



Appendix B

ASSIGNMENTS COMPLETED DURING PERIOD 1st October 2017 to 31st December 2017

Details of Control Issues with a risk rating of MODERATE or SIGNIFICANT

Department		DCC Organisation & Governance			
Job Name/ Assurance		Main Accounting Systems 2016-17 - Reconciliations - Limited			
Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
2	Head of Finance Organisation and Governance	Moderate Risk	The status of reconciliations was not being reported regularly to senior management and, when it was reported, the information was not adequate.	We recommend that reconciliation status should be reported on a monthly basis to the Director of Finance. The information provided should: - Highlight the status of those accounts which, if not properly reconciled, could materially impact the financial statements. - Report separately the status of obsolete accounts and accounts with movement only at year-end.	See S.24 Recommendation Action Plan
8	Head of Finance Organisation and Governance	Moderate Risk	There were no established documented procedures to provide guidance on the process of reconciling Payroll or Housing Benefits account codes, and no overarching guidance detailing general requirements of the reconciliation process.	We recommend that documented procedures are established to provide guidance on the reconciliation process for the key Payroll and Housing Benefits account codes. The 2012 'Reconciliations Procedure Notes' should be revised and updated, and circulated to all officers performing or reviewing reconciliations to ensure that officers are aware of standard practise when completing reconciliations and their individual responsibilities regarding this.	See S.24 Recommendation Action Plan
9	Head of Finance Organisation and Governance	Moderate Risk	The consolidated bank reconciliation was not being performed monthly.	We recommend that all primary bank accounts are reconciled to the ledger on a monthly basis within 4 weeks of the period end.	See S.24 Recommendation Action Plan
11	Head of Finance Organisation and Governance	Moderate Risk	Reconciling items on bank reconciliations were not always investigated and cleared timely.	We recommend that officers should be formally reminded that reconciling items identified as a result of the reconciliation process should be fully investigated and cleared on a monthly basis.	See S.24 Recommendation Action Plan
15	Head of Finance Organisation and Governance	Moderate Risk	There were no documented procedures to provide guidance on the process of bank reconciliations.	We recommend that documented procedures are established to provide guidance on the bank reconciliation process.	See S.24 Recommendation Action Plan



Department	DCC Organisation & Governance
Job Name/ Assurance	Servelec Synergy (Children's Management System) - Limited

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
3	Head of ISS	Moderate Risk	The passwords for a number of active accounts with access to the public facing Schools Access module had not been changed in years. Accounts were also not protected by account lockout policies for failed login attempts, and were shared amongst staff at each school/nursery.	We recommend that management looks to assign users individual accounts, and enforces user passwords to be changed every 90 days. They should also look to apply an account lockout policy to protect against password guessing and brute force attacks.	We are changing all the accounts to named individuals to stop the sharing of generic accounts. A call has been logged with 3rd party to apply an account lockout policy, this being resolved in Version 17.3 which is due to be released Nov/Dec 2017.
5	Head of ISS	Moderate Risk	Schools access to the public facing Schools Access module of the Servelec suite of applications, did not require 2-factor authentication.	We recommend that management reviews the practicalities of enforcing 2-factor authentication for staff access to the public facing Schools Access module.	Logged with 3rd party and this has been raised as a development task which should be available in version 18.2 which will be released next year June/July 2018)
9	Head of ISS	Significant Risk	There were a small number of SECURITYADMIN level accounts with weak corresponding passwords in both the live and test database servers. The worst password identified mirrored the username and composed of only 4 lowercase characters. This was verified by the auditor to be a valid set of credentials.	We recommend that management ensures all SQL Server logins are assigned complex passwords.	The issue around weak SQL passwords on the TEST and LIVE SQL servers has now been resolved – we have either disabled the account or changed the password.
10	Head of ISS	Moderate Risk	A file share on the web server was accessible with full control to the Everyone group DERBYAD\DCC-TRIBALWEB01\Tribal. On close inspection and by running keyword searches, numerous valid passwords were identified in website logs, web.config files in plain text, as well as password hashes in database backups.	We recommend that management ensures this file share is only accessible to authorised administrators.	We are working with Synergy and DCC infrastructure to look at the file share on DCC-TRIBALWEB01 being open to the 'Everyone' group.
12	Head of ISS	Significant Risk	Extracts of personal and sensitive data relating to children were accessible on the public facing Servelec web server, without any security restrictions in place.	We recommend that management looks to secure the records from public access as a matter of urgency.	We have identified the issue being that the SAM_LIVE website has anonymous authentication enabled within IIS – this has been raised with the supplier and their development team are looking into it as a matter of urgency, unfortunately if we disabled anonymous authentication it will stop the application from working so until a solution is put into place this will need to stay on.



