



| Development Plan  
**Devon Audit Partnership**

Version 1.2

October 2013



**Auditing for achievement**

## Document Control

### Change Record

<i>Date</i>	<i>Author</i>	<i>Position</i>	<i>Version</i>	<i>Change details</i>
24/5/2013	Robert Hutchins	Head of Partnership	1.0	Amalgamation of various development documents into one single record.
17/7/2013	Robert Hutchins	Head of Partnership	1.1	Update to include links to other documents including CSE assessment report; Internal Audit report and IIA quality assessment report.
25/10/2013	Robert Hutchins	Head of Partnership	1.2	Updated to take account of action completed during the summer period

## Document Reviewers

<i>Version</i>	<i>Name</i>	<i>Position</i>	<i>Date</i>

# Introduction

## Our development priorities

Our aim is to continue to provide excellent independent, objective assurance and consulting services designed to add value and protect public resources. We aim to assist in improving the efficiency and operations of our client organisations' in line with corporate values of continuously challenging services and promoting openness, accountability and high standards of risk management, internal control and governance.

We aim to further develop our audit performance by the consistent use and pro-active development of Audit Management Software and other IT solutions where possible.

Our high level objectives are have been summarized into four characteristics: -

Process	People	Customer	Pounds £
Improving the management of our relationship with customers to ensure that audit services are developed and delivered appropriately	Develop HR policies for the partnership to deliver results to support our customers strategic goals	Ensuring the customer is at the heart of what we do; listen and respond to the needs and priorities of our customers.	Delivery of a best value / Value For Money internal audit service
Organizing audit activities to deliver maximum value	Ensuring that all audit staff know what they need to do, and have the skills and competence to do it	Develop our approaches that meet individual customer needs whilst ensuring that a consistent and high quality service is delivered.	Maintaining and increasing customer base and associated revenue for contracted services
Ensuring that each element of the audit process (planning, delivery and reporting) reflects best practice	Develop management practices that support innovation and creativity	Ensure suitable arrangements are in place that engage with the customer and seek and encourage feedback at all stages of our processes.	Promote the efficient use of financial resources in terms of identifying audit deliverables and aligning resources accordingly
Ensuring equality and diversity in service delivery			Manage and control expenditure and maximize income

## Key Changes / challenges

The Partnership - The Partners have stated that they appreciate the high quality and effective internal audit service that the Partnership provides and have agreed that the Partnership should be extended for a further 3 years (extension from April 2013 to March 2017)

This contract extension is provided with significant challenges; the Partnership is expected to make 10% cost savings in each of the next 3 years, starting from April 2014. This will result in a reduced capacity and internal audit plan; we need to ensure that we embrace technology and new ways of working to ensure that we can still provide the audit assurance opinion sought from us.

Process - The Public Sector Internal Audit Standards came into operation on the 1<sup>st</sup> April 2013; the Standards closely follow the Institute of Internal Audit Standards. In October 2012 DAP undertook a self assessment against the IIA standards; our assessment was that we met the standards. This self assessment was subsequently subject to external validations by Helen Maneuf of the Hertfordshire Shared Audit Service; Helen agreed that we met the standards but that there were some areas where further improvement could still be achieved. We aim to capture these thoughts in our development plan.

We constantly review the effectiveness of our ICT; we are working with our current ICT provider to determine how we may be able to further develop our ICT and help maximize efficiency gains.

Customers - In September 2012 we submitted our bid to be accredited for the Customer Service Excellence award. Our assessor, June Shurmer, visited in September and agreed that we had made the standard. June highlighted areas where we should continue to improve, and these areas are captured in this development plan.

People – we wish to ensure that we have all the elements of an excellent employer. As a management team we have embarked upon a self assessment process against the criteria for “Investors in People”. Our intention is to identify areas where we need to strengthen / improve our practices to ensure we get the best possible return from our most valuable resource; our employees. Any areas for improvement will be captured in this development plan. At this stage it is unlikely that we will submit ourselves to external validation against this standard, but this may be something we could consider at a later date.

Accommodation – we are looking at how we can ensure we can provide modern and effective office accommodation that meets our needs but also minimize costs to the partnership

Partners – partners from other organisations (e.g. SWAP, Southern Internal Audit, district councils in Devon etc.) are facing similar challenges. We wish to work closely with them to develop sound and effective responses to the challenges we face; we aim to share our solutions and will provide resources to projects that will look at how efficiencies can be gained.

