



central midlands audit partnership

South Derbyshire DC – Internal Audit Annual Report 2022-23

Audit Sub-Committee: 21st June 2023



South Derbyshire
District Council



Contents	Page
Introduction	3
Quality Assurance and Improvement Programme	5
Audit Opinion 2022-23	7
Audit Coverage	13
Performance Measures	18
QAIP – Improvement Plan	19

Our Vision

To bring about improvements in the control, governance and risk management arrangements of our Partners by providing cost effective, high quality internal audit services.

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Providing Excellent Audit Services in the Public Sector

Introduction

Why an Audit Opinion is required

The Public Sector Internal Audit Standards (PSIAS) states:

Public sector requirement

The chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.

The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

The annual report must also include a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.

Extracted from Public Sector Internal Audit Standards Updated March 2017 - 2450 Overall Opinions

In this instance, the Chief Audit Executive is Adrian Manifold, Audit Manager.

With regard to overall opinions, CIPFA's Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards 2019 Edition (issued February 2019) also states:

"The Public Sector Requirement in PSIAS 2450 requires that the Chief Audit Executive must provide an annual report to the board timed to support the annual governance statement. This must include:

- *an annual Internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework – i.e. the control environment*
- *a summary of the audit work from which the opinion is derived (including reliance placed on work by other assurance providers)*
- *a statement on conformance with the PSIAS and the results of the Quality Assurance and Improvement Programme.*

In local government, the annual opinion should be guided by the CIPFA Framework Delivering Good Governance in Local Government.

The annual report should also include:

- *disclosure of any qualifications to that opinion, together with the reasons for the qualification*
- *disclosure of any impairments ('in fact or appearance') or restriction in scope*
- *a comparison of the work actually undertaken with the work that was planned and a summary of the performance of the Internal audit function against its performance measures and targets*
- *any issues the Chief Audit Executive judges particularly relevant to the preparation of the annual governance statement*
- *progress against any improvement plans resulting from QAIP external assessment.*

In the context of the PSIAS, 'opinion' means that Internal audit will have done sufficient, evidenced work to form a supportable conclusion about the activity that it has examined. Internal audit will word its opinion appropriately if it cannot give reasonable assurance (e.g. because of limitations to the scope of, or adverse findings arising from, its work)."

How an Audit Opinion is Formed

Internal Audit's risk-based plan must take into account the requirement to produce an annual internal audit opinion. Accordingly, the Audit Plan must incorporate sufficient work to enable the Audit Manager to give an opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. Internal Audit must therefore have sufficient resources to deliver the Audit Plan.



Possible Overall Opinions

The Audit Manager's opinion relative to the organisation as a whole could fall into one of the following 3 categories:

- **Inadequate System of Governance, Risk, Internal Control** – Findings indicate significant weaknesses and the need for urgent remedial action. Where corrective action has not yet started, the current remedial action is not, at the time of the audit, sufficient or sufficiently progressing to address the severity of the control weaknesses identified.
- **Adequate System of Governance, Risk, Internal Control Subject to Reservations** – A number of findings, some of which are significant, have been raised. Where action is in progress to address these findings and other issues known to management, these actions will be at too early a stage to allow a satisfactory audit opinion to be given.
- **Satisfactory System of Governance, Risk, Internal Control** - Findings indicate that on the whole, arrangements are satisfactory, although some enhancements may have been recommended.

Quality Assurance and Improvement Programme

A quality assurance and improvement programme is designed to enable an evaluation of the Internal Audit activity's conformance with the Definition of Internal Auditing and the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the Internal Audit activity and identifies opportunities for improvement.

Public Sector Internal Audit Standards state:

Public sector requirement

The results of the quality and assurance programme and progress against any improvement plans must be reported in the annual report.

Extracted from Public Sector Internal Audit Standards Updated March 2017 - 1320 Reporting on the Quality Assurance and Improvement Programme

Public Sector Internal Audit Standard 1312 also requires that:

"External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation."

Assessments are based on the following 3 ratings:

- **Generally Conforms** - means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the Standards.
- **Partially Conforms** - means deficiencies in practice are noted that are judged to deviate from the Standards, but these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner.
- **Does Not Conform** - means deficiencies in practice are judged to be so significant as to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities.

Our last external quality assessment (EQA) on our overall conformance with the Standards was undertaken in October 2022 and it was determined that we generally conformed with each standard. A report on the outcome of the EQA was presented to this Committee on 7th December 2022.

The CMAP management team undertook a self-assessment against the Standards and produced a revised [QAIP – Improvement Plan](#) which is appended to the rear of this report.