central midlands audit partnership

Department	DCC Organisation & Governance
Job Name/ Assurance	Capital Contracts - Reasonable

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
3	Maintenance Programme Manager	Moderate Risk	Set controls for authorising variations to contract were not adhered to on the Milestone House contract.	We recommend that Project Managers should ensure that all variations to contract are approved and recorded. Reliance should not be placed on the Contractors records.	Authorised AI instructions have now been obtained and placed on file. Officers will be formally reminded of this requirement for the future.
4	Maintenance Programme Manager	Moderate Risk	Payments for variations were not identifiable as they had not been itemised on some of the valuation certificates, which showed only the gross value.	We recommend that Project Managers are reminded that variation payments should be itemised on the valuation certificates for all future contracts.	All variations for Milestone House have now been listed on the Completion Statement. Officers will be formally reminded of this requirement for the future.

Department	DCC Organisation & Governance
Job Name/ Assurance	Council House Sales / Land Sales - Reasonable

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
1	Right to Buy Officer	Moderate Risk	E-mail confirmations of RTB applicants' eligibility to further discounts, due to their previous tenancies with other local authorities or housing associations, had not been retained on file. Procedural guidance notes did not specify that such email confirmations should be retained.	We recommend that, where RTB applicants are claiming discount based on previous tenancies with other local authorities/housing associations, the hard copies of e-mail confirmations of those previous tenancies are retained in the Right To Buy file as evidence of their eligibility to the additional discount. Procedural guidance notes should be revised to reflect this requirement.	Hard copies of e-mail confirmations of previous tenancies with other local authorities/housing associations are retained in the Right To Buy file as evidence of their eligibility to the additional discount.
2	Right to Buy Officer	Moderate Risk	Evidence was not held on file which demonstrated that appropriate checks had been made to confirm the eligibility of a named purchaser, whose name did not appear on the associated tenancy record. Procedural guidance notes did not require the retention of evidence relating to the eligibility of non-tenants involved in the purchase.	We recommend that the residency checks that have been undertaken to demonstrate the eligibility of non-tenants purchasers are appropriately evidenced on the RTB file. Procedural guidance notes should be revised to reflect this requirement.	Residency checks that have been undertaken to demonstrate the eligibility of non-tenants purchasers are appropriately evidenced on the RTB file.



central midlands audit partnership

Department	DCC Organisation & Governance
Job Name/ Assurance	Finance Share Folder Permissions - Reasonable

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
1	Head of Client Services	Moderate Risk	A number of HR officers, work placements, and non IT officers, had full control over the FIN share. This essentially grants non-technical users the same permissions as a server administrator and may expose sensitive data.	We recommend that full permissions at the root of the FIN share is restricted to only authorised server administrators.	We fully accept the recommendation, but the situation reflects legacy failings that will take some time to resolve. We have set up a project of work to systematically review network shares across the organisation. Fin share is high on our list.
2	Head of Client Services	Moderate Risk	A small number of officers had full control over the Finance folder and a large number of officers had modify access permissions over the Finance folder. This essentially grants non-technical users the same permissions as a server administrator and gives a large number of officers the ability to view and delete critical business files.	We recommend that full permissions for the Finance Folder are restricted to only authorised server administrators and the Modify permissions are changed for the majority of employees within the FIL_FIN Finance_RW group.	We fully accept the recommendation, but the situation reflects legacy failings that will take some time to resolve. We have set up a project of work to systematically review network shares across the organisation. Fin share is high on our list.
3	Head of Client Services	Moderate Risk	A number of Admin officers had full control over the IT Unit Folder. This essentially grants non-technical users the same permissions as a server administrator.	We recommend that full permissions for the IT Unit Folder are restricted to only authorised server administrators.	We fully accept the recommendation, but the situation reflects legacy failings that will take some time to resolve. We have set up a project of work to systematically review network shares across the organisation. Fin share is high on our list.

