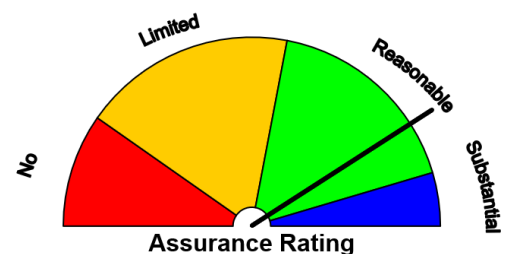


Derbyshire Fire & Rescue - Transparency

Final Audit Report



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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1 Executive Summary

1.1 Scope of Audit

- 1.1.1 This audit focused on the relevant requirements of the Service's web presence and documents on their website to give assurance that the Service is prepared for the forthcoming HMICFRS inspection (June 2022) and is adhering to the Transparency Code.

1.2 Summary of Audit Findings

Control Objectives Examined	No of Controls Evaluated	No of Adequate Controls	No of Partial Controls	No of Weak Controls
The necessary documents were on the Service's website and adhered to HMICFRS requirements.	6	1	5	0
The necessary documents were on the Service's website and adhered to the Transparency Code's requirements.	7	1	6	0
There was a cookies notification on the website that was clear and comprehensive for users.	3	3	0	0
TOTALS	16	5	11	0

- 1.2.1 The following issues were considered to be the key control weaknesses:

Rec Number	Risk Rating	Summary of Weakness	Agreed Action Date
1	Low Risk	There were 35 documents on the HMICFRS document list that were not available on the Service's public facing website.	Implemented
2	Low Risk	Four documents in the HMICFRS list were not easily located on the Service's public facing website.	31/07/2022
3	Low Risk	The Procurement Strategy and the Equality, Diversity and Inclusion Policy were out of date on the Service's public facing website.	Implemented
4	Low Risk	The statement of values/behaviours was an image on the Service's public facing website, and therefore was not accessible as there was no corresponding description.	31/07/2022
5	Low Risk	There were two documents that were not easily located on the Service's public facing website as required by the Transparency Code.	31/07/2022
6	Low Risk	Three documents on the Service's public facing website required by the Transparency Code were out of date.	30/09/2022
7	Low Risk	The organisation chart was a picture on the Service's public facing website with no alt text available and therefore was not accessible.	31/07/2022
8	Low Risk	There were four documents not being published on the Service's public facing website at the required frequency, as stated by the Transparency Code.	30/09/2022
9	Low Risk	Required content as specified by the Transparency Code was not covered in seven relevant documents on the Service's public facing website.	30/09/2022
10	Low Risk	Two documents were not at the required 3-star level of being a fully open format as required by the Transparency Code.	30/09/2022

- 1.2.2 This report focuses on the weaknesses in the Organisation's systems of control that were highlighted by this audit and recommends what Audit considers to be appropriate control improvements. This report contains 10 recommendations, and all 10 are considered a low risk.

1.3 Summary of Control Assurance Provided

- 1.3.1 **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.

1.4 Distribution & Communication

- 1.4.1 The draft report was issued to Fiona Cragg, Governance Officer for comment. A copy was also issued to Judi Beresford, Director of Corporate Services and Simon Allsop, Joint Director of Finance & Business Services for information.

This final version has been issued to Judi Beresford, Director of Corporate Services with copies to:

- Gavin Tomlinson, Chief Fire Officer/Chief Executive.
- Simon Allsop, Joint Director of Finance & Business Services
- Mark Nash, Head of Corporate Financial Services.
- Darren Pick, Group Manager.
- Fiona Cragg, Governance Officer.

This report was produced by Kelly Gunn, Auditor and reviewed by Hannah McDonald, Group Auditor and Mandy Marples, Audit Manager. Any enquiry concerning the content of this report or associated issues may be made to Kelly Gunn, Auditor on 01332 643978.

