



Quality Assurance &
Improvement Programme
Devon Audit Partnership

Version 1.4

October 2014



Auditing for achievement

ITEM 7

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 document 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
31 Jan 2014	Robert Hutchins	Head of Partnership	1.3	Updated to account of action taken up to 31 Dec 2013 and new issues emerging.
5 March 2014	Robert Hutchins	Head of Partnership	1.3	Updated to account of action arising from CSE rolling programme1 assessment.
5 March 2014	David Curnow	Dept Head of Partnership	1.3	Inserted - Added Value process
24 March 2014	David Curnow	Dept Head of Partnership	1.3	Inserted - review of audit report
28 April 2014	David Curnow	Dept Head of Partnership	1.3	Inserted - review of audit manual
4 June 2014	David Curnow	Dept Head of Partnership	1.3	Review budget monitoring process
4 June 2014	David Curnow	Dept Head of Partnership	1.3	Create Staff forum pages
19 June 2014	David Curnow	Dept Head of Partnership	1.3	PSIAS – Self-assessment progress
23 October 2014	Robert Hutchins	Head of Partnership	1.4	Incorporates results of LGAN self-assessment. Formal review and update of plan following Managers meeting

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	Have a wider pool of experts readily available to meet short term needs of our partners and clients	Aim to “add value” to the organisations we audit so that they receive more than just assurance	Manage and control expenditure and maximize income
Using our audit “tools” (staff and IT) in a innovative way to ensure we can deliver maximum coverage and input on every audit.			

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 2014 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 1st 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.

In April 2014 CIPFA issued guidance in the form of a Local Government Application Note as to how local government internal audit sections should respond to meeting the PSIAS.

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.

Outputs – we appreciate that senior management and audit committee members have significant calls upon their time; we have made significant changes to the way our reports are presented, with the aim of reducing text but maximizing the impact of the messages we wish to convey. We make greater use of graphics where appropriate, with the old maxim of “a picture paints a thousand words”

Added value – we know that our clients expect us to provide more than just assurance; they look to us to add value to their organisations. This is often through well formed and business leading recommendations, or can simply be spreading best practice to common solutions. Our team look to work “across organisations2” to (where appropriate) share understanding of common problems and effective solutions.

Customers - In September 2013 we were accredited with the Customer Service Excellence award. Our assessor, June Shurmer, revisited the Partnership in February early 2014 and confirmed that we have addressed the small number of weaknesses she identified in her September visit. We continue to develop our processes and arrangements to ensure our customers receive a high quality, customer focused service.

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. We have canvassed the views of our staff and are interpreting the results to help inform where we may need to further develop.

Pounds - 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.

Using this document

This document is expected to be a “live” document – i.e. actions identified will be taking place at all time during the year.

At certain points it is appropriate to monitor what has been achieved, and what is still outstanding.

We do not want to wish sight of what was achieved or what has changed, and so completed actions are separated from the main body of the report and are shown at Appendix B.

The main report (Appendix A) then attempts to use a colour coding system which shows what the status is of actions *at a moment in time* – i.e. the last time the plan was updated.

Appendix A

Devon Audit Partnership Plan – Key Priorities Development Plan as at October 2014

Specific tasks	Target Date	Resources (Days / £) in 2014/15	Person(s) responsible	Outcome / Measure of Success	Action / Progress
Process					
We have developed and enforced time and performance management and issued clear targets for quality, time to deliver audits, target dates etc. Our “stretch target” is to ensure that we set out how we consider we can add value at the audit brief stage, and deliver and then capture this added value.	2 nd half of 14/15	N/A, as part of overall audit process.	Managers, then all staff	Performance Targets achieved and audit plan delivered on time and on budget. Clients receive an “added value” service	Peer reviews of work to be introduced to ensure consistency. Mki updated with a field to capture “added value”
Identify and recognise efficiencies and ensure we deliver what we say we will deliver. Greater use made of MKI, IDEA and Forensic Software	On - going	To be identified as and when changes identified	DAP Management team	Delivery of audit plan. Delivery within financial budget. Make best use of “tools” – i.e staff and IT.	Year on year successful delivery of audit plan. Year on year financial savings made. Investment in ICT (Encase, IDEA, Mki etc.) to give more “tools in the toolbox”
Further develop our use of MKI Software to secure efficiency improvements. Use Mki to provide monitoring data re issue / receipt of Customer satisfaction survey forms.	September 2014	5	Tony Rose / managers	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. “Clean up” of Mki data completed. Report formats developed. Need to fully “embed” PI’s via MKI

