

**Summary of Internal Audit Recommendations made, implemented and outstanding 2020/21 – 2023/24 (end of August 2024)**

<b>Recommendations Made</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>
Number of High Priority	1	1	0	1	4
Number of Medium Priority	20	13	18	24	1
Number of Low Priority	32	27	37	49	15
<b>Total</b>	<b>53</b>	<b>41</b>	<b>55</b>	<b>74</b>	<b>20</b>
<b>Recommendations Implemented</b>	<b>52</b>	<b>39</b>	<b>40</b>	<b>62</b>	<b>4</b>
High Recommendations Outstanding	0	1	0	0	0
Medium Recommendations Outstanding	0	1	4	3	0
Low Recommendations Outstanding	1	0	9	6	0
Not overdue yet	0	0	2	3	16
Total Overdue Recs	1	2	13	9	0
<b>Percentage due implemented or carried fwd to next audit</b>	<b>98%</b>	<b>95%</b>	<b>75%</b>	<b>86%</b>	<b>100%</b>

## BDC Internal Audit Recommendations Outstanding

**2020/21**

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B018	Laptops & Removable Media	Corporate Resources	Reasonable		2	4	6		1L	5
<b>Total</b>					<b>2</b>	<b>4</b>	<b>6</b>		<b>1</b>	<b>5</b>

**2021/22**

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B010	30 Year HRA Business Plan	Both	Reasonable	1	2		3		2 (1H 1M)	1
<b>Total</b>				<b>1</b>	<b>2</b>		<b>3</b>		<b>2</b>	<b>1</b>

## 2022/23

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B002	Food Hygiene	Resources	Reasonable		2	5	7	1		6
B007	Pleasley Vale Business Centre	Strategy & Development	Reasonable		2	4	6		2L	4
B008	The Tangent Business Centre	Strategy & Development	Reasonable		2	4	6		2L	4
B016	Committee Processes	Strategy & Development	Reasonable		1	3	4		4 (1M 3L)	
B018	Network Security	Resources	Reasonable		4		4		3M	1
B019	Taxi Licensing Arrangements	Resources	Reasonable		1	4	5	1	2L	2
<b>Total</b>					<b>12</b>	<b>20</b>	<b>32</b>	<b>2</b>	<b>13</b>	<b>17</b>

## 2023/24

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B002	VAT	Finance	Substantial			3	3			3
B003	Procurement	Governance & Legal	Reasonable		1	6	7		2L	5
B008	Expenses & Allowances	Corporate Services & Partnerships	Substantial			3	3		3L	
B009	Members IT Equipment	Finance	Reasonable		3		3		2M	1
B010	Non -Domestic Rates	Finance	Substantial			5	5		1L	4

B015	Payroll	Corporate Services & Partnerships	Reasonable		4	2	6		1M	5
B018	CIPFA Financial Management Code	Finance	Reasonable		1	2	3	3		
<b>Total</b>					<b>9</b>	<b>21</b>	<b>30</b>	<b>3</b>	<b>9</b>	<b>18</b>

## 2024/25

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B001	Imprest Accounts	Finance	Substantial			2	2	2		
B002	Corporate Credit Card	Finance	Substantial			2	2	2		
B003	Non Decent Homes Reporting	Services	Limited	4	1	1	6	2		4
B004	Health & Safety	Services	Substantial			2	2	2		
B005	Disabled Facilities Grants	Services	Substantial			2	2	2		
B006	Members Allowances	Governance & Legal	Substantial			6	6	6		
<b>Total</b>				<b>4</b>	<b>1</b>	<b>15</b>	<b>20</b>	<b>16</b>		<b>4</b>

## BDC Outstanding Internal Audit Recommendations end of August 2024

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment August 2024
Laptops and Removable Media – March 21	As part of its next review, the Joint Information Security Policy should be examined and updated where appropriate to reflect any lessons learned from the effects of the rapid move to home working experienced during the Covid-19 pandemic.	Low January 22  Revised Target Date September 2024	The Information and cyber-security policy is currently awaiting approval via the employee working group on 31 <sup>st</sup> July. Once approved, this will be published on the Corporate Intranet.
HRA Business Plan – December 2021	The 30 Year HRA Business Plan should be revisited at least every 5 years in line with the MTFP to ensure that it is financially viable and meets the objectives of the Council Ambition. Once finalised the 30 year Plan that is currently in development should be formally approved by Council.	High  Once finalised then every 5 years	August 2024 - The stock condition survey just procured is likely to mean a significant change to the HRA business plan figures. Therefore, we are waiting to receive the results from the survey before we properly update the plan. Contact is being made with the consultant but work is not currently being done for the above reason.
HRA Business Plan – December 2021	Whilst developing the new HRA 30 Year Business Plan the assumptions made should	Medium	Please see previous comment.

