



devon **audit** partnership

Internal Audit

Internal Audit Plan 2017-18

Torbay Council
Audit Committee

March 2017

Not Protectively Marked

Robert Hutchins
Head of Audit Partnership

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Auditing for achievement

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Devon Audit Partnership	Confidentiality and Disclosure Clause
<p>The Devon Audit Partnership has been formed under a joint committee arrangement comprising of Plymouth, Torbay and Devon councils. 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 government security classifications. 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>

Introduction

Internal auditing is defined by the Public Sector Internal Audit Standards (PSIAS) which set out the requirements of a 'Board' and of 'senior management'. For the purposes of the internal audit activity within The Council the role of the Board within the Standards is taken by the Council's Audit Committee and senior management is the Council's Senior Leadership Team. The Audit Committee, under its Terms of Reference contained in the Council's Constitution, is required to review and approve the Internal Audit Plan to provide assurance to support the governance framework (see appendix 2).

This Council's Internal Audit Charter formally describes the purpose, authority, and principal responsibilities of the Council's Internal Audit Service, which is provided by the Devon Audit Partnership (DAP) as represented in the audit framework at appendix 1, and the scope of Internal Audit work. The PSIAS make reference to the role of "Chief Audit Executive". For The Council this role is fulfilled by the Head of Devon Audit Partnership.

The chief audit executive is responsible for developing a risk-based plan which takes into account the organisation's risk management framework, including using risk appetite levels set by management for the different activities or parts of the organisation as represented in appendix 3.

The audit plan represents the proposed internal audit activity for the year and an outline scope of coverage. At the start of each audit the scope is discussed and agreed with management with the view to providing management, the Head of Finance (Section 151) and members with assurance on the control framework to manage the risks identified. The plan will remain flexible and any changes will be agreed formally with management and reported to Audit Committee.

Expectations of the Audit Committee for this annual plan

Audit Committee members are requested to consider:

- the annual governance framework requirements;
- the basis of assessment of the audit work in the proposed plan;
- the resources allocated to meet the plan;
- proposed areas of internal audit coverage in 2017/18.

In review of the above the Audit Committee are required to consider the proposed audit plan.

Robert Hutchins
Head of Audit Partnership

Annual Service Level Plans

Adults

Whilst the majority of assurance work is carried out by Health auditors (Audit South West), our work will review the implementation of the Care Act – Better Care Fund and related Section 256 monies. We will also examine arrangements for service commissioning and the associated performance management and follow up our previous work in relation to the Joint Equipment Store.

Children’s Services

Work within Children’s Services continues to be aligned to the outcomes of the Ofsted report and the LGA review. Planned work will include a review of progress against the Children’s Services Medium Term Financial Strategy / Improvement Plan, and examination of Placement Activity, Adoption and Contracted Services as procured services and their links to the financial strategy. In addition, we will review the PARIS system and consider its use, data quality and performance monitoring along with the linked use of the PDA (personal digital assistant) technology. We will examine School Transport Provision, and the Early Years / Children’s Centre Contract along with an overarching review of the Early Help strategy. We will also review the Section 17 Payments process and the Legal Care Proceedings process. We will consider the Schools Forum and use of the DSG (dedicated schools grant). Additionally Schools audit activity and compliance with Schools Financial Value Standards will be maintained.

Public Health

We plan to examine the arrangements for contracts management and monitoring of the commissioned services in relation to Drugs & Alcohol and Public Health Nursing. We will also review the new commissioning of the 0 – 5 Activities (Health Visitors), and examine the Public Health NHS Links.

Community and Customer Services

We will follow up our 2016-17 work in relation to Concessionary Fares, Sports Pitch Leases and the Highway Network Asset Valuation system and Housing Services as well as considering the new bond scheme and use of the homeless grant recently awarded. Additionally, we will again examine arrangements in relation to Food Safety, Safety & Licensing. We will also review the processes and controls in relation to Printing Services and Post Room.

