

Internal Audit

# Half Year Audit Report 2019-20

Torbay Council  
Audit Committee

January 2020



Robert Hutchins  
Head of Audit Partnership



Auditing for achievement

## Introduction

The Audit Committee, under its Terms of Reference contained in Torbay Council's Constitution, is required to consider the Chief Internal Auditor's annual report, to review and approve the Internal Audit programme, and to monitor the progress and performance of Internal Audit.

The Accounts and Audit (Amendment) (England) Regulations 2015 introduced the requirement that all Authorities need to carry out an annual review of the effectiveness of their internal audit system and need to incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.

The Internal Audit plan for 2019/20 was presented and approved by the Audit Committee in March 2019. The following report and appendices set out the background to audit service provision; a review of work undertaken to date in 2019/20 and provides our current opinion on the overall adequacy and effectiveness of the Authority's internal control environment.

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual report providing an opinion that can be used by the organisation to inform its governance statement. This progress report provides a summary of work completed in the first six months of the year that will help to inform that annual assurance opinion.

### Expectations of the Audit Committee from this six-month progress report

Audit Committee members are requested to consider:

- the assurance statement within this report;
- the basis of our opinion and the completion of audit work against the plan;
- the scope and ability of audit to complete the audit work;
- audit coverage and findings provided;
- performance and customer satisfaction on audit delivery.

**Robert Hutchins**  
**Head of Devon Audit Partnership**

Contents	Page
Introduction	1
Opinion Statement	2
Value Added	3
Progress Against Plan	4
Summary Audit Results	5
Irregularities	7
Professional Standards and Customer Service	8
Appendices	
1 – AGS Assurance Framework	9
2 – Basis for Opinion	10
3 – Audit Authority	11
4 – Summary of Audit Reports & Findings	12
5 – Performance Indicators	24
6 – Customer Service Excellence	25

## Opinion Statement

Based on work performed to date during 2019/20, our experience from previous years, and the outcome of the Annual Follow Up exercise as separately reported, the Head of Internal Audit's Opinion is one of "Significant Assurance" on the adequacy and effectiveness of the internal control framework in Corporate Services, Financial Services and Public Health. However, for the Children's Services and Place Directorates, we can only give 'Limited Assurance'. In the case of the Adults Directorate our assurance work is limited by the level of audit coverage which is mainly provided by Health colleagues. Our audit planning process is based on a risk approach and as such our report will inevitably focus upon higher risk areas.

*This opinion statement will provide Members with an indication of the direction of travel for their consideration for the Annual Governance Statement see appendix 1. Assurance over arrangement for adult social care is mainly provided by colleagues at Audit South West, the Internal Audit provider for Health Services, who provides a separate letter of assurance.*

The Authority's internal audit plan for the current year includes specific assurance, risk, governance and value-added reviews which, together with prior years audit work, provide a framework and background within which we can assess the Authority's control environment. These reviews have informed the Head of Internal Audit's Opinion on the details of Internal Audit's opinion on each audit review carried out in 2019/20 to date. If significant weaknesses have been identified in specific areas, these will need to be considered by the Authority in preparing its Annual Governance Statement later in the year when preparing the Statement of Accounts for 2019/20.

In carrying out systems and other reviews, Internal Audit assesses whether key, and other, controls are operating satisfactorily within audit reviews, and an opinion on the adequacy of controls is provided to management as part of the audit report. All final audit reports include an action plan which identifies responsible officers, and target dates, to address control issues identified. Implementation of action plans rests with management and these are reviewed during subsequent audits or as part of a specific follow-up.

### This statement of opinion is underpinned by:

#### Internal Control Framework

The control environment comprises the Council's policies, procedures and operational systems and processes in place to:

- Establish and monitor the achievement of the Council's objectives;
- Facilitate policy and decision making;
- Ensure the economical, effective and efficient use of resources;
- Ensure compliance with established policies, procedures, laws and regulations;
- Safeguard the Council's assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption.

During the year, core financial and administrative systems were reviewed by Internal Audit either through specific reviews (e.g. debtors, creditors, payroll and main accounting) or generally in the reviews undertaken in respect of directorate systems. The Council's overall internal control framework operated effectively during the year. Where internal audit work has highlighted instances of non or part compliance, none are understood to have had a material impact on the Authority's affairs.

#### Risk Management

We understand that the Risk Management process at Strategic level remains in place, with the need to fully integrate at operational level ongoing.

Our ongoing involvement in Council projects continues to evidence consideration of Risk at both Project and Programme level, and we understand that a mechanism for wider Programme Management across the Council is being considered, alongside Council Redesign.

#### Governance Arrangements

Governance arrangements have been reviewed in the areas of Transformation, and System Implementation Projects.

The Information Security Group continues to provide governance in relation to management of information and General Data Protection Regulations (GDPR). SLT have wider responsibility for the governance of Health & Safety. Financial Ethical and Probity (FEP) maintain governance over issues within their remit.

#### Performance Management

Transformation Portfolio is monitored by the Board. Children's Services MTFP is monitored by SLT (Senior Leadership Team).

Performance and risk are monitored by both SLT and Audit Committee.

Irregularity and whistleblowing complaints, alongside the work of the Corporate Fraud Officer are also reported to Audit Committee.

Budget performance is monitored by SLT and full Council.

Full Assurance	Risk management arrangements are properly established, effective and fully embedded, aligned to the risk appetite of the organisation. The systems and control framework mitigate exposure to risks identified & are being consistently applied in the areas reviewed.	Limited Assurance	Inadequate risk management arrangements and weaknesses in design, and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in a number of areas reviewed.
Significant Assurance	Risk management and the system of internal control are generally sound and designed to meet the organisation's objectives. However, some weaknesses in design and / or inconsistent application of controls do not mitigate all risks identified, putting the achievement of particular objectives at risk.	No Assurance	Risks are not mitigated and weaknesses in control, and /or consistent non-compliance with controls could result / has resulted in failure to achieve the organisation's objectives in the areas reviewed, to the extent that the resources of the Council may be at risk, and the ability to deliver the services may be adversely affected.

## Value Added

We know that it is important that the internal audit service seeks to "add value" whenever it can.

We believe internal audit activity can add value to the organisation and its stakeholders by:

- providing objective and relevant assurance;
- contributing to the effectiveness and efficiency of the governance, risk management and internal control processes.

Senior Management has found our engagement, support as a "trusted advisor" effective and constructive in these significantly changing times.

Our work has identified specific added value benefits in key areas and in mitigating key risks. Notable benefits have been reported in the following areas:

### Adult Services

- inclusion again of the 'Care Act – Better Care Fund / Section 256 monies' audit in the planned work to provide management with the required assurance;
- liaison support in relation to the working relationship between the Council and Audit South West;
- provision of IT audit resource to Audit South West to support this element of their plan.

### Children's Services

- engagement in relation to the PARIS replacement system implementation;
- undertaking a high-level review of cross-agency working arrangements with Adult Care Services to ensure adequate support infrastructures are in place for transitioning young care leavers with disabilities;
- assistance in maintaining the impetus in management action plans to address previously identified risks through an annual and robust follow up exercise;
- assistance in maintaining appropriate engagement with the internal function through regular management liaison meetings;
- development of the current year's and future years audit plans to incorporate flexibility to meet changing and developing business demands and to cover existing and new or emerging risks.

## Public Health

- the development of future years audit plans to cover new and emerging risk.

