

Internal Audit

Annual Audit Report 2018-19

Torbay Council
Audit Committee

May 2019



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 2018/19 was presented and approved by the Audit Committee in March 2018. The following report and appendices set out the background to audit service provision; a review of work undertaken to date in 2018/19, and provides an 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 report provides that opinion.

Expectations of the Audit Committee from this annual 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;
- the overall performance and customer satisfaction on audit delivery.

In review of the above the Audit Committee are required to consider the assurance provided alongside that of the Executive, Corporate Risk Management and external assurance including that of the External Auditor as part of the Governance Framework (see appendix 4) and satisfy themselves from this assurance for signing the Annual Governance Statement.

Robert Hutchins
Head of Devon Audit Partnership

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Opinion Statement

Overall, based on work performed during 2018/19 and our experience from previous years, the Head of Internal Audit's Opinion is one of "Limited Assurance" on the adequacy and effectiveness of much of the Authority's internal control framework. The exception to this is the Corporate Directorate where we were able to provide 'Substantial Assurance'. In the case of certain Directorates our assurance is limited by the level of audit coverage, for example the audit coverage for Adults is mainly provided externally. 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 4. 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, with prior years audit work, provide a framework and background within which we 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 2018/19 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 2018/19. 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.

We have included a new Summary Assurance Opinions chart on page 3 which provides a "Themed" overview. We have RAG rated the audit areas covered to identify what our assurance is relative to the audit plan.

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 & 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 none or part compliance, none are understood to have had a material impact on the Authority's affairs.

Risk Management

Strategic Risk Management remains in place, integrated with regular performance monitoring at Senior Level. We have been engaged in processes to support the inclusion of ICT Continuity and Disaster Recovery, Corporate Business Continuity and Emergency Planning. Work to integrate this at operational level remains ongoing.

Governance Arrangements

Governance has been reviewed in Transformation (i.e. the Investment Committee; engagement at Board Level in both Children's Services and Commercialisation), various System Implementations, and Projects, where opportunities were found for improvement, including cross Council Programme Management. Governance in relation to information management is provided by the Information Security Group.

Performance Management

Performance Monitoring is integrated into the Risk Management reporting to and monitoring by SLT. Transformation Portfolio performance is monitored by the Transformation Board and sub programme boards. For other contracts, monitoring and governance is variable across the Authority and opportunities for improvement identified. Performance of ICT provision is monitored but is undergoing a review to reflect changes in the service delivery model.

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.
Substantial 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.

Summary Assurance Opinions

Service Area Overview of Audit Coverage				
Children's Services	Adult Services and Housing	Public Health	Place	Corporate
Placement Activity	Commissioning and Performance Management (non-integrated care organisation)	Health Protection and Infection Control	Tor Bay Harbour Authority	Material Systems - Asset Register; Income Collection; FIMS system Admin; IBS System Admin; Treasury Management; GL and Bank Reconciliation; Creditors and POP; Payroll; Benefits and CT support scheme; CT and NNDR;
Schools FVS			Museum Services - Torre Abbey	
Maintained School Audit Programme	Care Act - Better Care Fund / Section 256 monies	Commissioned Services - Contracts Management and Monitoring (Sexual Medicines Service)	Food Safety, Safety, & Licensing	Material Systems - Debtors and Corporate Debt ICT - Website Content; ICT KFS - Business Continuity and Disaster Recovery (follow up) HR Exit Packages Coroner Legal Services - cross Council use of Legal Covert Surveillance of Social Networking Sites Printing Services and Post Housing Services Contract Monitoring - Library Service
Contracted Services (Info, advice, guidance)			Concessionary Fares	
Section 17 Payments			Section 106 (including infrastructure levy)	
Use of Agency staff and control of safeguarding employee costs			Sports Pitch Leases	
Children's Services Medium Term Financial Strategy / Improvement Plan			Contract monitoring - Public Toilets	
Education Services ROI CIPFA Return	Local Transport Implementation Plan / Strategic Transport	Brixham Ferry	Neighbourhood Forums	Transformation - Transformation Potfolio; ICT Service Delivery
Grant Certification	Torbay Community Development Trust - independent review	Parking Services	Port Marine Safety Code	ICT - Major ICT Systems Projects; GDPR Project: GDPR IAR
				Material Systems - Benefit Subsidy; TOAD replacement and Facility Management System Implementation
				Information Security Group
				HR/Payroll System (MyView)
				Risk Management, Emergency Planning, BCP

Key: Green = High or Good Standard Amber = Improvements Required Red = Fundamental Weaknesses Blue = Opportunity or Value Added

Value Added

We know that it is important that the internal audit service seeks to "add value" whenever it can. We obtained feedback from those audited during the year who considered we were able to add value, for example one manager commented:

'points us in the direction for improvements in control and can also now discuss how other customers may have adapted procedures etc'.

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.

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

We further trust that our work has provided specific added value benefits in key areas and in mitigating key risks. For example:-

Public Health

- Undertaking an additional piece of independent consultancy work on the Torbay Community Development Trust at the request of the client;
- the development of future years audit plans to cover new and emerging risk.

Adult Services

- 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

- reviewing compliance against expected procedures when hiring agency staff;
- examining the concern raised regarding the education spend level against comparator data;
- assistance in maintaining the impetus in management action plans to address previously identified risks via an annual 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.

Corporate Services

- ongoing operational support to various projects within the transformation portfolio, including ongoing horizon scanning and benchmarking against other Local Authorities in relation to Contract Processes; Community Engagement to support service delivery; and Concessionary Fare schemes; Payroll Service delivery review; ICT Service delivery review. We have also been engaged in both Commercialism Programme and Children's Services Programme at Board level.
- additional support in relation to the external audit requirement for benefit subsidy;
- continued support to the GDPR project, including further development of the Council's Information Asset Register (IAR) and supporting guidance such as retention policy;
- ongoing support to projects as required, including HR Self Service, Asset and FM; Housing system; Purchase cards and FIMS;
- attendance at the Information Security Group providing continued advice, guidance and challenge
- ongoing advice and support to the development of risk management and its wider integration with business continuity and Transformation

Place

- additional request for review of Tor Bay Harbour Authority Port Marine Safety Code Compliance;
- additional request for review of Neighbourhood Forums and the Brixham Ferry;
- a review of whether the strategic direction of the Harbour Authority is aligned with that of the Council.
- reviewing processes in place to ensure the robust control of payments from imprest or petty cash accounts at Torre Abbey.