Specific tasks	Target Date	Resources (Days / £) in 2014/15	Person(s) responsible	Outcome / Measure of Success	Action / Progress
Audit programmes for irregularity and specialist work to be embedded into MKI.	March 2015	2 days development of MKI	DM / DC	Consistent methodology of capturing data relating to investigations / specialist work, enabling effective review and production of simple reports that can then be tailored for publication to clients.	Change in staff will force this change to take place – may not fully achieve by March 2015.
Restructure the Audit manual to follow PSIAS framework	Autumn 2014	2	DC	Audit Manual reflects current PSIAS working practice. Staff conform to current practice	Research for a model to adopt and tailor has not been fruitful. Will need to re-write the manual.
Review the PSIAS – Self Assessment – and the implications of the Local Government Application Note (LGAN) create and implement Action Plan as required.	Spring/Summer 2014	4	RH / DC	Full compliance recognised. Audit Committees informed of compliance in November Committee. Staff recognise quality review processes and expected outcomes.	Initial Self-Assessment review complete; further evidence required with mitigations. Action plan created (see appendix B)
Review the Fraud Manual – ensure it is up to date and applied across all Offices. - Produce a 2 tier product for fraud reviews (initial/quick and detailed investigation) - Create fraud reports from MKI	30 Sept 2014	3 days	DM / MW DC / RM / TR	All offices aware of and follow Fraud Manual All Irregs in MKI; Investigation report and Client report used from the one audit in mki	Not yet achieved.
Admin / Personnel records - Training & Skills - Inventory - Driving licences, insurance etc - Staff awareness e.g. diversity - Data Protection - Code of ethics To be complete accurate and centralised	October 2014	3 days (admin support)	SO / DH	Centralised database available to managers to ensure operational compliance.	Near Completion Diversity training (online course) provided to all. Checks on driving licence, insurance etc completed. Training and skills database updated summer 2014.

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Specific tasks	Target Date	Resources (Days / £) in 2014/15	Person(s) responsible	Outcome / Measure of Success	Action / Progress
<p>Network file structure review.</p> <ul style="list-style-type: none"> Consideration of Data management and Archiving / deleting arrangements. Make best use of available software (MKI, Trim and Sharepoint) etc. 	Summer 2015	6 days	To be decided. Do we need a non-audit person to do this?	Clear network policy, ensuring documents are only saved once and are easy to locate. Documents are archived / destroyed promptly and effectively minimising risk of sensitive data being incorrectly managed.	To be actioned
Process / People					
<p>Ensure that we have a quality management programme to monitor quality against performance and customer service. e.g. for quality and timeliness and delivery against expected targets. This will require sample testing by RH / DC to ensure consistency / accuracy etc.</p>	December 2014	3 days	RH / DC then managers	Clear and consistent understanding and application of quality standards.	<p>A file / work review process has been written and shared with staff June 2014. Template identified, sample checks undertaken. Model still needs refining:-</p> <ul style="list-style-type: none"> Feedback and resolution process needed.
<p>Create Staff forum pages on network or website – start with the Excel training CW is attending</p>	October 2014	2 days	CW / DC	Better sharing of staff knowledge – hints and tips	Not yet commenced

