



# South Derbyshire District Council – Internal Audit Progress Report

Audit Sub-Committee: 15<sup>th</sup> February 2017



## Our Vision

Through continuous improvement, the central midlands audit partnership will strive to provide cost effective, high quality internal audit services that meet the needs and expectations of all its partners.

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# South Derbyshire District Council – Internal Audit Progress Report

## Summary

### Role of Internal Audit

The Internal Audit Service for South Derbyshire District Council is provided by the Central Midlands Audit Partnership (CMAP). The Partnership operates in accordance with standards of best practice applicable to Internal Audit (in particular, the Public Sector Internal Audit Standards – PSIAS). CMAP also adheres to the Internal Audit Charter.

The role of internal audit is to provide independent assurance that the organisation's risk management, governance and internal control processes are operating effectively.

### Recommendation Ranking

To help management schedule their efforts to implement our recommendations or their alternative solutions, we have risk assessed each control weakness identified in our audits. For each recommendation a judgment was made on the likelihood of the risk occurring and the potential impact if the risk was to occur. From that risk assessment each recommendation has been given one of the following ratings:

- Critical risk.
- Significant risk.
- Moderate risk
- Low risk.

These ratings provide managers with an indication of the importance of recommendations as perceived by Audit; they do not form part of the risk management process; nor do they reflect the timeframe within which these recommendations can be addressed. These matters are still for management to determine.

### Control Assurance Definitions

Summaries of all audit reports are to be reported to Audit Sub-Committee together with the management responses as part of Internal Audit's reports to Committee on progress made against the Audit Plan. All audit reviews will contain an overall opinion based on the adequacy of the level of internal control in existence at the time of the audit. This will be graded as either:

- **None** - We are not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks were not being well managed and systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Limited** - We are able to offer limited assurance in relation to the areas reviewed and the controls found to be in place. Some key risks were not well managed and systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Reasonable** - We are able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks were well managed, but some systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Comprehensive** - We are able to offer comprehensive assurance as the areas reviewed were found to be adequately controlled. Internal controls were in place and operating effectively and risks against the achievement of objectives were well managed.

This report rating will be determined by the number of control weaknesses identified in relation to those examined, weighted by the significance of the risks. Any audits that receive a None or Limited assurance assessment will be highlighted to the Audit Sub-Committee in Audit's progress reports.

## South Derbyshire District Council – Internal Audit Progress Report

### Audit Coverage

#### Progress on Audit Assignments

The following table provide Audit Sub-Committee with information on how audit assignments were progressing as at 31<sup>st</sup> January 2017.

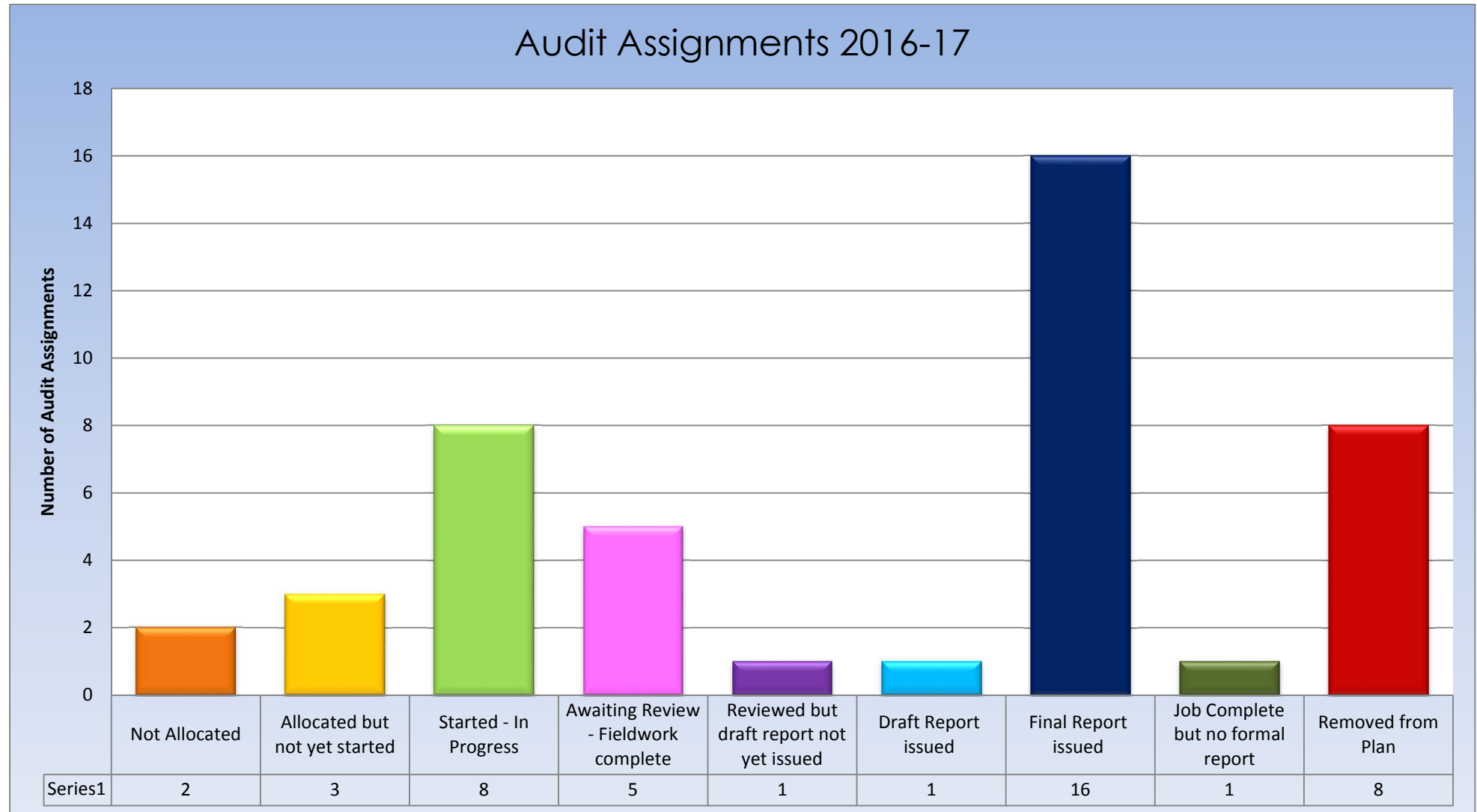
Audit Plan Assignments	Type of Audit	Current Status	% Complete
Main Accounting System 2016-17	Key Financial System	Not Allocated	0%
Treasury Management 2016-17	Key Financial System	Reviewed	90%
Banking Services	Systems/Risk Audit	Fieldwork Complete	80%
Taxation	Systems/Risk Audit	Fieldwork Complete	80%
Council Tax 2016-17	Key Financial System	Draft Report	95%
<b>NDR 2016-17</b>	<b>Key Financial System</b>	<b>Final Report</b>	<b>100%</b>
Housing Benefit & Council Tax Support 2016-17	Key Financial System	Fieldwork Complete	80%
Payroll 2016-17	Key Financial System	In Progress	25%
Creditors 2016-17	Key Financial System	In Progress	75%
Debtors 2016-17	Key Financial System	In Progress	75%
IT Disaster Recovery & Back Ups	IT Audit	Not Allocated	0%
Data Quality & Performance Management	Governance Review	In Progress	45%
Safeguarding	Governance Review	Allocated	10%
Fixed Assets 2016-17	Key Financial System	Allocated	0%
<b>Land Charges</b>	<b>Systems/Risk Audit</b>	<b>Final Report</b>	<b>100%</b>
Leisure Centres	Systems/Risk Audit	In Progress	75%
Parks & Open Spaces	Systems/Risk Audit	In Progress	75%
<b>Gypsy Sites</b>	<b>Systems/Risk Audit</b>	<b>Final Report</b>	<b>100%</b>
<b>South Empty Homes HCA Grant 2016-17</b>	<b>Grant Certification</b>	<b>Complete</b>	<b>100%</b>
Change & Configuration Management	IT Audit	Fieldwork Complete	80%
Client Monitoring - Corporate Services Contract	Procurement/Contract Audit	In Progress	55%
<b>Petty Cash &amp; Inventories</b>	<b>Systems/Risk Audit</b>	<b>Final Report</b>	<b>100%</b>
Fixed Assets 2015-16	Key Financial System	Fieldwork Complete	80%
<b>Whistleblowing Investigation</b>	<b>Investigation</b>	<b>Final Report</b>	<b>100%</b>
Whistleblowing Investigation 2	Investigation	In Progress	65%
Housing Contracts Review	Investigation	Allocated	5%

