



You can view the agenda on the [website](#)  
or use a smart phone camera and scan the code

---

To: The Chair and Members  
of the Devon Audit  
Partnership Committee

County Hall  
Topsham Road  
Exeter  
Devon  
EX2 4QD

---

Date: 5 July 2023

Contact: Wendy Simpson, 01392 384383

Email: [wendy.simpson@devon.gov.uk](mailto:wendy.simpson@devon.gov.uk)

**DEVON AUDIT PARTNERSHIP COMMITTEE**

Thursday, 13th July, 2023

A meeting of the Devon Audit Partnership Committee is to be held on the above date at 10.30 am at Virtual Meeting to consider the following matters.

Donna Manson  
Chief Executive

**A G E N D A**

**PART I - OPEN COMMITTEE**

1 Election of Chair and Vice-Chair

The Chair and Vice-Chair should be held on a rotational basis with each Council having a Member serve alternately for one year.

It is therefore the turn of Devon County Council and Torrington District Council respectively to hold the posts of Chair and Vice-Chair for one year from the date of this meeting.

2 Apologies

3 Minutes (Pages 1 - 4)

Minutes of the meeting held on 17 March 2023, attached.

4 Items Requiring Urgent Attention

Items which in the opinion of the Chair should be considered at the meeting as matters of urgency.

5 Devon Audit Partnerships Annual Report and Budget Outturn 2022-23 (Pages 5 - 18)

To consider the recommendations contained in the Report of the Head of Devon Audit Partnership (DF/23/76) attached.

6 Future Meeting Locations

To discuss holding one meeting in person during each year.

7 Date of next meeting

To note the date of the next meeting is scheduled for 23 November at 10.30am.

**PART II - ITEMS WHICH MAY BE TAKEN IN THE ABSENCE OF PRESS AND PUBLIC ON THE GROUNDS THAT EXEMPT INFORMATION MAY BE DISCLOSED**

Nil

*Members are reminded that Part II Reports contain exempt information and should therefore be treated accordingly. They should not be disclosed or passed on to any other person(s). They need to be disposed of carefully and should be returned to the Democratic Services Officer at the conclusion of the meeting for disposal.*

## **MEETINGS INFORMATION AND NOTES FOR VISITORS**

### **Getting to County Hall and Notes for Visitors**

For SatNav purposes, the postcode for County Hall is EX2 4QD

[Further information about how to get to County Hall](#) gives information on visitor parking at County Hall and bus routes.

Exeter has an excellent network of dedicated cycle routes. For further information see the [Travel Devon webpages](#).

The nearest mainline railway stations are Exeter Central (5 minutes from the High Street), St David's and St Thomas. All have regular bus services to the High Street.

Visitors to County Hall are asked to report to Main Reception on arrival. If visitors have any specific requirements, please contact reception on 01392 382504 beforehand.

### **Membership of a Committee**

For full details of the Membership of a Committee, please [visit the Committee page](#) on the website and click on the name of the Committee you wish to see.

### **Committee Terms of Reference**

For the terms of reference for any Committee, please [visit the Committee page](#) on the website and click on the name of the Committee. Under purpose of Committee, the terms of reference will be listed. Terms of reference for all Committees are also detailed within Section 3b of [the Council's Constitution](#).

### **Access to Information**

Any person wishing to inspect any minutes, reports or background papers relating to an item on the agenda should contact the Clerk of the Meeting. To find this, [visit the Committee page](#) on the website and find the Committee. Under contact information (at the bottom of the page) the Clerk's name and contact details will be present. All [agenda, reports and minutes of any Committee are published on the Website](#)

### **Public Participation**

The Council operates a Public Participation Scheme where members of the public can interact with various Committee meetings in a number of ways. For full details of whether or how you can participate in a meeting, please [look at the Public Participation Scheme](#) or contact the Clerk for the meeting.