## Corporate

- ongoing engagement in various Transformation programmes and projects, including FIMS Projects, Children's Services system implementation (excluding procurement stage), ICT investment; early engagement in Council Redesign; TOR2 and Investment and Regeneration. We also continue to provide relevant information and practices from Local Government articles and guidance;
- additional support in relation to the external audit requirement for benefit subsidy;
- support to the ongoing GDPR project, including development of the Council's Information Asset Register (IAR);
- continued advice, guidance and challenge to the Information Security Group.
- Support to the Council's Data Protection Officer in the provision of FOI data; and input to the annual Data Security and Protection Toolkit (DSPT);
- Requested to undertake a specific Data Quality audit that also supports the DSPT submission.

## Place

- additional request for a follow up review of Tor Bay Harbour Authority Port Marine Safety Code Compliance;
- additional request to provide a review of ISO9001 procedures at the TDA;
- a review of the governance structure in place at the Council, to ensure it facilitates robust and independent planning decisions.

## Schools

- Continued assurance through the routine internal audit visits that systems and controls are in place to ensure compliance with Department for Education and Council requirements are being met.

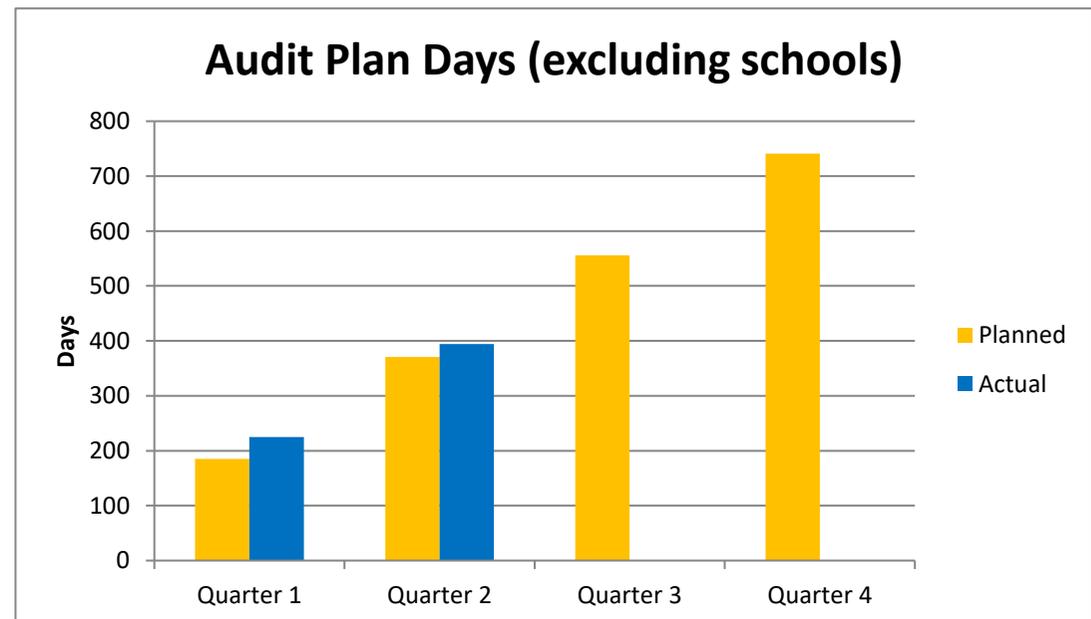
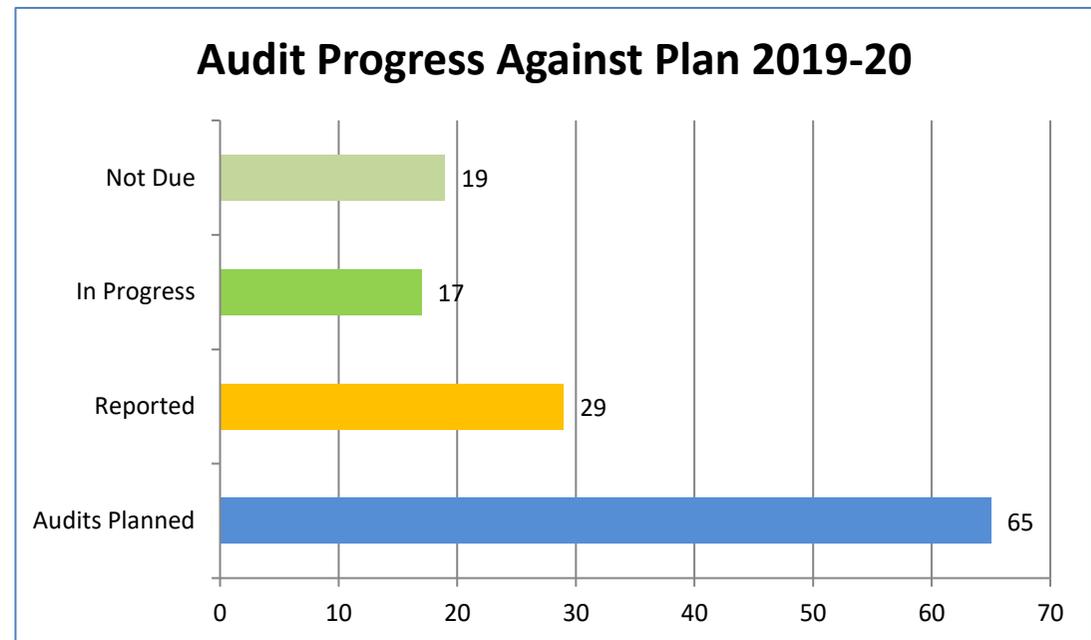
## Progress Against Plan

This report compares the work carried out with the work that was planned through risk assessment, presents a summary of the audit work undertaken, includes an opinion on the adequacy and effectiveness of the Authority's internal control environment and summarises the performance of the Internal Audit function against its performance measures and other criteria. The report outlines the level of assurance that we are able to provide, based on the internal audit work completed during the year. It gives:

- a comparison of internal audit activity during the year with that planned, placed in the context of internal audit need;
- a summary of significant fraud and irregularity investigations carried out during the year and anti-fraud arrangements; and
- a statement on the effectiveness of the system of internal control in meeting the Council's objectives.

The extent to which our work has been affected by changes to audit plans has been notable during the first six months of the year due to the need to vary the plan to accommodate investigative work in relation to irregularities and additional 40+ Testing for Benefits Subsidy purposes. Some of our work supports projects and hence completion will be in accordance with project timescales. The level of irregularities has been greater than anticipated and the need for investigation work has had an adverse impact on the overall completion of the plan.

The bar charts right show the status of audit progress against plan and audit days delivered against target planned. The charts demonstrate that, despite the above, progress is largely in line with expectations and that the number of audit days delivered is approximately as that planned.



## Summary audit results

### Place

Based upon audit work completed in 2019/20 and that undertaken in previous years, our opinion remains as one of '**Limited Assurance**'. The assurance opinions from a significant proportion of audit reviews in 2018/19 and 2019/20 to date, excluding grant certification, has been one of 'Improvements Required', and one 'Fundamental Weaknesses' opinion was also given. However, 'Good Standard' opinions have been given in relation to the two most recently completed audits: Development and Planning, and ISO9001 procedures at the TDA.

We have, again, identified some safety risks which Tor Bay Harbour Authority must address in order to comply with Health and Safety practices.

The 'Fundamental Weaknesses' opinion was given in relation to Parking, where the audit was concluded at the beginning of 2019-20. Many recommendations related to the implementation of the new system, Taranto, as a lack of staff knowledge had prevented us obtaining system information to enable assurances to be given on system access and issuing permits and PCNs. Weaknesses were also found in relation to stock control and year end debtor calculations, though we note that the department has been moving towards virtual permits and away from holding physical stock. Management have responded positively to our recommendations for improvement and it is pleasing to note that the findings from our follow up activity (reported separately) has resulted in a change to the Assurance Opinion to one of 'Improvements Required'.

