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

County Hall  
Topsham Road  
Exeter  
Devon  
EX2 4QD

(see below)

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Your ref :  
Our ref :

Date : 2 March 2020  
Please ask for : Dan Looker, 01392 382232

Email: [dan.looker@devon.gov.uk](mailto:dan.looker@devon.gov.uk)  
Fax :

## **DEVON AUDIT PARTNERSHIP COMMITTEE**

Tuesday, 10th March, 2020

A meeting of the Devon Audit Partnership Committee is to be held on the above date, at 10.30 am in the Committee Suite - County Hall to consider the following matters.

PHIL NORREY  
Chief Executive

## **AGENDA**

### **PART I - OPEN COMMITTEE**

- 1 Apologies
- 2 Minutes (Pages 1 - 4)  
Minutes of the meeting held on 11 November 2019, attached.
- 3 Items Requiring Urgent Attention  
Items which in the opinion of the Chair should be considered at the meeting as matters of urgency.
- 4 Nine Month Update Report 2019/20 (Pages 5 - 14)  
Report of the County Treasurer (CT/20/36), attached.

- 5            Budget Monitoring 2019/20 - Month 9 (Pages 15 - 18)  
Report of Head of Partnership (CT/20/34), attached.
- 6            Devon Audit Partnership Budget 2020/21 (Pages 19 - 22)  
Report of Head of Partnership (CT/20/35), attached.
- 7            Future Meetings  
Members are requested to bring their diaries in order for future meeting dates to be arranged.

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

Nil

***Part II Reports***

*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).*

*Members are also reminded of the need to dispose of such reports carefully and are therefore invited to return them to the Democratic Services Officer at the conclusion of the meeting for disposal.*

**Membership – Comprising two Members from Devon County Council, Plymouth City Council, Torbay Council, Mid Devon District Council, South Hams District Council, Torridge District Council and West Devon Borough Council**

County Councillors

Councillors J Clatworthy and G Gribble

Torbay, Plymouth, Mid Devon, South Hams, Torridge and West Devon Councils

Councillors Heyse, R Loxton, Corvid, L Parker-Delaz-Ajete, P Hackett, B Evans, Hodson, Moore, Austen, Davies, Ewings and Holway

**Declaration of Interests**

Members are reminded that they 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.

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Induction loop system available

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**NB**   Denotes bus stops

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

## DEVON AUDIT PARTNERSHIP COMMITTEE

11 November 2019

### Present

#### Devon County Council

Councillor John Clatworthy

#### Other Council Representatives

Councillor Bob Evans, Mid Devon District Council (Chair)  
Councillor Robert Loxton, Torbay Council  
Councillor Lorraine Parker-Delaz-Ajete, Plymouth City Council  
Councillor Philip Hackett, Torridge District Council  
Councillor Andrew Moore, Mid Devon District Council

### Apologies

Councillor Margaret Corvid, Plymouth City Council  
Councillor Rick Heyse, Torbay Council  
Councillor Claire Hodson, Torridge District Council

\* **54**      **Minutes**

**RESOLVED** that the Minutes of the meeting held on 8 July 2019 be signed as a correct record.

\* **55**      **Items Requiring Urgent Attention**

There was no item raised as a matter of urgency.

\* **56**      **Request for North Devon District Council to join the Devon Audit Partnership**

The Committee received the Report of the Head of the Devon Audit Partnership (CT/19/99) setting out information about the request for North Devon District Council to join the Partnership.

The Head of Partnership and members discussed and noted, in particular:

- The internal audit plan for North Devon District Council currently shows delivery of around 200 days on internal audit per year.
- Devon Audit Partnership provide work to partners at cost and would not seek a surplus on these charges.

It was **MOVED** by Councillor Evans, **SECONDED** by Councillor Hackett and

### **RESOLVED**

that the Committee approve North Devon District Council becoming a member of DAP from 1 April 2020.