Corporate and Business Services

We will continue to support the authority in relation to the LGA (Local Gov. Association) Peer Review through a ‘trusted adviser’ role in arising projects as a result of the Transformation Programme. In addition, the list of proposed audits demonstrates where our other work links to the Transformation Programme. We will continue to be involved in the MyView, TOAD replacement and FIMS Upgrade projects as a ‘trusted advisor’. Work will include the examination of arrangements with the Coroner in terms of the service level agreement for the one coronial area and related charging practices. Work will also include examination of Development and Planning and follow up of our previous work in relation to Section 106. We will review the process and procedures for Exit Packages, and also follow up our previous work in relation to Parking Services along with reviewing the new system and examining the parking strategy. In addition we will consider the Council’s the Commissioning and Performance Monitoring by the Council of the Torbay Development Agency (TDA).

Core Assurance – Business Processes & Governance, Key Financial Systems, ICT

We shall continue work with management to ensure that effective systems and governance arrangements are in place to manage the risks, as shown by our work in areas such as Commissioning and Contracts Management.

Assurance work will be undertaken on areas termed as material systems that process the majority of income and expenditure of the Authority, and which have a significant impact on the reliability and accuracy of the annual accounts.

IT Audit activity will examine the overarching strategic direction of ICT service delivery through reviewing areas such as ICT Strategy and possible operational models; and impact and delivery within the Transformation programme. This will be supported by a review of key technical areas including service operation and website content. The resilience of ICT will be considered in a wider context within reviews covering ICT continuity and disaster recovery, and knowledge management. The reviews will be undertaken using the ITIL framework as a reference for best practice but maintaining specific relevance to the organisation.

Value Added and Infrastructure / Business Projects

We will support the Corporate Fraud Officer in the National Fraud Initiative this year, which will see a continuation of the review of the main 2016-17 matches and subsequently the uploading of Council Tax and Electoral Roll datasets. This will result in the receipt of data matches for these in early 2018 which will then be reviewed.

We will undertake the annual follow up on all audit areas identified as ‘Improvements Required’ or ‘Fundamental Weaknesses’ in 2016/17. A number of projects will be supported ranging from major infrastructure to operational system implementations.

Service Area Overview of Audit Coverage

**Thematic Overview
Audit Coverage**

	Adults	Children's Services	Corporate & Business	Community & Customer	Public Health	Business Projects	Value Added
	Care Act – Better Care Fund / Section 256 monies	Financial Strategy / Improvement Plan	Development and Planning	Food Safety, Safety and Licensing	Commissioned Services management and monitoring	Transformation Programme (refer to page 5)	Information Security Group
	Commissioning and Performance Management (non ICO)	School Transport Provision	Section 106	Housing Services	0-5 Activities (Health Visitors)	Payroll / HR system (new modules)	Fraud Prevention and Investigation
	Joint Equipment Store	Procured Services <small>(Placement Activity, Adoption, Contracted Services)</small>	Parking Services	Concessionary Fares	Highway Network Asset Valuations	FIMS upgrade	National Fraud Initiative
	(Adult Social Care audited by Audit South West)	Section 17 Payments	Exit Packages	Printing Services and Post Room	Public Health / NHS Links	TOAD replacement	Advice
		Schools Forum	Coroner Service	Sport Pitch Leases			Audit Follow Up
		Early Years / Children's Centre Contract					Schools incl. Financial Value Standard
		Early Help					
Core Assurance	Business Processes & Governance – Commissioning and Performance Monitoring, PARIS, Legal Care Proceedings, Grant Certification, and Audit Assurance Planning and Reporting						
	Key Financial Systems – Payroll, IBS Sys Admin, Creditors & Electronic Ordering, FIMS Sys Admin, Debtors and Corporate Debt, Benefits and Council Tax Support Scheme, Income Collection, Asset Register, Council Tax & Non Domestic Rating, General Ledger and Bank Reconciliation, Treasury Management						
	ICT – Service Strategy, Partnership Working, Shared Service, Service Operation, ICT Continuity and DR, Knowledge Management, Website Content						

The diagram shows the thematic approach to the elements proposed for audit coverage in the coming year as identified through risk assessment and discussion with Senior Management. This overview is supported by the detailed plans, by theme, in appendix 1.