### Public Health

Based on work performed in previous years, our opinion is one of '**Significant Assurance**'\* on the internal control framework in the areas so far audited, which include contract management and the use of self-assessment tools.

Our previous audit work in relation to Health Protection and Infection Control found that there was an adequate system in place for undertaking the Sector Led Improvement self-assessment and that it had been completed accurately.

### Corporate Services and Financial Services

As a result of our audit work completed so far during the 2019/20 year and in previous years, our opinion remains as one of '**Significant Assurance**'. Based on audits completed and on indications from previous and on-going work, we can report that material systems controls have either been maintained, or improvements are being made to address previously identified weaknesses. Whilst a few weaknesses exist, management are aware of these issues, and have either accepted the related risk, or are taking action.

The requirement for 40+Testing by the External Auditors in relation to Benefits Subsidy for 2018/19 indicates that quality control processes require strengthening as detailed in our findings (page 14). Although some issues were identified as a result of initial 40+ testing, results from additional 40+ testing were positive, with no further issues found.

The Transformation Portfolio is critical to the organisation; it is pleasing to note that the Team resource has increased along with engagement of additional project management support from DELT for two key projects. Although not specific to Transformation, we are still of the opinion that there is opportunity for the Council to review its position in terms of a broader Portfolio Management perspective across the Council, particularly in light of the size and complexity of two key projects currently in progress (PARIS replacement and TOR2

The Council has a Data Protection Officer and has developed an Information Asset Register. We understand that the volume of subject access requests and reported data breaches remain high which put significant pressure on the team and their ability to achieve statutory deadlines.

Improvements should also be made in the control and governance framework within the IT Business Continuity and Disaster Recovery in relation to material systems. Our most significant note is that we gave an opinion of 'Fundamental Weaknesses' in the area of Health & Safety (H&S), which reflects the lack of enforcement and monitoring in relation to departmental compliance, however we are aware of the significant organisational priority and focus that now exists in respect of H&S. Other than the areas detailed above, no significant concerns have been identified from our work, and management have responded positively to any recommendations for improvement.

## Children's Services

Based upon audit work completed in 2019/20 and that undertaken in previous years our overall opinion is of '**Limited Assurance**'. Whilst the number of audit reviews undertaken within Children's Services remains the same compared to earlier years, the assurance opinion provided for most individual audit reviews in 2018/19 and 2019/20 to date, excluding grant certification, has been one of 'Improvements Required'.

The current financial situation within Children's Services is well known, with a significant overspend likely to occur this financial year. This is caused mainly by an increase in demand for such services, the provision of which is statutory; and has resulted in significant reliance being placed on the use of agency workers, both to cover a current shortfall in permanent officers in post, and to support the Service in managing the increased demand. Audit work has found that in most areas, both the timeliness of initial assessments and that of subsequent review of ongoing support, requires improvement and we have made a number of recommendations accordingly.

We are aware of the intention to change the Governance arrangements in Children's Services whereby the Council is moving away from the joint Management arrangement with Plymouth City Council. Given recent and pending Ofsted Monitoring visits and the current children's services system implementation, the change in Governance presents an additional risk factor in relation to maintaining 'business as usual'.

In addition, of concern in Children's Services as a whole, is data management, and we understand that the Council's Information Governance officer is now working with the service to raise awareness and compliance and minimise the associated risks.

We are very aware of the priorities in Children's Services and always endeavour to work around these, however once an audit is complete it would be beneficial if Children's Services Safeguarding could give greater priority to agreeing the report and providing a management action plan. Previous and ongoing work with Children's Services Education, Learning and Skills has found greater engagement with the audit process resulting in improvements as shown in the Annual Follow Up Report.

Work that is due to be completed later in the year will enable us to report on how other areas of Children's Services are managing in the light of predicted overspends.

## Adult Services

As previously mentioned, our assurance work in Adult Services is limited by the level of audit coverage, with most of the work in this directorate being completed by Health colleagues.

Our 2019/20 Adult Services audit work is currently ongoing, with one audit due to commence in the latter half of the year. During this time, we will also work with management to prepare an audit plan for 2020/21 that addresses new and emerging risks.

The Adult Services Directorate incorporates both the Joint Commissioning Team functions and those functions provided and audited by the NHS Trust Provider.

Audit South West provides a separate letter of assurance to the Director of Adult Services and the Council's S151 Officer. Devon Audit Partnership provides support and internal audit input on key areas as agreed with the Director of Adult Services.

## Schools

The overall opinion for the routine school audit visits has been maintained as '**Good Standard**'. In general, the systems and controls in schools mitigate the risks identified in many areas.

The key matters arising from the audits are that:

- Completion of the recommended skills matrices for governors and staff (Schools Financial Value Standard)
- Completion of a financial benchmarking exercise by schools using the DfE website.

Recommendations have been made to reduce risks and in other areas, recommendations made serve to strengthen what are reasonably reliable procedures.

The Schools Financial Value Standard is now an established tool for maintained schools as a self-assessment of their local financial management and schools are required to annually submit their self-assessment to their local authority by 31<sup>st</sup> March.

## Irregularities Prevention and Detection

Counter-fraud arrangements are a high priority for the Council and assist in the protection of public funds and accountability. Devon Audit Partnership (DAP) liaise with the Corporate Fraud Officer as required; the key outcomes of this role are the identification and investigation of external frauds.

The Cabinet Office now run the national data matching exercise (National Fraud Initiative – NFI) every two years. Most of the data matching for this involves the investigation of potential external fraud committed against the Authority, i.e. individuals or bodies external to the Council. NFI activity on behalf of the Council is now undertaken by the Corporate Fraud Officer.

DAP has continued to undertake an annual monitoring of staff internet use and to date found no significant concerns. This provides assurance that action has been effective and such use remains within policy. The Council's Whistleblowing Inbox is also monitored daily. Periodic fraud bulletins are also produced and published on DAP's website.

**Irregularities** – During the first six months of 2019/20, Internal Audit have carried out, or assisted in eleven new irregularity investigations, the majority of which occurred in the Place and Children Services Directorates. Analysis of the types of investigation and the number undertaken, and as compared with the total investigations for previous years shows the following:

Issue	19/20 Number Half Year	18/19 Number Whole Year	17/18 Number Whole Year
Poor Procedures	3	2	8
Employee / Member Conduct	7	9	4
Financial Irregularities	1	3	1
Misappropriation of Income	0	0	1
IT Misuse	0	2	0
Theft	0	1	0
<b>Total</b>	<b>11 *</b>	<b>17</b>	<b>14</b>

*\*This is comparable to the 2018/19 year, where we had received 12 referrals at the six-month point.*

### Summary details as follows: -

Most irregularity investigations (ten in number) are as a result of allegations made by whistle blowers. In addition, we have supported Human Resources investigations into a matter related to pensions.

### Freedom of Information / Subject Access Requests and Referrals made under the Unacceptable Behaviour Policy: -

We were asked to assist with two requests under Freedom of Information and Data Protection requirements and have received one referral under the Unacceptable Behaviour Policy.

## Professional Standards and Customer Service

### Conformance with Public Sector Internal Audit Standards (PSIAS)

**Conformance** - Devon Audit Partnership conforms to the requirements of the PSIAS for its internal audit activity. The purpose, authority and responsibility of the internal audit activity is defined in our internal audit charter, consistent with the *Definition of Internal Auditing*, the *Code of Ethics* and the *Standards*. Our internal audit charter was approved by senior management and the Audit Committee in March 2019. This is supported through DAP self-assessment of conformance with Public Sector Internal Audit Standards & Local Government Application note.