<p>People</p> <p>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.</p>	<p>During 2014</p>	<p>4 days</p>	<p>Chris Elliott</p>	<p>Identification of areas where we (DAP) do not meet the IIP standard. Action to address these areas to be included within this development plan.</p>	<p>Survey completed of all staff. Results to be fed back at staff Away Day Feb 2014. Action plan being prepared.</p>
<p>Continued development of audit staff and assessment of training needs via appraisals and use of skills matrix and competencies. Identify skill gaps</p> <ul style="list-style-type: none"> ▪ Identify skill needs to meet Partnership work commitments ▪ Identify future staff skill set ▪ Staff Skills Audit ▪ Create training programme e.g. <ul style="list-style-type: none"> ○ Encase - further training ○ IDEA - widen use with staff 	<p>Summer 2013 December 2014</p>	<p>4 Days</p>	<p>Managers</p>	<p>Well trained and motivated staff as demonstrated by high retention and positive feedback via staff surveys</p>	<p>Actioned. Appraisals completed for all staff. Appraisals for 14/15 have been completed – results need now to feed into the skills matrix to re-fresh the training requirements</p>
<p>People / Customer</p>					
<p>Review and update the Training & Development policy. Ensure that the Policy includes reference to how staff will be trained in Customer Service. Plan and deliver customer service training for new staff.</p>	<p>September 2014</p>	<p>1½ day per employee</p>	<p>RH / BD</p>	<p>Consistent understanding of our expectations in providing excellent customer service.</p>	<p>Not yet actioned</p>
<p>Plan and deliver customer service training for new staff.</p>	<p>As and when</p>	<p>1½ day per employee</p>	<p>Line Manager</p>	<p>Consistent understanding of our expectations in providing excellent customer service.</p>	<p>Two new staff commenced September 2014. Need to train these new staff by December 2014</p>

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<p>Customer</p> <p>We will continue to develop and foster a culture of all working together seamlessly in a customer focussed approach. We aim to further improve our customer engagement through the introduction of the following methods. Some specific targets require attention:-</p> <ol style="list-style-type: none"> 1. Establish Customer care champions throughout the partnership; 2. Consult with our customers and continuously evaluate our engagement methodologies. 3. Review Option Appraisal Paper on Forums and Focus Groups and implement decisions made 4. Identify and investigate other engagement methodologies; 5. Evaluate and develop the use of technological solutions to customer engagement; 6. Publish FAQ's (Frequently Asked Questions) <p>Maintain Website as an essential communication tool for existing and potential customers.</p>	<p>End of 2014</p>	<p>5</p>	<p>Management team</p>	<p>These are the "hard to do bits" but will be how we demonstrate that we care about the customer and listen to their comments.</p>	<p>These issues have not yet been addressed.</p> <p>Website in place. Regularly updated – e.g. with Fraud Bulletins, customer satisfaction results, annual accounts, customer testimonials.</p>
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Develop and promote the potential to deliver new services such as consultancy, BPR, VFM, Lean Systems advice and support etc.	March 2015	To be determined	RH / DC / AP and managers	Wider range of services that clients can use at our more cost effective rates (rather than employing a consultant / external provider).	Not yet due.
Update / refresh Customer Care Policy on an annual basis.	December 2015	1 day	CW	Ensure that our policy reflects current trends / challenges	
Customer / Pounds					
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	DAP has the skills and capacity to meet client demands, dealing effectively with peaks and troughs in requests for work.	All existing clients retained 2014-15. Review again in January 2015, taking account of provisional audit plans for 15/16. Have made 10% saving in "partner" contributions in 14/15, need to make 10% + 10% savings in the next 2 years. Will be a tough task.
Investigate possibility of relocation to new premises in Plymouth including assessment of costs and benefits including timescales	January 2015	To be determined once possible site know.	RH / DC / BD	Meet accommodation needs / requirements of PCC. Need to ensure that any new location does not adversely impact on effectiveness.	New possibility of siting Audit with other PCC operations (DELT).
Pounds					
Continue to closely monitor spending against budget to ensure we stay within financial envelope.	Quarterly throughout 2014/15	3	RH / DC and Angela Stirland.	Senior management confidence.	Mth 6 projections show a slight surplus against budget.

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<p>Pounds / Process</p>	<p>Review the budget monitoring process for commitments and reconciliation of manual records to the accounting system</p>	<p>Sept 2014</p>	<p>1</p>	<p>RH/DC/SO/ Angela S</p>	<p>More robust position statement at any time. Reduced year end adjustments for incomplete business</p>	<p>Dave Hodgson completed reconciliation at mth 3. Month 6 reconciliation in progress. RH has asked DCC finance for 1 day per week for "business support" could be provided – response awaited.</p>
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Appendix B

Specific actions resulting for a self assessment against the Local Government Application Note following issue of the Public Sector Internal Audit Standards (PSIAS).