Department	DCC Organisation & Governance
Job Name/ Assurance	Housing Benefits & Council Tax Support 2016-17 - Reasonable

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
1	Performance & Programme Manager	Moderate Risk	It was not routine for an annual exercise to be undertaken to ensure all members of staff had completed and updated a declaration of interests.	We recommend that declarations of interest for staff processing Housing and Council Tax Benefit claims are reviewed and updated on an annual basis, with staff being reminded of the importance of declaring any changes in interest as soon as possible. In those cases where an interest has been declared by an employee, we recommend that the employee's access to the relevant account should be blocked to prevent any unauthorised amendment to that account.	An exercise to obtain declarations of interest for staff processing Housing Benefit and Council Tax Support claims has been undertaken. All accounts declared have been blocked following the declaration of interest exercise.



central midlands audit partnership

Department	DCC People Services
Job Name/ Assurance	Independent Living Funds - Limited

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
1	Service Manager Adult Information Systems	Moderate Risk	A number of Independent Living Fund customers had not been sent letters by the Council explaining the next steps with Independent Living Fund and what action will be taken.	We recommend that the Council ensures that all customers receiving social care payments should be kept informed of any changes which could affect their level of care and payments due. All correspondence should be appended to the LAS Liquid Logic system and clearly referenced to evidence that this has taken place.	Reiterate to social workers that all correspondence and supporting documents should be appended to the customer's record in LiveLink (OpenText) with an appropriate reference such as the customer's LAS ID number or their NHS number.
4	Service Manager Adult Information Systems	Moderate Risk	Reassessments had not been completed for 6 Independent Living Fund customers and the LAS Liquid Logic system had not been updated with all reassessment details for all customers.	We recommend that action is taken to update the LAS system with all reassessment details that have taken place and where reassessments have not yet taken place, these cases should be prioritised and all records updated as soon as possible.	Commission a report from the Performance Team to show all open cases with no LAS assessment. Share this with Care Management so that they can prioritise these reassessments.
5	Head of Business Intelligence	Moderate Risk	Self-assessments were not presented for audit examination for 20 out of 22 cases. Support plans were on evident in 4 out of 22 cases.	We recommend that self-assessments are undertaken and retained on the LiveLink system to evidence the review as having taken place.	None. Controls are already in place. Despite the name on the top of the form, there is no true self-assessment in the process. Customer "self-assessments" feed in to the Care Act Assessment and/or Review completed by the Council. Any documents from the customer received as part of this process should be indexed to LiveLink (see 1 above).
10	Service Director - Adults and Health	Moderate Risk	3 LAS Liquid Logic system users who required a DBS check under Council Policy did not have evidence of a check having been undertaken.	We recommend that the Council ensures that the 3 LAS Liquid Logic users confirmed as not having had a recent DBS check are promptly checked and that access is revoked in the event of an unfavourable DBS result.	Managers to be prompted to complete the DBS checks for the three social workers.