**Quality Assessment** – through external assessment December 2016 “DAP is considered to be operating in conformance with the standards”. External Assessment provides independent assurance against the Institute of Internal Auditors (IIA) Quality Assessment & Public Sector Internal Audit Standards (PSIAS). The Head of Devon Audit Partnership also maintains a quality assessment process which includes review by audit managers of all audit work. The quality assessment process and improvement is supported by a development programme.

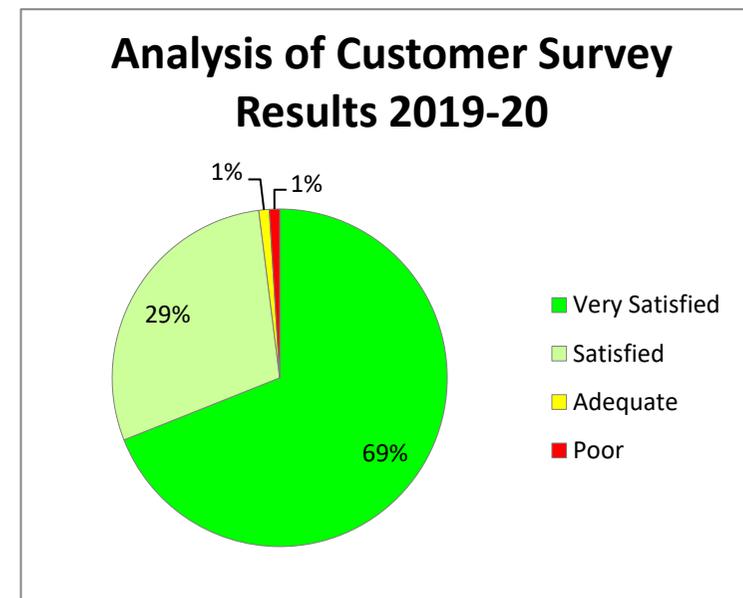
**Improvement Programme** – DAP maintains a rolling development plan of improvements to the service and customers. All recommendations of the external assessment of PSIAS and quality assurance were included in this development plan and have been completed. This will be further embedded with revision of our internal quality process through peer review. Our development plan is regularly updated, and a status report was reported to the Management Board in November 2019.

### Performance Indicators

Overall, performance against the indicators has been good with some improvements made on the previous year (see Appendix 5). To note that certain areas of the audit plan relate to project work and will not be complete until the end of the year. As already mentioned on page 10, the level of irregularity work has also impacted completion of planned audit work. Although performance in relation to issuing reports is improving overall, we are aware that some of our draft reports were not issued to the customer within the agreed timeframes (15 working days). We continue to review where performance in this area can be improved.

### Customer Service Excellence

DAP was successful in re-accreditation by G4S Assessment Services of the CSE in June 2019. We continue to issue client survey forms with our final reports and the results of the surveys returned are, although low in number, very good and again are very positive. The overall result is very pleasing, with 98% being "satisfied" or better across our services, see appendix 6. It is very pleasing to report that our clients continue to rate the overall usefulness of the audit and the helpfulness of our auditors highly.



## Appendix 1 - Annual Governance Framework Assurance

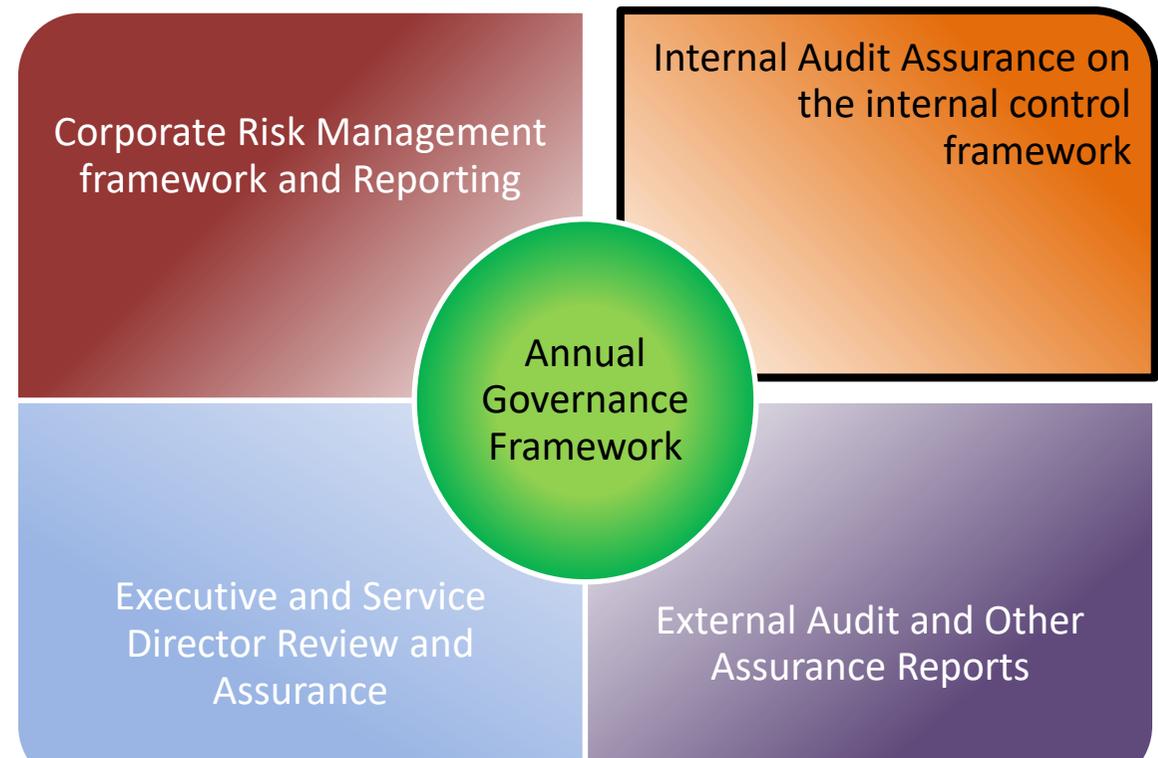
***The conclusions of this report provide the internal audit assurance on the internal control framework necessary for the Committee to consider when reviewing the Annual Governance Statement.***

The Annual Governance Statement provides assurance that

- the Authority's policies have been complied with in practice;
- high quality services are delivered efficiently and effectively;
- ethical standards are met;
- laws and regulations are complied with;
- processes are adhered to;
- performance statements are accurate.

The statement relates to the governance system as it is applied during the year for the accounts that it accompanies. It should:-

- be prepared by senior management and signed by the Chief Executive and Chair of the Audit Committee;
- highlight significant events or developments in the year;
- acknowledge the responsibility on management to ensure good governance;
- indicate the level of assurance that systems and processes can provide;
- provide a narrative on the process that has been followed to ensure that the governance arrangements remain effective. This will include comment upon;
  - The Authority;
  - Audit Committee;
  - Risk Management;
  - Internal Audit;
  - Other reviews / assurance.
- Provide confirmation that the Authority complies with CIPFA / SOLACE Framework *Delivering Good Governance in Local Government*. If not, a statement is required stating how other arrangements provide the same level of assurance



The AGS needs to be presented to, and approved by, the Audit Committee, and then signed by the Chair.

The Committee should satisfy themselves, from the assurances provided by the Corporate Risk Management Group, Executive and Internal Audit that the statement meets statutory requirements and that the management team endorse the content.

## Appendix 2 - Basis for Opinion

The Chief Internal Auditor is required to provide the Council with an opinion on the adequacy and effectiveness of its accounting records and its system of internal control in the Council. In giving our opinion, it should be noted that this assurance can never be absolute. The most that the internal audit service can do is to provide reasonable assurance, formed from risk-based reviews and sample testing, of the framework of governance, risk management and control.