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	be stress tested to ensure that the plan is robust i.e. looking at best and worst case scenarios for important factors such as voids, inflation and rent levels.	Once finalised then every 5 years	
Pleasley Vale and the Tangent Business Centres – November 2022	Risk assessments for the business centres should be completed and subject to regular review to provide assurance against any potential incidents.	Low March 2023	February 2024 - We are currently reviewing risks as part of the Dragonfly SLT and have a workshop scheduled with the SLT to go through the risks across the organisation so it will be picked up as part of that. This has changed significantly, due to the increased risks at Pleasley in particular, so a more strategic risk assessment is required.
Pleasley Vale and the Tangent Business Centres – November 2022	To safeguard the Council against potential losses and to ensure lease requirements are being met, annual reminders for PLI/FRA should be sent timely and evidenced on the Uniform system. If evidence of PLI / FRA is not forthcoming then these should be actively pursued.	Low March 2024	November 2022 <ul style="list-style-type: none"> <li>• A review will be conducted to ensure all tenancies have an annual reminder in line with their tenancy commencement date for providing a FRA and PLI certificate.</li> <li>• Prioritisation will be given to those businesses who are considered to be higher risk either through process or equipment.</li> </ul>

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			Seek clarification of the Council's Insurance Officer to confirm if such documents are required for storage units.
Payroll – February 2024	The monthly payroll for BDC & DF and the associated BACS file should be independently sampled and reviewed by the HRPM before processing to provide separation of duties and management oversight. In respect of the Parish payrolls, these should be sampled and reviewed by the Senior Payroll Officer.	Low 30 <sup>th</sup> June 2024	August 2024 - New process introduced for sending BACs, introducing a two step process within the system, whereby one employee loads the file and seals it, then another sends.
Committee Processes – April 2023	To require completion of the standard report template for all formal committees (excluding Planning Application reports) therefore capturing all implications (Finance/ Legal/Staffing/Environment) to ensure a consistent approach,	Low End June 2023	August 2024 - The requirement to complete the standard report template will be included in the report writing guidance. The guidance has been updated and is awaiting checking before issue. This will be issued to report writers once it is complete.  The Governance Team have been briefed to check that all reports for formal committees are on the standard report template.

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Committee Processes – April 2023	<p>An officer be designated to proactively review all Environment Implications on Committee Reports on the same footing as Finance/Legal and HR matters are or further training or advice is given to report authors to ensure Environment issues are fully considered.</p> <p>As a minimum further guidance should be provided through the update of the 'Report Writers Hints &amp; Tips document the 'Decision and Report Process Notes' including the contact point of where further advice can be sought.</p>	Low End June 2023	<p>August 2024 - The Service Director for Executive, Corporate and Customer Services and Partnerships is now the Climate Change Lead and can be contacted for advice.</p> <p>This will be included in the updated report writing guidance. The guidance has been updated and is awaiting checking.</p>
Committee Processes – April 2023	To demonstrate that Environment matters have been considered add a check box for the Environment	Low End June 2023	August 2024 - The report template has been amended to include a check box. This will be issued once the report writing guidance is finalised.



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	Implications for authors to complete.		
Committee Processes – April 2023	<p>In order to be compliant with the Local Government Act 1972 and promote openness and transparency the Constitution be updated to reflect that:-</p> <p>i) when determining whether a report is exempt, the public interest test is completed;</p> <p>ii) reports may only be classified as exempt with the agreement of the Assistant Director, Solicitor to the Council.</p> <p>To assist authors, the agreed process be added to the 'Report Writers Hints &amp; Tips document the 'Decision and Report Process'.</p>	Medium 30 <sup>th</sup> June 2023	<p>August 2024 - The constitution has now been amended to include reference to the public interest test and to place responsibility with the Monitoring Officer for determining whether reports are exempt.</p> <p>The report writing guidance has been updated and is awaiting checking.</p>
Network Security – May 2023	It is essential that all policies and strategies are reviewed, updated and approved on a timely basis. Once approved	Medium July 2023	The Information and cyber-security policy is currently awaiting approval via the employee working group on 31 <sup>st</sup> July. Once