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.

Audit Coverage and performance against plan

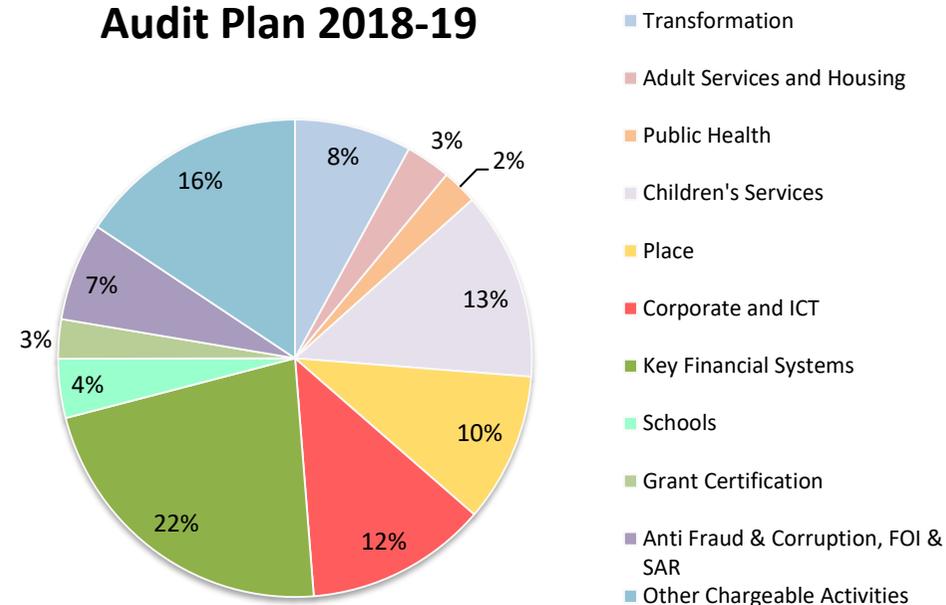
The pie charts right shows the breakdown of audit days planned by service area / type of audit support provided. The balance of work has varied slightly during the year as can be seen from comparison with the second chart, and variations have been with full agreement of the client.

Appendix 1 to this report provides a summary of the audits undertaken during 2018/19, along with our assurance opinion. Where a “high” or “good” standard of audit opinion has been provided we can confirm that, overall, sound controls are in place to mitigate exposure to risks identified; where an opinion of “improvement required” has been provided then issues were identified during the audit process that required attention. We have provided a summary of some of the key issues reported that are being addressed by management. It should be pointed out that we are content that management are appropriately addressing these issues.

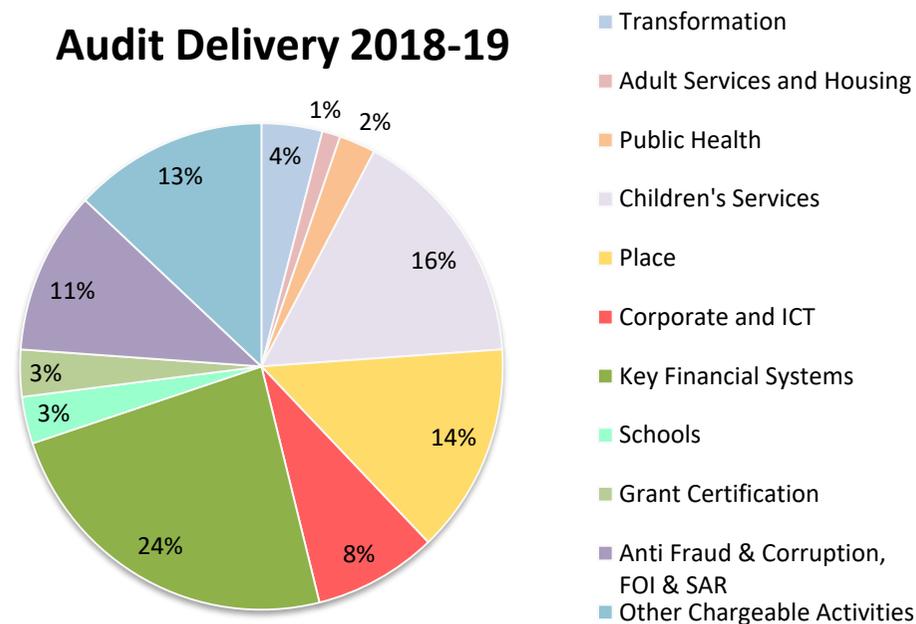
Appendix 6 shows the performance indicators for audit delivery in 2018/19 against the revised audit plan. It will be noticed that there was a small variation in the total number of audit days provided during the year. When we prepare our plans we make an educated assessment of the number of days that an audit is likely to take.

When the fieldwork is actually completed there is inevitably a variance from the planned days. In addition, we provide an allowance for work on areas such as fraud and corruption; in some years the requirement will exceed the planned budget and in others the need for our resource will be less than planned. It should also be noted that some audits required a richer mix of staff resource due to the complexity / sensitivity of the area under review.

Audit Plan 2018-19



Audit Delivery 2018-19



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) has taken on a liaison role with the Corporate Fraud Officer; 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. The majority of data matching for this involves the investigation of potential external fraud committed against the Authority, i.e. individuals or bodies external to the Council. This area of NFI has now been taken on by the corporate fraud officer, with advice and assistance from DAP as required.

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 2018/19 year, Internal Audit have carried out, or assisted in seventeen irregularity investigations. Analysis of the types of investigation and the number undertaken shows the following:-

Issue	18/19 Number	17/18 Number
Poor Procedures	2	8
Employee Conduct	9	4
Financial Irregularities	3	1
IT Misuse	2	0
Theft	1	0
Misappropriation of Income	0	1
Total	17	14

Summary details as follows:-

The irregularities have included; reviewing officer conduct following allegations; reviews of officer internet and email use; support to standards investigations; irregular administrative and financial practices, and minor theft.