This report compares the work carried out with the work that was planned through risk assessment; presents a summary of the audit work undertaken; includes an opinion on the adequacy and effectiveness of the Authority's internal control environment; and summarises the performance of the Internal Audit function against its performance measures and other criteria. The report outlines the level of assurance that we are able to provide, based on the internal audit work completed during the year. It gives:

- a statement on the effectiveness of the system of internal control in meeting the Council's objectives;
- a comparison of internal audit activity during the year with that planned;
- a summary of the results of audit activity and;
- a summary of significant fraud and irregularity investigations carried out during the year and anti-fraud arrangements.

The extent to which our work has been affected by changes to audit plans has been notable this year to date.

The changes made have been to enable redirection of audit resource into irregularity investigations and additional Benefits subsidy work and are not as a result of service areas needing to defer our activity.

The overall audit assurance will have to be considered in light of this position.



In assessing the level of assurance to be given the following have been taken into account:

- all audits completed during 2019/20, including those audits carried forward from 2018/19;
- any follow up action taken in respect of audits from previous periods;
- any significant recommendations not accepted by management and the consequent risks;
- the quality of internal audit's performance;
- the proportion of the Council's audit need that has been covered to date;
- the extent to which resource constraints may limit this ability to meet the full audit needs of the Council;
- any limitations that may have been placed on the scope of internal audit.

## Appendix 3 - Audit Authority

### Service Provision

The Internal Audit (IA) Service for Devon County Council is delivered by the Devon Audit Partnership (DAP). This is a shared service arrangement between Devon County Council, Torbay Council and Plymouth City Council constituted under section 20 of the Local Government Act 2000. The Partnership undertakes an objective programme of audits to ensure that there are sound and adequate internal controls in place across the whole of the Council. It also ensures that the Council's assets and interests are accounted for and safeguarded from error, fraud, waste, poor value for money or other losses.

### Regulatory Role

There are two principal pieces of legislation that impact upon internal audit in local authorities:

- **Section 5 of the Accounts and Audit Regulations (England) Regulations 2015** which states that ".....a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance....."
- **Section 151 of the Local Government Act 1972**, which requires every local authority to make arrangements for the proper administration of its financial affairs.

### Professional Guidelines

We work to professional guidelines which govern the scope, standards and conduct of Internal Audit as set down in the Public Sector Internal Audit Standards.

DAP, through external assessment, demonstrates that it meets the Public Sector Internal Audit Standards (PSIAS).

Our Internal Audit Manual provides the method of work and Internal Audit works to and with the policies, procedures, rules and regulations established by the Authority. These include standing orders, schemes of delegation, financial regulations, conditions of service, anti-fraud and corruption strategies, fraud prevention procedures and codes of conduct, amongst others.



## Appendix 4 – Summary of audit reports and findings for 2019/20

### Risk Assessment Key

LARR – Local Authority Risk Register score Impact x Likelihood = Total & Level

ANA - Audit Needs Assessment risk level as agreed with Client Senior

Management

Client Request – additional audit at request of Client Senior Management; no risk assessment information available

### Direction of Travel Assurance Key

 - action plan agreed with client for delivery over appropriate timescales & is progressing;

 - action plan agreed and is being progressed though some actions are outside of agreed timescales or have stalled

 - action plan not fully agreed, or we are aware progress has stalled or yet to start;  
\* report recently issued, assurance progress is of managers feedback at debrief meeting.

## CORPORATE SERVICES AND FINANCIAL SERVICES

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
<b>Transformation</b>			
Transformation Programme - project 'trusted advisor' role (ANA – Critical) Risk / ANA - Critical	Added Value Status: Ongoing	<p>We continue to provide a dual role in both Audit assurance and operational delivery in line with programme and project timescales.</p> <p>We continue to provide reports resulting from our audit work where there is a direct link to Transformation Programmes and projects. These provide our opinion on specific areas along with any recommendations where we feel controls could be strengthened.</p> <p>In relation to specific Transformation Programmes and Projects, we have provided the following:</p> <ul style="list-style-type: none"> <li>• Children's Services ICT – we have now been engaged in the Children's Services system implementation. Our initial concerns some of which related to Governance and timescales, have been highlighted. We continue to work closely with the Project Manager, providing an ongoing project assurance role;</li> <li>• Commercialism Programme – attendance at and participation in Commercialism Board in an active Project assurance role, along with engagement within associated projects;</li> <li>• TOR2 – ongoing support at Board and operational project team level. We continue to engage with the Project Manager and have raised our initial concerns in relation to the scale and complexity of the project, the associated deadline, and the need for both a project and contingency plan. A number of these points are being taken forward by the Project Manager and monitored through the established Board.</li> <li>• Investment Committee – we have reviewed the Governance and supporting process arrangements.</li> <li>• FIMS projects – we have recently been engaged in a number of ongoing FIMS projects, again providing a project assurance role;</li> </ul>	N/A

**CORPORATE SERVICES AND FINANCIAL SERVICES**

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
		<ul style="list-style-type: none"> <li>• Council Re-design – we have had early engagement in this project in its early stages, and are currently awaiting clarity regarding our ongoing role;</li> <li>• ICT investment – we have reviewed the planned ICT investment funds along with the supporting ICT strategy and will provide a specific advice note to the Head of ICT and Head of Finance upon conclusion.</li> </ul> <p>Our research of and dissemination of relevant Local Government Publications to the Transformation team continues, which provides a view of projects and associated activities at other Local Authorities.</p> <p>It is pleasing to note that the Transformation Team resource has increased since last year including engagement of project management support from DELT, however we remain of the opinion that the Council review its position in terms of a broader Portfolio Management perspective integrating other Council projects that fall outside of the Transformation remit. This would provide the organisation with greater clarity on all projects and identify interdependencies, priorities and a method for identifying peaks in resource requirement.</p>	
<b>Material Systems</b>			
Asset Register Risk / ANA -Medium	High Standard Status: Final	All previous recommendations have now been actioned. Apart from the implementation of these there has been no change to the system, as confirmed by walkthroughs of the various functions. The walkthroughs did not identify any issues of concern, but a couple of points have been mentioned in the report, providing an opportunity to improve the control environment in place.	
Treasury Management Risk / ANA - Low	High Standard Status: Final	Around half of the recommendations made last year have now been implemented, including a new TM Strategy which has been updated as a result of the new CIPFA Code. We are therefore pleased to report a revision in our opinion to 'High Standard'. Areas that remain outstanding include agreement and testing of the Business Continuity Plan and updating daily procedures in line with the new Code and it would be good to see related recommendations implemented soon.	