We have determined that CMAP **Generally Conforms** ' to the Standards. 'Generally Conforms' means the evaluator has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual *Standard* or element of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformance to a majority of the individual *Standards* or elements of the Code of Ethics, and at least partial conformance to the others, within the

section/category. There may be significant opportunities for improvement, but these must not represent situations where the activity has not implemented the *Standards* or the Code of Ethics, has not applied them effectively, or has not achieved their stated objectives. As indicated above, general conformance does not require complete/perfect conformance, the ideal situation, successful practice, etc.

Audit Opinion 2022-23

Based on the work undertaken during the year, I have reached the overall opinion that there is a **Satisfactory System of Governance, Risk, Internal Control** - Findings indicate that on the whole, arrangements are satisfactory, although some enhancements may have been recommended.

In forming this opinion, I am satisfied that no conflicts of interest have occurred which would have any bearing on my independence or objectivity. Also, my organisational independence and objectivity has not been subject to any impairment in fact or appearance; nor has the scope of our work been restricted in any way.

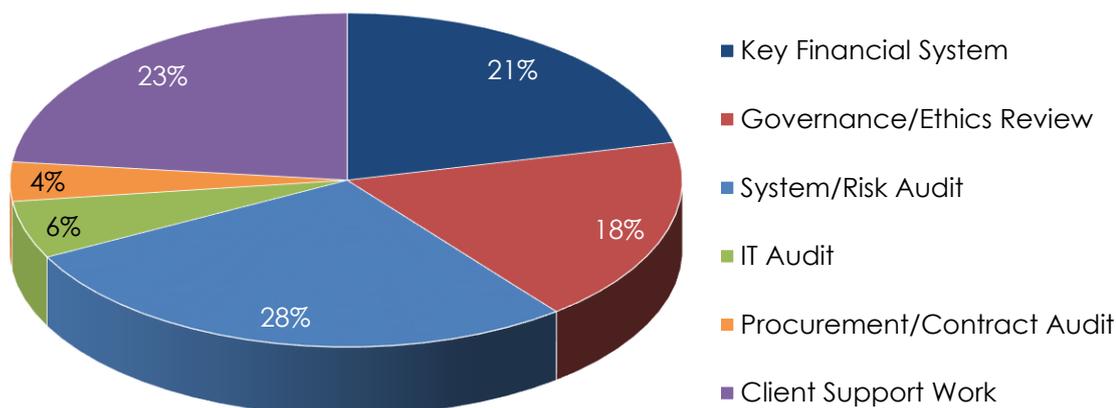
I have arrived at this opinion having regard to the following:

- The level of coverage provided by Internal Audit was considered adequate.
- Work has been planned and performed so as to obtain sufficient information and explanation considered necessary in order to provide evidence to give reasonable assurance that the organisation's control environment is operating effectively.
- The changing risk environment within the Council has been taken into account during the 2022-23 financial year.
- Our insight gained from our interactions with Senior Management and the Audit Sub-Committee.

Note: Two long-standing members of the Senior Leadership team have recently retired. This is likely to have a significant effect on the governance, risk and control environment of the Council in 2023-24, but does not affect this year's opinion.

- The only issue that we considered had adverse implications for the Authority's Annual Governance Statement related to a significant issue regarding an inadequate separation of duties in the Payroll system. This matter has since been addressed to our satisfaction.
- The 2022-23 Internal audit plan, approved by the Audit Sub-Committee, 16th March 2022, was informed by internal audit's own assessment of risk and materiality in addition to consultation with Senior Management to ensure it aligned to the organisation's key risks and objectives. Changes to this Audit Plan have been reported to the Audit Sub-Committee throughout the year.
- The following tables summarise the 2022-23 Audit Plan assignments and their outcomes as well as those assignments from the 2021-22 Audit Plan which were still ongoing in 2022-23.