Department	DCC People Services
Job Name/ Assurance	Statement of Educational Needs & Disability (SEND) School Payments - Limited

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
1	Interim 0-25 VLS Services Manager	Moderate Risk	The assessment of the information provided in the individuals' Education Health and Social Care Plan against the set criteria to determine the banding was not properly documented and formally recorded in a standard format.	We recommend that the evaluation of the Education Health and Social Care Plan completed by the Vulnerable Learners officers is properly documented to clearly state the evidence and the rational to support and justify the banding criteria considered to be the most appropriate for the individual's level of need.	New system will be implemented in April 2018 following the introduction of the SEND Fund Banding proposals.
3	Service Director, Children's Integrated Services	Moderate Risk	The criteria framework used to assess and band all applications for Special Education Needs and Disability funding had not been reviewed, updated and approved to ensure it remained appropriate to meet the requirements of a new Special Educational Needs and Disabilities system that had been introduced in September 2014.	<p>We recommend that the criteria framework used to assess the levels of need for children in Special Schools and Enhanced Resource Schools is reviewed, updated and formally approved to ensure its relevance and that it meets the requirements of a new Special Educational Needs and Disabilities system that had been introduced in September 2014.</p> <p>We suggest consideration be given to introducing a scientific approach by weighting the criteria to calculate a score which would determine the banding. We would also suggest a correlation between the Education's Health and Social Care Plan be explored with the view to streamline the process and make it more efficient.</p>	SEND Fund Banding Proposals under consultation period ending 6 December 2017 scheduled for implementation by April 2018.
4	Interim 0-25 VLS Services Manager	Moderate Risk	The process for accounting for the adjustments to the special education needs funding arrangements for schools with Enhanced Resources Facility and Special Schools was convoluted and only updated termly which was inconsistent with the requirements of the month end accounting timetable.	We recommend that the process for updating Oracle is reviewed for efficiency and that the adjustments to special education needs provision funding arrangements are properly accounted for in a timely manner. This will help to ensure more relevant and up to date accounting for budget monitoring purposes and the quality of financial reporting.	To work in consultation with Accountancy.



Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
5	Head of Finance (Children and Young People)	Moderate Risk	The link between the criteria framework for assessing special education needs and the funding type was not clearly explained or formally communicated to demonstrate the process was methodical and calculated in a rational manner.	We recommend that the 'High Needs Funding Guidance' document should be updated to include an explanation of the criteria framework for assessing special education needs and how this is intrinsically linked to the funding source i.e. Notional SEND provision, centrally retained SEN support funding, Locality Cluster Funding, Enhanced Resource Facility, Specialist School and Exceptional Needs. This should ensure that the assessment process can withstand a level of scrutiny.	The banding review consultation will streamline the bandings making it more transparent. If appropriate, reference to the criteria will be made in the High Needs Funding guidance document.
6	Interim 0-25 VLS Services Manager	Moderate Risk	A formal reconciliation was not performed between the data held on the Synergy Children's Management System and the Oracle financial management system.	We recommend that the records on the synergy Children's Management System maintained by the Special Education Needs and Disability team are regularly reconciled to the Council Finance system Oracle. The responsible officer should evidence the reconciliation has been performed and any anomalies resolved.	Working in consultation with Accountancy.

Department	DCC People Services
Job Name/ Assurance	Integrated Commissioning - Comprehensive

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
1	Commissioning Manager	Moderate Risk	There was no evidence on file to indicate that the use of existing Council resources had been considered and/or utilised in all the cases we reviewed. Internal Council resources could be used as a means of providing support to families with complex issues	We recommend that officers involved in the Priority Families programme are reminded to evidence that they have considered the use of existing in-house Council resources in the respective case files. This would demonstrate that the use of internal resources has been considered for each Priority Family case being worked, as use of these resources may prove beneficial if it prevents children being placed in expensive residential accommodation at a later date.	Officers are confident this does happen but acknowledge that it may not be evidenced: Suggested actions: 1) When officers request the use of external resources (agreed via panel), panel minutes to document that the use of in-house resources have been considered. 2) Priority Families officer to discuss with HoS for frontline services whether it is feasible/reasonable for this to also be documented in case files.