**CORPORATE SERVICES AND FINANCIAL SERVICES**

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
FIMS System Administration Risk / ANA - Critical	Good Standard Status: Final	Risks in relation to the lack of segregation of duty remain, but they have been accepted by management on an ongoing basis. There have been no changes to the system in place or related processes since the last audit.	
IBS* System Administration Risk / ANA – High *International Business Systems	Good Standard Status: Final	Although agreed by management, the majority of recommendations made last year have yet to be implemented. It would be good to see this done soon, and management have agreed new deadlines to ensure progression.	
Income Collection Risk / ANA - Medium	High Standard Status: Final	We are pleased to report that all but one of last year’s recommendations have now been cleared. The final recommendation is for ‘opportunity’ only and is currently in progress.	
Benefits – testing of earned income. Risk / ANA: N/A	Added Value Status: Complete	A number of potential issues were identified and returned to the client for investigation / correction.	N/A
Benefit Subsidy Claim – Discovery and initial 40+ testing. Risk / ANA: N/A	Added Value Status: Complete	A number of potential issues were identified, comprising the following: <ul style="list-style-type: none"> <li>Weekly earned income being incorrect due to errors made when either undertaking manual calculations or inputting amounts.</li> <li>Temporary accommodation licence agreements not being signed by the Authority</li> <li>Ineligible service charges not being excluded for ‘spot-purchase’ homeless accommodation</li> <li>Full tenancy agreements not being obtained from rent allowance claimants</li> <li>Increases in War Disablement Pension not being actioned</li> </ul>	N/A
Benefit Subsidy Claim – Additional 40+ testing. Risk / ANA: N/A	Added Value Status: Complete	Additional 40+ testing was required in relation to the above issue of full tenancy agreements not being obtained from rent allowance claimants; however no further instances were identified.	N/A
The following audits are currently in progress: <ul style="list-style-type: none"> <li>General Ledger and Bank Reconciliation (ANA – Medium)</li> <li>Payroll (ANA – Critical)</li> </ul>		The following audits are not due to commence until the second half of the year: <ul style="list-style-type: none"> <li>Creditors and POP (ANA – High)</li> <li>Debtors and Corporate Debt (ANA – High)</li> <li>Benefits (ANA - Medium)</li> <li>Council Tax and National Non-Domestic Rates (ANA – Medium)</li> </ul>	

**CORPORATE SERVICES AND FINANCIAL SERVICES**

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
<b>IT Audit</b>			
ICT Material Systems - Business Continuity and Disaster Recovery (follow up) Risk / ANA – High	Improvements Required Status: Final	Report now finalised, with recommendations agreed. Assurance was reported in last year’s annual report; please refer to that report for details.	
GDPR – Information Asset Register Risk / ANA – Client Request	Added Value Status: Ongoing	We were engaged by the Council in 2018-19 to support the development and completion of the Council’s Information Asset Register and will also provide support to the review and update of the Council’s Data Retention policy and guidelines; this is continuing this year.	N/A
Information Security / GDPR (trusted advisor) Risk / ANA – High	Added Value Status: Ongoing	We continue to support the project as required, however as noted below, management of the project has now been transferred to the Information Security Group.	N/A
Information Security Group Risks / ANA - N/A	Added Value Status: Ongoing	We maintain membership of, and attendance at, the Council’s Information Security Group. Our role continues to provide advice, guidance and challenge in terms of active participation within the group. There remains concern re the level of data breaches and subject access requests (SAR). The resource requirement to investigate and respond to these is significant and currently impacts upon the other operational duties of the team. Management of the GDPR project has recently been transferred under the Information Security Groups remit and going forward will be reported under here.	N/A
The following audits are currently in progress:		The following audits are not due to commence until the second half of the year:	
<ul style="list-style-type: none"> <li>ICT Investment in the Service (ANA – High)</li> </ul>		<ul style="list-style-type: none"> <li>ICT Continuity and Disaster Recovery (ANA – High)</li> <li>ICT IG and Data Quality (ANA – High)</li> </ul>	
<b>Other</b>			
Housing Services (follow up) Risk / ANA - Medium	Improvements Required Status: Draft <i>Draft Report Issued 18/4/2019 Awaiting client response</i>	This report remains at draft stage as we await the client response to recommendations made. Assurance was reported in last year’s annual report; please refer to that report for details.	

**CORPORATE SERVICES AND FINANCIAL SERVICES**

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
Health & Safety (H&S) Risk / ANA - Medium	Fundamental Weaknesses Status: Final	<p>A new H&amp;S Policy has recently been published, however it is not clear how this ties in with the existing H&amp;S Manual that incorporates a series of guidance, procedure and policy documents.</p> <p>Although there is substantial training provision, the sufficiency of take up was not tracked beyond the initial induction training for new staff, until April 2018, when a new H&amp;S accredited provider was used. Similarly, until 2019, there was no method to track the Council's compliance with both general and specific H&amp;S requirements, including risk assessments. Both are now tracked through the use of spreadsheets.</p> <p>Our opinion of 'Fundamental Weaknesses' reflects the lack of enforcement and monitoring in relation to departmental compliance with H&amp;S; it is not a reflection on the current H&amp;S Team who are already making a positive impact on corporate H&amp;S, with limited resources.</p> <p>We are aware that SLT are promoting a cultural shift in relation to H&amp;S, and this includes a robust action plan to address the issues raised by the external review commissioned by the H&amp;S Team and matters being raised by the internal team. This includes additional resources for training, a new Corporate H&amp;S Officer, and the procurement of an electronic H&amp;S management system. It is anticipated that such a system, along with the other measures put in place, if correctly implemented and appropriately utilised, could address all the issues raised in our report.</p>	

<p>The following audits are not due to commence until the second half of the year:</p> <ul style="list-style-type: none"> <li>• Community Protection - Prevention (ANA – High, client request)</li> </ul>	<p>The following audits have been deferred until next year:</p> <ul style="list-style-type: none"> <li>• Emergency Planning &amp; Business Continuity (ANA – Medium)</li> </ul>
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PLACE			
Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
Museum Services – Tor Abbey (follow up) Risk / ANA - Medium	Good Standard Status: Final	Report and action plan now finalised. Assurance was reported in last year’s annual report; please refer to that report for details.	
Parking Services Risk / ANA – High	Fundamental Weaknesses Status: Final	Report and action plan now finalised. Assurance was reported in last year’s annual report; please refer to that report for details. Management have advised that the weaknesses found should in part be attributed to insufficient capacity in the team, which they are now addressing through additional resources in the form of a new managerial post (from September 2018) and working more closely with other departments from March 2019. Our follow activity (reported separately) has found that management are now acting resulting in a change to the Assurance Opinion to ‘Improvements Required’.	
TDA ISO9001	Good Standard Status: Final	Our overall opinion is that the Quality Management System (QMS) is operating effectively and that the internal procedures are clearly designed to support the ISO9001:2008 requirements.	
Port Marine Safety Code (follow up) Risk / ANA - Client request (May 2019)	Non-Compliant Status: Final	We have undertaken a follow up of previous recommendations and also taken into account recent issues and incidents that have occurred across Tor Bay Harbour Authority in determining our opinion on compliance with the requirements of the Port Marine Safety Code. To the best of our knowledge and belief, and having carried out appropriate follow up checks, in our opinion the Tor Bay Harbour Authority is not currently compliant with all requirements of the Port Marine Safety Code. We do acknowledge the significant progress that has been made against the previous year's recommendations and Torbay Harbour Authority has demonstrated compliance against a number of areas. Our opinion has however been impacted by the loss of key staff at Brixham and incidents that have identified and/or resulted in significant risk to staff, harbour users and the general public.	
Port Marine Safety Code Risk / ANA – Client request (December 2019)	Compliant Status: Final	To the best of our knowledge and belief, having carried out appropriate checks and considered responses provided to us by relevant Harbour staff, in our opinion the Tor Bay Harbour Authority is currently compliant with the Port Marine Safety Code. There remain concerns in relation to land-based Health and Safety (H&S), however these are outside of the scope of the Code and we understand are being investigated, managed and resolved through the Council’s Health and Safety Team in conjunction with the Tor Bay Harbour Authority.	