2 Positive Assurance

2.1.1 We attempted to establish whether the Organisation's system of control for the following areas contained all the key controls expected of a sound and robust process. Through a combination of control evaluation and testing we confirmed that the following adequate controls were in operation:

2.2 HMICFRS Document Requirements

- A list of documents was provided by management and identified as being relevant to the forthcoming HMICFRS inspection. We considered those documents that were available on the Service's public facing website and found that they contained the expected content and details.

2.3 Transparency Code Requirements

- There were 15 documents required to be published, if applicable to the Service, by the Transparency Code. Of those 15, it was determined that 5 were not applicable as these were for Local Authorities specifically. Of the remaining 10, it was identified that all were available on the Service's public facing website as required.

2.4 Cookies

- There was a clear notification regarding the use of cookies when the Service's public facing website was first visited. A pop-up box would require a response from the user before the site could be accessed.
- It was identified that there was a clear explanation over what the cookies were used for and what cookies were. There were also explanations for each type of cookie available on the site.
- Within the cookies notification, there were options to select or deselect cookie options. There was also a cookies control icon on the website that allowed the user to change their preferences at any time.

3 Control Weaknesses & Recommendations

3.1 HMICFRS Document Requirements

- 3.1.1 We expected that the documents required for the forthcoming HMICFRS inspection would be available on the Service's website.

A list of 61 documents was provided by management and identified as being relevant to the forthcoming HMICFRS inspection. As five of the documents contained sensitive information, they should not be publicly available.

To identify whether the documents were available on the Service's public facing website, the search function was utilised. Officers were also requested to identify if the documents were available on the public facing website or internal website, if the documents could not be located via the search function.

We found that 35 documents from the list were not on the website, however, all were available on the intranet and therefore were accessible to Officers.

A full list of the documents not available on the website has been provided to officers.

If some documents are not available to the public, there is a risk that the Service may be seen as not complying with HMICFRS standards. This could lead to reputational damage and financial loss due to officer time of rectifying any issues to ensure compliance.

Recommendation 1	Summary Response
<p>Risk Rating: Low Risk</p> <p>Summary of Weakness: There were 35 documents on the HMICFRS document list that were not available on the Service's public facing website.</p> <p>Suggested Actions: We recommend that the documents only available on the intranet are assessed and uploaded to the public facing website if appropriate.</p>	<p>Responsible Officer: Fiona Cragg</p> <p>Issue Accepted</p> <p>Agreed Actions: No action – the documents submitted to HMICFRS are all assessed for appropriateness to be uploaded to the external website.</p> <p>Implementation Date: Implemented</p>

- 3.1.2 We expected that the documents required for the forthcoming HMICFRS inspection would be easily located on the Service's public facing website.

The list of HMICFRS documents was examined to identify if the documents were easy to locate on the public facing website for the Service. This was based on whether they were in a reasonable location and could be identified in a short amount of time and through using the search function available.

We found that of the documents that were available on the public facing website, four were not easy to locate:

- For three of the documents (Strategic Performance Report, Performance Report for FRA and the Internal Audit Annual Report), they were available in the Fire Authority minutes but were not signposted to or clearly titled. This meant it was relied upon that a member of the public would know to look in the minutes and then be able to find the reports. This would require knowledge of how the Authority operates, but also of what the report may contain or look like.
- One document (Workforce Plan) was referred to within another strategy (the People Strategy) with a link to the document. However, this link was to Fireview which required the individual to sign in. This was only available to Officers and not the public.

If documents are not easily located, there is a risk that the document may not be able to be located by members of the public. This could lead to the Service not being compliant with HMICFRS requirements which may cause reputational damage.