In relation to Highways and Traffic Orders Committees, any member of the District Council or a Town or Parish Councillor for the area covered by the HATOC who is not a member of the Committee, may attend and speak to any item on the Agenda with the consent of the Committee, having given 24 hours' notice.

### **Webcasting, Recording or Reporting of Meetings and Proceedings**

The proceedings of any meeting may be recorded and / or broadcasted live, apart from any confidential items which may need to be considered in the absence of the press and public. For more information [go to our webcasting pages](#)

Anyone wishing to film part or all of the proceedings may do so unless the press and public are excluded for that part of the meeting or there is good reason not to do so, as directed by the Chair. Filming must be done as unobtrusively as possible without additional lighting; focusing only on those actively participating in the meeting and having regard to the wishes of others present who may not wish to be filmed. Anyone wishing to film proceedings is asked to advise the Chair or the Democratic Services Officer in attendance.

Members of the public may also use social media to report on proceedings.

### **Declarations of Interest for Members of the Council**

It is to be noted that Members of the Council must declare any interest they may have in any item to be considered at this meeting, prior to any discussion taking place on that item.

### **WiFi**

An open, publicly available Wi-Fi network (i.e. DCC) is normally available for meetings held in the Committee Suite at County Hall.

### **Fire**

In the event of the fire alarm sounding, leave the building immediately by the nearest available exit following the fire exit signs. If doors fail to unlock press the Green break glass next to the door. Do not stop to collect personal belongings; do not use the lifts; and do not re-enter the building until told to do so. Assemble either on the cobbled car parking area adjacent to the administrative buildings or in the car park behind Bellair.

### **First Aid**

Contact Main Reception (Extension 2504) for a trained first aider.

### **Mobile Phones**

Please switch off all mobile phones before entering the Committee Room or Council Chamber

### **Alternative Formats**

If anyone needs a copy of an Agenda and/or a Report in another format (e.g. large print, audio tape, Braille or other languages), please contact the Customer Service Centre on 0345 155 1015 or email: [committee@devon.gov.uk](mailto:committee@devon.gov.uk) or write to the Democratic and Scrutiny Secretariat in G31, County Hall, Exeter, EX2 4QD.

**Induction Loop available**



## DEVON AUDIT PARTNERSHIP COMMITTEE

17 March 2023

### Present:-

Councillors L Finn (Vice-Chair), R Craigie, M Hartnell, Kennedy, R Loxton, R Scott, B Spencer and D Thomas

### Apologies:-

Councillors I Roome, Ball, Davies and A Luggar

\* **44** Minutes

**RESOLVED** that the Minutes of the meeting held on 1 December 2022 be signed as a correct record.

\* **44** Minutes

**RESOLVED** that the Minutes of the meeting held on 1 December 2022 be signed as a correct record.

\* **45** Items Requiring Urgent Attention

There was no item raised as a matter of urgency.

\* **46** Nine Month Update Report

The Committee noted the Report of the Director of Finance and Public Value (DF/23/36) on an update which covered activity in the first nine months of 2022/23 which related to finance/budget position, new business, adding value, Customer Service Excellence and continued external assessment, Internal Audit Performance and counter fraud.

The Report recognised the continuing challenges brought about by national and global events, and the impact this was having on local authorities and their work.

Members' discussion points with the Head of the Devon Audit Partnership included:

- the challenges presented by a relatively high staff turnover (13%) due in part to early retirements and external competition, reflective of the wider picture; and currently there was a full complement including apprentices who it was hoped would lead to permanent roles;
- the positive comments and feedback from clients and the added value provided by the Partnership;

# Agenda Item 3

2

DEVON AUDIT PARTNERSHIP COMMITTEE

17/03/23

- external assessment as part of the CSE process and a report on this would be made to a future meeting;
- confirmation that the “percentage of work commenced” was on track despite pressures on clients as they responded to the ongoing national and local issues;
- the statistics relating to Counter Fraud investigations and reasons for the disparity within the reactive work statistics, which was reflective of whether a Unitary authority or not; and the number of referrals from the authorities was partially dependent on whether an Authority had its own counter fraud team for example; and Members asked for more information on the total monetary values involved; and Head of Service undertook to provide more information for a future meeting with the Counter Fraud Team Manager; and
- the objective in fraud investigation to achieve a positive outcome with better compliance processes.