PLACE			
Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
Spatial Planning – Development and Planning Risk / ANA – High	Good Standard Status: Draft <i>Draft Report Issued 30/8/2019 Awaiting client response</i>	Generally, the control environment within the Council’s Planning Department is relatively sound, ensuring that there is a robust framework in place to enable appropriate and independent planning decisions to be made. This could be further strengthened by having procedures in place for locally determined processes, and by introducing a system to ensure officers can declare an interest in, and therefore be prevented from taking part in determining related planning applications. A number of minor issues were identified during sample testing of pre-application queries and full planning applications; and we found that enforcement complaints are not being progressed as promptly as they should be.	<b>A</b>
Grants x 3 Risk / ANA: N/A	Certified Status: Complete	Grants certified comprise; Local Transport Capital Block Funding, Pothole Funding and Local Growth Fund. A number of minor issues were identified and reported to the relevant funding body.	N/A
The following audits are currently in progress: <ul style="list-style-type: none"> <li>• Commissioning and Performance Monitoring by the Council of the TDA (ANA – High)</li> <li>• TOAD Replacement (ANA – Medium)</li> <li>• Bus Subsidy Grant (ANA - N/A)</li> <li>• Tor Bay Harbour Authority (ANA – Medium)</li> </ul>		The following audits are not due to commence until the second half of the year: <ul style="list-style-type: none"> <li>• Events (ANA – Medium)</li> <li>• Asset Management Strategy / Plan (ANA - High)</li> </ul>	
The following audits have been deferred at the request of the client: <ul style="list-style-type: none"> <li>• Beach Services (ANA – Low / client request)</li> <li>• Spatial Planning - s106 and CIL (ANA- Medium)</li> </ul>		<ul style="list-style-type: none"> <li>• Highways, Street Scene, Lighting &amp; Transport infrastructure (ANA - High)</li> </ul>	

**PUBLIC HEALTH**

<b>PUBLIC HEALTH</b>			
<b>Risk Area / Audit Entity</b>	<b>Audit Report</b>		
	<b>Assurance opinion</b>	<b>Residual Risk / Audit Comment</b>	<b>Direction of Travel Assurance</b>
Health Protection and Infection Control	Good Standard	Assurance was reported in last year's annual report; please refer to that report for details.	
Risk / ANA – Medium / client request	Status: Final		
The following audit is currently ongoing: <ul style="list-style-type: none"> <li>Public Health / NHS Links (ANA – High, client request)</li> </ul>			

**ADULT SERVICES**

<b>ADULT SERVICES</b>			
<b>Risk Area / Audit Entity</b>	<b>Audit Report</b>		
	<b>Assurance opinion</b>	<b>Residual Risk / Audit Comment</b>	<b>Direction of Travel Assurance</b>
The following audit is currently in progress: <ul style="list-style-type: none"> <li>Care Act – Better Care Fund / Section 256 monies, follow up (ANA – Critical)</li> </ul>		The following audit is not due to commence until the second half of the year: <ul style="list-style-type: none"> <li>Community Engagement - Prevention (ANA – High)</li> </ul>	
The following audit has been deferred to 2020-21 at the client's request: <ul style="list-style-type: none"> <li>Health Watch (ANA - Medium)</li> </ul>			

## CHILDREN'S SERVICES

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
Children's Services Medium Term Financial Strategy (MTFS) / Improvement Plan Risk / ANA: High	Improvements Required Status: Final	Report and action plan now finalised. Assurance was reported in last year's annual report; please refer to that report for details.	
Disability Services Risk / ANA: Medium	Improvements Required Status: Final	<p>The Ofsted reports concluded that the services in relation to children with disabilities have shown some improvement. However, we found that there are some areas that would benefit from further improvement. These are particularly in relation to consistency of procedural and process documents, eligibility assessments, management approval processes, review frequency and quality and consistency of records on PARIS.</p> <p>The Ofsted report also concluded that support structures have shown improvement, with the establishment of a quality assurance performance process. However, we identified weaknesses in performance monitoring and the effectiveness of the quality assurance process given our findings above. Accordingly, we have made recommendations in relation to establishing appropriate performance monitoring across the service area and supporting this through progression of the teams' health check process.</p> <p>Of concern, in Children's Services as a whole, is data management, and we understand that the Council's Information Governance officer is now working with the service to raise awareness and compliance and minimise the associated risks.</p>	
Transition from Children's to Adults Risk / ANA: Medium	Improvements Required Status: Final	<p>Generally, the transition from Children's to Adult Social Care services for young people with disabilities was found to be effective, with appropriate care having been arranged in each of the cases reviewed, and effective involvement from the Adult Social Care Team identified throughout the process.</p> <p>We understand that this is likely to be as a result of the Multi-Agency Transition Panel recently put in place, which Ofsted have reported has improved communications and joint planning. However, we have recommended that the related terms of reference should be kept up to date to help ensure the Panel's ongoing effectiveness.</p> <p>We have also made a number of other recommendations including:</p> <ul style="list-style-type: none"> <li>• alignment of procedures,</li> <li>• ensuring timeliness of assessments and Pathway Plans</li> </ul>	

## CHILDREN'S SERVICES

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
		<ul style="list-style-type: none"> <li>recording all relevant information, including involvement from relevant parties</li> <li>ensuring agreement from all relevant parties, including an appropriate manager</li> <li>ensuring timeliness of Plan reviews</li> </ul> <p>Should these not be implemented, there's a risk that transitions become less effective and care into adulthood is either unsuitable or untimely.</p> <p>We have been unable to obtain information relating to how the service determines whether it is successfully meeting its objectives in relation to young disabled people leaving its care, and so cannot provide assurance in this regard.</p> <p>We further understand that there are issues relating to information governance that are in the process of being addressed.</p>	
Special Guardianship Orders (SGOs) Risk / ANA: High	Improvements Required Status: Draft <i>Draft Report Issued 22/8/2019</i> <i>Awaiting client response</i>	<p>Testing has found that Special Guardianship Reports to the court are being properly prepared, however improvements are required in relation to Special Guardian Support (SG) Plans. Although these are generally comprehensive, information is currently lacking in terms of timescales for provision of support and procedures for review; as were related financial assessments, as these could not be located for the sample reviewed.</p> <p>We also understand that capacity issues are preventing proper review of ongoing support, including periodic financial support. There's therefore a risk that SGs are not being effectively supported, and that some may be receiving ongoing financial support inappropriately.</p> <p>At the time of the audit, the SG process, including making assessments both for court reports and for the provision of support services, was being undertaken by two separate teams, using different guidance. We consider the improvements recommended, and therefore the process as a whole, would be more effective if SGOs and related support for SGs was the responsibility of one team.</p>	<b>A</b>
Permanency Planning Risk / ANA: High	Improvements Required Status: Draft	Permanence options have been properly identified and set out in a comprehensive Permanence Planning Policy, and local capacity for the majority of permanence options has been assessed. We note that plans to address the shortfall in capacity identified have only recently been set out within Children's Services Financial Recovery Plan 2019-	<b>A</b>

**CHILDREN'S SERVICES**

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
	<p><i>Draft Report Issued 23/8/2019 Awaiting client response</i></p>	<p>24, so timescales in terms of their implementation are all for later in 2019-20. We, therefore, cannot provide assurance on their effectiveness at this time.</p> <p>There are comprehensive procedures in place in terms of ensuring the Policy is adhered to in practice, and sample testing of a number of cases found that, generally, the need for permanence had been properly considered.</p> <p>Issues were however found in terms of recording information on PARIS, for example, family meetings and involvement in preparing the care and permanency plan, and a lack of parallel / contingency planning was identified.</p> <p>In addition, although looked after children are required to have regular reviews, these were not always being carried out within the timescales identified. Management review was also sometimes lacking, with related sections on the updated care plans not being completed; and sign off not to be taking place within prescribed timescales.</p> <p>Recommendations have been made to ensure required processes are undertaken effectively, ensuring that permanence remains a key priority for all looked after children.</p>	
Grants x 3 Risk / ANA: N/A	Certified Status: Complete	Grants certified comprise; Troubled Families first three claims of 2019/20.	N/A
<p>The following audits are currently in progress:</p> <ul style="list-style-type: none"> <li>Adoption (Client monitoring of the Regional Adoption Agency) (ANA - Medium)</li> <li>Early Help Strategy (ANA - Medium)</li> <li>Legal Care Proceedings (Review of operation of new process) (ANA - Medium)</li> <li>Special Education Needs / Higher Needs (ANA - Medium)</li> </ul>		<p>The following audit was cancelled by the s151 officer in order to direct audit resource to higher priority areas as per prior agreement in the annual audit planning process:</p> <ul style="list-style-type: none"> <li>Admissions and Place Planning (ANA - Low)</li> </ul>	
<p>The following audits are not due to commence until the second half of the year:</p> <ul style="list-style-type: none"> <li>Contracted Services / commissioned Services (ANA - High)</li> <li>Fostering and Connected Carers (ANA - Medium)</li> <li>Use of Agency staff and control of Safeguarding employee costs (follow up audit) (ANA - High)</li> </ul>		<ul style="list-style-type: none"> <li>Early Years – Prevention (linked to the Future Model – Improved Outcomes) (ANA - High)</li> <li>Early Education / Nursery Funding (ANA - High)</li> <li>Troubled Families Grants x 4</li> </ul>	