Recommendation 2	Summary Response
<p>Risk Rating: Low Risk</p> <p>Summary of Weakness: Four documents in the HMICFRS list were not easily located on the Service's public facing website.</p> <p>Suggested Actions: We recommend that the relevant documents are signposted to or labelled in a clear way on the Service's public facing website.</p>	<p>Responsible Officer: Fiona Cragg</p> <p>Issue Accepted</p> <p>Agreed Actions: The Strategic & FRA Performance Reports are to be uploaded to the performance page on the external website.</p> <p>Workforce plan - The link will be updated to point to the papers on the external website.</p> <p>The standalone internal annual audit reports will be uploaded to the governance page of the website https://www.derbys-fire.gov.uk/about-us/governance</p> <p>Implementation Date: 31/07/2022</p>

3.1.3 We expected that the documents required for the forthcoming HMICFRS inspection would be up to date.

The specified documents were examined to identify if they were up to date. This was determined from the date of the document and when it would be expected that the document should be updated.

We found that for the documents available on the public facing website, two were out of date. One was the Procurement Strategy that was dated 2015 – 2019 and the other was the Equality, Diversity and Inclusion Policy which was dated 2017. The version control table for the Equality, Diversity and Inclusion Policy stated that it should have been updated November 2020. We were informed during the closing meeting that the Procurement Strategy had been recently updated but had not been uploaded to the website.

If the documents are out of date, there is a risk that incorrect information may be communicated to members of the public and officers. This could lead to reputational damage to the Service.

Recommendation 3	Summary Response
<p>Risk Rating: Low Risk</p> <p>Summary of Weakness: The Procurement Strategy and the Equality, Diversity and Inclusion Policy were out of date on the Service's public facing website.</p> <p>Suggested Actions: We recommend that the Equality, Diversity and Inclusion Policy is updated and along with the Procurement Strategy, the updated versions should be uploaded to the Service's public facing website. Older versions of documents should be removed from the website to avoid confusion or misinformation.</p>	<p>Responsible Officer: Fiona Cragg</p> <p>Issue Accepted</p> <p>Agreed Actions: No action - These had been updated since the information had been sent to CEMAP</p> <p>Implementation Date: Implemented</p>

3.1.4 We expected that the documents required for the forthcoming HMICFRS inspection would be accessible and easy to read.

The documents specified within the HMICFRS document list were examined to ensure they were accessible. This was determined by what format the document was in, such as a pdf, and if there was any alt text for pictures.

It was identified that of the documents that were available on the public facing website, there was one document that was not accessible. This was because it was a picture that described the

statement of value/behaviours for the Service. Inspecting the picture found that there was no alt text that described what the picture displayed.

If documents are not accessible, there is a risk that members of the public or officers may not be able to access the relevant information. This could lead to reputational damage for the Service and may breach accessibility regulations.

Recommendation 4	Summary Response
<p>Risk Rating: Low Risk</p> <p>Summary of Weakness: The statement of values/behaviours was an image on the Service's public facing website, and therefore was not accessible as there was no corresponding description.</p> <p>Suggested Actions: We recommend that the statement of values/behaviours is either updated to a different format, or alt text is added to the image to describe what is on the picture.</p>	<p>Responsible Officer: Fiona Cragg</p> <p>Issue Accepted</p> <p>Agreed Actions: Will liaise with the Web Officer to update this.</p> <p>Implementation Date: 31/07/2022</p>

3.2 Transparency Code Requirements

3.2.1 We expected that the documents required by the Transparency Code would be easily located on the Service's public facing website.

For the 10 documents that were applicable, the ease of locating the document was considered to determine if a member of the public would be able to find the document in a timely manner.

Of the 10 documents applicable to the Transparency Code that the Service had on their website, there were two that were not easily found.

One of the documents was the Constitution, as it was not signposted to and was called the Members Handbook. It was not clear that it was the Constitution, and it was listed with other documents which made it easy to miss.

The other document was the pay multiple document. This was also not signposted and was within the Pay Policy. It relied upon the member of the public knowing to find and look within the Pay Policy.

If documents are not easy to locate, there is a risk that the Service may not be seen to be complying with the Transparency Code. This could lead to reputational damage and financial loss as the Service has to take the time to rectify the issues.

