

AUDIT REPORTS ISSUED BETWEEN 1st FEBRUARY 2022 & 31st MAY 2022

Housing Repairs & Maintenance

Assurance Level

Assurance: LIMITED

It is our opinion that controls currently in place within the system provide limited assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> • Properties that are subject to a 'Right to Buy' application should be adequately highlighted to ensure that only high priority repairs are undertaken. • Adequate systems and controls should be implemented to ensure that expenditure is adequately approved and necessary for the requirements of the job. • All contractors/suppliers used for providing housing repairs and maintenance materials and services should be reviewed to ensure that appropriate quotes/tender exercises accurately specifying the Authority's requirements, have been undertaken and documented in accordance with Procurement Procedure Rules. • Supplier invoices should include a sufficient level of detail to enable the appropriate checks to be undertaken without representing an excessive administrative burden. • Appropriate records detailing all relevant equipment items held by the service should be maintained. 	<ul style="list-style-type: none"> • Reports detailing the preferred option for the future delivery of the service were submitted to Committee in September 2021.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Right to Buy Repairs			1			
Vehicle Tracking					1	
Tool Registers			1			
Payment of Invoices			2			
Procurement Procedure Rules			1			
Performance Monitoring					1	
Measures Jobs						1
Post-repair Inspection Process						1
Tenant Recharges					1	
Total			5		3	2

Licensing

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
	<ul style="list-style-type: none"> • Small Society Lotteries procedures have recently been reviewed and improved / standardised. Application, renewal, submission of financial return and payment can now be carried out online. • Joint Enforcement visits with the Police are carried out regularly. • A Street Collection Policy has now been written and is currently in the consultation period.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Licensing Act 2003 Applications					1	
Disclosure & Barring Service (DBS) Certificates					2	
Complaints Records					1	
Income Reconciliation					1	
Total					5	

Strategic Partnerships

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> An up-to-date register of partnerships should be compiled, regularly maintained and made available to all appropriate parties. An independent assessment should be undertaken on a periodic basis to determine whether value for money is being obtained and evidence of outcomes from partnership working towards service and/or corporate objectives can be verified. A review of all partnerships should be undertaken to ensure that the terms, conditions and commitments of each partner are formally documented. 	<ul style="list-style-type: none"> Reports detailing the current level of partnership working and submitting recommendations for developing partnership working within the Council have begun to be submitted to the relevant Committees.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Partnerships Register			1			
Partnership Reviews			1		1	
Agreements/Terms of Reference			1		3	
Partnership Risks					1	
Training						1
Total			3		5	1

Building Control Partnership

Assurance Level

Assurance: LIMITED

It is our opinion that controls currently in place within the system provide limited assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> A signed copy of the agreement with Derbyshire Building Control Partnership Limited for the provision of Building Control Services should be obtained and securely stored. Periodic checks should be undertaken by the Alliance to confirm compliance with the terms and conditions within the Services Agreement and achievement against key performance indicators. Regular operational partnership performance meetings attended by relevant officers from both the Alliance and the service provider should be established. The Alliance should ensure that they are adequately represented on the shareholders board and regularly attend the shareholders board meetings. A data sharing agreement should be entered into by the partnership to ensure that adequate controls / processes are in place which comply with the data protection principles. 	<ul style="list-style-type: none"> The transfer of the service to Derbyshire Building Control Partnership was market tested and adequately approved. The provision of the service is adequately promoted.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Risk Register					1	
Building Control Partnership Agreement			1			
Partnership Monitoring			3		1	
Partnership Board			1			
Insurance Policies					1	
Data Security			1		1	
Customer Feedback					1	
Service Charges					1	
Total			6		6	

Sundry Debtors

Assurance Level

Assurance: SUBSTANTIAL

It is our opinion that controls currently in place within the system provide substantial assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
	<ul style="list-style-type: none">• An appropriate segregation of duties is in place between staff responsible for raising debtors and accounting for income.• Regular reconciliations are carried out to ensure that income is correctly posted within the financial systems.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Raising of Invoices					1	
Total					1	

Treasury Management

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> The procedure for gaining retrospective authorisation from the Chief Executive for transactions such as investments and interest payments, should be reviewed to ensure compliance with Financial Regulations and Procedure Rule D3.1. 	<ul style="list-style-type: none"> The Treasury Management team has continued to adapt to recent economic challenges in light of the pandemic and Brexit to ensure that the Alliance has operated a balanced budget; cash flow has been adequately planned; and funding has been available for capital plans. Due to the rise in the Bank of England base rate in December 2021, and again in February 2022, investment activity has resumed, albeit, in a reduced capacity compared with pre-pandemic levels.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Financial Regulations & Procedure Rules					1	
Retrospective Authorisations			1			
Total			1		1	

Council Tax

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> A procedure should be developed to ensure that all new build properties are physically inspected and where complete, issued with a Completion Notice and registered with the Valuation Office. 	<ul style="list-style-type: none"> Payments are promptly and accurately posted to customer accounts. Daily reconciliations are carried out between the Income Management System and the Council Tax System. Monthly reconciliations are carried out between the Council Tax System and the Financial Management System.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Property Inspections			1			
System Access					1	
Total			1		1	

National Non-Domestic Rates

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> A documented procedure for the inspection of business rate properties should be developed and implemented using a risk based methodology. 	<ul style="list-style-type: none"> A sample of reliefs awarded were found to have been correctly applied and where necessary supported by sufficient documentation. Parameters had been correctly set within the system for the 2021/22 billing year. NNDR income is regularly reconciled to the Income Management System, and the Financial Management System.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Year End Procedure Notes					1	
Valuation Office Reconciliation					1	
Inspection/Review of Business Premises			1			
Refunds						1
Business Rate Relief Policy					2	
Total			1		4	1

General Ledger

Assurance Level

Assurance: SUBSTANTIAL

It is our opinion that controls currently in place within the system provide substantial assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
	<ul style="list-style-type: none">• The end of year bank reconciliation was carried out accurately and promptly.• Suspense items are cleared promptly.• Allocations from holding accounts are made regularly.• Balances are accurately rolled forward as part of the year end process.• Journal authorisation is now recorded within the Integra system.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Year End Closedown Timetable					1	
Total					1	

Recovery

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none">All accounts where recovery has been suppressed should be regularly reviewed to ensure that sufficient action is being taken to recover the debt.	<ul style="list-style-type: none">2021/22 collection rates for Council Tax and Business Rates exceeded the performance targets set.Write offs were adequately authorised with appropriate documentation retained.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Policies and Procedures					1	
Suppression of Recovery Action			1		1	
Bailiff Services					1	
Total			1		3	