Freedom of Information and Subject Access Requests:-

We were asked to assist with four requests under Freedom of Information and Data Protection requirements.

Appendix 1 – Summary of audit reports and findings for 2018/19

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

Green – action plan agreed with client for delivery over an appropriate timescale;
Amber – agreement of action plan delayed or we are aware progress is hindered;
Red – action plan not agreed or we are aware progress on key risks is not being made.
 * report recently issued, assurance progress is of managers feedback at debrief meeting.

CORPORATE SERVICES

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Transformation			
Transformation Portfolio - 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>As our Audit role provides us with a unique organisational position, we continue to provide reports resulting from our audit work where there's 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"> • Children's Services ICT – initial support and advice including review of project documentation and identification of risk. We had concerns around the business case/PID document initially drawn up and provided our feedback, however this has been superseded by the Children's Services Transformation Programme, which we have been engaged in at Board level. We will continue to provide support to the sub projects as required.; • Commercialism Programme – attendance at and participation in Commercialism Board in an active Project assurance role; • Contract Review – Commenced benchmarking against other Local Authorities on certain aspects of Contract processes; • Transport and concessionary fares – provision of benchmarking information against a range of other Local Authorities in relation to concessionary schemes in operation and associated savings achieved where provided to us. We also attend the Concessionary Fare project meetings; • Spatial Planning – evaluation of the proposed collaborative arrangement with PCC • Community Engagement – benchmarking of community groups operated within other Local Authorities supporting delivery of Council services; • TOR2 – initial advice and support to ICT and Finance in relation to the potential early withdrawal from the TOR2 contract. Going forward we have been asked to provide support in relation to resolving issues leading into the 2020 transition. 	N/A

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Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
		<ul style="list-style-type: none"> Investment Committee – we have reviewed the Governance and supporting process arrangements. <p>Our provision 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 broadened since last year, however we would recommend that the Council reviews 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>	
Digitalisation, ICT Service delivery model Risk / ANA - Critical	Added Value Status: Ongoing	We have undertaken this within the Transformation Programme. To date we have provided direct support to the review process and options appraisal reporting for alternative ICT Service delivery models. Following this we were engaged in the 'DELT' readiness project, however progression of an arrangement with DELT has been paused.	N/A
Material Systems			
Asset Register Risk / ANA -Medium	High Standard Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	
Income Collection Risk / ANA - Medium	High Standard Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	
FIMS System Administration Risk / ANA - Critical	Good Standard Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	

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Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
IBS* System Administration Risk / ANA – High *International Business Systems	Good Standard Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	
Treasury Management Risk / ANA - Low	Good Standard Status: Final	<p>A properly approved Treasury Management Strategy is in place; however, this is likely to require updating for the new year due to the new CIPFA Code that has been recently published. We note that the Council's Treasury Management Practices (TMPs) have already been updated in this regard.</p> <p>As in previous years, high operational standards continue to be maintained, with only minor issues being identified, and it is pleasing to note that a number of issues from previous years are no longer outstanding.</p> <p>Recommendations have been made, mainly to further strengthen existing controls, including: ensuring the recently drafted Business Continuity Plan is approved and tested; that training records are kept up to date, and that the reasoning behind any borrowing undertaken by the Council is formally recorded.</p>	
General Ledger and Bank Reconciliation (follow up) Risk / ANA - Medium	Good Standard Status: Final	Although a number of recommendations have been implemented, or implementation has commenced, there are still some that remain outstanding. With the exception of those where management have accepted the risks, it would be good to see them implemented before then end of the next financial year.	
Creditors and POP (follow up) Risk / ANA - High	Good Standard Status: Final	<p>Although a number of recommendations have been implemented, or implementation has commenced, there are still some that remain outstanding, including that relating to the authorisation of manual payments. With the exception of those where management have accepted the risks, it would be good to see them implemented before then end of the next financial year.</p> <p>We did not find any issues in relation to the adequacy of cover arrangements put in place to mitigate the risk of key officers within the department being absent for much of the year.</p> <p>We note that this year's audit has taken place against a backdrop of a moratorium on spend and understand that since mid-August, all revenue expenditure over £5k has been reviewed for necessity (in terms of contractual obligation, or whether the purchase is both essential and urgent), and a number of such orders have been cancelled or held as a result. The review was extended to all revenue expenditure in November.</p>	

CORPORATE SERVICES

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
Payroll Risk / ANA - Critical	Good Standard Status: Draft	<p>As in previous years, the control environment relating to the payroll system is generally robust, and only a small number of recommendations have been made. These include introducing an independent checking process where manual calculations are undertaken, and ensuring that where checks are already being undertaken, that these are made more effective.</p> <p>Other recommendations are those where risks have previously been accepted, and those remaining from previous years that have yet to be actioned. We are pleased to note that these have been reduced significantly this year due to their implementation.</p>	
Benefits and Council Tax Support Scheme Risk / ANA - Medium	Good Standard Status: Final	<p>The walkthrough undertaken this year did not identify any new issues in terms of system design, and the controls in place are generally deemed to be sufficiently robust to prevent inappropriate or inaccurate amendments being made to the benefits system, and inaccurate payments being made.</p> <p>Progress is now being made in terms of improving the QC process and there are additional checks in place in relation to self-employed earnings claims. A small number of recommendations relating to both the QC process, and SE earnings remain outstanding.</p> <p>An additional issue was identified this year in that the required processes and checks relating to a payment in excess of £2k had not been undertaken, resulting in errors not being identified and a significant overpayment being made. Management will need to consider how, going forward, they can ensure that these important controls are operated.</p> <p>Our added value additional limited sample testing on earned income calculations in the 2018-19 year did not identify any errors.</p>	
Council Tax and National Non-Domestic Rates Risk / ANA - Medium	Good Standard Status: Final	<p>As part of our cyclical programme of work, this year's audit focussed on sample testing the main areas of processing; these being, VOA amendment schedules, liability calculations, application of discounts, exemptions and reliefs, refunds and clearing error reports. We are pleased to report that we did not find any issues in this regard.</p> <p>There are, however a number of control weaknesses within the design of the system itself that have been reported previously. Progress in these has been limited, and the majority have therefore been reported, with areas including: ensuring that eligibility for discounts, exemptions and reliefs is regularly reviewed, reviewing and clearing NNDR accounts in credit, updating procedures, monitoring QC activity levels and reviewing performance indicators.</p>	