## CHILDREN'S SERVICES

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
Schools Financial Value Standards (SFVS)	Good Standard	SFVS Dedicated Schools Grant Chief Finance Office assurance statement for 2018/19 submitted to the Department for Education.	
Maintained Schools audit programme	Good Standard	The overall opinion for the routine school audit visits has been maintained as 'good standard' (refer to summary data below). The provision of internal audit's performance data provides a greater focus on schools causing concern in the wider control environment.	
<b>Maintained Schools Summary Data</b>			<b>Assurance Opinion</b>
<b>The key matters arising from the audits are:</b> <ul style="list-style-type: none"> <li>• Completion of the recommended skills matrices for governors and staff (Schools Financial Value Standard)';</li> <li>• Completion of a financial benchmarking exercise by schools using the DfE website.</li> </ul>			Good Standard

## Appendix 5 – Performance Indicators

There are no national Performance Indicators in existence for Internal Audit, but the Partnership does monitor the following Local Performance Indicators LPI's:

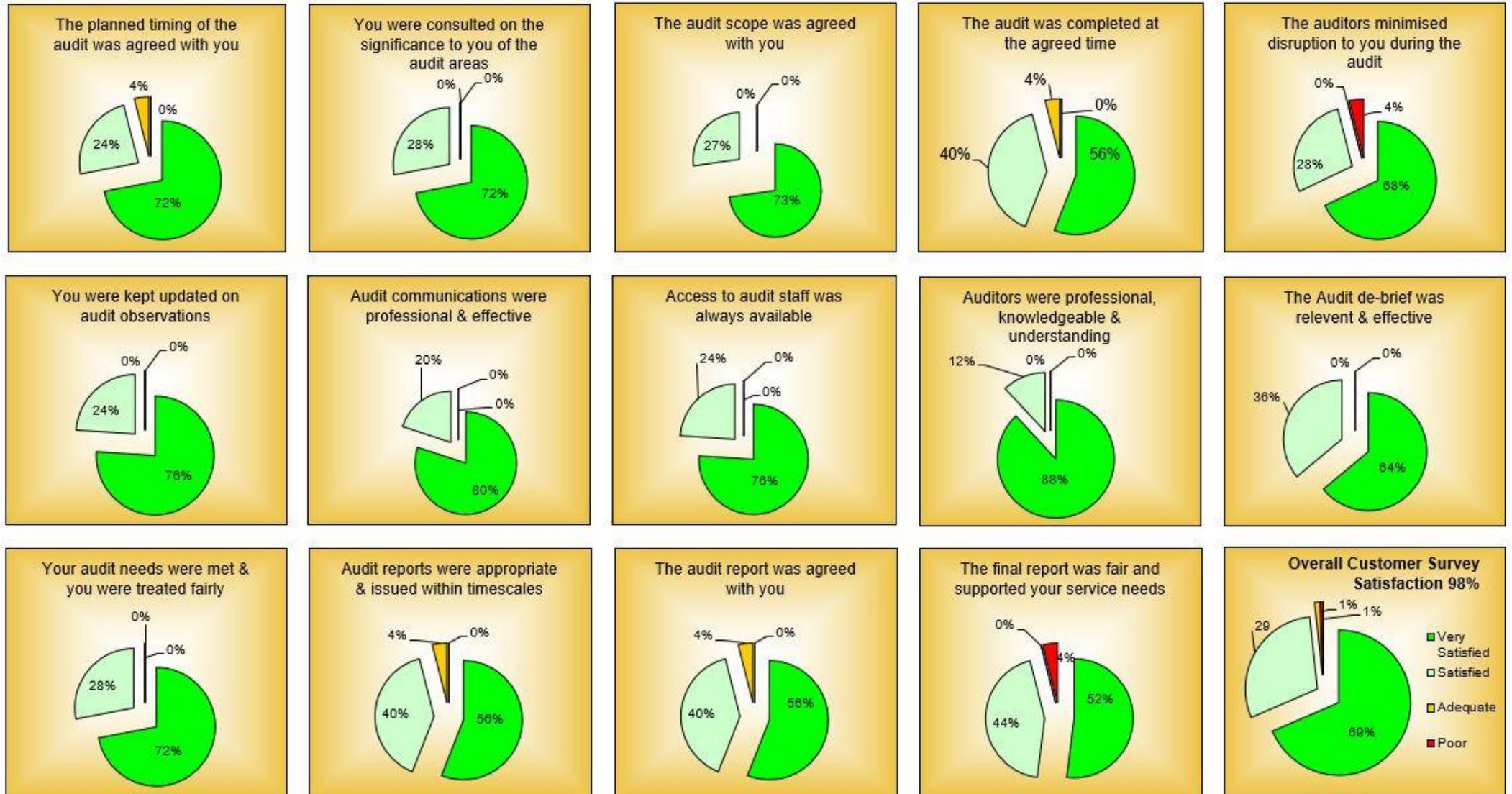
<b>Local Performance Indicator (LPI)</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2019/20</b>
	<i>Target</i>	<i>Actual</i>	<i>Target</i>	<i>Actual</i>	<b>Full Year Target</b>	<b>Six Month Actual</b>
Percentage of Audit plan Commenced (Inc. Schools)	100%	100%	100%	100%	100%	58.2%
Percentage of Audit plan Completed (Inc. Schools)	93%	87%	93%	91%	93%	35.2%
Actual Audit Days as percentage of planned (Inc. Schools)	95%	96%	95%	94%	95%	51.4%
Percentage of fundamental / material systems reviewed annually	100%	100%	100%	100%	100%	On target
Percentage of chargeable time	65%	71%	65%	66%	65%	64.3%
Customer Satisfaction - % satisfied or very satisfied as per feedback forms	90%	98%	90%	97%	90%	98%
Draft Reports produced within target number of days (currently 15 days)	90%	91%	90%	81%	90%	84.4%
Final reports produced within target number of days (currently 10 days)	90%	97%	90%	100%	90%	100%
Average level of sickness absence (DAP as a whole)	2%	4%	2%	3%	2%	2.9%
Percentage of staff turnover (DAP as a whole)	5%	11%	5%	4%	5%	6.7%*
Out-turn within budget	Yes	Yes	Yes	Yes	Yes	Yes

\* Turnover – 1 new starter and 1 apprentice.

Overall, performance against the indicators has been maintained; certain areas of the audit plan relate to project work and will not be complete until the end of the year in line with project timescales. It should also be noted that the level of irregularities has been greater than anticipated and the need for investigation work has had an adverse impact on the overall completion of the plan.

## Appendix 6 - Customer Service Excellence

### Customer Survey Results April – September 2019



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