Audit Plan 2022-23 per Type of Audit

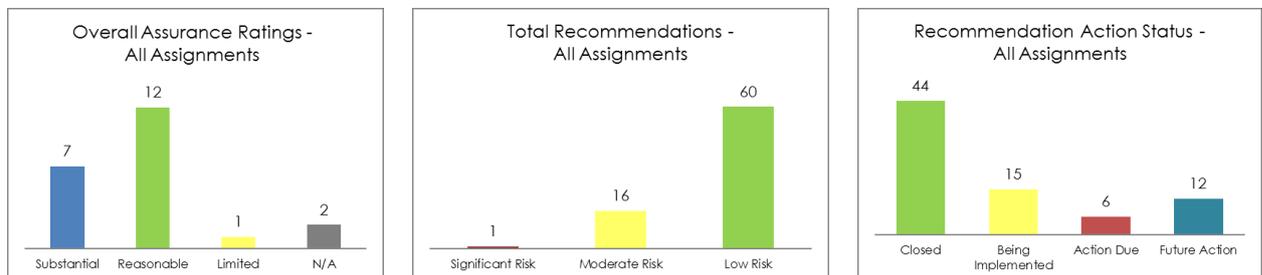


2022-23 Jobs	Status	% Complete	Assurance Rating
Records Management 2022-23	Final Report	100%	Reasonable
Risk Management 2022-23	Final Report	100%	Reasonable
Procurement 2022-23	Fieldwork Complete	90%	Reasonable*
Safeguarding 2022-23	Final Report	100%	Substantial
Main Accounting System 2022-23	Final Report	100%	Substantial
Treasury Management 2022-23	Final Report	100%	Substantial
Capital Programme 2022-23	Final Report	100%	Substantial
Banking Services 2022-23	Final Report	100%	Substantial
Officers Expenses & Allowances 2022-23	Final Report	100%	Reasonable
Revenues Systems 2022-23	Fieldwork Complete	90%	Substantial*
Mobile Device Management	In Progress	75%	Reasonable*
Data Quality & Performance Management 22-23	Final Report	100%	Reasonable
Grant Certification 2022-23	Final Report	100%	N/A
Street Cleansing 2022-23	Fieldwork Complete	80%	Reasonable*
Development Management 2022-23	Draft Report	95%	Substantial*
Parks & Open Spaces 2022-23	In Progress	70%	Reasonable*
Rosliston Forestry Centre 2022-23	Final Report	100%	Reasonable
Sheltered Housing - Careline 2022-23	Final Report	100%	N/A
Land Charges 2022-23	In Progress	75%	Reasonable*
Organisational Culture & Ethics 2022-23	In Progress	75%	Reasonable*

* Provisional rating as assignment not yet finalised

2021-22 Jobs B/fwd	Status	% Complete	Assurance Rating
Procurement 2021-22	Final Report	100%	Reasonable
Income Streams	Final Report	100%	Reasonable
Payroll Probity	Final Report	100%	Limited
Creditors 2021-22	Final Report	100%	Substantial
Housing IT System Upgrades	Final Report	100%	Reasonable
People Management 2021-22	Final Report	100%	Reasonable
Homelessness 2021-22	Final Report	100%	Substantial
Corporate Governance 2021-22	Final Report	100%	Reasonable
Leisure Centres 2020-21	Final Report	100%	Reasonable
Electoral Services 2020-21	Final Report	100%	Reasonable

- Of the 22 finalised assignments, 19 attracted either a 'Substantial' or 'Reasonable' assurance rating: 1 has attracted a 'Limited' assurance rating and 2 assignments were given a 'N/A' assurance rating. From the completed assignments a total of 77 recommendations were made; 60 of these were considered to present a low risk; 16 were considered to present a moderate risk; 1 was a significant risk recommendation and no critical risk recommendations were made.



- Of the 10 **Key Financial System** audits undertaken in 2022-23, 9 were completed and 7 attracted either a Substantial or Reasonable overall assurance rating, the Payroll Probity audit attracted a 'Limited' rating and the Grant Certification assignment was a piece of consultation work which did not warrant an assurance rating. The remaining audit was substantially complete and looked likely to attract an overall assurance rating of 'Substantial'. The finalised audit assignments identified 20 recommendations, 13 of which were classified as low risk and 6 were a moderate risk and 1 a significant risk.

The significant risk recommendation came from the Payroll Probity audit. We concluded that:

- "The Payroll Manager and HR Supervisor user profiles on the Resource Link Payroll system remained broadly similar and did not enforce separation of duties between officers, so that those who maintain personnel and establishment records could not also process the payroll, and vice versa.

While we conceded that such access levels were necessary for the Council to operate this function effectively, due to resources and local circumstances, the previously agreed mitigating controls agreed in November 2020 to reduce the risks arising from this issue, had still not been implemented.

There were therefore no checks to confirm the probity of entries made to the HR and Payroll system, resulting in opportunities for potential personal gain being available to officers."

Management accepted our finding and responded:

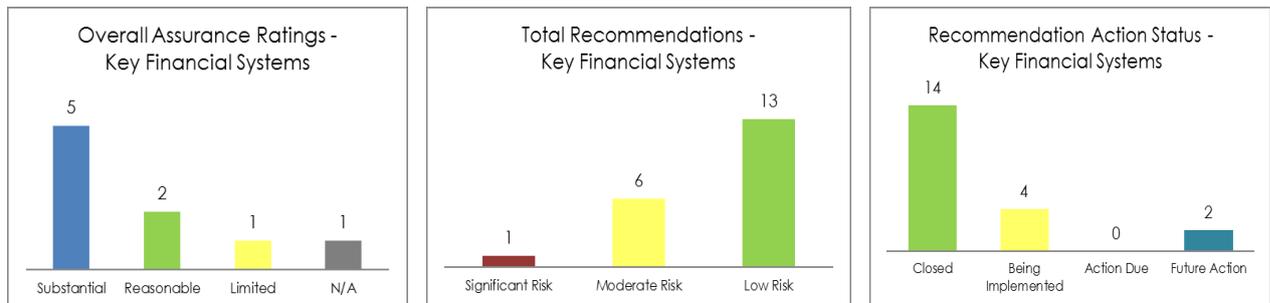
- "Standard reports will be scheduled on the Resource Link system that produce listings of all starters, leavers and changes to remuneration, that have been made to Payroll records by all users within the previous Payroll period. Checks will then be made and documented by Senior Management, to ensure that appropriate documentation is held on the system to support all changes made, and that they have been accurately input.