Department	DCC Communities & Place
Job Name/ Assurance	Refuse Collection & Recycling - Reasonable

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
1	Head of Waste Management	Moderate Risk	The raising of invoices was not given appropriate levels of priority leading to delays in issuing invoices for new customers. This allowed the service to be provided for up to 3 months before the first invoice was payable.	We recommend that invoices are issued promptly, in accordance with the timeframe stipulated in the Council's Financial Procedure Rules, ref E2.15.	Derby City Council is currently in the process of forming a joint venture with Nottingham City Council. The proposal is to pass the responsibility for the collection, management and administration of the TRADE waste business to NCC. All of the Actions listed in this report will form part of the transfer of the business.
3	Head of Waste Management	Moderate Risk	The Collections Dunning Request Status Reports did not hold sufficient information to allow the Trade Waste team to identify which invoice each reminder related to.	We recommend that Trade waste officers liaise with the Oracle Admin team (IT) to develop a bespoke report that provides more user-friendly information. This could be run at the same time as the reminders are issued and would allow for a more rapid response to unpaid invoices.	Derby City Council is currently in the process of forming a joint venture with Nottingham City Council. The proposal is to pass the responsibility for the collection, management and administration of the TRADE waste business to NCC. All of the Actions listed in this report will form part of the transfer of the business.
8	Head of Waste Management	Moderate Risk	The return of Controlled Waste Transfer Notes was not being monitored, so a failure to complete the notice and submit it by a customer was not identified.	We recommend that the issue and return of Controlled Waste Transfer Notes be monitored with customers regularly reminded of the legal requirement to adhere to the completion regime.	Derby City Council is currently in the process of forming a joint venture with Nottingham City Council. The proposal is to pass the responsibility for the collection, management and administration of the TRADE waste business to NCC. All of the Actions listed in this report will form part of the transfer of the business.



central midlands audit partnership

Department		DCC Anti-Fraud & Corruption			
Job Name/ Assurance		Probity Audit Cash Count - Derby Arena - Limited			
Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
1	Health and Fitness Manager	Moderate Risk	Auditors were allowed to enter restricted parts of the Arena and given access to cash without being asked for identification.	We recommend that Arena staff are reminded to confirm the identity of anyone seeking admittance to restricted parts of the Arena. For anyone seeking access to cash there should be an independent verification of identity by a senior officer.	Assistant Manager - Operations (SL) to amend and update cash handling procedure to reflect the need for ID to access for restricted areas. Health and Operations Manager (JL) to send an email to update all relevant staff and SL to ensure a training record is compiled and stored to acknowledge the policy.
2	Health and Fitness Manager	Moderate Risk	The number of safe keys available on site exceeded the limits prescribed in the Council's Cash Handling Policy.	We recommend that, in accordance with the Council's Cash handling Policy, there should only be two safe keys for each safe, one should be available on site and the second, spare key, should be retained offsite for use in emergencies only.	Spare safe keys are now off site and an updated process will be written. This will then be communicated to relevant managers and also shared with Derby Live management so they can work in the same methods. A training record to be compiled once all relevant employees have read and understood the procedure.
5	Assistant Catering Manager	Moderate Risk	A record was not being maintained of the counting and / or handover of the till float operated by Derby Live.	We recommend that, to comply with the Council's Cash Handling Policy, a float handover record (similar that used by Derby Arena) should be used to record the makeup of the till float and signatures of officers involved each time the float is taken from or placed in the safe.	The procedure is in place already so the Assistant Manager - Catering Derby Live will reiterate the written process through staff training and the appropriate training record signed and stored.
6	Assistant Catering Manager	Moderate Risk	When counting, unsealed bags of coins were assumed as containing the banking amount associated with the coin denomination, without counting the actual coins. No record of the change / events float was maintained to record counting and / or handover.	We recommend that when counting cash, any coin bag that is not sealed should be counted in full. We also recommend that, to comply with the Council's Cash Handling Policy, a float handover record (similar that used by Derby Arena) should be used to record the make-up of the change / events float and signatures of officers involved each time responsibility for the safe key is transferred.	Assistant Manager - Operations (SL): All monies not kept within a sealed bag in the Derby Arena and or Derby Live bulk float will be counted using the cash scale going forward Email sent out by Assistant Manager - Operations (SL) on 15/11/2017- Currently still filtering out loose bags containing small denominations. The procedure is in place already so the Assistant Manager - Catering Derby Live (WM) will reiterate the Derby Live float handover procedure through staff training and the appropriate training record signed and stored.
7	Assistant Catering Manager	Moderate Risk	Petty cash purchases had been made using the change / events float.	If a petty cash is required, we recommend that an imprest account is requested and operated in accordance with the Councils Petty Cash and Imprest Accounts Policy.	Assistant Manager - Catering Derby Live has read through City Council petty cash procedure and reviewed the Derby Live current procedure. This has been updated to comply with Council Procedure & the Catering Management Team are to be trained & sign compliance.



