

Devon Audit Partnership - Strategic and Operational Risk Register Updated Oct 2015

Ref	Risk Description	Inherent			Mitigating control	Controlled			Further action required	By When
		Impact *	Probability	RISK *		Impact	Probability	RISK		
Strategic Risks										
S1	The Partnership has an end date of 31 March 2017. During 2016/17 the Partners will need to decide how to proceed post March 2017. The risk is that the Partnership (as it currently stands) will not continue.	5	3	15	Continue to provide evidence that Partnership working works well, and has (and will continue to) deliver efficiencies and an excellent service.	5	2	10	<p>Head of DAP to explore options for internal audit delivery for the partners post 2017.</p> <p>Options will include (outline list)</p> <ul style="list-style-type: none"> • Continuing with the partnership • Reverting back to individual teams • Individual partners tendering for their services • Moving to a .co or other delivery vehicle • Joining with another partnership <p>Further detailed work required to enable a reasoned and balanced decision to be made in good time for 2017.</p>	By Oct 2016
S2	Change in priorities or dissatisfaction of one of the founding partners results in a partner leaving.	4	2	8	Continued development of service. Impact of a single founding partner leaving now reduced due to reduced contribution of partners and increase of funding from other	3	2	6	<p>Continue to work with the Partnership Cttee and explain the benefits that DAP bring to each partner.</p> <p>Deliver plan and ensure that we “add value” in a way appreciated by each client.</p>	<p>Ongoing</p> <p>Ongoing</p>

					clients. Evidence of “added value”.					
S3	Loss of data due to IT failure / unable to use secure data transfer arrangements	3	2	6	Part of DCC network – so lots of resilience. Data sharing agreements prepared and shared / agreed with each partner. Use of Mki – hosted software supplier.	2	2	4	Data sharing agreements updated to reflect legal advice in March 2015. Ensure keep “up to date” with changes and ensure that agreements reflect best practice.	Ongoing
Operational risks										
O1	Failure to deliver agreed audit plan in line with current targets resulting in increased control risk to clients and lack of confidence in DAP as a provider.	3	2	6	Close and effective management of work against plans. Clear understanding and control of time spent on “overheads” / non productive work.	2	2	4	Make best use of IT to ensure valuable people resource is used as effectively as possible. Strong and effective management to tackle areas of concerning performance.	Ongoing
O2	Inefficient or expensive IT arrangements	2	2	4	Service provided by DCC. Hosted Audit Management system (Mki). Investment in broadband line at Torbay.	2	2	4	ICT arrangements under constant review to ensure we get best value and meet PSN requirements. Detailed costing review required for 2016/17 financial year.	Ongoing Dec 2015
O3	Insufficient revenue budgets to deliver service effectively. Further 10% reduction in funding by Partners for 2016/17. Audit input now very much reduced since April 2009.	2	2	4	IA requirements depend on each organisation (maturity, risks, pace of transformation, effectiveness of control arrangements, management ability etc). Each partner or client has to recognise	2	2	4	We continue to Work with West of England group in developing models for “determining” audit resource levels – but there is increased risk that resource may be insufficient to enable IA to provide an audit opinion.	Ongoing

					<p>this and set an audit level to reflect.</p> <p>Signed SLA with main partners. Signed SLA's with other customers (Fire, Police, Torridge etc)</p>				<p>Ensure that we invoice accurately (based on data from Mki) and promptly !</p>	
O4	<p>Failure to make savings or generate increased efficiencies.</p> <p>(Further 10% saving target in 16/17).</p>	3	2	6	<p>Good notice of what is required. Good understanding of cost base and use of temp staff / associates to "turn up" or "turn down" our staffing commitments.</p>	2	1	2	<p>Continuous monitoring. Continuous need to sell services to other clients.</p>	Ongoing

* Risk score based upon the DCC approach to Risk Management. <http://staff.devon.gov.uk/riskmanagementstrategy2011.pdf>