The Head of Organisational Development & Performance will actively monitor these management checks to ensure that these are appropriately performed

on a timely basis. The Head of Service will also evidence the monitoring activities undertaken so assurance can be taken from their actions."

Management has now taken appropriate action to address this recommendation.

Four of the 6 moderate risks also came from the Payroll Probity audit and all 4 have now been implemented. The 2 remaining moderate risk recommendations came from the Officers Expenses & Allowances audit, one has now been implemented and the other has yet to reach its original action date.



- Of the 10 **System/Risk** audits undertaken in 2022-23, 6 were finalised; one attracted a Substantial assurance rating; 4 a Reasonable assurance rating and the Sheltered Housing assignment was a piece of consultancy work which did not attract an assurance rating. From the 6 audits finalised, a total of 17 low risk recommendations were made. Four moderate risk recommendation were also made; 2 came from the Electoral Services audit and management did not accept one of the weaknesses raised; Internal Audit maintains that:
 - "Rates of pay for reimbursement of staff undertaking election duties had not been formally documented and agreed and did not include information on Returning Officer or Deputy Returning Officer fees, or an hourly overtime rate for the count. A full audit trail was not available for staff payments made in the 2021 elections".

Management did not accept our finding and stated:

- "Rates of pay are decided in line with all Derbyshire authorities. These are discussed with the Chief Executive and a rate of pay for all positions is determined in line with best practice. (This was confirmed to the Auditor carrying out this Audit). The Returning Officer (as a statutory post) is responsible, and oversees, the determination of all relevant fees and payments. A full audit trail of all payments is kept in a spreadsheet document (which is sent to Payroll prior to payment)."

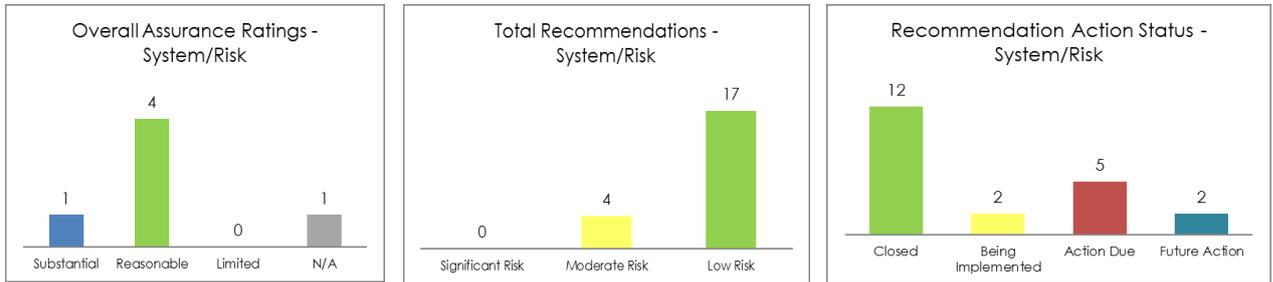
Management has been requested to provide evidence of the formal approval of the rates, but none has been supplied.

The other moderate risk recommendation from the Electoral Services audit has been accepted and the original agreed action date has passed, and management has provided a revised action date of 30th September 2023.

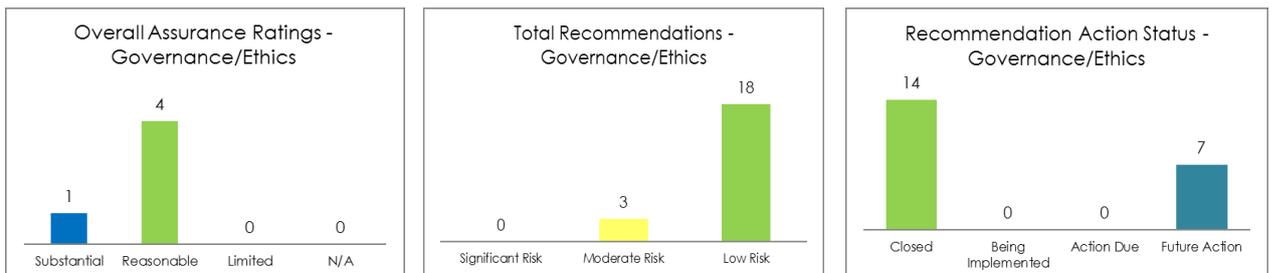
The moderate risk recommendation arising from the Leisure Centres audit has been implemented and the one from the Rosliston Forestry Centre audit has a future action date.