LGAN Ref	Conformance with Public Sector Internal Audit Standard	No of Questions	Yes	Partial	No	Comments	Action Required	By who?	By when?
1	Definition of Internal Auditing	2	2						
2	Code of Ethics	13	13						
3	Attribute Standards								
3.1	1000 Purpose, Authority and Responsibility	20	18	2					
	Does the internal audit charter : h) Identify internal audit's contribution to the review of effectiveness of the control environment, as set out in the Accounts and Audit (England) Regulations 2011?			•		The Charter does make reference to this, but we consider that this could be improved upon.	Revise Audit Charter.	Head of DAP	Take revised Audit Charter to January rounds of Audit Cttees.
	o) Define the nature of consulting services?			•		As above	As above	As above	As above
3.2	1100 Independence and Objectivity	31	28	1	2				
	The board e) approves decisions relating to the appointment and removal of the CAE				•	The appointment and removal of the Head of Devon Audit Partnership is via the Partnership Committee, not partner audit committees.	No	n/a	n/a
	Does the chief executive or equivalent undertake, countersign, contribute feedback to or review the performance appraisal of the CAE?				•	Performance appraisal for the Head of DAP is undertaken by the S151 officer of Devon CC. This officer will receive feedback from relevant parties, including the S151 officer at	Non	N/a	N/a

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						<p>Plymouth and Torbay councils and Chief Execs at all partners and clients</p>	<p>We are often asked to complete work of a "consulting" nature. If we are requested to undertake work of a consulting nature that replaces work in the agreed plan then this will be brought to the attention of the Audit Committee, although this is unlikely to be in advance of the work taking place. The Head of Audit will use his / her professional judgement as to whether this assignment is appropriate and should replace other audit work. In some instances consultancy work will be in addition to the internal audit plan and as such we would not adjust the audit plan and would not necessarily bring this work to the attention of the Audit Committee.</p>	<p>None.</p>			
3.3	1200 Proficiency and Due Professional Care	21	20	1							
	<p>Where there have been significant additional consulting services agreed during the year that were not already included in the audit plan, was approval sought from the board before the engagement was accepted?</p>			<ul style="list-style-type: none"> • 							

	Do internal auditors exercise due professional care by considering the: e) Cost of assurance in relation to potential benefits?						As authorities look to reduce back office services to free up resource for the "front line" then the "cost of control" becomes an ever more relevant area. Possibly an area for training / guidance for staff.	Training / guidance for staff	Managers in team / section meetings.	Summer 2015
3.4	1300 Quality Assurance and Improvement Programme If the organisation is a 'larger relevant body' in England, does it conduct a review of the effectiveness of its internal audit at least annually, in accordance with the Accounts and Audit (England) Regulations 2011 section 6(3)?	27	21	6			A review of the effectiveness of internal audit is completed annually. However the results from this review have not always been presented to the Audit Committee.	Ensure that the Annual Review of the Effectiveness of Internal Audit is taken to the Audit Committee annually.	Head of DAP	by October 2015.
	Do internal assessments include ongoing monitoring of the internal audit activity, such as: a) Routine quality monitoring processes?						This is done; quality of audit work / the audit service is regularly reviewed by the management team but not as formally as the standard requires. Something we should consider.	This will be included within the business of the management team and will be scheduled for a quarterly review.	DAP management team	Quarterly, as part of longer managers meeting. W.e.f Dec 2014
	d) Periodic assessments for evaluating conformance with the PSIAS?						Again, this is undertaken, but not as formally as the standard requires. Something we should consider.	This will be included within the business of the management team and will be scheduled for a six monthly review.	DAP management team	Six monthly, as part of longer managers meeting. W.e.f Dec 2014.
	Does the periodic assessment include a review of the activity against the risk-based plan and the achievement of its aims and objectives?						Our external assessment was completed in October 2012, before the LGAN was available. As a consequence we were not evaluated against this criteria.	Ensure that future external assessment address this point.	Head of DAP / appointed external assessor.	October 2016?