CORPORATE SERVICES

Risk Area / Audit Entity	Audit Report		Direction of Travel Assurance
	Assurance opinion	Residual Risk / Audit Comment	
Debtors and Corporate Debt (follow up) Risk / ANA - High	Improvements Required Status: Final	<p>Although this year's opinion remains 'Improvements Required', we are pleased to report that there has been good progress in some areas, particularly in relation to the recovery of corporate debt. Many of these improvements are still in their initial stages however, so we will need to undertake further audit work next year to ensure they have become embedded and are operating effectively.</p> <p>Progress elsewhere has been limited due to the absence of a key officer for much of the year. This aside, we did not find any other issues in relation to the adequacy of cover arrangements put in place to mitigate the risk this absence.</p> <p>In terms of debt recovery / monitoring across the Council as a whole, again there has been limited progress in this regard. We understand this is now part of a wider Transformation project in this area; however, at the time of the audit, the project was still being scoped.</p>	
Benefit Subsidy Claim – additional 40+ testing. Risk / ANA: N/A	Added Value Status: Complete	Assurance was reported in this year's half year report; please refer to that report for details.	N/A
IT Audit			
Website Content Management Risk / ANA – Medium	Improvements Required Status: Final	Assurance was reported in last year's annual report; please refer to that report for details. In addition, please refer to our annual Follow up of Areas requiring Improvement Report, presented earlier this year showing a positive direction of travel and an uplift in our assurance opinion.	
Major ICT systems projects ('trusted advisor role') Risk / ANA - High	Added Value Status: Ongoing	<p>As requested by our clients, we continue to be engaged in a number of ICT projects where we provide a project assurance role, including attendance at project meetings as required, and provision of advice and guidance within the role in line with project timescales. The projects we are currently engaged in are:</p> <p>Children's Services – ICT (now within the Children's Services Transformation Programme); Housing System (Homelessness); and Purchase Cards.</p>	N/A
GDPR (General Data Protection Regulations) Project Risk / ANA - High	Added Value Status: Ongoing	We continue to provide support to the GDPR project and as required also provide operational support. We are active members of the GDPR project team.	N/A

CORPORATE SERVICES

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
GDPR – Information Asset Register Risk / ANA – Client Request	Added Value Status: Ongoing	We have been engaged by the Council in supporting 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	N/A
ICT Material Systems - Business Continuity and Disaster Recovery (follow up) Risk / ANA – High	Improvements Required Status: Draft	<p>Some progress has been made against agreed recommendations, in particular the safety of the data centre both in relation to potential environmental hazards and physical access controls. We understand that the current 'pause' in the ICT Service delivery partnership has impacted further progress being made against all recommendations.</p> <p>Risks remain in relation to 'out of hours' outages, which are currently not subject to monitoring, leaving the infrastructure potentially vulnerable during these times. Automated bandwidth monitoring, Disaster Recovery arrangements and Business Continuity Planning would all benefit from review regardless of the ICT Service delivery approach, and there may be benefit in early review of these areas within the potential ICT Service investment.</p> <p>Processes in relation to effective governance arrangements, configuration and operation of business systems remain at a good standard.</p>	 *
The following audits have been deferred or cancelled at the request of the client:			
<ul style="list-style-type: none"> Client side function (IT) following outcome for service (ANA – High) 			
Other			
Human Resources (HR) - Exit Packages Risk / ANA - Medium	Improvements Required Status: Final	Assurance was reported in last year's annual report; please refer to that report for details. In addition, please refer to our annual Follow up of Areas requiring Improvement Report, presented earlier this year.	
Coroner Service Risk / ANA - Low	Improvements Required Status: Final	Assurance was reported in last year's annual report; please refer to that report for details. In addition, please refer to our annual Follow up of Areas requiring Improvement Report, presented earlier this year.	
Legal Services – cross council use of legal advice Risk / ANA - Medium	Improvements Required Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	N/A
Covert Surveillance of Social Networking Sites	Improvements Required	Assurance was reported in this year's half year report; please refer to that report for details.	

CORPORATE SERVICES

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Risk / ANA – Client Request	Status: Final		
Printing Services and Post Room Risk / ANA - Medium	Improvements Required Status: Final	Assurance was reported in this year’s half year report; please refer to that report for details.	
Housing Services (follow up) Risk / ANA - Medium	Improvements Required Status: Draft	<p>It is pleasing to note that in relation to risk 1 (Service not meeting its obligations), a sufficient number of recommendations have now been implemented to enable a ‘Good Standard’ level of assurance to be provided. There remains a concern in relation to compliance with Data Protection legislation, and we consider implementation of the recommendation to remove unnecessary markers from case files to be a high priority.</p> <p>In relation to the Top Up Scheme, we have been unable to obtain any information on progress since the last audit, so cannot provide any update in this area.</p> <p>The ‘preventing homelessness’ risk reviewed this year covered the administration of the Council’s Bond Scheme, and the use of the Flexible Homelessness Grant.</p> <p>The Bond Scheme has only been the responsibility of the Housing Team for a few months, and there is no supporting guidance available to officers in terms of administering the Scheme, although we note that a walkthrough of one application found that it had, in the main been processed effectively. We have found issues, however, in relation to monitoring take up of, and payment into the Deposit Saving Scheme and in relation to the SLA with Plymouth City Credit Union. In addition, we are unable to provide assurance that bond monies are being paid out to landlords in line with Scheme requirements. A number of recommendations have been made accordingly.</p> <p>We have been unable to obtain any information in relation to how the Flexible Homelessness Grant has been used, so cannot provide assurance that it has spent in line with its intended purpose.</p>	
Contract Monitoring - Library Service Risk / ANA – Medium	Improvements Required Status: Final	<p>Contract management and monitoring has been taking place in accordance with the contract, and we note from related meeting minutes that the contractor is seeking to enhance, develop and improve the library service</p> <p>The contract provides an appropriate framework for contract management, however there is no target or comparator data to enable assessment and challenge of the reported performance information at the quarterly contract meetings. We also noted concerns regarding the quality of data used for purposes of performance reporting.</p>	