Another 11 finalised assignments (not shown above) have already been reported to this Committee.

# South Derbyshire District Council – Internal Audit Progress Report

## Audit Coverage

Progress on Audit Assignments Chart



# South Derbyshire District Council – Internal Audit Progress Report

## Audit Coverage

### Completed Audit Assignments

Between 1<sup>st</sup> December 2016 and 31<sup>st</sup> January 2017, the following audit assignments have been finalised since the last Progress Report was presented to this Committee (the overall control assurance rating is shown in brackets):

- Land Charges (**Reasonable**).
- Petty Cash & Inventories (**Comprehensive**).
- NDR 2016-17 (**Reasonable**).
- Gypsy Sites (**Reasonable**).
- Empty Homes HCA Grant 2016-17 (**Comprehensive**).
- Whistleblowing Investigation (**Limited**). (This is reported in the exempt part of the agenda)

The Whistleblowing Investigation audit attracted a 'Limited' control assurance rating during the period and as such it is brought to the Sub-Committee's specific attention.

The following paragraphs summarise the internal audit work completed in the period.

#### Land Charges

Overall Control Assurance Rating: **Reasonable**

This audit focused on ensuring that procedures for processing Land Charges applications had been properly documented and that the appropriate fee had been received and banked in respect of the applications received. The audit also sought to ensure that amendments to the register were processed promptly and properly documented.

From the 11 key controls evaluated in this audit review, 7 were considered to provide adequate control and 4 contained partial weaknesses. The report contained 3 recommendations, 1 of which was

considered a moderate risk with the other 2 considered a low risk. The following issues were considered to be the key control weaknesses: Another minor risk issue was highlighted for management's consideration and we do not intend to formally follow up this issue.

- No checks were being undertaken on Land Charges income to ensure the correct fees had been received, banked and posted in the Council's financial system. (**Moderate Risk**)
- Completed applications for Land Charges searches were not stored in a secure filing environment, but in a storeroom with free access to officers from other departments and in the Land Charges office which was not locked when not in use. (**Low Risk**)
- Statistical information was being produced, but was not reviewed by management to monitor the performance of the section. (**Low Risk**)

All 3 issues raised within this report were accepted. Action was agreed to be taken to address 1 of the issues raised by 30<sup>th</sup> June 2017 with action being taken to address the remaining 2 issues by 24<sup>th</sup> December 2017.

#### Petty Cash & Inventories

Overall Control Assurance Rating: **Comprehensive**

This audit focused on reviewing the effectiveness of controls in operation over equipment and assets not on the fixed asset register and the process for issuing and recording petty cash..