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	Has the CAE reported the results of the QAIP to senior management and the board? B) the results of ongoing monitoring must be communicated at least annually										Reported to DAP Management Board and Partnership Cttee Nov 2014. Then to be reported to Audit Cttees (Plymouth, Devon and Torbay)	Head of DAP	DAP Partnership Cttee - November 2014 Partner Audit Cttees - Nov, Dec 2014 and Jan 2015.
	Has the CAE included the results of the QAIP and progress against any improvement plans in the annual report?										Annual reports for 2014/15 to fully reflect the results of the QAIP and progress against the improvement plan.	Head of DAP	June 2015
4.1	2000 Managing the Internal Audit Activity	46	41	4	1								
	Do individual internal auditors, who are part of the internal audit activity, demonstrate conformance with the <i>Code of Ethics</i> and the <i>Standards</i> ?										Training / awareness session at next DAP team away day.	Head of DAP / management team.	December 2014 ?
	Does the risk-based plan incorporate or is it linked to a strategic or high-level statement of: b) How the internal audit service will be developed in accordance with the internal audit charter?										Revise format of annual plan document to encompass this.	Head of DAP / Deputy Head	January 2015
	Is the internal audit activity's plan of engagements based on a documented risk assessment?										This will need to be developed. Suggest working with WOEICIA group colleagues on this.	Head of DAP / WOEICIA colleagues	Early 2015

	<p>Does the risk-based plan include the approach to using other sources of assurance and any work that may be required to place reliance upon those sources?</p>			<ul style="list-style-type: none"> • 	<p>Our plan takes account of other assurance activities (e.g. Ofsted etc) but does not clearly state the assurance that will be placed on this work.</p>	<p>There is a need to prepare better assurance maps for each client to ensure that those charged with governance are fully aware of where assurance is being provided from.</p>	<p>Head of DAP / management team Organisational Development staff ?</p>	<p>This is a significant piece of work. DAP can kick start the process, but a wider assurance map will require input from other authority employees, e.g. Organisational Development. July 2015</p>
4.2	<p>Has the CAE carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance?</p>	29	25	<ul style="list-style-type: none"> • 	<p>No. See comments above.</p>	<p>See above</p>	<p>See above.</p>	<p>See above.</p>
	<p>Does the internal audit activity:</p> <p>a) Promote appropriate ethics and values within the organisation?</p>		<ul style="list-style-type: none"> • 	<p>1</p>	<p>Yes, although this is not solely a role for IA.</p>	<p>No action required.</p>		
	<p>d) Coordinate the activities of and communicate information among the board, external and internal auditors and management?</p>		<ul style="list-style-type: none"> • 		<p>This is done via committee clerks at each client organisation. DAP liaise closely with committee clerks to ensure agenda and calendar of business reflects requirements and best practice.</p>	<p>No action required.</p>		

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	Has the internal audit activity evaluated the: a) design b) implementation and c) effectiveness of the organisation's ethics-related objectives, programmes and activities? Has the CAE considered the proportionality of the amount of work required to assess the ethics of the organisation when developing the risk-based plan?							This will be part of the annual work for each client in 2014/15.	Specific audit to be carried out during 2014/15	DAP management team.	31-Mar-2015
4.3	2200 Engagement Planning	44	43	0	1			Not fully considered in 2014/15 plans.	To be included within 2015/16 planning process.	DAP management team.	Early 2015
4.4	Do internal auditors consider the following in planning an engagement, and is this documented: d) The activity's resources?	23	23					This is not part of our audit brief. Wider issue around outsourced and partnership working.	Unsure. Will need to consider further.	Head of DAP	31-Dec-2015
4.5	2400 Communicating Results Does the annual report incorporate the following: h) The results of the QAIP?	51	49		2						
4.6	2500 Monitoring Progress Progress against any improvement plans resulting from the QAIP?	4	4					See 3.4 above			
4.7	2600 Communicating the Acceptance of Risks	2	2					See 3.4 above			