CORPORATE SERVICES

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Torbay Online Asset Database (TOAD) Replacement and FM System Implementation Risk / ANA - Medium	Added Value Status: Ongoing	We are engaged with the Project Leads in both the service area and ICT. We have initially evaluated the implementation and note that there is no formal project management structure. We will be reviewing the system in early 2019 when relevant modules have been implemented but will continue to provide ongoing advice and support as required.	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	N/A
HR / Payroll System (MyView) - new modules implementation project Risk / ANA - High	Added Value Status: Ongoing	As and when required, we continue to provide support to the project as requested by the client and have provision to attend any project meetings as required.	N/A
Risk Management, Emergency Planning and Business Continuity Project Risks / ANA – Medium	Added Value Status: Ongoing	Although there has been limited activity in 2018-19 from a formal project perspective, we supported the then project team in developing the risk management strategy, and business continuity framework. The project team itself is no longer meeting, however we are progressing these elements with specific officers to support integration of these practices into the organisation.	N/A
The following audit is complete and awaiting debrief with the customer:			
<ul style="list-style-type: none"> Health & Safety (ANA – Medium) 			

PUBLIC HEALTH			
Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Torbay Community Development Trust (TCDT) - Independent Review Risk / ANA – additional client request	N/A Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	N/A
Health Protection and Infection Control Risk / ANA – Medium, client request	Good Standard Status: Draft	<p>Torbay Council use a Sector Led Improvement (SLI) self-assessment tool which was subject to approval by the Council's Public Health - Business and Governance group, prior to submission to the Association of Directors of Public Health (ADPH) as part of a wider South West England submission. The Council has not received feedback on their self-assessment submission, and this should be pursued.</p> <p>The ADPH self-assessment template, which has more of a strategic focus, is not currently used by the Council. Whilst the reason for an alternative template being used has not been established, it is acknowledged that alternative improvement tools can be used. We have, however, suggested that the Council may wish to consider using this alongside its own template in the future.</p> <p>Review of the most recent self-assessment found it to be appropriately supported with evidence in accordance with the self-assessment record.</p> <p>The Council's self-assessment tool has three level descriptors, whilst the national template has four level descriptors including 'Transformational'. We suggest that future iterations of the Council's self-assessment incorporate a fourth descriptor, given the Council's Transformation agenda and because almost half of the outcomes are recorded as the highest current level descriptor 'Excellent' with actions identified 'to achieve the next level'.</p> <p>In line with national ADPH publications, we also suggest that the Council seek and share good practice through the ADPH regions and report to and engage with local communities on their plans.</p>	
Commissioned Services – Contracts Management and Monitoring (Sexual Medicines Service) Risk / ANA – High, client request	Good Standard Status: Final	<p>The contract provides a robust framework for good contract management including service specifications, quality outcome indicators, quarterly meetings and the provision of performance information. It also incorporates good provision via specific clauses for continuous improvement and as a result, the potential for a reduction in contract value.</p> <p>We found good evidence of appropriate scrutiny of performance through review of reports and at the quarterly meetings. However, we noted a failure on the part of the supplier to provide financial information in the first quarter of the contract, and deficiencies in some of the subsequently reported data. This had already been challenged but remains unresolved</p>	

ADULT SERVICES & HOUSING

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Care Act – Better Care Fund / Section 256 monies Risk / ANA – Critical	N/A Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	
Commissioning and Performance Management (non-Integrated Care Organisation - follow up) Risk / ANA – High	Good Standard Status: Final	<p>Our work this year has confirmed that there have been improvements in senior management reporting and oversight of future commissioning plans, and we noted that an options paper on future re-procurement was being prepared at the time of the audit. Additionally, related contracts are now appropriately included in the contracts register, and the arrangements with Healthwatch formalised within a new Service Level Agreement prior to the upcoming re-procurement exercise. Because of the actions taken by management, we have been able to increase our assurance in relation to the first risk area (non-compliance with statutory and regulatory requirements) to 'High Standard'.</p> <p>Although a performance scorecard is in place, we found that performance indicators for Healthwatch detailed in the annual plan are yet to be quantified and incorporated into the scorecard. And, apart from the quarterly reporting, we were unable to evidence the weekly performance monitoring for Langley House Trust.</p>	

The following audits have been deferred to 2019/20 at the request of the client and have been scheduled for Q2 and Q3 respectively:

- Care Act – Better Care Fund / Section 256 monies follow up (ANA – Critical)
- Housing (ANA – Critical)

CHILDREN'S SERVICES

Audit Report			
Risk Area / Audit Entity	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Placement Activity Risk / ANA: Medium, Ofsted	Good Standard Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	
Contracted Services (Information, Advice, Guidance) Risk / ANA: Medium	Improvements Required Status: Final	As above.	
Section 17 Payments Risk / ANA: Medium	Improvements Required Status: Final	As above.	
Use of Agency staff and control of Safeguarding employee costs Risk / ANA: High	Improvements Required Status: Final	As above.	
Education Services ROI CIPFA Return Risk / ANA: Client Request	Improvements Required Status: Final	As above.	
Children's Services Medium Term Financial Strategy (MTFS) / Improvement Plan Risk / ANA: High	Improvements Required Status: Draft	As above.	
Grants x 5 Risk / ANA: N/A	Certified Status: Complete	Grants certified comprise; Troubled Families, claims one to five	N/A
The following audits are nearing completion and a draft report will be issued soon: <ul style="list-style-type: none"> • Disability Services (ANA – Medium) • Transition from Children's to Adults (ANA – Medium) • Special Guardianship Orders (ANA – High) 		The following audits have been commenced and fieldwork is ongoing; our findings and draft report will be issued as soon as possible: <ul style="list-style-type: none"> • Early Help Strategy (ANA – Medium) • Permanency Planning (ANA – High) • Legal Care Proceedings (Review of operation of new process) (ANA – Medium) 	