## \* 47 **Budget Monitoring 2022/23 - Month 8**

The Committee considered the Report of the Director of Finance and Public Value (DF/23/37) on a summary of the budget position on activity in the first eight months of 2022/23. The report recognised the challenges brought about by the wider economic context, in which DAP along with Partners continued to face pressures in balancing the budget.

The overall position was expected to be balanced by the end of the financial year, in part due to one off savings.

A Member asked for information in regard to the variance in regard to the budget line relating to Supplies, Services and Transport.

It was **MOVED** by Councillor Thomas, **SECONDED** by Councillor Loxton

**RESOLVED** that the 2022/23 revenue position and the impact of wider events on the work to achieve a balanced budget in 2022/23, be noted.

## 48 **Devon Audit Partnership Budget 2023/24**

The Committee considered the Report of the Director of Finance and Public Value (DF/23/38) on the proposed budget for 2023/24 which reflected changes to the Partnership base in 2022/23, including the Devon and Somerset Fire and Rescue Service joining in October 2022.

In setting the budget for 2023/24, there was still uncertainty on pay levels within the public sector for the year ahead and both National and International issues could have an impact.

The funding pressures on Partners was recognised and that income from other, external partners would need to rise. The successful generation of new

business and clients would enable the staff base to be retained providing for a high quality, cost effective assurance services, including internal audit, counter fraud and risk management, for all partners and clients.

The Partnership continued to explore opportunities to expand into other not-for-profit sectors, including the charities sector, to generate further income. The overall position was expected to be balanced by the end of the financial.

Members' discussion points with the Head of the Partnership included:

- the daily rate which was relatively low compared to the private sector noting that excellent value for money services was provided for partners offset by a slightly higher charge for external clients; and the Partnership was a 'not for profit' organisation and aimed to achieve a balanced budget; and
- confirmation from a Partner Member that relative to their former experience with private sector providers, the Service represented excellent value for money.

It was **MOVED** by Councillor Scott, **SECONDED** by Councillor Finn and

**RESOLVED** that the proposed budget for 2023/24 be agreed in principle.

\* **49**      **Partner and Client Services 2022/23**

The Committee received and noted a list of Partners and Clients and services provided: Internal Audit; Counter fraud; Risk Management; and Consultancy/Non assurance work.

\* **50**      **Future Meeting dates**

13 July 2023 and 23 November 2023.

Confirmation at: [Browse meetings - Devon Audit Partnership Committee - Democracy in Devon](#)

Members discussed whether other days could be considered for future meetings (rather than Thursdays). The Head of the Partnership offered to brief members if they were unable to attend a meeting

\* **DENOTES DELEGATED MATTER WITH POWER TO ACT**

The Meeting started at 10.30 am and finished at 11.25 am





Devon Audit Partnership Committee  
13<sup>th</sup> July 2023  
DF/23/76

## Devon Audit Partnership Annual Report and Budget Outturn 2022/23

---

Please note that the following recommendations are subject to confirmation by the Committee before taking effect.

---

### 1) Recommendation

That the Committee be asked to:

- (a) review and consider the performance of Devon Audit Partnership during the year as shown in the Annual Report.
- (b) review and consider the budget outturn and other performance figures provided in the Financial Outturn Report.
- (c) note the continued achievement of the team in the Customer Service Excellence external assessment outcome as shown in the CSE Certificate.

### 2) Introduction

The Annual Report describes the performance of Devon Audit Partnership during the period the financial year 2022/23 and notes some of the key achievements during this period.