\* **57**      **Six Month Update Report 2019/20**

The Committee received the Report of the Head of Devon Audit Partnership (CT/19/100) summarising the Partnership's activity in the first six months of 2019/20.

# Agenda Item 2

The Head of Partnership and Members discussed and noted, in particular:

- the focus on risk management.
- the work Devon Audit Partnership had undertaken for Cornwall County Council on the data security of independent care homes.
- the need for the audit function to add value beyond independent assurance and the identification of untreated risks or control weaknesses.
- Devon Audit Partnership's management of long-term absence.
- the lengthier time-frame that audits tended to be undertaken over now, and the slight delay to the percentage of Audit Plan's completed.
- the development of local Performance Indicators in the absence of a national data set.

It was **MOVED** by Councillor Evans, **SECONDED** by Councillor Parker-Delaz-Ajete and

## **RESOLVED**

that the Committee notes the 6-month update report.

### \* 58 **Budget Monitoring 2019/20 - Month 5**

The Committee received the Report of the County Treasurer (CT/19/101) monitoring the Budget of the Partnership at month 5, indicating a slight surplus at year-end due to anticipated income from internal audit work being higher than the original budget, partly offset by the increase in staff to complete the work.

Members noted:

- the Counter Fraud Team were expected to meet income targets set despite a reduction in income from Plymouth City Council.
- the Head of Devon Audit Partnership advised that a sizeable element of this work related to council tax collection and the single occupancy discount.

It was **MOVED** by Councillor Parker-Delaz-Ajete, **SECONDED** by Councillor Hackett and

## **RESOLVED**

that the Committee note the projected outturn, variances and reason.

### \* 59 **Updated Risk Register November 2019**

The Committee considered the Report of the County Treasurer (CT/19/102) setting out the updated strategic and operational risks currently facing the Partnership.

Members noted:

- the risk inherent to service delivery due to factors such as employee absence, and the need therefore of maintaining collaborative arrangements in terms of associate staff with internal audit partners such as Audit West.

- the internal audit provision for North Devon District Council potentially allowing opportunity to appoint a new Audit Manager, ensuring the Head of Devon Audit Partnership has sufficient strategic capacity to grow the Partnership.

It was **MOVED** by Councillor Moore, **SECONDED** by Councillor Loxton and

**RESOLVED**

that the Committee notes the updated Strategic and Operational Risk Register; and the actions in place to reduce risks to an acceptable level.

\* 60

**Quality Assurance & Improvement Programme**

The Head of Devon Audit Partnership presented the Quality Improvement Action Plan (CT/19/103) setting out the areas for advancement for DAP in the coming 12 months.

Members noted that measures were in place to address the issue of delays to staff appraisals, with all appraisals to be completed by 31 March 2020.

It was **MOVED** by Councillor Hackett, **SECONDED** by Councillor Loxton and

**RESOLVED**

that Committee notes the current Quality Improvement Action Plan, the challenges for the future and the action being taken by management to react to these challenges.

\* 61

**Future Meetings**

The next meeting is scheduled for 10 March 2020.

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

The Meeting started at 10.30 am and finished at 11.30 am

# Agenda Item 2



# Agenda Item 4

CT/20/36  
Devon Audit Partnership Audit Committee  
10<sup>th</sup> March 2020

## **DEVON AUDIT PARTNERSHIP – NINE MONTH UPDATE REPORT 2019/20** **Report of the County Treasurer**

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

**Recommendation:** that the Committee

1. **Notes** the nine month update report from the Head of Devon Audit Partnership

### **Summary**

The attached report from the Head of Devon Audit Partnership summarises activity in the first nine months of 2019/20.

The report recognises the challenging stretch targets that the partnership needs to accomplish and that the management team and staff are working in a professional way to achieve these.