Department	DCC Anti-Fraud & Corruption
Job Name/ Assurance	Probity Audit – Shine Limited

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
1	Integrated Disabled Children's Services Assistant Manager	Moderate Risk	The records of key transfer maintained at Shine were not sufficient and the purpose of all keys transferred was not known.	We recommend that a dedicated key transfer record is maintained and retained at Shine. This should be completed every time the keys are passed from one officer to another. Management at Shine should review this record periodically and ensure that officers are recording sufficient details to demonstrate who was in possession of the keys at all times. The keys transferred should also be reviewed to ensure that only necessary keys are held together and transferred.	The manager at Shine has implemented a communication book that has identified a person who is responsible for the keys on that shift on that day. This correlates with the petty cash forms / records in the petty cash book. The home will implement a procedure whereby the manager will hold the responsibility for the keys and the two deputy managers will be the secondary key holders. Should any of these managers not be available in the home, the keys will be transferred to a shift leader on duty at that time. Protocols to be confirmed with the team by the 28th September.
4	Integrated Disabled Children's Services Assistant Manager	Moderate Risk	Inventory records in place for the possessions of each resident at Shine were not adequate.	We recommend that an inventory of all items owned by residents and located at Shine is documented. Inventories should include the following: • Description of the item; • Security markings / serial numbers; • Date received; • Order number; • Cost; • Location of the item; • Page numbering. The items listed on the inventory should be subjected to physical verification exercises on a periodic basis to confirm that the assets are still in existence. Any assets that are acquired or disposed of should be updated to reflect this on the register. A consistent format for the inventories should be used, and officers who document and update the inventories should sign and date to demonstrate their involvement. A copy of the Council's Inventory Procedures should be retained at Shine and circulated to all staff.	Inventory is in place for each young resident – a new form has been devised and will be implemented asap. Copies will be kept electronically and in the young persons file. To be reviewed on a monthly basis, starting from the 29th September. This is part of the young persons file audit. This responsibility will be the young persons key worker unless otherwise directed by the homes managers. Information was circulated to the homes manager on the 15th September. The manager to circulate to all staff asap. All staff to read and confirm they understand. This will be discussed in team meetings with the finance clerk over the next month (October).



Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
5	Integrated Disabled Children's Services Assistant Manager	Moderate Risk	An inventory of Council owned assets located at Shine was not in place.	We recommend that, in line with the Council's Financial Procedure Rules, an inventory of all Council owned assets located at Shine is created. Inventories should include the following: • Description of the item • Security markings / serial numbers; • Date received; • Order number; • Cost; • Location of the item; • Page numbering. The items listed on the inventory should be subjected to physical verifications exercises on a periodic basis to confirm that the assets are still in existence. Any assets that are acquired or disposed of should be updated to reflect this on the register. Officers who document and update the inventories should sign and date to demonstrate their involvement.	Inventory is in place for the home. Copies will be kept electronically and in the home. To be reviewed on a monthly basis, starting from the 29th September. This is part of the young persons file audit. This responsibility will be the young persons key worker unless otherwise directed by the homes managers. Information was circulated to the homes manager on the 15th September. The manager to circulate to all staff asap. All staff to read and confirm they understand. This will be discussed in team meetings with the finance clerk over the next month (October). The home will implement a centralised system for auditing purposes
11	Integrated Disabled Children's Services Assistant Manager	Moderate Risk	A record of resident's property was not in place.	We recommend that a property receipt book is maintained to show all property residents have brought with them to Shine. This could inform the inventory records and the reconciliation to physical items held at Shine.	A column has been added to the petty cash sheet to ensure staff check the values log at every key and cash hand over. The manager to ensure that the values log column is completed at all times. This will be checked by the manager on a regular basis. This will be discussed in team meetings with the finance clerk over the next month (October).