### 3) Main Body/Proposal

The reports provides the end of year performance position and information for the Partnership including generating a surplus of £4.7k. In addition they outline other key activity and staffing changes during this period. The annual report also notes some of the challenges facing the Partnership in 2023/24 which are already known, along with the steps that are being taken.

### 4) Strategic Plan

There are no Strategic Plan issues associated with this report, but the work of the Partnership will provide assurance on the achievement of objectives and advice where appropriate on the DCC Corporate Plan.

### 5) Financial Considerations

There are no direct Financial Considerations issues associated with this report, but Members should be aware that there are financial uncertainties for the Partnership in 2023/24 as there are for all Partners.

### 6) Legal Consideration

# Agenda Item 5

There are no specific Legal Considerations or issues associated with this report.

## **7) Environmental Impact Considerations (Including Climate Change)**

There are no specific Environmental Impact Considerations or issues associated with this report.

## **8) Equality Considerations**

There are no specific Equality Considerations associated with this report.

## **9) Management Considerations**

This report indicates performance of the Partnership in the following areas.

- Internal Audit
- Counter Fraud Activity
- Risk Management Support

## **10) Public Health Impact**

There is no specific impact on Public Health in connection with this report.

## **11) Summary/Conclusions/Reasons for Recommendations**

Reasons for reviewing the report and information within it are linked to the Committees Terms of Reference and those relevant to this meeting as set out in the Partnership agreement are shown below.

- Receive and consider reports from the Management Board, the Head of Internal Audit Partnership, External Audit and the Host Council.
- Approving the annual accounts of the Partnership.

Angie Sinclair  
Director of Finance and Public Value

Electoral Divisions: All  
Local Government Act 1972

Contact for Enquiries: Tony Rose  
Tel No: (01392) 385488 Larkbeare House

<u>Background Paper</u>	<u>Date</u>	<u>File Ref</u>
Nil		

Risk, Internal Audit, Counter  
Fraud & Assurance

Annual Report – July 2023

Devon Audit Partnership  
Committee

Page 7



Support, Assurance and Innovation

## Report of the Head of Audit Partnership

**Please note that the following recommendations are subject to confirmation by the Committee before taking effect.**

**Recommendation:** That the Committee notes the current status of the Partnership and current issues.

### Key initiatives since March 2023

The impact of the wider global events in Ukraine, and the pressure on budgets across the public sector resulting from the wider cost increases have continued. These maintain an effect on the Partnership, not just in our own budget but the support we need to provide to our Partners with ever more value coming from our assurance activities.

We concluded the annual external inspection of our processes in respect of Customer Service Excellence. I am pleased to confirm that we maintained our compliance and the 2023 review will take place later this year. Following the external PSIAS inspection in late 2021 we are undertaking a self-assessment against the criteria. This work is being complimented by the formation of a revised medium term strategy, operational plan and objectives which aim to see Partnership set on course for further success.

Our workforce has continued to change with two staff leaving since the last meeting in March, one of which was still training and so we need to ensure that we are able to continue to build our team in a very challenging recruitment environment. This is one of our biggest risks and will form a key part of the plans for the near and medium term.

We concluded an internal secondment recruitment activity linked to a planned retirement in August 2023. This approach has been successful in the last year in helping to ensure that our staff are given the necessary exposure to show their skills and capacity whilst gaining greater experience. In the coming 12 months we will be looking further at the partnership structure to ensure that it remains fit for purpose moving forwards.

A central aim of this committee meeting is to communicate the budget outturn position for 2022/23, where despite challenges including most notably increased inflationary costs and a pay award almost double that set in the initial budget, we have ended the year with a surplus of £4.7k. This has been achieved in the main due to one off savings in staffing vacancies which increased pressure on other team members, also via increased external income and a pause on some training activity whilst we re-establish the skills need for the coming years.

We continue to work with both our Partners and Clients across to provide a range of Assurance Services.