High Level Audit Plan

This table shows a summary of planned audit coverage for the year totalling 779 direct days. It should be borne in mind that, in accordance with the Public Sector Internal Audit Standards, the plan needs to be flexible to be able to reflect and respond to the changing risks and priorities of the Authority and, to this end, it will be regularly reviewed with directorates, and updated as necessary, to ensure it remains valid and appropriate. As a minimum, the plan will be reviewed in six months to ensure it continues to reflect the key risks and priorities of the Council given the significant changes across the public sector.

We have set out our plan based on the current organisational structure for the Authority. Detailed terms of reference will be drawn up and agreed with management prior to the start of each assignment – in this way we can ensure that the key risks to the operation or function are considered during our review. The following pages give a brief overview of the focus of proposed audit coverage for the year.

A detailed analysis of proposed audit reviews is provided in the following schedule.

Core Activity for Internal Audit Review	Coverage in Days
Transformation (audit areas linked to Transformational Change)	182
Public Health	35
Adults (excludes audit activity delivered by Audit South West)	20
Children's Services	93
Community and Customer Services, including ICT	95
Corporate and Business Services	42
Key Financial Systems	123
Anti-Fraud and Corruption including NFI	50
Other Chargeable Activities	139
Total internal audit plan for Torbay Council	779
Schools	24

Proposed audit reviews

* Whilst audit area titles are detailed below, our practice is to agree detailed scopes closer to the actual timing of the audits and these will be briefly recorded in our 6 month and annual monitoring reports to Audit Committee.

Risk Area / Audit Entity *	Audit Needs Assessment (ANA) – an assessment of the priority of the planned review	Proposed Timing	
		Days	Quarter
Transformation (audit areas linked to transformational change projects and LGA / CIPFA action plan)			
Transformation Programme - project 'trusted advisor' role including review of <ul style="list-style-type: none"> ○ the due diligence process, ○ the execution plans, ○ ICO (Integrated Care Organisation), ○ housing company, ○ investment company, ○ investment fund, ○ lottery, ○ library service, ○ TOR2, ○ IT development for the programme, ○ digitalisation, ○ additional transformation projects opportunity. 	ANA – critical, client request	80	1-4
Children's Services Medium Term Financial Strategy / Improvement Plan	ANA – high, LGA review, client request	18	3-4
Debtors and Corporate Debt (including collection of CTAX and take up of payment by direct debits building on the work / comments by CIPFA)	ANA – high	22	4
Concessionary Fares (follow up audit including impact of changes)	ANA – medium, client request	7	2-3
Parking Services (new system, parking strategy, fees & charges and previous follow up audit)	ANA – high, client request	15	4
Spatial Planning – Development and Planning (linked to findings of peer review)	ANA - high	18	4
Sports Pitch Leases (follow up audit including sport activities subsidies)	ANA – medium, client request	5	4
Council Tax and Non Domestic Rates (including review of new processes to drive efficiency and take up of payment by direct debit)	ANA – medium	17	3
Other Audit Areas within the Joint Commissioning and Joint Operations Teams (not directly linked to the transformational change programme)			
Public Health			
Commissioned Services – Contracts Management and Monitoring (Drugs & Alcohol and Public Health Nursing)	ANA – high, client request	10	1
0 - 5 Activities (Health Visitors) Commissioning	ANA – medium, client request	10	1
Public Health / NHS Links	ANA – high, client request	15	3