CHILDREN'S SERVICES

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
The following audits have been deferred or cancelled at the request of the client: <ul style="list-style-type: none"> • Children in Need Services / Child Protection (ANA – High) • Single Assessment (Casework) / MASH (ANA – High) 			
Schools Financial Value Standards (SFVS)	Good Standard	SFVS Dedicated Schools Grant Chief Finance Office assurance statement for 2017/18 submitted to the Department for Education before the required submission date of 31 May 2018.	
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.	
Maintained Schools Summary Data			Assurance Opinion
The key matters arising from the audits are: <ul style="list-style-type: none"> • Transparency of governor information of school websites and the DfE's Get information about schools' website • School inventory records not being fully comprehensive with annual checks taking place. 			Good Standard

PLACE			
Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Tor Bay Harbour Authority Risk / ANA – Medium	Good Standard Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	
Museum Services – Tor Abbey (follow up) Risk / ANA - Medium	Good Standard Status: Draft	<p>The majority of recommendations, particularly those deemed to be high risk, have either been implemented, or are in the process of being implemented. We are therefore pleased to report a change in our overall opinion to one of 'Good Standard'.</p> <p>The most significant risks remain in respect of non-completion of the Wedding and Events Master Spreadsheet, which was put in place to address a number of recommendations made in relation to tracking each event and ensuring all the required processes are being adhered to, including receipt of payment.</p> <p>In addition, our additional review of the petty cash control framework found that there is no process in place to undertake periodic reconciliations. Any discrepancies between the recorded balance in the petty cash tin, and the actual physical cash present, would currently go unnoticed, and we have made a recommendation accordingly.</p>	 *
Food Safety, Safety and Licensing Risk / ANA - High	Improvements Required Status: Final	<p>Assurance was reported in last year's annual report; please refer to that report for details.</p> <p>In addition, please refer to our annual Follow up of Areas requiring Improvement Report, presented earlier this year showing a positive direction of travel as is also reflected here.</p>	
Concessionary Fares - follow up Risk / ANA – Medium	Improvements Required Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	
Section 106 - follow up, including Infrastructure Levy Risk / ANA - Medium	Improvements Required Status: Final	As above	
Sports Pitch Leases - follow up Risk / ANA - Medium	Improvements Required Status: Final	As above	

PLACE			
Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Contract Monitoring - Public Toilet Provision Risk / ANA – Medium	Improvements Required Status: Final	<p>The contract provides an appropriate framework for contract management, however there remains a need to agree the key performance indicators, define related standards of performance and agree the reporting method to enable effective challenge at the quarterly contract management meetings.</p> <p>We acknowledge that the public toilet provision development stage remains ongoing and that this impacts the current ability of the Council to effect robust monitoring.</p>	
Local Transport Implementation Plan / Strategic Transport (LTIP) Risk / ANA - Medium	Improvements Required Status: Final	<p>Assessment of the success of the delivery of the LTIP was not found to be subject to robust review and reflection at the end of its term leading to the risk that any failures as part of the process are not learnt and cannot inform future LTIP plans and delivery processes.</p> <p>Likewise, monitoring and review of the LTIP in its totality, and within the period of the Plan, was not found to be in place, though at an operational level processes and controls were good.</p> <p>The Plan considers local needs and changing priorities within the overall strategy of the overarching Local Transport Plan (LTP), is subject to appropriate Council approval at the start, but not subject to further scrutiny at this level after this point.</p> <p>Changes to funding available for the previous LTIP because of changing priorities at that time, have subsequently impacted on the current LTIP, with previous schemes unfinished and ongoing into the current LTIP, using current funding, which may not have been made apparent to Council.</p> <p>We understand that conflicting demands on the team may be impacting the delivery of the LTP / LTIP and contributing to the weaknesses identified, as such we have suggested that management explore the effectiveness of the use of resources in relation to this specific area and the wider Spatial Planning requirements.</p>	
Brixham Ferry Risk / ANA – Client Request	Fundamental Weaknesses Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	
Neighbourhood Forums Risk / ANA – Client Request	Fundamental Weaknesses Status: Final	Assurance was reported in this year's half year report; please refer to that report for details.	

PLACE			
Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Parking Services Risk / ANA – High	Fundamental Weaknesses Status: Draft	<p>Although there is a Parking Strategy in place, some specific areas, such as enforcement, are covered by separate guidance which is now out of date. In addition, many of the detailed procedures are either lacking or are, again, out of date. We understand that the Department is currently working on an operational manual which will cover all areas including enforcement; however, this was not finalised at the time of the audit.</p> <p>Issues were also identified in terms of performance monitoring and reporting</p> <p>The parking system was changed from Civica to Taranto in June 2017. Due to the Parking team's lack of knowledge of the system, we have been unable to establish whether access is effectively restricted to appropriate users. The same issue has also prevented testing in relation to both permits and Penalty Charge Notices (PCNs) issued to ensure appropriateness, timeliness, and adherence to guidance.</p> <p>We are unable to provide assurance as to the completeness and accuracy of data transfers between the Taranto system and either Civil Enforcement Officers' hand-held devices, or the Authority's income system, ICON. This was also identified as an issue during the last audit.</p> <p>We found there was no reconciliation of card payment income undertaken to ensure expected amounts are actually received. Where cash income is reconciled, discrepancies are not being followed up.</p> <p>Controls relating to permit stock are weak and a number of recommendations have been made accordingly.</p> <p>When the parking system was changed from Civica to Taranto, the two systems were run in parallel until the end of that financial year. At that point, outstanding PCN debt was not transferred to the new system, but recovery continued through Civica for 9 months until system cessation. We have been informed that the majority of this debt was sent to the enforcement agencies for recovery. Since its introduction, none of the debt raised on the new system has been sent to the enforcement agencies due to system issues. We understand that these have now been resolved and a large number of cases are due to be passed over soon. It is not known how much of this debt will be difficult to recover or uncollectable due to its age.</p> <p>We have not made recommendations in regard to the above issues, as the instances are historic and therefore cannot be retrospectively resolved. They have, however been made in relation to establishing the correct debtor balance going forwards, as currently the methodology used does not ensure that this is the case.</p>	

PLACE			
Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Port Marine Safety Code Risk / ANA – Client Request	Non-Compliant Status: Final	Assurance was reported in this year's half year report; please refer to that report for details. Additional follow up audit work in relation to Port Marine Safety Code compliance is being undertaken in May 2019.	
Grants x 5 Risk / ANA: N/A	Certified Status: Complete	Grants certified comprise; Bus Subsidy, Local Transport Capital Block Funding, Pothole Funding, National Productivity Investment Fund and Local Growth Fund. A number of minor issues were identified and reported to the relevant funding body.	N/A
The following audits have been deferred at the request of the client: <ul style="list-style-type: none"> • Commissioning and Performance Monitoring of the TDA (ANA – High) • Spatial Planning - Development and Planning (ANA – High) 			

Appendix 2 - 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 2018. 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.