*Tony Rose*

**Tony Rose**

**Head of Devon Audit Partnership**

**July 2023**

### Contents

Page 3 – Finance, new business and new staff

Page 4 - Adding Value

Page 5 – Customer Service Excellence (CSE)

Page 6 - Performance

## Finance, new business and new staff

### Budget position

The Partnership continues to remain within budget for 2023/24 based on current income projections but in year increases and pressures are expected in the areas of Salary and ICT costs. These will place a large amount of pressure on the overall position. We know that things change quickly and therefore constantly monitor the financial position to ensure we stay on track and within budget.



I am pleased to report that the Partnership outturn position for 2022/23 shows a surplus (£4,700).



### New Business

To ensure that we can continue to provide high quality services at the lowest possible cost to our Partners we need to seek increases in income from both Partners and external clients. This is also a fundamental aspect of supporting the growth in skills and diversity across the team. Since the previous report we have been successful (as examples) in gaining further work with the Government of Jersey, a Cornwall based Multi Academy trust and a further Parish Council.

Moving through 2023/24 and into 2024/25 we will be looking at slightly larger and longer term opportunities to provide increased stability and opportunity for growth and investment.

### New staff and Staff Changes

As previously advised to the Committee, in order to meet the demands of our Partners and Clients, and ensure we have a good level of continuity as staff look to retire, we need to have an active recruitment approach to ensure that we can continue to deliver.

At present we are seeking new staff and new trainees, Ethan Shears, Pandora Saxby (Auditor 1) and Naomi Whitmore (Senior Auditor) have recently moved on to new opportunities, with one other staff member (Auditor 1) due to move on shortly due to relocation and another staff member retiring in the coming months (Senior Assurance Manager).

With changes in our staffing, changes in the services sought by Partners and Clients, we will take the opportunity to re-consider our staffing structure and overall service offering to ensure that it remains fit for purpose. We wish to embed the need to effectively deliver wider “assurance” services and support our workforce to become “assurance officers”, albeit with specialisms in certain areas. We will follow any expected consultation processes for any changes but expect that any financial impact to be minimal.



## Adding Value

Adding value is inherent in our approach and in our partner and customer expectations. We know that senior management and those charged with governance very much value our independent assurance & welcome our identification of untreated risk or control weaknesses, but they also want an assurance service that “adds value”.

Added value will mean different things to different people at different times; it is not about a “buy one get one free” approach, but it is about using our professionalism and ability to apply a unique and independent approach to help organisations and managers provide their services in the best possible fashion. We employ staff who can make a difference and encourage them to “add value” at every step in the assurance process. We set out below some comments received, more can be found [published on our website](#).

Page 10

**Core Systems -**  
I really enjoyed working with xxx on this audit - Her experience and knowledge from being involved in last year's audit was very beneficial in reducing the support needed from the service, which I appreciated.

**Core Systems -** The nature of our service delivery model is not simply that of a supplier/customer. It is a hybrid arrangement with partners working within a service framework. DAP are hugely helpful in acting as a trusted advisor to both xxx as the supplier but more importantly in my view as another channel where perceived risks can be highlighted or additional weight is added to support the effective service for the Council.

**Highways -** Understanding and patience with management review and action planning to enable a more thorough outcome

**Place Based -** Very professional outfit with great deliverables.

**Education –**  
I am much in favour of in person audits, as opposed to virtual audits. XXX kindly arranged this for us.

**Education -** The process was smooth from start to finish and XXX was always available to help with any questions/ queries I had, very promptly. Thank you!