From the 15 key controls evaluated in this audit review, 8 were considered to provide adequate control and 7 contained weaknesses. The report contained 3 recommendations, all of which were considered a low risk. The following issues were considered to be the key control weaknesses:

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- Departments were not maintaining inventories of lower value items that might easily be lost or misappropriated. (Low Risk – Risk Accepted)
- Departments were not undertaking regular physical checks of inventory items on the 'All-risks' register. There were no records to confirm that items had been security marked. (Low Risk)
- Access to the petty cash was not being sufficiently restricted. (Low Risk - Risk Accepted)

All 3 issues raised within this report were accepted, but Management has chosen to accept the risk in respect of 2 of the issues rather than take any further mitigating action. Action was agreed to be taken on the remaining recommendation by 31<sup>st</sup> March 2017

### NDR 2016-17

Overall Control Assurance Rating: **Reasonable**

This audit focused on considering key guidance manuals and procedures, system transactions, reports and supporting documentation to ensure accuracy in the processing of NDR liabilities, valuations, reliefs, collections, refunds, write-offs and recovery action.

From the 24 key controls evaluated in this audit review, 17 were considered to provide adequate control and 7 contained partial weaknesses. The report contained 4 recommendations, 1 of which was considered a moderate risk with the other 3 considered a low risk. Another minor risk issue was highlighted for management's consideration and we do not intend to formally follow up this issue. The following issues were considered to be the key control weaknesses:

- NDR procedures were aged and mixed with Council Tax documents. (Low Risk)
- Write-offs were not being processed on a timely basis, or for the full amount authorised. A write-off form was not available to support the write-off in one case tested. (Low Risk)
- Debts were not being referred to the Debt Enforcement Agency. Audit's review of a sample of 60 accounts in arrears identified £111,929 of outstanding debts. (Moderate Risk)

- Accounts put on hold were not being regularly reviewed and holds were not being removed where no longer required. (Low Risk)

All 4 of the issues raised within this report were accepted. Management agreed to take action to address 1 of the issues by the end of March 2017, 2 of the issues by the end of September 2017 and the remaining issue by the end of December 2017

### Gypsy Sites

Overall Control Assurance Rating: **Reasonable**

The Council operates a traveller's site at Lullington Crossroads on behalf of Derbyshire County Council. The site contains 10 plots and is managed day-to-day by a warden. This audit focused on:

- Reviewing the adequacy of controls in place around cash collection, recording and banking.
- Establishing how conditions of occupancy are enforced.
- Understanding the criteria used for pitch allocation and reviewing the processing of pitch licenses.

We have performed our work through discussion with officers, observation at site visits, review of documentation, and sample testing where necessary.

From the 25 key controls evaluated in this audit review, 11 were considered to provide adequate control and 14 contained partial weaknesses. The report contained 11 recommendations, 1 of which was considered a moderate risk with the other 10 considered a low risk. Another minor risk issue was highlighted for management's consideration and we do not intend to formally follow up this issue. The following issues were considered to be the key control weaknesses:

- The warden's records of rent monies collected were not always signed or held on file. (Low Risk)
- Receipts were not always issued to licensees by the warden, and were sometimes issued in error. Officers did not issue receipts to the warden for electricity or shower money. (Low Risk)



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- Warden records for electricity cash were not routinely consulted by the officer checking the cash collected, and there were sometimes discrepancies between the officer's and warden's records for electricity money. There were also a number of warden rent records missing, and a discrepancy between the warden's records and the officer's records was identified in one week tested. Additionally there was no defined document on which the warden could record shower money collected. (Low Risk)
- There was no safe provided for the warden to store rent collected. (Low Risk)
- Procedures notes for the Environmental Health officer and the site warden were out of date and partially incomplete. (Low Risk)
- There was no clear process for recording arrears. (Low Risk)
- A reconciliation was not being performed between income records and the bank statement. (Low Risk)
- Licence agreements were not always fully completed with the date of signing and effective start date of the license. Records of identity checks were not always retained. (Low Risk)
- There was not a signed copy on file of the conditions of occupancy of the site for 5 of the licences tested. This related to 3 licensees. (Low Risk)
- The incident proforma was not used to record details of breaches of the occupancy agreement, contravening the warden procedures. Resolution of breaches was not recorded. (Low Risk)
- A waiting list of prospective licensees was not maintained, and allocation decisions were not documented. (Moderate Risk)

All 11 issues raised within this report were accepted and action has been taken to address 6 of the recommendations at the time of finalising the report. Action was agreed to address 2 of the issues by 1<sup>st</sup> April 2017, 1 issue by 1<sup>st</sup> May 2016, and the remaining 2 issues (including the moderate risk issue) by 1<sup>st</sup> January 2018.

### Empty Homes HCA Grant 2016-17

Overall Control Assurance Rating: **Comprehensive**

The Homes & Communities Agency (HCA) provided the Council with £190,000 grant funding to build 10 units on Pennine Way, Swadlincote. As part of the funding requirements the HCA require that the Council appoints a suitably qualified and accredited independent auditor to conduct an audit of the Council's compliance with the grant conditions.

We confirmed the entries in the HCA's Investment Management System (IMS) to the supporting evidence held by the Council's Housing Department and found no issues or action points as a result of the audit checks.