Risk Area / Audit Entity *	Audit Needs Assessment (ANA) – an assessment of the priority of the planned review	Proposed Timing	
		Days	Quarter
Adults			
Care Act – Better Care Fund / Section 256 monies	ANA – critical, client request	5	2
Commissioning and Performance Management (non Integrated Care Organisation)	ANA - high	10	2
Joint Equipment Store – NRS (Nottingham Rehabilitation Services) (follow up)	ANA – low, client request	5	1
Audit Areas linked to Integration <ul style="list-style-type: none"> ○ Progress against the Care Model Projects ○ Strategy – work to be undertaken across the STP partnership ○ Cost Improvement Plans – a joint review with South Devon & Torbay Clinical Commissioning Group Other Audits <ul style="list-style-type: none"> ○ Transition from Children’s Services ○ Social Care Debt Management. ○ Care Homes – pricing, contracting and quality 		Requested by the Director of Adult Services – to be delivered by Audit South West To be approved at TSDFT’s Audit Committee	
Children’s Services			
PARIS - Case Recording / Data Quality / Business Use	ANA – critical, Ofsted report	12	1
School Transport Provision	ANA - high	10	1
Placement Activity	ANA – medium, client request, Ofsted report	16	3-4
Adoption	ANA – medium, client request	10	3-4
Contracted Services (Information, Advice, Guidance)	ANA – medium, client request	5	3-4
Section 17 Payments	ANA - medium	8	4
Schools Forum / use of DSG	ANA - medium	5	1
Early Years / Children’s Centre Contract	ANA - medium	10	2
Early Help (strategy)	ANA - medium	5	2
Legal Care Proceedings	ANA - medium	10	3-4
School Financial Value Standard (SFVS)	n/a	2	1
Schools	Service bought by Schools – summary of findings provided in relation to Authority Controlled Schools	24	n/a

Risk Area / Audit Entity *	Audit Needs Assessment (ANA) – an assessment of the priority of the planned review	Proposed Timing	
		Days	Quarter
Community and Customer Services			
Food Safety, Safety & Licensing	ANA – high	15	1
Housing Services (follow up audit, bond scheme, and new grant)	ANA – low	5	2-3
Transport Infrastructure Highways Network Asset Valuations (follow up audit)	ANA – high, client request	5	2-3
Printing Services and Post Room	ANA - medium	15	4
Core Assurance – ICT			
ICT Continuity and Disaster Recovery	ANA – critical	10	2
Service Strategy	ANA - high	10	1
ICT Knowledge Management	ANA - high	5	2
Service Operation (processes, incident management data review)	ANA - high	5	3
Website Content Management	ANA - medium	5	4
Service Design	ANA - critical	10	1
Shared Services and Partnership Working (ICT systems)	ANA – critical	10	1
Corporate and Business Services			
Payroll System – New modules implementation project ‘trusted advisor’ role (including HR workflows)	ANA – critical, client request	7	1-4
Commissioning and Performance Monitoring by the Council of the Torbay Development Agency (TDA)	ANA – high, client request	5	4
Spatial Planning – Section 106 (follow up audit)	ANA – medium, client request	4	2-3
Human Resources – Exit Packages	ANA – medium, client request	6	2
Coroner Service	ANA – low, client request	8	1
TOAD Replacement (Torbay On line Asset Database)	ANA – medium, client request	4	1
FIMS Upgrade	ANA – medium, client request	8	1
Core Assurance – Key Financial Systems (full list here for completeness)			
General Ledger (Main Accounting System) and Bank Reconciliation	ANA – medium	17	3

Risk Area / Audit Entity *	Audit Needs Assessment (ANA) – an assessment of the priority of the planned review	Proposed Timing	
		Days	Quarter
Creditors & Electronic Ordering (POP)	ANA – high	17	3
Debtors and Corporate Debt	ANA – high	Included in the Transformation section	
FIMS Sys Admin	ANA – high	10	2
Asset Register	ANA – medium	10	1
Treasury Management	ANA – low	9	2
Income Collection	ANA – medium	12	3
Payroll	ANA – high	17	3
Benefits and CTAX Support Scheme	ANA – high	21	4
Council Tax and Non Domestic Rates	ANA – medium	Included in the Transformation section	
IBS Open Sys Admin	ANA – high	10	2
* A rolling programme of audits is adopted for material systems whereby although the planned days is likely to remain stable each year, the work programmes may differ, with each audit having varying amounts of system review, testing or a combination of the two. This approach enables us to deliver a more cost-effective service, whilst providing sufficient assurance as to the adequacy of the Authority's material system control environment.			
Value Added			
Information Security Group	client request	4	n/a
Fraud Prevention and Investigation including National Fraud Initiative	business driven requirement, client request	50	n/a
Grant Certification	business driven requirement	20	n/a
Advice	business driven requirement	18	n/a
Audit Follow Up	business driven requirement	12	2-3
Other Activities (not incorporated above)			
Carry forward (completion of previous year work)		40	n/a
Other activities (including audit planning and annual plan report; support for audit committee; 6 month and annual monitoring reports; support for the preparation of the AGS; attendance at corporate meetings; external audit liaison etc.)		45	n/a