Actions completed between January and October 2014

Specific tasks	Target Date	Resources (Days / £)	Person(s) responsible	Outcome / Measure of Success	Action / Progress
Process					
Continued development of a professional and effective internal audit service for all our clients.	On - going		DAP Managers		Working with SWAP to further develop Mki. Attendance at regular training events (IIA, CIPFA etc.) to ensure we are capturing
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 Revised to Feb 2014	15	Carolyn Moody	Audits deliver appropriate assurance but require less audit input.	Completed, 2013-14, revising this yr on yr on rolling cycle. Spreadsheet shows how this balances with different work mix (walk through only, testing only or full audit).
					LSW to produce a graphic to be able to present this to S151s Completed 08.08.14 (LSW & CRM)– follow link below– P:\DFS\Devon Audit Partnership\Audit Plans 12014 - 2015\KFS\Three Year KFS Cyclical Programme Devon & Torbay with Graphs.xlsx
All standard Audit programmes to be embedded into MK.	March 2014		DAP Managers		Work programmes in Mki

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Embed Performance Management into the Partnership to ensure we deliver as promised and achieve our targets, including processes to capture added value.	Ongoing July 2014 August 2014 Oct 2014		DAP Management team	Audit brief captures the added value Monthly performance report shows added value. October half yr report shows added value section.	Monitoring s'sheets include an area to capture added value. Was re-enforced at Away Day in Feb.
Prepare document and instigate methodology of "Added Value" into the audit process and MKI	Summer 2014	4	DC - Managers	Added value clearly identified within scope and report for each audit and captured in MKI for summary reporting to client Staff use PSIAS conforming report	Actioned; presentation to Partnership at Feb Awayday. Process to capture added value defined and in place. Guidance notes to be produced. Actioned
Review the audit report for conformance to PSIAS	Summer 2014	2	AP / DC		
People / Customer					
Undertake customer and staff surveys / focus groups to determine current view of DAP and actions required to address any issues	March 2014		AP and managers	Improved understanding of our services from all levels, including senior management.	Customer survey sent out after each audit. Excellent results and learning. Feedback posted on website Results communicated in six month reports. Annual survey for senior management prepared and undertaken. Staff survey done – results feed into IIP exercise.
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	Networking	Management Team		New / extended clients include:- <ul style="list-style-type: none"> • Plymouth University • Academy schools • Police • Cornwall • South Hams • West Devon

<p>Ensure continued compliance with CSE requirements.</p> <p>Ensure that actions arising out of CSE assessment visit are addressed.</p> <p>See CSE action plan P:\DFS\Devon Audit Partnership\Partnership Admin\Customer Service Excellence\G4S\Rolling Programme November 2013>Action plan from Oct 2012 visit.xlsx</p>	<p>Ongoing – review Oct/ Nov 2013.</p> <p>Summer 2013</p>	<p>Management team</p> <p>Management team</p>	<p>Management team</p> <p>Management team</p>	<p>CSE action plan completed. Updated external assessment arranged for March 2014.</p>
<p>Update standard email signature to ensure that it refers to the fact that we are CSE accredited.</p>	<p>April 2014</p>	<p>Nil</p>	<p>Head of Partnership.</p>	<p>Actioned. April 2014.</p>
<p>Put CSE logo on the “front” page of the DAP website.</p>	<p>April 2014</p>	<p>Nil</p>	<p>Gary S</p>	<p>Done April 2014</p>
<p>Investigate getting the CSE logo embedded in all our reports.</p> <ul style="list-style-type: none"> • Assignments report • Annual report to Cttee • Six month update report to Cttee • Partnership management board reports • Partnership Cttee reports. 				<p>Done, June 2014</p>
<p>Customer / Pounds</p>				
<p>Pounds</p> <p>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.</p>	<p>Each year</p>	<p>RH</p>		<p>2013/14 – outturn showed small surplus.</p> <p>2014/15 projected small surplus of £5k.</p>

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<p>Pounds / Process</p>	<p>Review office processes and streamline where possible / appropriate</p>	<p>March 2014</p>			<p>DAP Management team</p>				<p>Staff sickness monitoring and reporting robust. Budget planning and Monitoring reviews improved Income collection / billing on time and semi automated.</p>
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