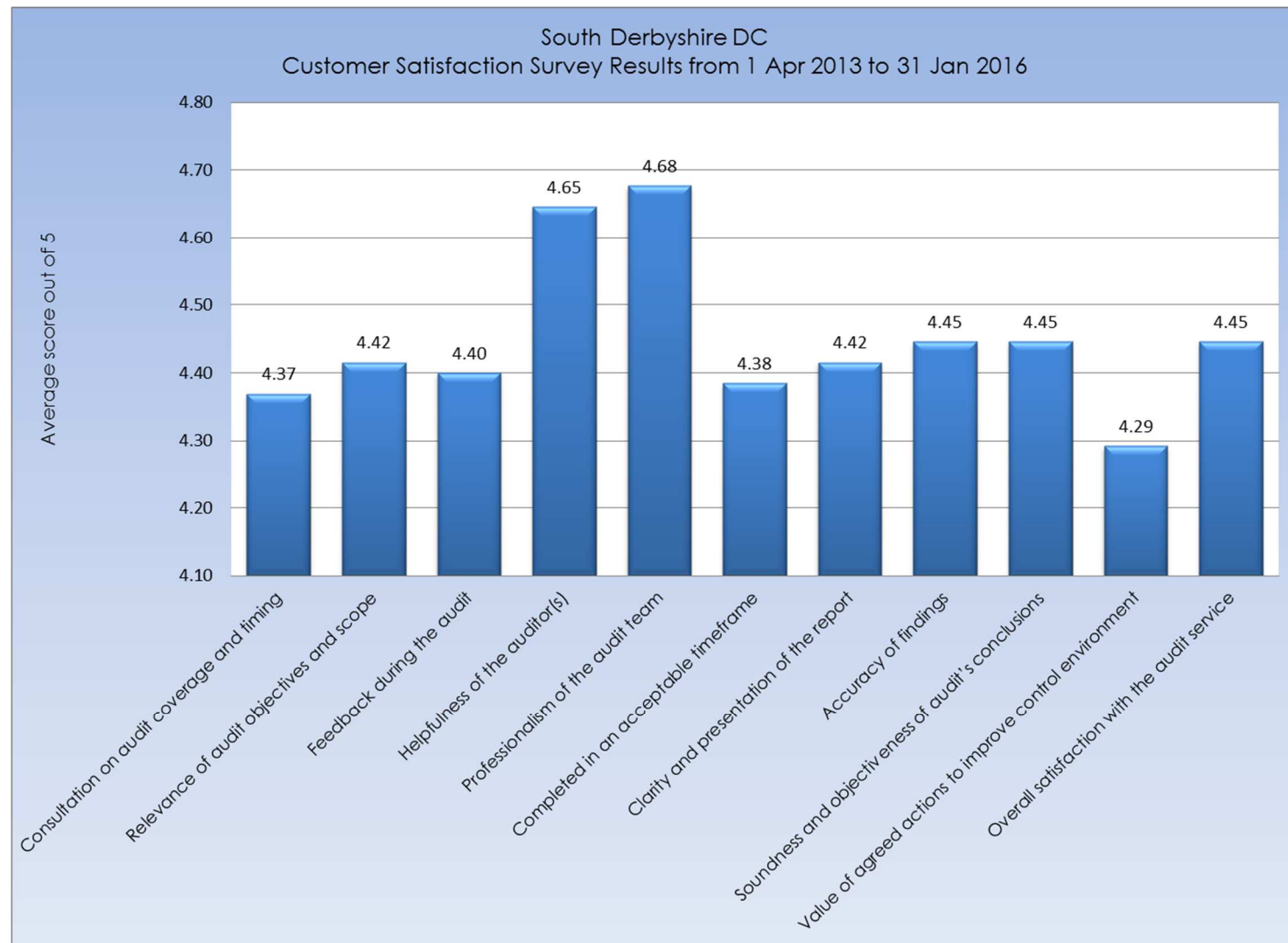


# South Derbyshire District Council – Internal Audit Progress Report

## Audit Performance

### Customer Satisfaction

The Audit Section sends out a customer satisfaction survey with the final audit report to obtain feedback on the performance of the auditor and on how the audit was received. The survey consists of 11 questions which require grading from 1 to 5, where 1 is very poor and 5 is excellent. The chart across summarises the average score for each question from the 65 responses received between 1<sup>st</sup> April 2013 and 31<sup>st</sup> January 2017. The overall average score from the surveys was 48.9 out of 55. The lowest score received from a survey was 40, whilst the highest was 55 which was achieved on 9 occasions.



# South Derbyshire District Council – Internal Audit Progress Report

## Audit Performance

### Customer Satisfaction

Since 1<sup>st</sup> April 2013, we have sent 97 Customer Satisfaction Surveys (CSS) to the recipients of audit services. Of the 97 sent we have received 66 responses.

28 Customer Satisfaction Surveys have not been returned which have already been reported to this Committee and relate to assignments undertaken in previous plan years. Responses to these surveys will no longer be pursued as responses are unlikely to be reliable after this length of time.

