, but not be limited to: • Required frequencies of inspections in each compliance area	Medium June 2020	

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
	• Applicable compliance legislation Required quality assurance processes to be applied by the contractor • Performance Indicators for monitoring purposes • Record retention requirements		
Property Services Compliance – June 2019	Consider completing a formal reconciliation on a yearly basis with Estates to ensure sites are being inspected as appropriate	Low June 2020	
Business Continuity – July 2019	To inform the next review of the Strategic Alliance Corporate Business Continuity Plan, service area business continuity plans are created / revisited (including key contacts) with the support of the Senior Emergency Planning Officer.	Medium April 2020	In terms of Business Continuity, in order to meet the requirements of the Civil Contingencies Act 2004 local authorities are required to have in place a corporate business continuity plan and a register of priority functions, which we have. The service area bc plans are more of an additional level of best practice that some local authorities in Derbyshire use and some that decide not to. Based on the current situation and the fact that there have recently been some structural changes, the way the authority works has changed dramatically. My recommendation will

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			be that the corporate business continuity plan will be updated in light of Covid-19 and structural changes, and that I look at, in consultation with Karen, the suitability and effectiveness of having service area bc plans moving forward, and if they are to be continued to look at further training needs.
Payroll – October 2019	Forms that require a signature for authorisation must be checked to the authorised signatory list before payment is made. It is recommended that discussions are held between Payroll, Finance and HR to update and streamline the authorised signatory process and confirm where responsibilities lie in checking documentation.	Low

March 2020 | |
| Transformation Agenda – January 20 | Further work is required to embed the Transformation Agenda principles within both BDC & NEDDC. The continued development of the project management principles is required to ensure that the principles of the change | Medium

October 2020 | |

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
	requirements are known and that projects are progressed.		
Transformation Agenda – January 20	Regular communications are required to ensure that staff are fully aware of the Transformation Agenda and its purpose and progress. Communications should include examples of completed projects together with the efficiencies gained.	Medium October 2020	
Transformation Agenda – January 20	Councillors, Managers and Staff should be encouraged to provide feedback and comments regarding the Transformation Agenda as it develops and becomes embedded into both BDC and NEDDC. These communications should be acknowledged and progress reported back to the both the individual making the comment and more generally authority wide, this could be carried out within the Extranet environment.	Medium October 2020	
Transformation Agenda – January 20	Management should consider supplementing and improving the Extranet facilities and web pages to provide improved	Medium October 2020	

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment
	communication with Members and staff concerning the purpose, progress and adoption of Transformation ideas across both authorities.		
Main Accounting & Budgetary Control – January 2020	**Legal** – Through the Constitutional Review Process, align the Budget and Policy Framework Rules (Page 129, para 4.3.6) and Financial Regulations (page 146, Para 4.7.2 (7)) in relation to the authorisation of virements.	Low May 2020	
Members IT Equipment – February 2020	Due to the financial risk associated with unreturned Council owned I.T. equipment and to conform to the Members ICT Charter, responsibilities for retrieving all I.T. equipment from departing Members needs to be clarified and a procedure defined e.g. escalation to senior management/Leader and/or apply charges	Medium December 2020	
Members IT Equipment – February 2020	When equipment is issued or returned, liaison with I.T. and Accountancy is required to ensure all relevant paperwork is completed e.g. device transfer forms AND all records are	Medium December 2020	

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	updated e.g. EE, Support Works and spreadsheets		
Members IT Equipment – February 2020	Members should be formally reminded to submit their equipment for a regular health check in accordance with the Members ICT Charter. Where equipment is not received on an annual basis, management should liaise with the Leaders at both Councils for following up with individual Members.	Medium December 2020	
The Tangent & Pleasley Vale Business Centres – March 2020	To safeguard the Council against potential losses and to ensure lease requirements are being met, the process introduced to confirm that incoming tenants hold an appropriate level of insurance cover and a valid Fire Risk Assessment (FRA) (compliance with the Regulatory Reform (Fire Safety) Order 2005) should be extended to record all requests made. Checks of insurance should be made on an annual basis thereafter and efforts to collect related documents should prioritise	Medium December 2020	

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	tenancies assessed as of higher risk.		
The Tangent & Pleasley Vale Business Centres – March 2020	To review, update and increase the web-presence of the Business Centres to promote facilities and services available. A review of charges for the virtual office / mailing address service should run concurrently	Low March 21	
Housing Repairs (Voids) – April 2020	The Operational Repairs Manager should periodically review the completion of property documentation to ensure that a comprehensive management trail of information is consistently provided.	Low April 2020	The paper based documents will be superseded with electronic forms as part of Open Housing / Total Mobile project during 2020/21
Housing Repairs (Voids) – April 2020	The Operational Repairs Manager should periodically review the completion of recharge information on property documentation and the timeliness of raising recharges to ensure that the costs of repair associated with cases of neglect or wilful damage caused by previous tenancies is fully and promptly recovered.	Medium April 2020	The Recharge information will be collected electronically during void pre-inspections utilising Total Mobile as part of the Open Housing project during 2020/21.
Housing Repairs (Voids) – April 2020	As the Rechargeable Works Policy is dated 2013, it is considered that it should be	Low	