South Derbyshire DC – Internal Audit Annual Report 2022-23

One of the 4 remaining audits was extensively complete and looked like it was going to attract an overall assurance rating of 'Substantial'. The other 3 were looking likely that they would all attract an overall assurance rating of 'Reasonable'.



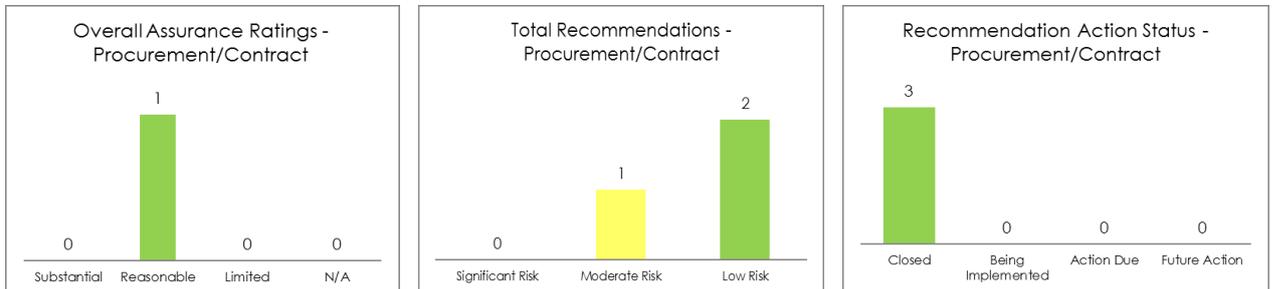
- Of the 6 **Governance/Ethics** audits undertaken during 2022-23, 5 have been finalised and 4 attracted an overall assurance rating of 'Reasonable', and 1 a 'Substantial' assurance rating. The 5 completed audits produced 21 recommendations; 3 of which were considered to represent a moderate risk, the rest being a low risk. Two moderate risk recommendations from the Corporate Governance audit have now been implemented. The remaining moderate risk recommendation from the Records Management audit has a future action date. The remaining incomplete assignment on Organisational Culture & Ethics was extensively complete and looks likely to attract an overall assurance rating of 'Reasonable'.



- Of the 2 **IT Audits**, one was completed during 2022-23 and attracted a 'Reasonable' assurance rating. The Housing IT System Upgrades audit raised 12 recommendations; 2 were considered a moderate risk and the remaining 10 were considered to represent a low risk. Both moderate risk recommendations have passed their original agreed action dates and management has provided revised action dates in the future. The remaining IT audit on Mobile Device Management was extensively complete and we expect it will attract an overall assurance rating of 'Reasonable'.



- Of the 2 **Procurement/Contract** audits, one was finalised and attracted overall assurance rating of 'Reasonable'; the other audit was extensively complete and was likely to attract an overall assurance rating of 'Reasonable'. The finalised audit resulted in 3 recommendations, 1 of which was considered to present a moderate risk, the remaining 2 a low risk. The single moderate risk recommendation has been implemented.



This opinion is provided with the following caveats:

- The opinion does not imply that Internal Audit has reviewed all risks, controls and governance arrangements relating to the Council. The opinion is substantially derived from the conduct of risk-based audit work and as such, it is only one component that is taken into account when producing the Council's Annual Governance Statement.
- No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give absolute assurance.
- Full implementation of all agreed actions is essential if the benefits of the control improvements detailed in each individual audit report are to be realised.

Audit Coverage

Assurances Provided

The following table seeks to summarise the extent of audit coverage provided to South Derbyshire District Council during 2022-23 and the assurance ratings associated with each audit assignment.

Summary of Audit Plan 2022-23 Results (incl. Jobs B/Fwd)	Type of Review						Totals
	Key Financial System	System/ Risk	Governance /Ethics	IT Audit	Anti- Fraud	Procurement /Contract	
Not Yet Complete	1	4	1	1		1	8
Substantial	5	1	1				7
Reasonable	2	4	4	1		1	12
Limited	1						1
No							
N/A	1	1					2
	10	10	6	2		2	30

Assurance Ratings Explained

Substantial - A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Reasonable - There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Limited - Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

No - Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

N/A – The type of work undertaken did not allow us to reach a conclusion on the adequacy of the overall level of internal control.