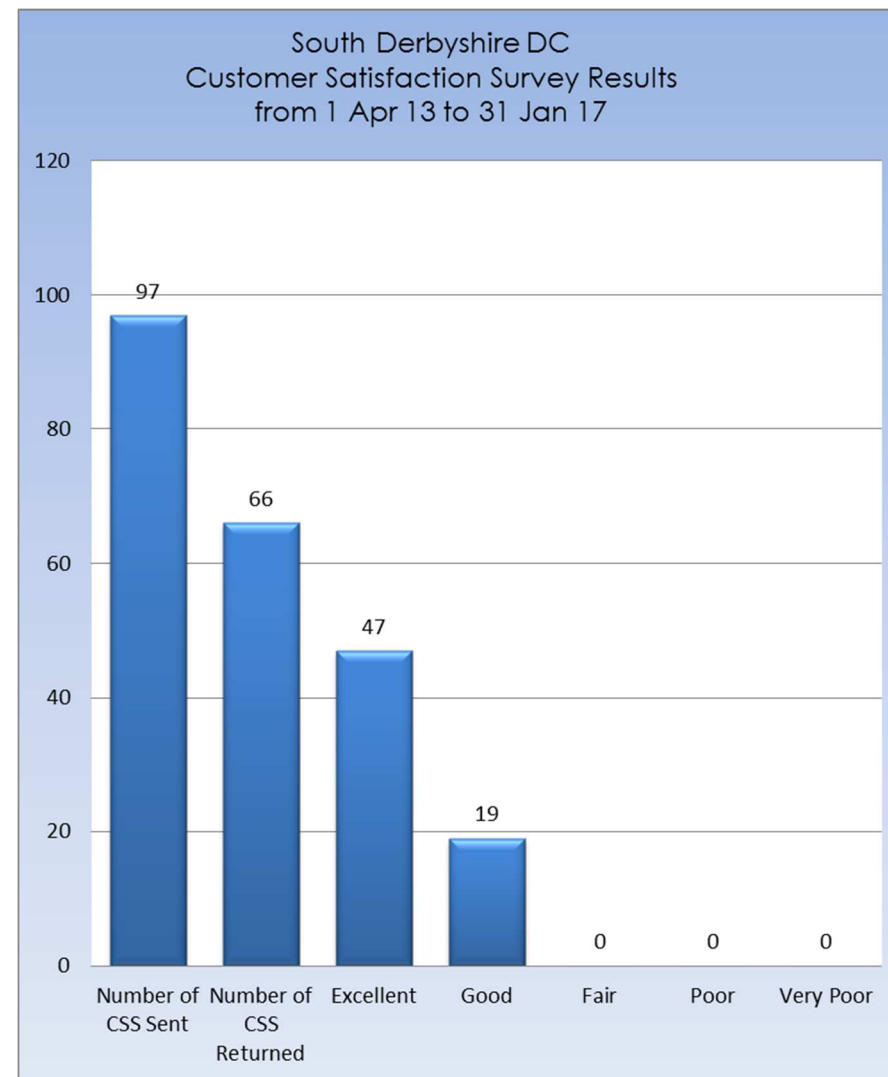
The following Customer Satisfaction Survey has yet to be returned from the period:

Job Name	CSS Sent	Officer
Land Charges	7-Dec-16	Corporate Asset Manager
NDR 2016-17	26-Jan-17	Client Services Manager
Gypsy Sites	1-Feb-17	Environmental Health Manager

The overall responses are graded as either:

- Excellent (scores 47 to 55)
- Good (scores 38 to 46)
- Fair (scores 29 to 37)
- Poor (scores 20 to 28)
- Very poor (scores 11 to 19)

Overall 47 of 66 responses categorised the audit service they received as excellent, another 19 responses categorised the audit as good. There were no overall responses that fell into the fair, poor or very poor categories.



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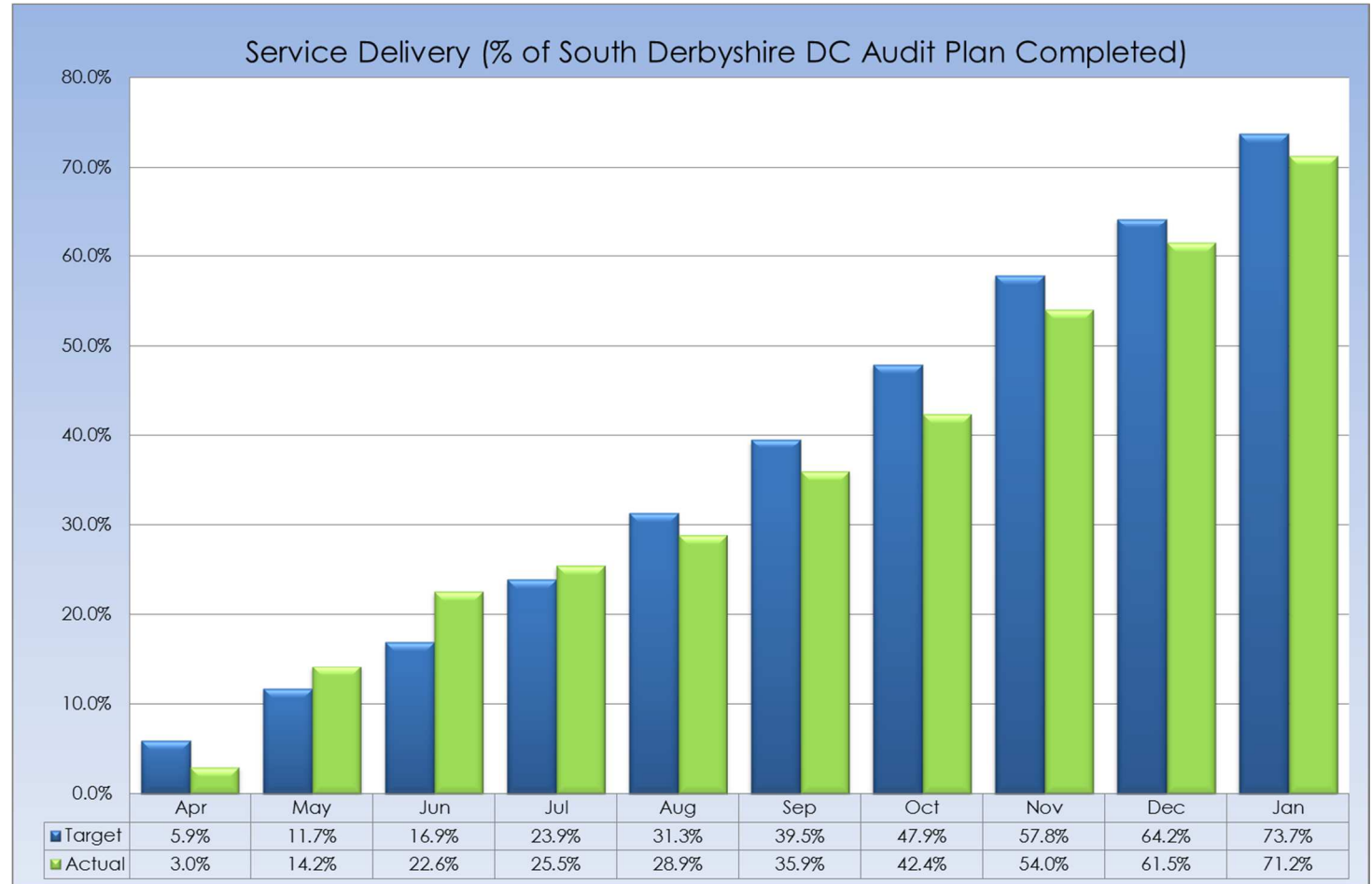
## Audit Performance

