

North East Derbyshire District Council

Summary of Internal Audit Recommendations made, implemented and outstanding 2023/24 – 2025/26 at 31st October 25

Recommendations Made	2023/24	2024/25	2025/26
Number of High Risk	0	0	0
Number of Medium Risk	21	19	0
Number of Low Risk	37	55	11
Total	58	74	11
Recommendations Implemented	55	54	1
High Risk Recommendations Outstanding	0	0	0
Medium Risk Recommendations Outstanding	0	3	0
Low Risk Recommendations Outstanding	2	1	0
Not overdue yet	1	16	10
Total Overdue Recommendations	2	4	0
Percentage due implemented or carried fwd to next audit	96%	93%	100%

2023/24

Report Ref	Audit	Directorate	Conclusion	Recommendations accepted			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
N011	Housing Benefits	Finance & Resources	Substantial			4	4		1L	3
N016	Payroll	Finance and Resources	Substantial			3	3	1	1L	1
Total						7	7	1	2	4

2024/25

Report Ref	Audit	Directorate	Conclusion	Recommendations accepted			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
N010	Safeguarding	Organisation and Place	Substantial			2	2	1		1
N012	Sundry Debtors	Finance and Resources	Reasonable		1		1		1M	
N014	Procurement	Finance and Resources	Reasonable		3	1	4		2M	2
N015	Expenses and Allowances	Finance and Resources	Substantial			2	2	1		1
N016	Transport Follow up Review	Organisation and Place	Substantial			3	3		1L	2
N019	Cyber Security Governance Arrangements	Finance and Resources	Reasonable		4	5	9	5		4
N020	E.H Other Licensing Income	Organisation	Substantial			6	6	5		1

		and Place								
N021	Coney Green Business Centre Follow Up	Growth and Assets	Reasonable		3	4	7	1		6
N022	Commercial and Industrial Property Rents	Growth and Assets	Reasonable		3	3	6	1		5
N023	Asset Management	Growth and Assets	Substantial			3	3	2		1
Total					14	29	43	16	4	23

2025/26

Report Ref	Audit	Directorate	Conclusion	Recommendations accepted			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
N001	Ethical Governance	Organisation and Place	Substantial			4	4	4		
N002	Corporate Complaints	Finance and Resources	Substantial			1	1	1		
N003	Dronfield Active	Growth and Assets	Substantial			1	1			1
N004	Commercial Waste	Organisation and Place	Substantial			1	1	1		
N005	Private Sector Housing Disrepairs	Organisation and Place	Substantial			4	4	4		
Total				0	0	11	11	10	0	1

NEDDC Outstanding Recommendations as at 31st October 2025

Audit	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
Housing Benefits	Regular reviews of the Discretionary Housing Payment Policy should be undertaken to ensure it continues to meet the Council's overall objectives and is set to target those in most need.	Low 31 st May 2024	The Discretionary Housing Payment Policy is currently being updated and is expected to be completed by the end of February 2026. Revised target date February 2026
Payroll	Payroll processing agreements between the Council and Parish Councils should be reviewed and aligned in respect of agreement conditions. Signed copies should be retained. Service fees should be set to reflect cost of delivery. These should be reviewed on an annual basis to accurately reflect the cost of processing.	Low April 2025	This will be reviewed as part of the new HR & Payroll system.
Sundry Debtors	Accounts on recovery hold should be examined periodically to ensure that the status remains valid and that recovery is not suspended for excessive periods without an account decision being taken. To ensure these (and other) debts do not become uncollectible, a process	Medium 28 th February 2025	This recommendation has not been completed due to Revenues staff being involved in preparation for the financial year end that includes billing and then preparing Government returns that need to be submitted at the start of the new financial year.

Audit	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
	should be introduced (periodic reports of items still on hold or at 'decide' stage after an agreed timeframe) for escalation purposes through the Management Dashboard.		Revised Target Date February 2026
Procurement	Reporting of high value expenditure & exclusions required in line with the Procurement Act 2023 should be investigated to better highlight cumulative spending and ensure compliance with necessary legislation & Financial Regulations.	Medium June 2025	We are now recording all new contracts on INTEND and have added the majority of the live ones, we just have a few outstanding. This then automatically populates the contract register. We aren't quite there on where I'd like to be re the automated contracts register but we have a compliant register which will improve as we continue on the automation route. Hope to be fully live by April 2026.
Procurement	The Contracts Register should be fully populated to ensure effective monitoring of contract values and renewal dates.	Medium June 2025	As above
Transport Follow up	Directives issued to the team which focus on revision to policy due to legislative updates (prior to revised policy being formally approved and adopted) should	Low April 2025	The policy is to go to SMT next week (20 th Oct) and then requires official union consultation but they have all commented

Audit	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
	be signed for as received and understood. This could be aligned to training record processes which are already in place.		unofficially.