These assurance ratings are determined using our bespoke modelling technique which takes into account the number of control weaknesses identified in relation to those examined, weighted by the significance of the risks.

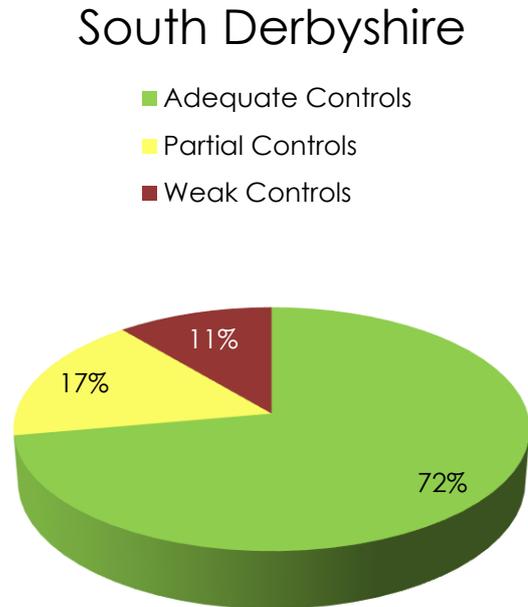
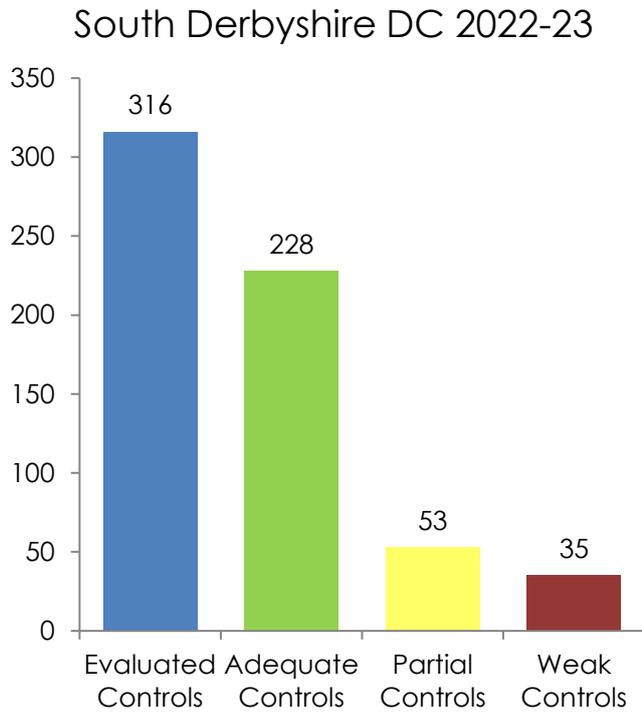
Audit Plan Assignments 2022-23

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Main Accounting 2022-23	Substantial				1	100%
Treasury Management 2022-23	Substantial					n/a
Capital Programme 2022-23	Substantial				1	
Banking Services 2022-23	Substantial					n/a
Officers Expenses & Allowances 2022-23	Reasonable			2	1	33%
Revenues Systems 2022-23	Substantial*					n/a
Grant Certification 2022-23	N/A					n/a
Income Streams	Reasonable				6	50%
Payroll Probity	Limited		1	4	3	100%
Creditors 2021-22	Substantial				1	100%
Street Cleansing 2022-23	Reasonable*					n/a
Development Management 2022-23	Substantial*					n/a
Parks & Open Spaces 2022-23	Reasonable*					n/a
Rosliston Forestry Centre 2022-23	Reasonable			1	3	
Sheltered Housing - Careline 2022-23	N/A					n/a
Land Charges 2022-23	Reasonable*					n/a
People Management 2021-22	Reasonable				1	
Homelessness 2021-22	Substantial				1	
Leisure Centres 2020-21	Reasonable			1	7	100%
Electoral Services 2020-21	Reasonable			2	5	57%
Records Management 2022-23	Reasonable			1	2	33%
Risk Management 2022-23	Reasonable				4	100%
Safeguarding 2022-23	Substantial				2	
Data Quality & Performance Management 22-23	Reasonable				7	57%
Organisational Culture & Ethics 2022-23	Reasonable*					n/a
Corporate Governance 2021-22	Reasonable			2	3	100%
Mobile Device Management	Reasonable*					n/a
Housing IT System Upgrades	Reasonable			2	10	8%
Procurement 2022-23	Reasonable*					n/a
Procurement 2021-22	Reasonable			1	2	100%
TOTALS			1	16	60	57%

* Provisional rating as assignment is not yet complete

Internal Controls Examined

For those audits finalised during 2022-23, we established the following information about the controls examined:



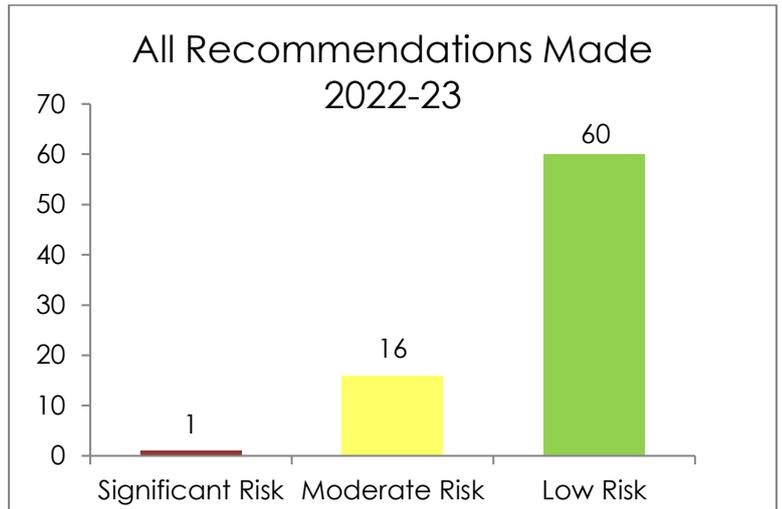
Recommendations Made

The control weaknesses identified above resulted in 77 recommendations which suggested actions for control improvements. The following table and charts show where the recommendations came from, how the recommendations were risk rated and the current status of all recommendations made relating to 2022-23:

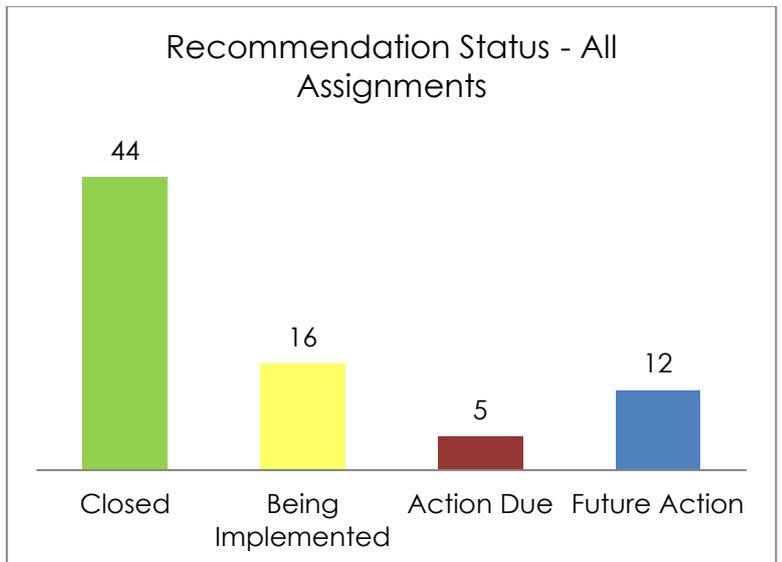
Audit Assignments	Type of Review	Recommendations Status			
		Total Closed	Action Due	Being Implemented	Future Action
Main Accounting 2022-23	Key Financial System	1			
Treasury Management 2022-23	Key Financial System				
Capital Programme 2022-23	Key Financial System				1
Banking Services 2022-23	Key Financial System				
Officers Expenses & Allowances 2022-23	Key Financial System	1		1	1
Revenues Systems 2022-23	Key Financial System				
Grant Certification 2022-23	Key Financial System				
Income Streams	Key Financial System	3		3	
Payroll Probity	Key Financial System	8			
Creditors 2021-22	Key Financial System	1			
Street Cleansing 2022-23	System/Risk				
Development Management 2022-23	System/Risk				
Parks & Open Spaces 2022-23	System/Risk				
Rosliston Forestry Centre 2022-23	System/Risk		4		
Sheltered Housing - Careline 2022-23	System/Risk				
Land Charges 2022-23	System/Risk				
People Management 2021-22	System/Risk				1
Homelessness 2021-22	System/Risk		1		
Leisure Centres 2020-21	System/Risk	8			
Electoral Services 2020-21	System/Risk	4		2	1
Records Management 2022-23	Governance/Ethics	1			2
Risk Management 2022-23	Governance/Ethics	4			
Safeguarding 2022-23	Governance/Ethics				2
Data Quality & Performance Management 2022-23	Governance/Ethics	4			3
Organisational Culture & Ethics 2022-23	Governance/Ethics				
Corporate Governance 2021-22	Governance/Ethics	5			
Mobile Device Management	IT Audit				
Housing IT System Upgrades	IT Audit	1		10	1
Procurement 2022-23	Procurement/Contract				
Procurement 2021-22	Procurement/Contract	3			
TOTALS		44	5	16	12