### Service Delivery (% of Audit Plan Completed)

At the end of each month, Audit staff provide the Audit Manager with an estimated percentage complete figure for each audit assignment they have been allocated. These figures are used to calculate how much of each Partner organisation's Audit Plans have been completed to date and how much of the Partnership's overall Audit Plan has been completed.

Shown across is the estimated percentage complete for South Derbyshire's 2016-17 Audit Plan (including incomplete jobs brought forward) after 10 months of the Audit Plan year.

The monthly target percentages are derived from equal monthly divisions of an annual target of 91% and do not take into account any variances in the productive days available each month.



# South Derbyshire District Council – Internal Audit Progress Report

## Recommendation Tracking

### Follow-up Process

Internal Audit sends emails, automatically generated by our recommendations database, to officers responsible for action where their recommendations' action dates have been exceeded. We request an update on each recommendation's implementation status, which is fed back into the database, along with any revised implementation dates.

Prior to the Audit Sub-Committee meeting we will provide the relevant Senior Managers with details of each of the recommendations made to their divisions which have yet to be implemented. This is intended to give them an opportunity to provide Audit with an update position.

Each recommendation made by Internal Audit will be assigned one of the following "Action Status" categories as a result of our attempts to follow-up management's progress in the implementation of agreed actions. The following explanations are provided in respect of each "Action Status" category:

- **Action Due** = Action is due and Audit has been unable to ascertain any progress information from the responsible officer.
- **Future Action** = Action is not due yet, so Audit has not followed up.
- **Implemented** = Audit has received assurances that the agreed actions have been implemented.
- **Superseded** = Audit has received information about changes to the system or processes that means that the original weaknesses no longer exist.
- **Risk Accepted** = Management has decided to accept the risk that Audit has identified and take no mitigating action.
- **Being Implemented** = Management is still committed to undertaking the agreed actions, but they have yet to be completed. (This category should result in a revised action date).

### Implementation Status Details

The table below is intended to provide members with an overview of the current implementation status of all agreed actions to address the control weaknesses highlighted by audit recommendations that have passed their agreed implementation dates. All of the recommendations made between 1<sup>st</sup> October 2010 and 31<sup>st</sup> March 2013 have now been appropriately addressed and as such have been removed from the following tables and charts.

	Implemented	Being implemented	Risk Accepted	Superseded	Action Due	Future Action	Total
Low Risk	361	14	12	4	0	18	<b>409</b>
Moderate Risk	69	4	1	4	0	8	<b>86</b>
Significant Risk	2	0	0	0	0	0	<b>2</b>
Critical Risk	0	0	0	0	0	0	<b>0</b>
	<b>432</b>	<b>18</b>	<b>13</b>	<b>8</b>	<b>0</b>	<b>26</b>	<b>497</b>

The table below shows those recommendations not yet implemented by Dept.