Recommendation 5	Summary Response
<p>Risk Rating: Low Risk</p> <p>Summary of Weakness: There were two documents that were not easily located on the Service's public facing website as required by the Transparency Code.</p> <p>Suggested Actions: We recommend that the relevant documents are signposted to or labelled in a clear way on the Service's public facing website.</p>	<p>Responsible Officer: Fiona Cragg</p> <p>Issue Accepted</p> <p>Agreed Actions: Will liaise with the Monitoring Officer to resolve the issue.</p> <p>Implementation Date: 31/07/2022</p>

3.2.2 We expected that the documents required by the Transparency Code would be up to date.

The 10 documents that were applicable to the Service and were on the public facing website were examined to identify if they were current. This was determined by the date of the document or report.

Of the 10 documents, three were out of date. These were:

- The Procurement Card Transaction Reports as the last report was dated November 2021.
- Local Authority Land Reports as the last report was dated September 2019.
- Trade Union Facility Time Reports as there was no date for the information, and we found that there was further information now available, but this was not on the public facing website.

If documents are not up to date on the Service's public facing website, there is a risk that out-of-date information will be conveyed to the public. This may lead to reputational damage for the Service and financial loss due to not complying with the Transparency Code.

Recommendation 6	Summary Response
<p>Risk Rating: Low Risk</p> <p>Summary of Weakness: Three documents on the Service's public facing website required by the Transparency Code were out of date.</p> <p>Suggested Actions: We recommend that the documents are updated on the public facing website, with the new versions uploaded alongside or replacing the old versions. A schedule should be created that details the dates for each document to ensure they are picked up and replaced when due.</p>	<p>Responsible Officer: Fiona Cragg</p> <p>Issue Accepted</p> <p>Agreed Actions: COMPLETE: Confidential Reporting Procedure had been updated since the audit has taken place and sits on our external website: https://www.derbyshire.gov.uk/application/files/7316/5123/3250/Whistle-Blowing_Public_Interest_Disclosure.pdf</p> <p>In terms of a schedule – this has been flagged as a requirement for the phase 2 of the document centre on the new internal intranet.</p> <p>Implementation Date: 30/09/2022</p>

3.2.3 We expected that the documents required by the Transparency Code would be accessible and easy to read.

The 10 applicable documents were examined to identify how accessible they were. This was determined by if a screen reader could be used, if the document could be downloaded, and how clear it was to read.

We found that of the 10 documents, all were accessible except for the organisation chart. This was because the organisation chart was a picture that had no alt text description. This meant a screen reader would not be able to read what the chart displayed.

If the organisation chart is not in an accessible format, there is a risk that some members of the public may not be able to view the document. This could lead to reputational damage for the Service and potential non-compliance with the Transparency Code and Accessibility regulations.

Recommendation 7	Summary Response
<p>Risk Rating: Low Risk</p> <p>Summary of Weakness: The organisation chart was a picture on the Service's public facing website with no alt text available and therefore was not accessible.</p> <p>Suggested Actions: We recommend that either alt text is added to the organisation chart picture, or the format of the organisation chart is changed to a more accessible format, such as a pdf.</p>	<p>Responsible Officer: Fiona Cragg</p> <p>Issue Accepted</p> <p>Agreed Actions: Will liaise with the Web Officer to update this</p> <p>Implementation Date: 31/07/2022</p>

3.2.4 We expected that the documents required by the Transparency Code would be published according to the required frequency.

The 10 applicable documents were examined to identify if they were published at the required frequency. The Transparency Code stated how often the information had to be published, which was either quarterly or annually.

We found that of the 10 documents, four were not being published at the required frequency.

There were two documents that were not being published quarterly: the Procurement Card Transactions Report and the procurement tenders and contracts information.

There were two documents that were not being published annually: the Local Authority Land Report and the Trade Union Facility Time Report.