Risk Assessment Key

SRR / ORR – Local Authority Strategic or Operational Risk Register reference

ANA - Audit Needs Assessment risk level

Fraud Prevention and Detection and Internal Audit Governance

Fraud Prevention and Detection and the National Fraud Initiative

Counter-fraud arrangements are a high priority for the Council and assist in the protection of public funds and accountability. Internal Audit will continue to investigate instances of potential fraud and irregularities referred to it by managers, and will also carry out pro-active anti-fraud and corruption testing of systems considered to be most at risk to fraud. In recognition of the guidance in the Fraud Strategy for Local Government “Fighting Fraud Locally”, and the TEICCAF (The European Institute for Combatting Crime and Fraud) publication “Protecting the English Public Purse 2016”. Internal Audit will liaise with the Council’s Corporate Fraud Officer, to enable resource to be focussed on identifying and preventing fraud before it happens. Additionally, new guidance recently introduced by CIPFA, in their ‘Code of practice on managing the risk of fraud and corruption’, and also the new Home Office ‘UK Anti-Corruption Plan’, will further inform the direction of counter-fraud arrangements going forwards.

Nationally, the notable areas of fraud include Housing Benefit, Council Tax, Housing and Tenancy, Procurement, Insurance, Abuse of Position, Blue Badges, and Direct Payments (Social Care).

The Cabinet Office runs a national data matching exercise (National Fraud Initiative - NFI) every two years. Work on the 2016/17 exercise has already commenced, with resulting data matches available from early 2017. Relevant Council departments have been engaged with, to ensure that the matches are reviewed and action taken as may be necessary. This work will continue through the first half of 2017/18.

Internal Audit Governance

An element of our work is classified as “other chargeable activities” – this is work that ensures effective and efficient services are provided to the Council and the internal audit function continues to meet statutory responsibilities. In some instances this work will result in a direct output (i.e. an audit report) but in other circumstances the output may simply be advice or guidance. Some of the areas that this may cover include:-

- Preparing the internal audit plan and monitoring implementation;
- Preparing and presenting monitoring reports to Senior Management and the Audit Committee;
- Assistance with the Annual Governance Statement;
- Liaison with other inspection bodies (e.g. Grant Thornton);
- Corporate Governance - Over recent years Internal Audit has become increasingly involved in several corporate governance and strategic issues, and this involvement is anticipated to continue during 2017/18
- On-going development within the Partnership to realise greater efficiencies in the future.

Partnership working with other auditors

We will continue to work towards the development of effective partnership working arrangements between ourselves and other audit agencies where appropriate and beneficial. We will participate in a range of internal audit networks, both locally and nationally, which provide for a beneficial exchange of information and practices. This often improves the effectiveness and efficiency of the audit process, through avoidance of instances of “re-inventing the wheel” in new areas of work which have been covered in other authorities.

The most significant partnership working arrangement that we currently have with other auditors continues to be that with the Council’s external auditors (Grant Thornton) and Audit South West (Internal Audit for NHS).

Appendix 1 - Audit Framework

Internal Audit is a statutory service in the context of The Accounts and Audit (England) Regulations 2015, which state: “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 (PSIAS) or guidance”.

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

The Standards require that the Chief Audit Executive must “establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals”. When completing these plans, the Chief Audit Executive should take account of the organisation’s risk management framework. The plan should be adjusted and reviewed, as necessary, in response to changes in the organisation’s business, risk, operations, programs, systems and controls. The plan must take account of the requirement to produce an internal audit opinion and assurance framework.