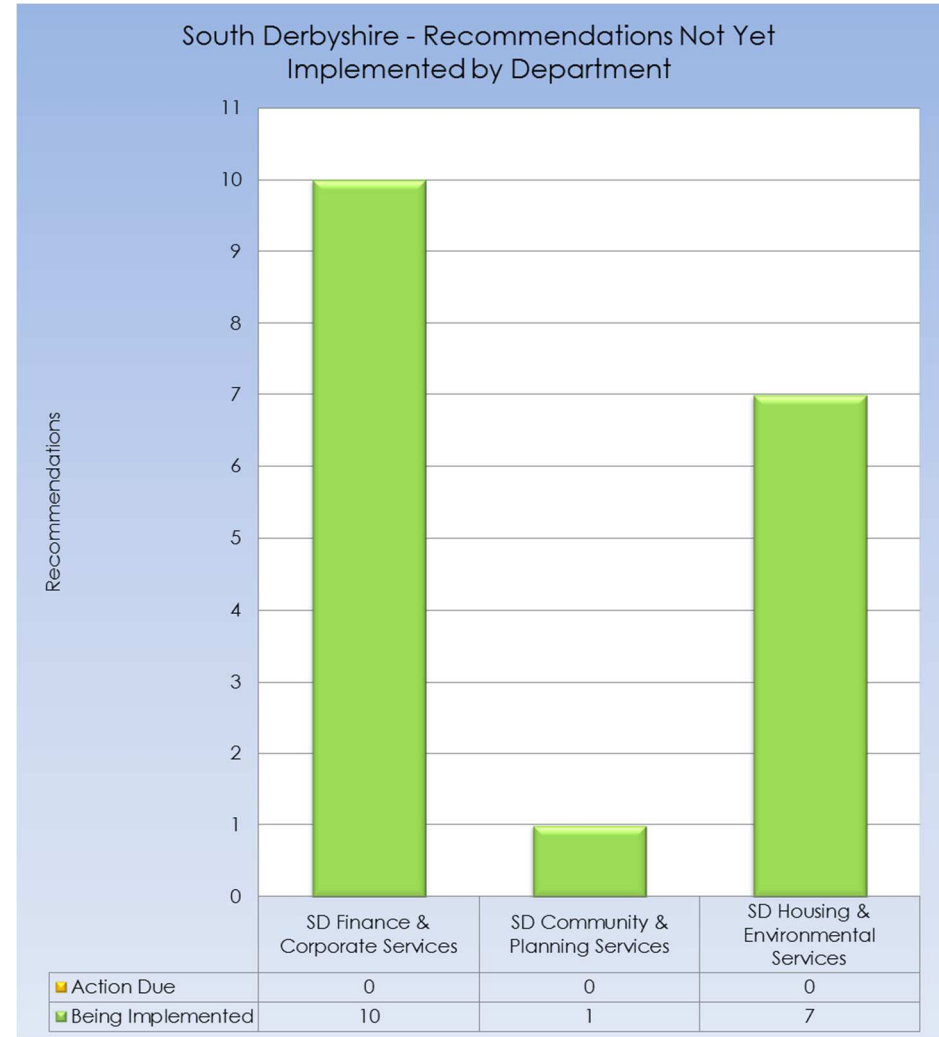
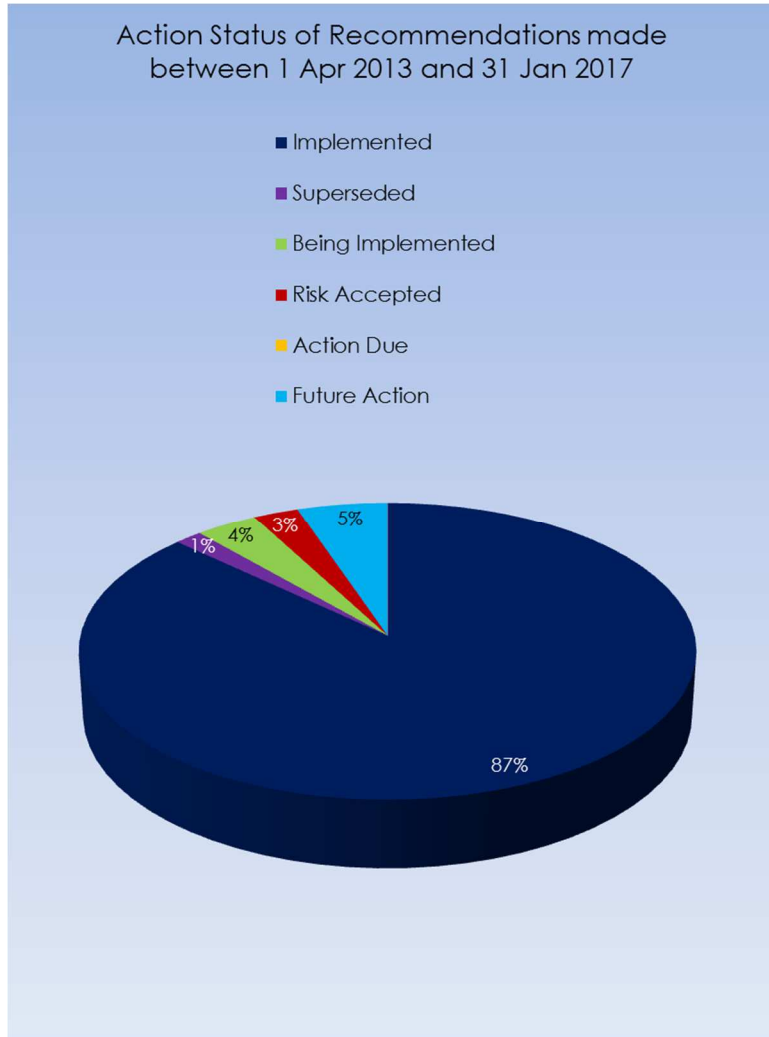
Recommendations Not Yet Implemented	Corporate Services	Community & Planning Services	Housing & Environmental Services	TOTALS
Being Implemented	10	1	7	<b>18</b>
Action Due	0	0	0	<b>0</b>
	<b>10</b>	<b>1</b>	<b>7</b>	<b>18</b>

Internal Audit has provided Committee with summary details of those recommendations still in the process of 'Being Implemented' and those that have passed their due date for implementation. As stated earlier in this report, we will now only provide full details of each moderate, significant or critical risk issue where management has decided not to take any mitigating actions (shown in the 'Risk Accepted' category above). All the risk accepted issues shown above have already been reported to this Committee with the exception of an additional 2 low risk recommendations which arose from the Petty Cash & Inventories audit completed in this period (details of which can be found earlier in this report).

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## Recommendation Tracking

### Implementation Status Charts



# South Derbyshire District Council – Internal Audit Progress Report

## Recommendation Tracking

### Recommendations Not Yet Implemented

At a previous meeting we agreed that we would no longer bring every outstanding recommendation in detail to this Committee. Instead we have sought to highlight those which we believe deserve Committee's attention, either through the level of risk associated with the control issue or the length of the delay in implementing agreed actions or our inability to obtain satisfactory progress information from Management. Accordingly, the following are detailed for Committee's scrutiny:

#### Corporate Services

##### Council Tax / NNDR / Cashiering 2013-14

**Control Issue 3** – The error reports and zero liability bills highlighted by the Council Tax billing runs had not been corrected.

**Risk Rating** – Low Risk

**Status Update** – The exercise is being treated as data cleansing from the implementation of Academy, and will be a task allocated to apprentices. Staff shortages led to this being returned to a low priority status, to revisit in summer once annual billing and year end are out of the way. Continued lack of resource has impacted on progress. Further request for a 12 month extension due to NDR revaluation taking priority.

**Original Action Date** 31 Dec 14      **Revised Action Date** 31 Oct 17

##### Information@Work

**Control Issue 8** – The page verification on a number of databases, including the live Images database, was TORN\_PAGE\_VERIFACATION. To effectively identify and deal with database corruption before the Council faces potential data loss situations, it is recommended that this configuration is set to CHECKSUM.