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	the policies should be published on the Joint ICT Intranet site.	Original target Revised target September 2024	approved, this will be published on the Corporate Intranet.
Network Security – May 2023	ICT should consider the development of an I-Cloud Policy for NEDDC and BDC and include this on the Council’s Joint ICT Intranet Site.	Medium Original Target End March 2022 Revised target September 2024	Cloud policies are incorporated into the latest Information and cyber-security policy which is currently awaiting approval via the employee working group on 31 <sup>st</sup> July. Once approved, this will be published on the Corporate Intranet area.
Network Security – May 2023	It must be ensured that a system is put in place to identify when security awareness refresher training is due, and that the refresher training is completed in a timely manner. Any issues in terms of completing refresher training should be raised with the Senior Management Team.	Medium  December 2023  Revised Target Date December 2024	Project in progress to procure suitable phishing and security awareness training which will provide continuous learning and awareness for all three authorities
Taxi Licensing – May 23	Fees / charges should be reviewed on a regular basis. Once agreed, liaison with the Transport sections should	Low  March 2024	August 2024 - The calculations for the new fees are currently in draft format, and will be going to the first available

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	take place to ensure all fees published on the Council's websites are up to date and correct.	Revised target September 2024	Licensing Committee after the summer recess. <b>Ongoing and expected to be completed early 2025.</b>
Taxi Licensing – May 23	A decision is taken in respect of CCTV expectations and policy compliance / exemptions for drivers utilising vehicles for the transport of DCC nominated vulnerable children / adults.	Low  December 2023	August 2024 - A temporary amendment to the policy was made to allow CCTV to be turned off where an existing LA contract was in place to protect vulnerable children/adults, pending a decision being made by Derbyshire County Council and Nottingham County Council as to whether they would amend their existing SEND Transport policies.  The Licensing service has been liaising with Derbyshire County Council and Nottingham County Council regarding updates on their policies. Despite many emails and reminders we are still awaiting a firm response, and the temporary amendment will have to remain in place until we are able to gain a response.  <b>Ongoing</b>
Procurement	The contracts for bespoke scheduling software and CRM software currently held by	Low	August 2024 – awaiting progress from IT Services

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July 2023	Kirona Solutions and Alicum Software respectively should be formally tendered when next due to expire as required by Contract Procedure Rules.	Autumn 2023	
Procurement July 2023	A timeframe be agreed for when procurement training for staff will recommence.	Low Autumn 2023	The new Procurement Act (October 2024) changes the way we do business and any training needs to reflect this. Revised Date January 2025.
Expenses and Allowances – September 2023	On the successful implementation of the new HR21 system the BDC Mileage and Travel Related Expenses Policy and HR21 Guidance should be reviewed and updated and should incorporate the use of electric vehicles. If the new system is not in place by January 2024 the documents should be updated by a matter of course. .	Low March 2024 Revised target September 2024	August 2024 - System yet to be launched, nor has the guidance been reviewed and updated. HR and Payroll Manager to progress. – Revised Date September 2024
Expenses and Allowances – September 2023	The HR and Payroll Manager needs to remind Managers of the importance of checking all claims thoroughly before authorising to ensure that all details are	Low March 2024	This will be completed along with the above project. – Revised Date September 2024

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	<p>accurate and complete. This includes: -</p> <ul style="list-style-type: none"> <li>• Recording start and end location of journeys</li> <li>• VAT receipts being attached and where applicable, the VAT box being ticked so that the VAT can be reclaimed by the Council.</li> </ul> <p>Deducting home to office mileage</p>	<p>Revised target September 2024</p>	
<p>Expenses and Allowances – September 2023</p>	<p>Managers should be reminded about the importance of checking that employees are adhering to policy and have the correct documents in place before authorising mileage claims. This should include making sure insurance policies include cover for business mileage.</p>	<p>Low  March 2024  Revised target September 2024</p>	<p>This will be completed along with the above project. – Revised Date September 2024</p>
<p>Members IT Equipment – October 2023</p>	<p>Due to the low completion rate of the ICT Induction and SAT, an exercise is to be undertaken to ensure that Members complete the required training as soon as possible.</p>	<p>Medium  December 2023</p>	<p>Some Members have not completed the training despite having several reminders and accompanying emails.</p>

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Members IT Equipment – October 2023	To improve internal control of Member equipment and to automate processes as much as possible, an achievable timeframe is identified and introduced to manage the project of full MDM implementation.	Medium Dependent upon Member co operation	BDC – 19 complete. 15 are yet to be added to the MDM. All Councillors have been requested to bring in their devices.  Additional temporary resource has been recruited to expediate the rollout and encourage Members to bring in their devices.
NNDR – November 2023	Where spot checks have been completed in respect to work undertaken by staff, these are documented.	Low January 2024	Due to other demands on resources this has not yet commenced. A further revision to the start date. Now due to commence October 24.