Department	DCC Anti-Fraud & Corruption
Job Name/ Assurance	Vulnerable Adults' GASH Accounts - Limited

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
1	Access and Direct Services Senior Office Manager	Significant Risk	Queries relating to funds belonging to service users for whom the Council was no longer an Appointee had not been promptly resolved and monies had not been transferred with the service user to the succeeding appointee.	We recommend that the queries relating to funds belonging to service users for whom the Council was no longer an appointee are resolved in a timely manner and that the funds are promptly transferred with the service user to the relevant body holding appointeeship. We suggest going forward that a deadline is put in place to ensure timely resolutions, fund transfers and that GASH accounts are monitored for inactivity.	Advice has been sort from legal regarding funds belonging to deceased clients. Process to be created once this has been received. Funds belonging to clients for whom we are no longer the appointee were resolved on the 26th September 2017. Going forward funds belonging to clients for whom we are no longer the Appointee to be reconciled and closed within two months. System already in place to monitor all gash accounts and balances and this is regularly discussed.



Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
2	Access and Direct Services Senior Office Manager	Moderate Risk	Miscoding of Income and expenditure resulted in service users' GASH accounts not being correctly accounted for in Oracle.	We recommend that a periodic reconciliation should be performed between the GASH accounts and Oracle to ensure the services users' monies are being properly managed and accounted for. We suggest where a GASH account is closed the relevant analysis code in Oracle is made inactive.	GASH accounts and Oracle are already reconciled on a monthly basis and queries resolved. Where issues relate to finance these are being flagged up with the relevant departmental accountant. To explore the feasibility of closing inactive GASH accounts with accountancy.
3	Access and Direct Services Senior Office Manager	Moderate Risk	The same voucher number was being used to identify more than one payment amount shown on the GASH Account.	We recommend that a unique voucher number is allocated to each payment shown on the GASH account. This will help ensure accuracy when recording transactions in the GASH accounts making it easily traceable in Oracle to verify monies are properly accounted for.	Practice has now changed. Now a unique number has been allocated and we are now using the same GEN number the cashiers use to make it easier to reconcile.
4	Customer Services Team Leader	Significant Risk	The form of identification checked when service users cash payments were being collected was not logged and confirmed on the Appointeeship Payment Information Form.	We recommend that a formal note of the form of identification presented by the individual accompanying the service user or collecting cash on their behalf is made on the appropriate section of the Appointeeship Payment Information Form.	Derby Direct staff to ensure the type of ID presented, name and signature of clients representative is recorded on the Appointee Payment Information Form.
5	Access and Direct Services Senior Office Manager	Significant Risk	The procedure for preparing, issuing and accounting for payments made to the service users for whom the Council is the appointee was convoluted, inefficient and at risk of error.	We recommend as a matter of priority the process for administering cash payments to service users is streamlined to reduce the large paper trail extending across a number of teams and the movements of cash from one safe to another.	Work is currently on-going with delivering differently to find a solution that is stream lined, person centred, meets the needs of the individual and is safe and secure. Corporately the Council is committed to reducing the number of cash payments by 2020

Department	DCC Anti-Fraud & Corruption
Job Name/ Assurance	Probity Audit Cash Count - Springwood Leisure Centre - Reasonable

Rec No	Responsible Officer	Risk Rating	Control Issue	Recommendation	Management Agreed Actions
3	Assistant Manager - Customer Service	Moderate Risk	Cash handover records for the till floats were not being completed.	We recommend that a cash handover record is created and maintained for each till float, to provide an adequate audit trail recording accountability for the cash at any given time.	A hand-over sheet for the till floats has been added and is now in use for open, hand-over and close of the float.