**Risk Rating** – Low Risk

**Status Update** –

**Original Action Date** 31 Oct 16      **Revised Action Date** 30 Dec 16

##### Risk Management

**Control Issue 4** – Although the FIU Annual Report acted as a Fraud Plan and an Internal Audit Plan was developed on an annual basis, there was not a clear link between the two, and officers working in the Fraud Investigation Unit indicated that there was opportunity for clo.

**Risk Rating** – Low Risk

**Status Update** – Recruitment to the DCC Fraud Service has now been completed and the new team established, which the Council will be buying into. It is planned to develop a Fraud Plan in conjunction with the Annual Audit Plan which will be reported to the Committee on 29<sup>th</sup> March 2017.

**Original Action Date** 31 Dec 15      **Revised Action Date** 29 Mar 17

##### Council Tax / NNDR / Cashiering 2014-15

**Control Issue 2** – Credit balances on accounts were left until claimed by the customer, but the only action to notify the customer of the credit was when an adjustment notice was issued. If this was not responded to, the credit would stay on the account with no further action being taken.

**Risk Rating** – Low Risk

**Status Update** Progressing but not yet complete, target set of end of March 2017.

**Original Action Date** 31 Mar 16      **Revised Action Date** 1 Apr 17



## South Derbyshire District Council – Internal Audit Progress Report

### Council Tax / NNDR / Cashiering 2015-16

**Control Issue 2** – Recovery of Council Tax debt was being hindered as data on Council Tax accounts were not being cleansed, to maintain relevance and accuracy. It was not immediately obvious which debts were longstanding irrecoverable debts on indefinite hold (which could be written off) and which were current debts on hold that needed to be progressed.

**Risk Rating** – Moderate Risk

**Status Update** – The review of outstanding debts and cleansing of records is a large-scale job which requires resource allocation – a revised action-by date has been agreed for the end of March 2017 and will be included going forward as an end-of-year task.

**Original Action Date** 30 Jun 16      **Revised Action Date** 31 Mar 17

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**Control Issue 6** – Permanent recovery holds were in place on accounts for precepting bodies which prevented simple reminders being issued when a debt remained unpaid. As recovery action was not taking place, the accounts should have been subject to review and any unpaid amounts pursued.

**Risk Rating** – Moderate Risk

**Status Update** – Initial discussions have commenced in the best way to carry out a yearly review of internal and precepting bodies accounts. This needs to be a cost effective work process dealing with the accounts in bulk not individually.

**Original Action Date** 1 Aug 16      **Revised Action Date** 31 Mar 17

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### CRM Security Assessment

**Control Issue 1** – The CRM databases were housed on a SQL Server 2005 SP2 system. Support for SQL Server 2005 SP2 ended in 2007. Unsupported database software is exposed to newly discovered security vulnerabilities or functionality bugs, which could be exploited to jeopardise the confidentiality, availability and integrity of the CRM user data.

**Risk Rating** – Low Risk

**Status Update** – The CRM is now being phased out and is only being utilised on a limited basis. It will not be supported nor developed by the software provider after March 2018. The Council is replacing the functionality of the CRM system in the new web site. This is planned to be implemented by 31<sup>st</sup> May 2017 at which point the existing servers will be decommissioned.

**Original Action Date** 30 Apr 15      **Revised Action Date** 31 May 17

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**Control Issue 3** – There were a number of configurations and maintenance issues exposing the SQL Server to serious performance and reliability issues. This could ultimately impact on the performance and availability of the Councils CRM application which would affect service delivery.

**Risk Rating** – Moderate Risk

**Status Update** - The CRM is now being phased out and is only being utilised on a limited basis. It will not be supported nor developed by the software provider after March 2018. The Council is replacing the functionality of the CRM system in the new web site. This is planned to be implemented by 31<sup>st</sup> May 2017 at which point the existing servers will be decommissioned.

**Original Action Date** 31 Aug 15      **Revised Action Date** 31 May 17

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## South Derbyshire District Council – Internal Audit Progress Report

### Business Continuity

**Control Issue 11** – The Business Impact Assessment had received no recent formal update. There was no documentation to support any updates in recent years.

**Risk Rating** – Moderate Risk

**Status Update** - The SDDC contract with Northgate Public Services terminates on 31<sup>st</sup> January so the new SDDC staffing incorporating services previously outsourced takes effect from 1<sup>st</sup> February 2017. Already started work on revisions to the emergency plan, BC plan and combined contact list which supports both, with the intention they are issued no later than 31<sup>st</sup> March 2017 (earlier if all goes well).

**Original Action Date** 30 Sep 15      **Revised Action Date** 31 Mar 17

### Declaration of Interest

**Control Issue 2** – A Declarations of Interest Policy did not exist and the Employee's and Members Codes of Conduct did not cover all of the expected areas within a Policy of this kind.

**Risk Rating** – Low Risk

**Status Update** Planning to put this policy before Full Council in April for approval.

**Original Action Date** 31 May 16      **Revised Action Date** 30 Apr 17

### Community & Planning Services

#### Bereavement Services

**Control Issue 2** – The Council's website did offer the option of extending the exclusive rights of burial for a further 25 years at the end of a 50 year term, but it was not clear as to what the procedure or cost would be should the request be made.

**Risk Rating** – Low Risk

**Status Update** – A policy decision from members would be required as to a charge being set as not one currently listed in the Fees & Charges structure. We will include a charge in this year's budget setting, web site has been updated and policy and charges will be updated once formalised. Seeking advice on policies and pricing through APSE. Once feedback/advice has been received a new policy will be written on the extension of Grants.

**Original Action Date** 31 Mar 15      **Revised Action Date** 17 Mar 17