## Devon Audit Partnership Plan – Key Priorities Development Plan

Specific tasks	Target Date	Resources (Days)	Person(s) responsible	Outcome / Measure of Success	Action / Progress
<b>Process</b>					
<p>Ensure that DAP fully complies with the PSIAS. Enact the recommendations made by Helen Manuef.</p> <p><a href="P:\DFS\Devon Audit Partnership\PSIAS &amp; IIA Quality Assessment\DAP Self Assessment\External Validation\Devon Audit Partnership Peer Review - conclusion.doc">P:\DFS\Devon Audit Partnership\PSIAS &amp; IIA Quality Assessment\DAP Self Assessment\External Validation\Devon Audit Partnership Peer Review - conclusion.doc</a></p> <p>Ensure continued compliance with standards.</p>	<p>November 2013</p> <p>Ongoing, but specific quarterly consideration</p>		<p>Managers</p> <p>All staff</p>		
Further develop and enforce time and performance management with clear targets for quality, time to deliver audits, target dates etc	During 13/14			Performance Targets achieved and audit plan delivered on time and on budget.	
Continued development of Risk Based audit planning and refining current risk assessment methodology together with continued promotion of Risk Management and Corporate Governance throughout our client organisations including reviewing emerging risks with clients	March 2013				Achieved. Plans now risk based. Audits carried out on risk management processes (e.g. at DCC)
Continued development of a professional and effective internal audit service for all our clients.	On - going		DAP Managers		

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Identify and recognise efficiencies and ensure we deliver what we say we will deliver.	On - going		DAP Management team		
Improve the use of technology. Further develop our use of MKI Software to secure efficiency improvements.	September 2013	15	Tony Rose	MKi to be the key data source and store for audit assignment work and performance data	Joint development of Mki with SWAP and Southern Internal Audit Partnership. Initial meeting took place 31 May 2013. "Clean up" of Mki data completed. Report formats being developed.
Audit programmes in MKi to be reviewed to ensure that they are "deliverable in a world of reducing resources" – need to make sure that key risks are included, but that staff do not slavishly work to the programme at the risk of missing operational risks.	November 2013	15	Carolyn Moody		
Audit programmes to be embedded into MKI and greater use made of MKI, IDEA and Forensic Software			DAP Managers		Vast majority of work programmes now in MKi. One area not fully intergrated = Fraud work. Action still required. IDEA software being used. Training provided to 3 DAP staff to ensure better roll-out. Forensic software being widely used for all clients.
Embed Performance Management into the Partnership to ensure we deliver as promised and achieve our targets, including processes to capture added value.			DAP Management team		Monitoring s'sheets include an area to capture added value.

Specific tasks	Target Date	Resources (Days)	Person(s) responsible	Outcome / Measure of Success	Action / Progress
<b>Process / People</b>					
<b>People</b>					
Measure ourselves against the Investors in People standard. We want to know our gaps and weaknesses against this benchmark, and then set out to address these areas. Going forward, we may decide to submit an application to obtain the standard, but this will need to be confirmed.	During 2013		Chris Elliott	Identification of areas where we (DAP) do not meet the IIP standard. Action to address these areas to be included within this development plan.	June 2013 – Chris updated the team at the DAP Away Day.
Continued development of audit staff and assessment of training needs via appraisals and use of skills matrix and competencies. Identify skill gaps <ul style="list-style-type: none"> <li>▪ Identify skill needs to meet Partnership work commitments</li> <li>▪ Staff Skills Audit</li> <li>▪ Create training programme</li> </ul>	Summer 2013		Managers	Well trained and motivated staff as demonstrated by high retention and positive feedback via staff surveys	Actioned. Appraisals completed for all staff.
Professional and on the job training to be investigated for all staff and priorities established based on business and individual needs ( link to above)	Summer 2013		Managers / Brenda Davis	Well trained and motivated staff as demonstrated by high retention and positive feedback via staff surveys	July 2013 – detailed record of all ongoing training prepared – matched against budget. Identified that one new person can start professional training in 2013. RH / DC to write to all staff.
Organise and deliver co-ordinated training events for DAP staff with trainers coming to our premises to provide training in specific areas / subjects.			Managers	Cost effective training for staff which is relevant to DAP and our clients	Developed use of Webinars for both in house training (Leadership development for managers) and external courses (fraud). Procurement course for WoECIA