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	reviewed and updated where required.	August 2020	
Housing Repairs (Voids) – April 2020	Notional rent loss details relating to void properties based on target rent charges should be routinely collated and reported as management information to the Housing Stock Management Group.	Low September 2020	This will need Housing stock approval
Housing Repairs (Voids) – April 2020	A range of alternative performance measures should be introduced and incorporated within the new Council Vision to ensure that short-term and long-term void performance monitoring is separately established and is soundly based to provide both clarity and transparency.	Medium September 2020	Housing Management Team have started consultation with Senior Management on new targets.
Transport – April 2020	Guidelines should be provided to clarify when a refund can be issued. Staff should be provided with appropriate training to ensure all transactions are accounted for and supported by relevant authorisation.	Low End July 2020	In progress
Transport – April 2020	To comply with the Goods Vehicles (Licensing of Operators) Act 1995 and to fulfil the requirements of the Traffic	Low December 2020	

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	Commissioner, a second named contact who works closely with the Transport section, should be allocated to the Operator 'O' Licence.		
Transport – April 2020	The range of reports required from the Tranman system are considered to determine the most cost effective way of producing a functional library of operational reports	Low December 2020	
Transport – April 2020	To review the process of the annual driving licence validation, ensuring that checks are performed promptly and include licence endorsement status. The process should ensure that licences expiring mid-year are identified and drivers contacted to provide their current licence. Historical copy licences should be confidentially destroyed, to ensure that only current, valid licences are held on file. Consideration could be given to storing copy licences electronically.	Medium December 2020	

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Debtors – May 2020	Performance management information relating to Debtors should be reviewed to ensure that measures are designed to support the Council Vision and provide details relating to both short-term and long-term debtor information.	Low January 2021	
Debtors – May 2020	Regular updates should be pursued with originating departments and Legal section to provide sufficient assurance regarding the extent and effectiveness of debt recovery progress.	Low January 21	
Elections – August 2020	A review of systems and processes should be completed for the check and authorisation of parameters and fees to ensure that they are accurately based and calculated.	Medium April 21	
Elections – August 2020	The extent of clarity and transparency of premises hire charges should be reviewed to easily reconcile the amounts due to those paid.	Low January 2021	

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Elections – August 2020	The risk evaluation process and risk register should be reviewed regularly to ensure that management actions are sufficient to mitigate new and emerging risks associated with the electoral processes.	Low December 2020	
Elections – August 2020	The Electoral Services Manager should evaluate and confirm the extent of the future insurance cover requirements.	Low December 2020	
Procurement – September 2020	Perform should be routinely updated to reflect the implementation status of audit recommendations.	Low November 2020	
Procurement – September 2020	Once the relevant revisions to the budget and policy framework are completed and the updates to the procurement rules are made, the latest version of the Procurement Strategy should be formally approved and made available on the Councils' Extranet.	Medium TBC	
Procurement – September 2020	The Procurement Manager should ensure that the training information previously provided to Gedling Borough Council is adapted and delivered across both Bolsover and North East	Medium TBC	

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	Derbyshire District Councils with the provision to repeat the training annually or biennially as a refresher for designated operational managers and staff, this should be delivered through the development of a webinar if current restrictions continue.		
Procurement – September 2020	The Procurement Manager should design and seek the approval of the Head of Finance for key performance targets for the Procurement team, the approved targets should then be incorporated within the Perform system to allow actual outturns to be measured against targeted performance.	Medium December 2020	
Asset Management – September 2020	Work to progress benchmarking and KPI's should be embedded into Asset Management processes as part of the current service review.	Medium October 2020	
Asset Management – September 2020	Service targets/action points (strategy and team action plans) with timescales should be updated and taken to the Asset Management Group for consideration.	Low April 2021	

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Asset Management – September 2020	The move to IDOX for a centralised asset register is progressed and an action plan including timescales is prepared.	Medium April 2021	
Climate Change – October 2020	Climate change should be included on service risk registers and consideration be given to including it on the Strategic Risk Register.	Low February 2021	
Climate Change – October 2020	Consideration should be given to adding Climate Change as a consideration to all Committee reports	Low February 2021	
Social Media – November 2020	A review of the Social Media guidance document should be completed to ensure all content is relevant and following completion the latest version should be included on the Extranet.	Medium March 2021	
Social Media – November 2020	Social media should be subject to a documented risk assessment and inclusion in the risk register with further reviews completed when relevant operational changes occur.	Medium March 2021	
Social Media – November 2020	The Communications Marketing and Design Manager should liaise with ICT to ensure that	Low	

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	relevant and up to date reference is included for new starters regarding the use of social media.	March 2021	