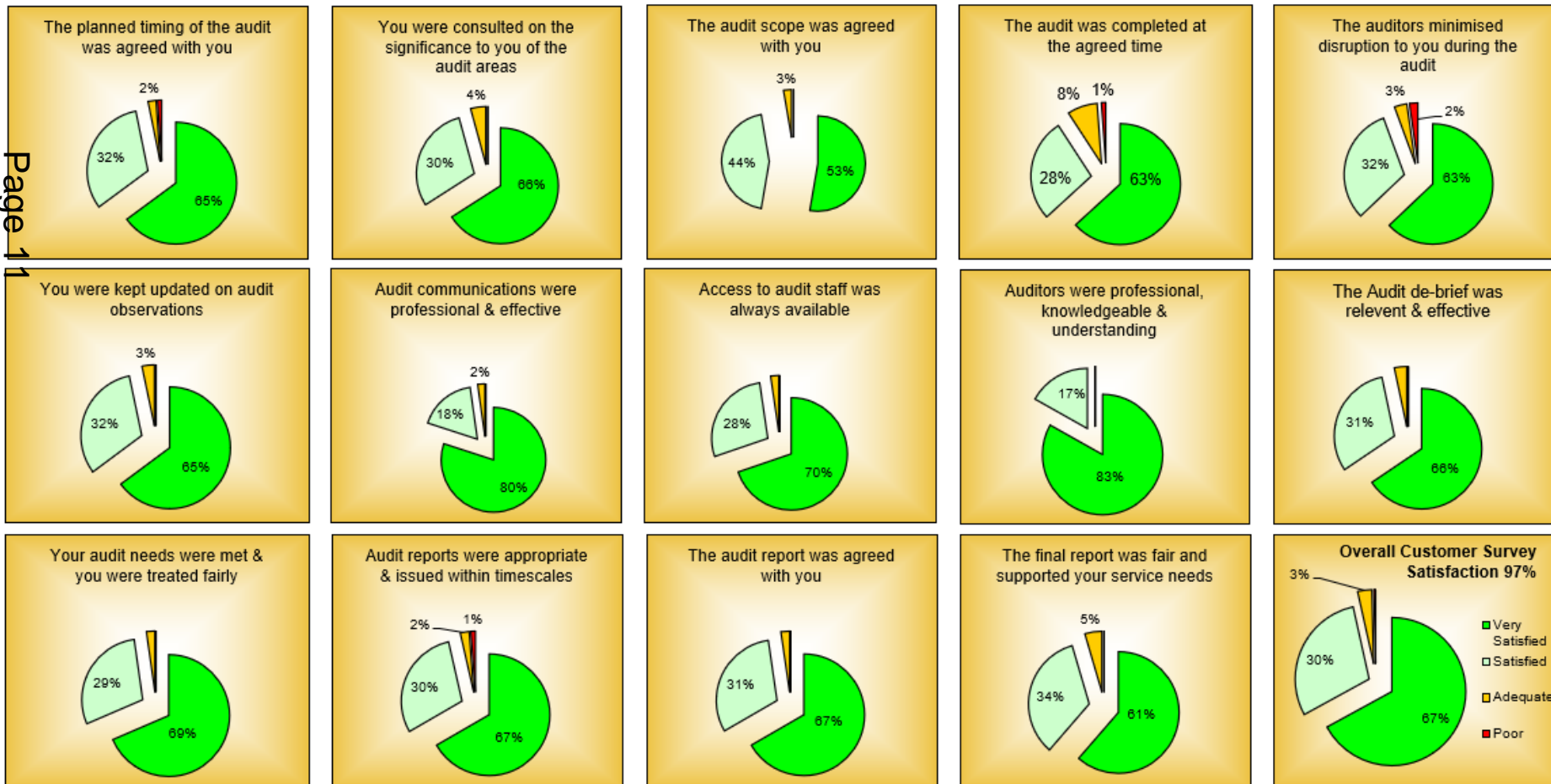
**People –**  
Audit often helps to assist negotiations or outstanding pieces of work, as in this case with our SLA.

## Customer Service Excellence (CSE)

The Partnership holds the Customer Service Excellent award, and we have a rolling annual external assessment process, with the next assessment phase due to be carried out in late 2023 as previously noted. After every formal piece of work we issue client survey forms and the results returned remain very good and positive.