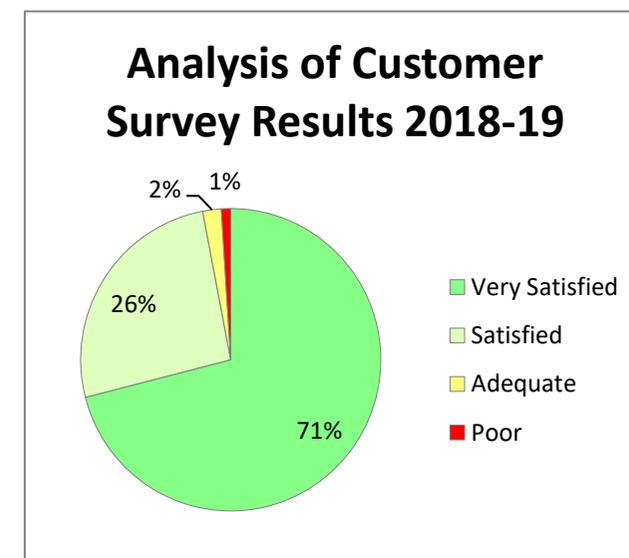
Improvement Programme – DAP maintains a rolling development plan of improvements to the service and customers. All recommendations of the external assessment of PSIAS and quality assurance were included in this development plan and have been completed. This will be further embedded with revision of our internal quality process through peer review. Our development plan is regularly updated, and a status report was reported to the Management Board in October 2017.

Performance Indicators

Overall, performance against the indicators has been very good with improvements made on the previous year (see Appendix 6). We are aware that some of our draft reports were not issued to the customer within the agreed timeframes (15 working days for draft report and 10 working days for final report). We continue to review where performance in this area can be improved.

Customer Service Excellence

In June 2018, DAP was successful in re-accreditation by G4S Assessment Services of the CSE. 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 near 97% being "satisfied" or better across our services, see appendix 7. 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 3 - Audit Authority



Appendix 4 - 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.

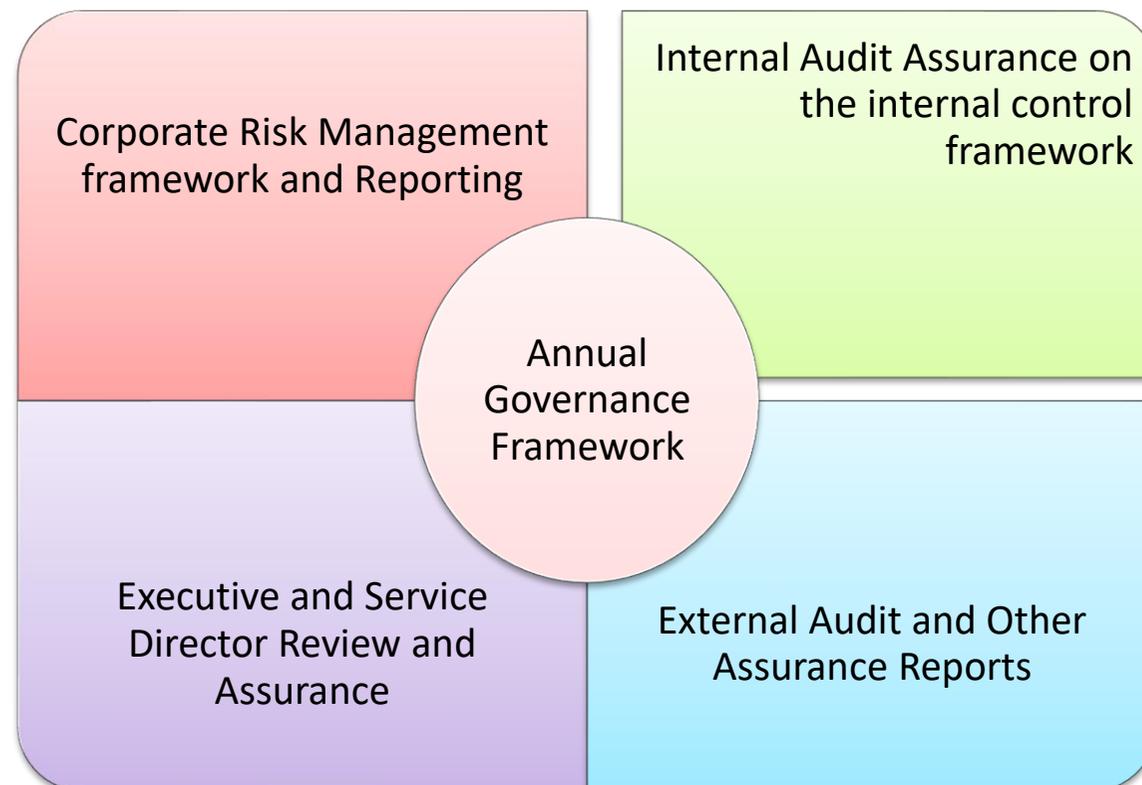
The Annual Governance Statement provides assurance that

- 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 5 - 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 is not been notable and any changes are shown in Appendix 1. As a result of earlier reporting this year some of our work remains ongoing and will be completed within quarter one of 2019-20.

Other service priorities have impacted audit delivery in Children's Services, and this impacts our Assurance Opinion for this area.