Recommendations Summary

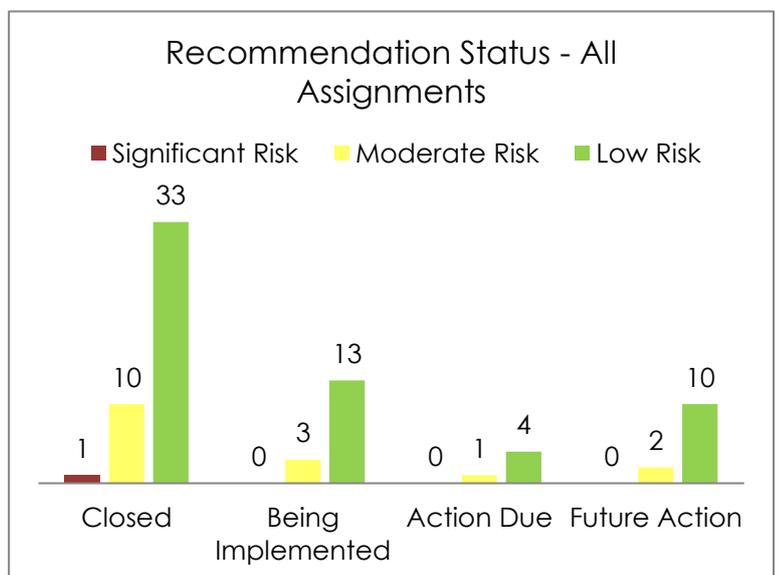
These 77 recommendations have resulted from the 22 audit assignments finalised either during 2022-23 or finalised in the time following the year-end. Approximately 78% of all recommendations made were considered to present a low risk, 21% a moderate risk and 1% a significant risk.



Of the 77 recommendations made, 57% have been closed, 21% have passed their original action date and a revised target has been set, 6% have passed their original action date but we have not yet received information regarding the status of management's action. The remaining 16% have an agreed original action date set in the future.



It is pleasing to note that the 1 significant risk recommendation has been addressed to our satisfaction, as have 10 of the moderate risk recommendations raised and 33 of the low risk recommendations. We will continue to monitor all recommendations not yet addressed and will bring those moderate risk recommendations that remain outstanding to the attention of the Audit Sub-Committee throughout the coming year.



Performance Measures

Of the 20 customer satisfaction surveys sent, only 55% have been returned. Surveys contain 11 questions regarding the audit service provided and asked managers to score each on a scale of 1-5 (1=Very Poor, 2=Poor, 3=Fair, 4=Good, 5=Excellent). From the 11 customer satisfaction returns received, the overall average score out of 55 was 53.9.



By the end of the 2022-23 we estimate that we had completed 87.3% of the revised Audit Plan against a target of 90%. The chart shows the current progress on 2022-23 audits as at the date of this report.



QAIP – Improvement Plan

Actions	Current Position
<p>1. We should ask staff to complete a Personal Development Plan as part of our overall Training & Development Plan for the Team.</p>	<p>Some staff have already identified their own development needs.</p>
<p>2. We should formally develop our approach around the use of data analytics and other CAATs and identify the benefits it could bring to the audit processes.</p>	<p>Four members of the team have been on a data analytics training course. Data analytics has been used in a couple of audits in the last couple of years.</p>
<p>3. We should continue to develop the process for incorporating other assurance information into our overall risk assessment process and our overall opinion and how the other assurance provider information we gather can be used to demonstrate an audit assurance framework for each partner organisation. We also need to get all Partners interested in producing their own Assurance Maps.</p>	<p>This approach may need to vary for each partner. All are at different stages in relation to what they are doing on assurance mapping and what CMAP can use in its process.</p>
<p>4. To support the improvement of the organisation's governance framework, we should undertake consultancy work to facilitate the self-assessment of the effectiveness of the Audit Committee at all partner organisations. This will be particularly important given the proposed changes to the composition of Audit Committees with the addition of co-opted/ independent members.</p>	<p>There is an annual exercise at DCC run by the Head of the Audit Partnership with the Chair of Audit and Governance Committee. Derby Homes management do a similar annual exercise with the Derby Homes Audit Committee. Other partners need to be encouraged to adopt an Audit Committee effectiveness assessment process.</p>
<p>5. We should consider how we could systematically evaluate the potential for the occurrence of fraud at each partner organisation and how each organisation manages fraud risk.</p>	<p>Audit work to inform this is underway at DCC. Each year CMAP are sent a series of fraud risk management related questions for each partner by the External Auditor.</p>
<p>6. To review all CMAP reports that are to be published to assess compliance with the Web Content Accessibility Guidelines (WCAG).</p>	<p>We will progress with this once we have purchased a new Audit Management System and assessed the reporting templates.</p>