The overall result is very positive, with 97% being "satisfied" or better across our services, see below. It is pleasing to be able to report that our Partners and Clients continue to rate the services we provide highly.

### Customer Survey Results April 2022 - March 2023



## DAP - Internal Audit Performance

Our analysis of performance for the year 2022/23 shows that, overall, performance is in line expectations and the wider impacts of partners day to day activity, detailed information is shown in the table below.

The Partnership Management Team is aware of the areas of challenges, and we continue to improve our Management Information to help us ensure that we meet the performance levels we aspire to. In addition we reviewed our existing measures in advance of 2023/24 to ensure that they are relevant, informative and in line with industry best practice.

The majority of the indicators show a positive direction for travel compared to 2021/22, but this should be considered against the backdrop of the ongoing need to respond to the “new normal” ways of working. We continue to look at how we can develop the workforce to meet the needs now and in the future, taking time to ensure the right approach, training and development for staff so that they can help drive up performance even further.

Devon Audit Partnership - Performance Indicators for 2022/23					Comments
Performance Indicator	Full Year Target	End of Year Position	Projected Outturn	Direction of Travel vs 2021/22	
Percentage of work Commenced (Ex Schools)	100%	94%	98%	(97%) ↓	The “ <b>percentage of work commenced</b> ” is slightly down on expected levels. This is mainly due to delays requested by the client as our Partners respond to the ongoing national and local issues.
Percentage of Work Completed	90%	92%	90%	(91%) ↑	
Customer Satisfaction	90%	97%	98%	(97%) ↔	Percentage of <b>Audit Plan Completed</b> – Compares similarly with this time last year but is improved. Audits are taking a little longer to complete as Partner staff take greater time to respond to our reports and findings due to other pressures.
Draft Reports Issued in Target Days	90%	94%	90%	(84%) ↑	
Final Reports Issued in Target Days	90%	98%	90%	(89%) ↑	<b>Draft Report</b> production was a little slower than we would have liked and we have made a very notable improvement in this area. We will continue to work with our team to ensure that this continues.  <b>Staff Turnover.</b> We have approx. 45 staff working across DAP. During the year we have had 5 staff leave (1 x Head of DAP, 2 x Level 2 Auditor, 1 x Auditor and 1 x Trainee). Were joined by 1 x Senior Assurance Manager and 1 x Assurance Apprentice. We are already aware of further movement in our workforce in 2023/24.
Staff Turnover	5%	15.5%	13%	(20%) ↓	
Out Turn within Budget	Yes	Yes	Yes	↑	



2022/23 Budget and Outturn Summary					
	2022/23 Budget		Outturn	Variance £	
Employees	1,880,600	93%	1,930,240	49,640	2.64%
Premises, Supplies, Services and Transport, Support	152,600	7%	183,042	30,442	19.95%
Income	2,033,200		2,118,074	84,874	4.17%
			<b>Surplus</b>	<b>4,792</b>	<b>0.24%</b>

**Outturn Summary**

The above table shows a surplus which is a credit to the hard work of the entire team, who yet again pushed themselves to the limit to deliver for our Partners. For reference, in 2021/22 the surplus was £1,274.

**Notable In Year Pressures (2022/23)**

- Pay Award - Difference vs Budget of Circa 40k.
- Premises Changes – Plymouth City Council 8k.
- ICT - £12k in year increase.

These pressures were addressed in several ways - Vacancy Management – Not all staff that left were replaced, or not on a like for like basis. In addition internal recruitment activity reduced the risk of loss of both skilled and new staff without increasing the headcount and costs. External / Additional Work – We sought additional external work in the main supplemented where necessary by two experienced external staff to support as required.

**Balance Sheet**

We prepare a balance sheet each year which sets out our reserves. These increased to £227k from £222k. We have discussed with the Management Board the opportunity to use a some of this to invest in skills and future development.