This audit plan has been drawn up, therefore, to enable an opinion to be provided at the end of the year in accordance with the above requirements.



We will seek opportunity for shared working across member authorities. In shared working Devon Audit Partnership will maximise the effectiveness of operations, sharing learning & best practice, helping each authority develop further to ensure that risk remains suitably managed.

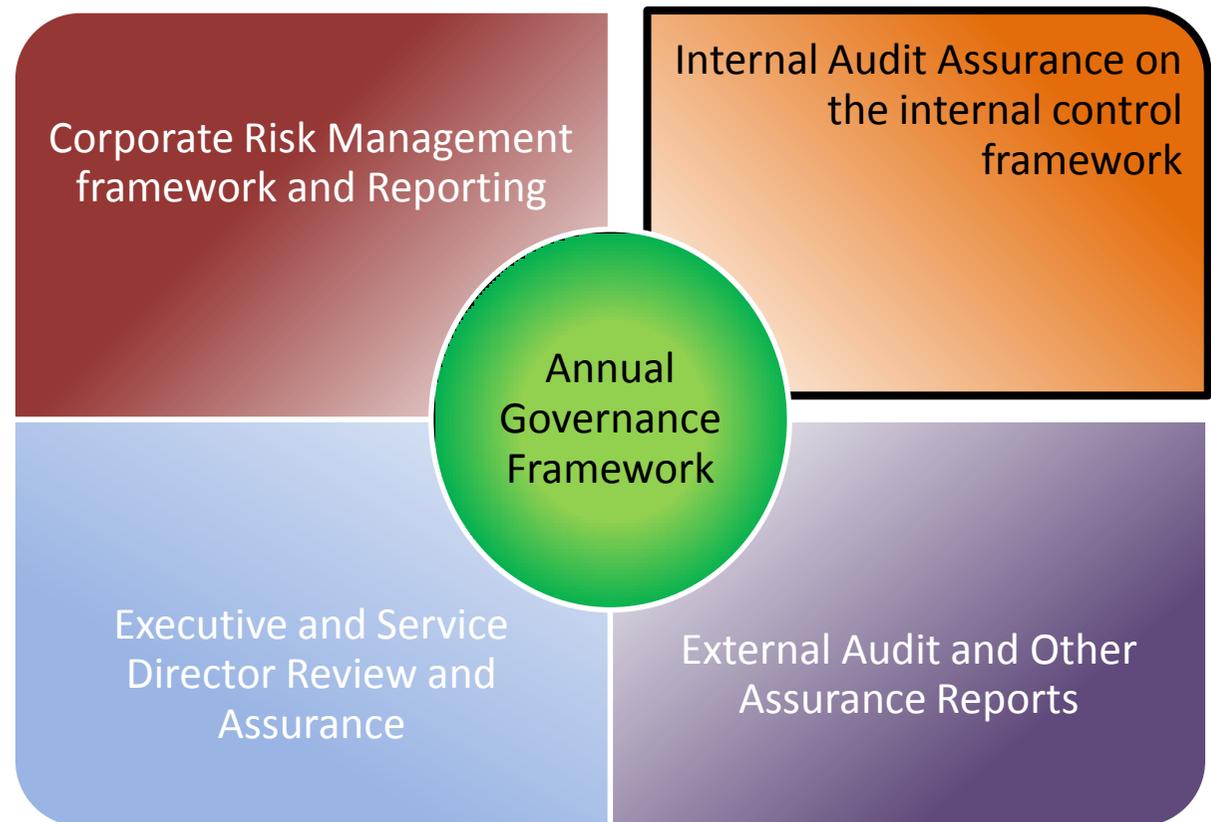
Appendix 2 - Annual Governance Framework Assurance

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 the Mayor;
- 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 is 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's recently revised International Framework – Good Governance in the Public Sector. If not, a statement is required stating how other arrangements provide the same level of assurance.