If documents are not uploaded or updated as frequently as required by the Transparency Code, there is a risk that information becomes out of date. This could lead to reputational damage and financial loss for the Service, due to not complying with the Transparency Code.

Recommendation 8	Summary Response
<p>Risk Rating: Low Risk</p> <p>Summary of Weakness: There were four documents not being published on the Service's public facing website at the required frequency, as stated by the Transparency Code.</p> <p>Suggested Actions: We recommend that the four documents identified are uploaded onto the Service's public facing website as frequently as required by the Transparency Code. A schedule should be created that detailed the dates for each document to ensure they are picked up and replaced when due.</p>	<p>Responsible Officer: Fiona Cragg</p> <p>Issue Accepted</p> <p>Agreed Actions: Will Liaise with Corporate Financial Services in relation to this</p> <p>Implementation Date: 30/09/2022</p>

3.2.5 We expected that the documents required by the Transparency Code would contain the required content, as stated within the Code.

The Transparency Code noted what information each document must contain; this was compared against the documents available on the Service's public facing website.

Of the 10 relevant documents on the website, there were seven that did not have the required content. Of the seven:

- Expenditure exceeding £250 – there was no information on how much VAT could not be recovered.
- Government procurement card transactions – there was no information on how much VAT could not be recovered.
- Procurement information – some contracts did not contain information on review dates, or the process used to appoint.
- Local authority land – missing information on UPRN references for properties.
- Organisation chart – missing the grade for each staff member and the salary ceiling, whether they were permanent or temporary, contact details, and their salary in £5,000 brackets.
- Trade union facility time – missing information about amount spent on unions as a percentage of full-time equivalent days and a percentage of the total pay bill.
- Senior salaries – missing information of named officer earning over £150k.

If the required content as specified by the Transparency Code is not covered in all relevant documents, there is a risk that the Service is not complying with the Transparency Code. This could lead to financial loss and reputational damage.

Recommendation 9	Summary Response
<p>Risk Rating: Low Risk</p> <p>Summary of Weakness: Required content as specified by the Transparency Code was not covered in seven relevant documents on the Service's public facing website.</p>	<p>Responsible Officer: Fiona Cragg</p> <p>Issue Accepted</p>

Suggested Actions: We recommend that the required content as specified by the Transparency Code is added to all relevant documents.

Agreed Actions: Will Liaise with Corporate Financial Services in relation to this

Implementation Date: 30/09/2022

- 3.2.6 We expected that the method of publication for documents required by the Transparency Code on the Service's public facing website would be an open format, as required by the Code.

The Transparency Code stated that information on the Service's public facing website had to be at least the 3-star standard. The 3-star standard was for the information to be available on the website, be a machine-readable structure and be in a non-proprietary format such as .CSV.

We found that of the 10 documents, two were below the 3-star required standard. One was the organisation chart, which was 1 star, as it was a jpeg with no alternative means of viewing the information. The other was the trade union facility time information, which was available on the website, but only as text. This meant it was in the HTML format which is only 2 stars.

If documents were not at the required format level as described by the Transparency Code, there is a risk that the documents are not accessible, and the Service is not complying with the Transparency Code and Accessibility Standards. This could lead to financial loss and reputational damage to the Service.

Recommendation 10	Summary Response
<p>Risk Rating: Low Risk</p> <p>Summary of Weakness: Two documents were not at the required 3-star level of being a fully open format as required by the Transparency Code.</p> <p>Suggested Actions: We recommend the additional formats of information are added to the Service's public facing website.</p>	<p>Responsible Officer: Fiona Cragg</p> <p>Issue Accepted</p> <p>Agreed Actions: Will Liaise with Corporate Financial Services in relation to this</p> <p>Implementation Date: 30/09/2022</p>

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The central midlands audit partnership was formed to provide shared internal audit services to local authorities in the region. CMAP currently provides audit services to three District Councils, a Unitary Council, a Housing ALMO and a Fire Authority.