Reserves are allocated as per the Partnership Agreement, which, in summary, allocates any surplus (or deficit) in relation to the Partners funding provision each year. The reserve and allocations are set out below.

Check	Pro Rata split by fte as per Partnership Agreement					
	Plymouth	Torbay	Devon	Torridge	Mid Devon	North Devon
	30.83	17.31	33.19	4.64	8.48	5.55
£	£	£	£			
- 100,000.00	- 32,090.61	- 26,663.52	- 41,245.87	-	-	-
- 122,317.80	- 60,506.28	1,188.47	- 59,474.79	- 1,370.26	- 2,084.23	- 70.71
- 222,317.80	- 92,596.89	- 25,475.05	-100,720.66	- 1,370.26	- 2,084.23	- 70.71
	<b>P0081</b>	<b>P0082</b>	<b>P0083</b>	<b>P0094</b>	<b>P0095</b>	<b>P0096</b>
	Plymouth	Torbay	Devon	Torridge	Mid Devon	North Devon
- 4,792.47	- 1,477.52	- 829.58	- 1,590.62	- 222.37	- 406.40	- 265.98
- 227,110.27	- 94,074.41	- 26,304.63	-102,311.28	- 1,592.63	- 2,490.63	- 336.69

**Small Bodies Return**

In previous years the committee has received a “small bodies return” which has reported the financial performance of the partnership.

The requirement for a small bodies return has been removed however the return contained some good elements of governance and enabled effective year on year comparisons to take place.

For this reason, we set out below key information that formed the basis of the return and which, we consider, is good practice to continue.

The following Accounting Statements for 2022/23 should be read in conjunction with the outturn position at start of this document.

	Year ending		Notes & guidance
	31 March 2022 (£)	31 March 2023 (£)	
<b>Balances brought forward</b>	221,044	222,318	
<b>+ Income</b>	1,931,945	2,118,074	From Partners and Clients for all our services
<b>+ other receipts</b>			None
<b>- staff costs</b>	1,749,426	1,930,240	Salaries, wages, PAYE, NI and pension costs for all employees (Internal Audit & Counter Fraud)
<b>- All other payments</b>	181,245	183,814	Premises, Insurance, ICT etc
<b>= Balances carried forward</b>	222,318	227,110	
<b>Total cash</b>	98,085	40,834	We have raised invoices promptly to our partners and clients.
<b>Total fixed assets</b>			We do not hold any land, buildings, or substantial fixed assets (out ict is provided by DCC ICT services and not “owned” by DAP).

I certify that for the year ended 31 March 2023 the accounting statements in this annual return present fairly the financial position of the body and its income and expenditure.

Signed by Responsible Financial Officer (Angie Sinclair)

Date:

## Annual Governance Statement 2022/23

We acknowledge as the members of Devon Audit Partnership our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements.

We confirm, to the best of our knowledge and belief with respect to the accounting statements for the year ended 31 March 2023 that:

	Agreed		"yes" means that DAP
	Yes	No	
1. We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices	Y		Prepared its accounting statements in the way prescribed by law.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Y		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of DAP to conduct its business or on its finances.	Y		Has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We carried out an assessment of the risks facing DAP and took appropriate steps to manage those risks.	Y		Considered the financial and other risks it faces and has dealt with the properly.
5. We maintained throughout the year and adequate and effective system of internal audit of DAP's accounting records and control systems.	Y		
6. We considered whether any litigation, liabilities, commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the body and where appropriate have included them in the accounting statements.	Y		Disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

**Tony Rose**  
**Head of Devon Audit Partnership**







This is to certify

# *Devon Audit Partnership*

*Dart Suite, Larkbeare House  
Topsham Road, Exeter  
EX2 4NG*

meets the criteria of  
**Customer Service Excellence**

**COPY**



---

15 March 2023

---

Term of certification: 3 years