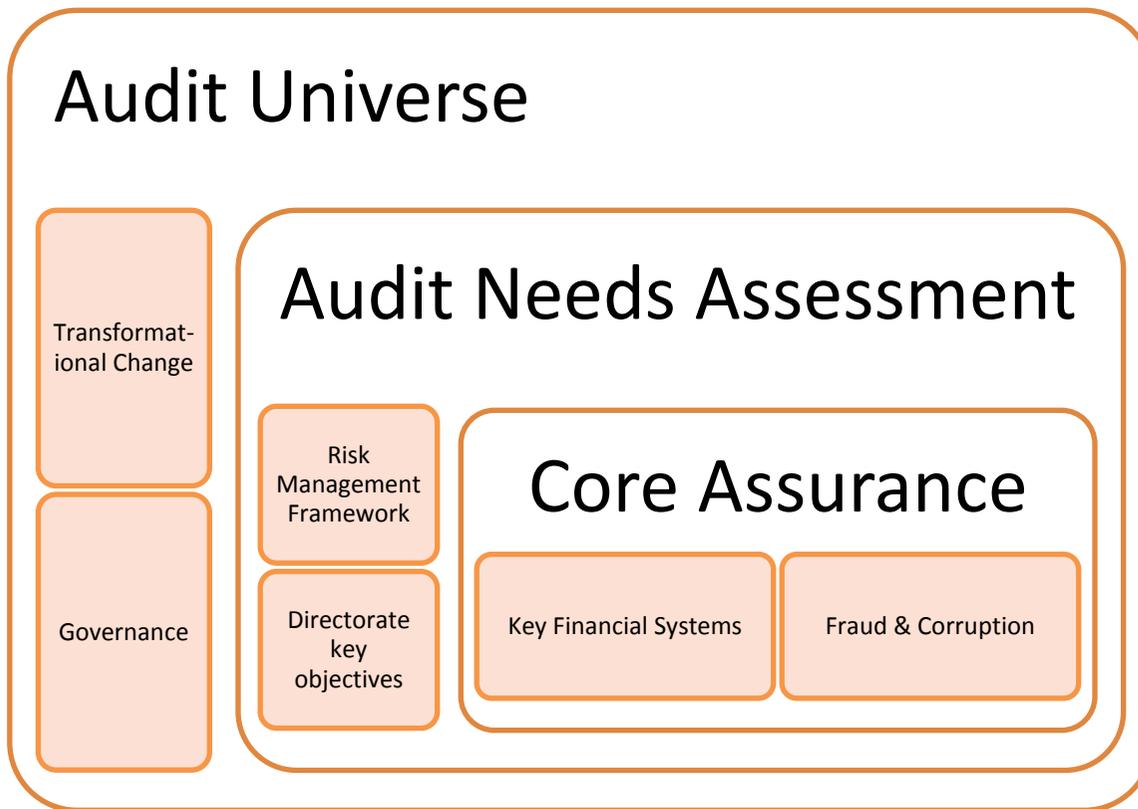
The AGS needs to be presented to, and approved by, the Audit Committee, and then signed by the Chair.

The Committee should satisfy themselves, from the assurances provided by the Annual Governance process, SLT, Internal Audit, and other assurance providers (e.g. Audit South West) that the statement meets statutory requirements.

Appendix 3 - Audit Needs Assessment

We employ a risk based priority audit planning tool to identify those areas where audit resources can be most usefully targeted. This involves scoring a range of systems, services and functions across the whole Authority, known as the “Audit Universe” using a number of factors/criteria. The final score, or risk factor for each area, together with a priority ranking, then determines an initial schedule of priorities for audit attention.

The result is the Internal Audit Plan set out earlier in this report.



The audit plan for the year plan has been created by:

Consideration of risks identified in the Authority’s strategic and operational risk registers