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					group to be delivered at Exeter (Dom) Support for IDEA training being run by Exeter as part of the Devon Audit Group (3 DAP members to attained)
<b>People / Customer</b>					
Share achievements with staff and customers via team briefings, newsletters, etc.	May 2013				Away Days (June 2013)
Ensure all staff have an understanding of the priorities and issues facing all of our clients to ensure they are able to deliver a consistent and meaningful service	On-going		DAP Management team		Away Days Team briefing meetings (monthly updates)
Undertake customer and staff surveys / focus groups to determine current view of DAP and actions required to address any issues	September 2013				Customer survey sent out after each audit. Results communicated in six month reports. Annual survey in development.
<b>Customer</b>					
Identify opportunities for expansion of client base to generate additional income to reinvest in the organisation and provide returns and savings to the founding partners	March 2014		Management Team		New clients include:- <ul style="list-style-type: none"> <li>• Plymouth University</li> <li>• Academy schools</li> </ul>
Ensure continued compliance with CSE requirements.	Ongoing – review Oct/ Nov 2013.		Management team		
Ensure that actions arising out of CSE assessment visit are	Summer		Management		



Specific tasks	Target Date	Resources (Days)	Person(s) responsible	Outcome / Measure of Success	Action / Progress
addressed. See CSE action plan <a href="P:\DFS\Devon Audit Partnership\Partnership Admin\Customer Service Excellence\CSE Assessment Report.docx">P:\DFS\Devon Audit Partnership\Partnership Admin\Customer Service Excellence\CSE Assessment Report.docx</a>	2013		team		
Maintain Website as an essential communication tool for existing and potential customers.	¼ ly review		Management Team		
Production of marketing and promotional materials for the Partnership including marketing strategy	December 2013		AP & Management Team		Marketing material developed includes <ul style="list-style-type: none"> <li>• Flyer</li> <li>• Website</li> <li>• Banners</li> <li>• Pens</li> <li>• Usb sticks</li> <li>• Lanyards</li> </ul>
Be proactive and meet potential partners, commissioners and purchasers	On-going		RH / DC / AP		See "new clients" above
Determine what we can offer and target areas where we can deliver and sustain successful outcomes – skills, knowledge, expertise, identify skill gaps and resources	On-going		RH / DC		
Develop and promote the potential to deliver new services such as consultancy, BPR, VFM, Lean Systems advice and support etc	March 2014		RH / DC / AP and managers		
Maintain and improve our knowledge of our clients business through maintaining links with networks such as CCAN, WoECIA	WoECIA Ongoing	17 per year	Management team and seniors		Regular attendance at all WoECIA group meetings and sub meetings.

Specific tasks	Target Date	Resources (Days)	Person(s) responsible	Outcome / Measure of Success	Action / Progress
and develop links with other networks as appropriate.	CCAN - ongoing	5 per year	Head of Partnership		Regular attendance at CCAN meetings
<b>Customer / Pounds</b>					
Maintain existing client base and respond flexibly to changes in client needs and structure changes (e.g. Commissioning / Outsourcing/ reducing direct provision of services)	On-going		All		All existing clients retained.  Need to make 10% + 10% savings addressed through targeted savings and restructure.
Investigate possibility of relocation to new premises in Plymouth including assessment of costs and benefits including timescales	January 2014		RH / DC		Plymouth – potential sites identified and visited (May 2013) Needs to link with IT
<b>Pounds</b>					
Determine how we can save 10% each year in each of the next three years.			RH/ DC and managers		Outline budget for 14/15 prepared.
Retain net expenditure within overall budget target and identify further efficiencies to help address possible reductions in resources as a result of government spending targets.	Each year		RH		2012/13 - £55k underspend.

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<b>Pounds / Process</b>					
Review office processes and streamline where possible / appropriate	March 2014		DAP Management team		
Ensure findings from Internal Audit review (by SWAP) are fully enacted upon.  <a href="#">P:\DFS\Devon Audit Partnership\Partnership Admin\Budget\2012-13\Year end accounts 1213\Devon Audit Partnership 2012-13 Audit Closing Letter.doc</a>	Sept 2013		RH / DC / SO & others.		Actioned.