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 2018/19, including those audits carried forward from 2017/18;

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 6 – 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:

<i>Local Performance Indicator (LPI)</i>	<i>2016/17</i>	<i>2016/17</i>	<i>2017/18</i>	<i>2017/18</i>	<i>2018/19</i>	<i>2018/19</i>
	Target	Actual	Target	Actual	Target	Actual
Percentage of Audit plan Commenced (Inc. Schools)	100%	99%	100%	100%	100%	100%
Percentage of Audit plan Completed (Inc. Schools)	93%	96%	93%	87%	93%	91%
Actual Audit Days as percentage of planned (Inc. Schools)	95%	113%	95%	96%	95%	94%
Percentage of fundamental / material systems reviewed annually	100%	100%	100%	100%	100%	100%
Percentage of chargeable time	65%	70%	65%	71%	65%	66% *
Customer Satisfaction - % satisfied or very satisfied as per feedback forms	90%	98%	90%	98%	90%	97%
Draft Reports produced within target number of days (currently 15 days)	90%	85%	90%	91%	90%	81%
Final reports produced within target number of days (currently 10 days)	90%	100%	90%	97%	90%	100%
Average level of sickness absence (DAP as a whole)	2%	3.2%	2%	4%	2%	3% **
Percentage of staff turnover (DAP as a whole)	5%	21%	5%	11%	5%	4% ***
Out-turn within budget	Yes	Yes	Yes	Yes	Yes	Yes

* Percentage of chargeable time affected by three maternity leaves

** Sickness relates to DAP overall and varies at different DAP locations

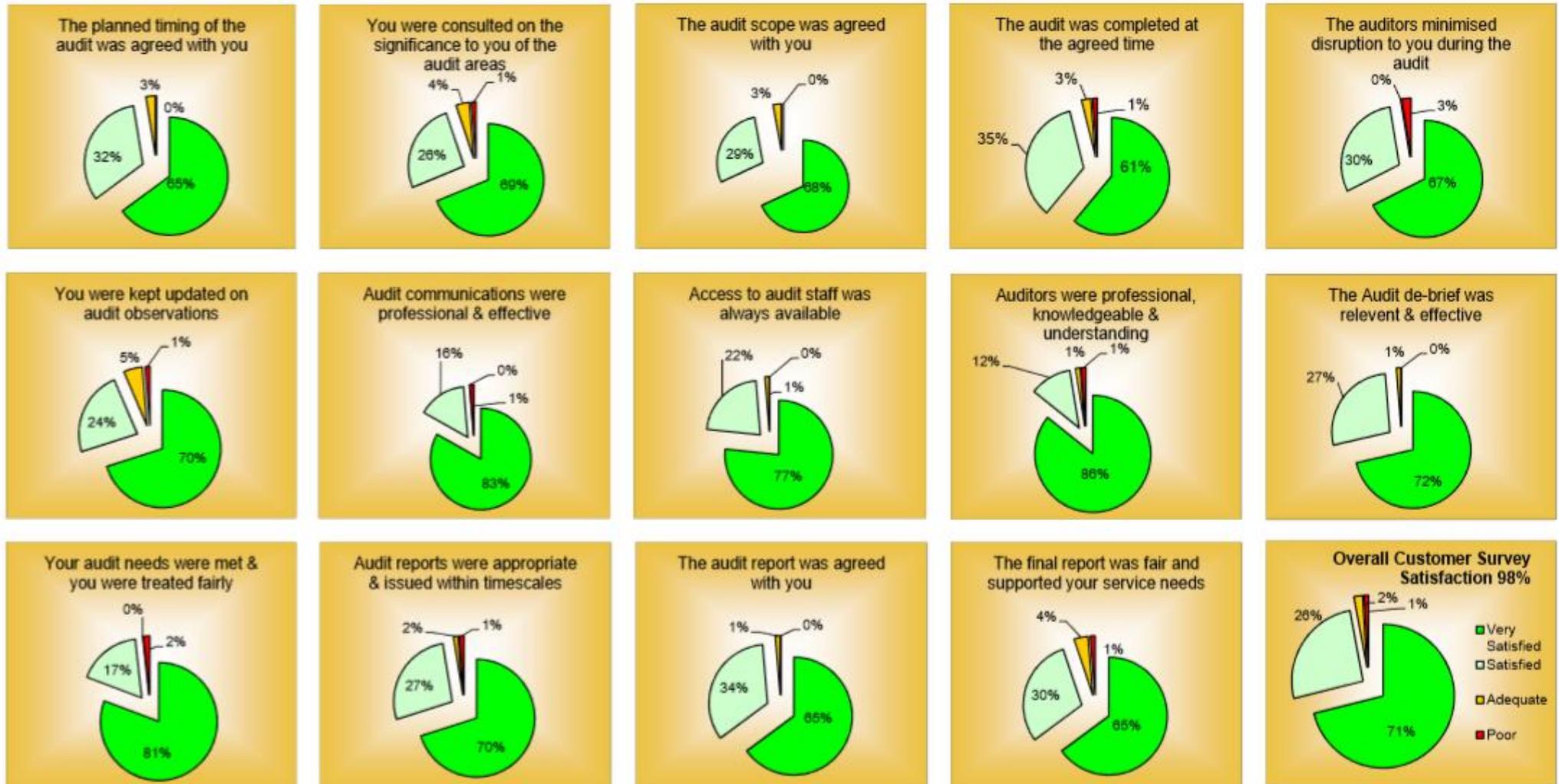
*** Staff turnover relates to one leaver

Overall, performance against the indicators has generally been maintained; the reduction in the percentage of audit plan completion from 2016/17 is due to the earlier reporting to the Senior Leadership Team and Audit Committee, although 2018/19 is already showing improvement since the first year of this changed arrangement. It is disappointing to note the decline in draft reports issued in line with performance indicator targets which is due to the implications on resource caused by sickness absence.

Appendix 7 - Customer Service Excellence

Customer Survey Results April 2018 – March 2019

The charts below show a summary of 77 responses received



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Devon Audit Partnership	Confidentiality and Disclosure Clause
<p>The Devon Audit Partnership has been formed under a joint committee arrangement. We aim to be recognised as a high quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.</p> <p>The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at robert.hutchins@devonaudit.gov.uk .</p>	<p>This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the Council, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.</p> <p>This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.</p>