Review and update of the audit universe

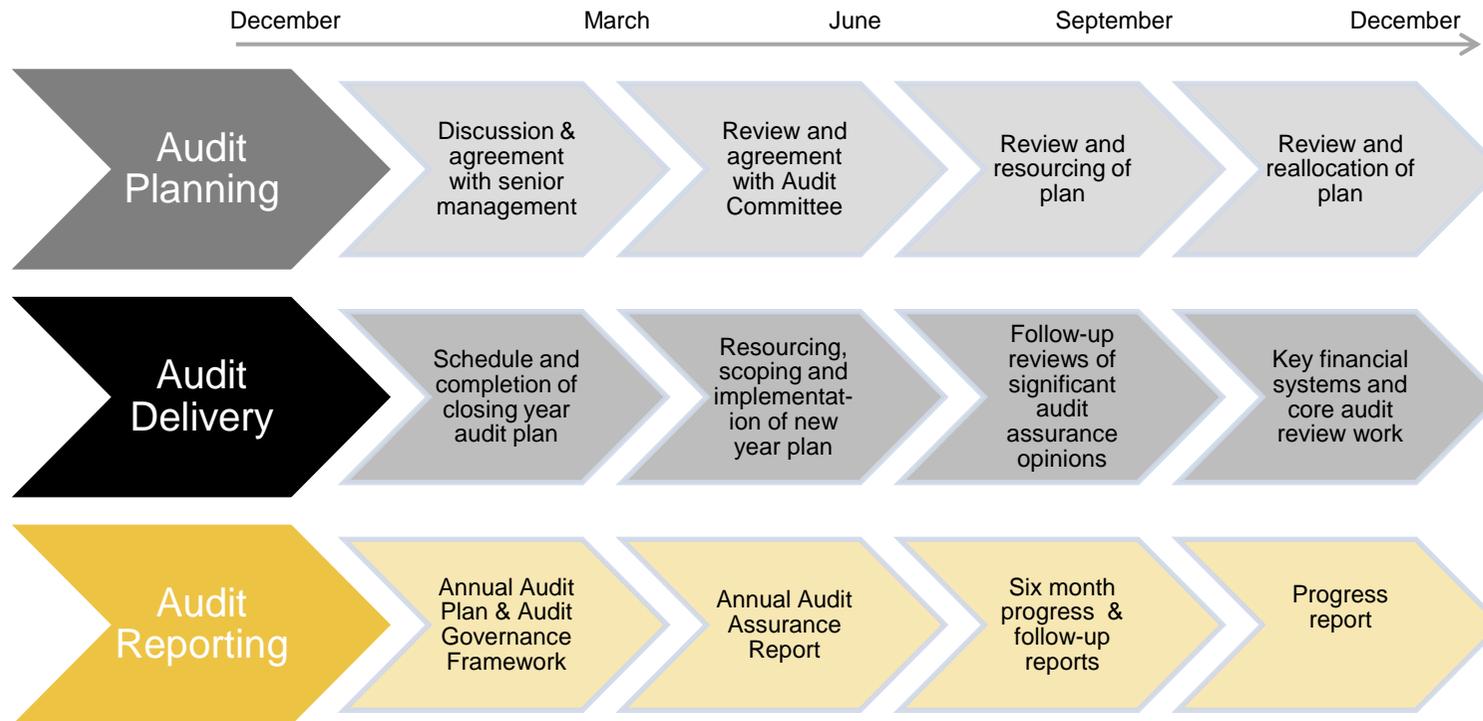
Discussions and liaison with Directors and Senior Officers regarding the risks which threaten the achievement of corporate or service objectives, including changes and / or the introduction of new systems, operations, programs, and corporate initiatives

Taking into account results of previous internal audit reviews

Taking into account Internal Audit’s knowledge and experience of the risks facing the Authority, including factors and systems that are key to successful achievement of the Council’s delivery plans

Requirements to provide a “collaborative audit” approach with the external auditors

Appendix 4 - Our Audit Team and the Audit Delivery Cycle



Date	Activity
Dec / Jan 2017	Directorate planning meetings
March 2017	Internal Audit Plan presented to Audit Committee
	Internal Audit Governance Arrangements reviewed by Audit Committee
	Year end field work completed
Apr / May 2017	Annual Performance reports written
June 2017	Annual Internal Audit Report presented to Audit Committee
	Follow –up work of previous year’s audit work commences
Sept 2017	Follow-up and progress reports presented to Audit Committee
Dec 2017	Six month progress reports presented to Audit Committee
	2018 Internal Audit Plan preparation commences

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