Mary Davis

Electoral Divisions: All  
Local Government Act 1972

### List of Background Papers

Contact for Enquiries: Robert Hutchins  
Tel No: (01392) 382437 Larkbeare House

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

There are no equality issues associated with this report



Risk, Internal Audit, Counter  
Fraud & Assurance

## Nine Month Update Report 2019/20

Page 7  
Partnership Management  
Committee

February 2020



Auditing for achievement

# 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 October 2019

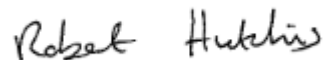
We have continued to work with North Devon Council staff to ensure that they can become a partner from April 2020. The process does require contracts to be drawn up; this is likely to involve TUPE arrangements, and so a fair amount of time is required to make sure we “get it right”.

Our Counter Fraud Team have continued to work with partners. The work of the team has assisted Torridge Council to identify those households claiming a single person discount, where other evidence exists that would suggest more than one person in the household. This has resulted in 45 discounts being removed with a value of £35,160 being re-billed.

The work of our Counter Fraud Team was also picked up by the [local press](#), with a headline saying “Plymouth City Council fraud team save £1.4m”. The team dealt with 262 allegations of fraud last year, resulting in 15 prosecutions and 44 sanctions including formal cautions.

We have developed a [Linkedin](#) page that we use to help inform partners and client about our work. The use of LinkedIn, and other social media platforms, has become increasingly important over the years and has become a valuable way of reaching our customers and clients.

We are very conscious that partners, customers and council tax payers in our area expect and demand the very best from public officers. Our reports to audit (and equivalent) committees are in the public domain and are often reported in the [press](#); we need to ensure we strike the right balance between robustly reporting our findings and ensuring that we do not unnecessarily raise concerns that are already being addressed. This can be a difficult challenge, but we will must aim to get this right.



Robert Hutchins  
Head of Devon Audit Partnership  
February 2020

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Appendix 1 - Customer Service Excellence Results – 2019/20

## Finance and new business

### Budget position

The Partnership has consistently remained within budget and at the end of 2018/19 carried forward a very healthy reserve of £212k. Our projected financial position for 2019/20 shows a projected operating surplus of circa **£10k**. However, we know that things can, and do, change quickly and so constantly monitor the financial position to ensure we stay on track and within budget.



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### New Business

**Yeovil academy** – an academy in the Yeovil area has been in contact and we are looking to agree an internal audit service with them. We are always happy to work outside of our Devon borders and hope that we can continue growth in neighbouring counties.

**Charitable sector** – a national charity, locally based, has expressed an interest in working with us to provide assurance services. We offer a range of products, that we aim to tailor to each clients needs, and so aim to work with them to develop a service offering that meets their requirements.

We were successful in our bid to Plymouth University for their Intereg **Circular Seas project** and are waiting to hear from Plymouth City Council on another of their new projects, “**2050 ClimMob Cities**”.

We were also successful with our bid to **Westcountry Rivers Trust** for their “Triple C” project; a 4 claim project with the 1st claim due next April.



## Adding Value

We know that “doing an audit” is not enough for our customers these days; 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 audit 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 audit process. We set out below some comments received from customers **since October** who agreed that we have achieved this aim.

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### Grant Certification, October 2019

The auditor was thorough, prepared and understands our business. Comments back were fair and accurate and the process went smoothly. The audit **added value** as it highlighted areas for us to review and improve.

### Mental Health Strategic Partnerships, December 2019

I would like to commend you and give some feedback on your positive and friendly attitude, willingness to travel/ work with Audit West, and your **valued contributions** so far...it was a pleasure working with you.

### Plymouth – Data Quality Audit, January 2020

Really pleased that the report not only details what was found but provides detailed feedback and clear recommendations to support improvements. The **audit added value** in that the finding and recommendations have been laid out perfectly to allow me to plan improvements.

The consultation during the planning phase allowed time for everything to be considered in detail. The auditor was really helpful; very clear and would define any elements we didn't understand at the outset. He has a collaborative style which is useful to put anyone taking part at ease

### Schools, October 2019

The planning process was really good. The Auditor was really easy to communicate with and the de-brief was very polite. The audit **added value** as the auditor is always looking to improve our processes. Very positive.

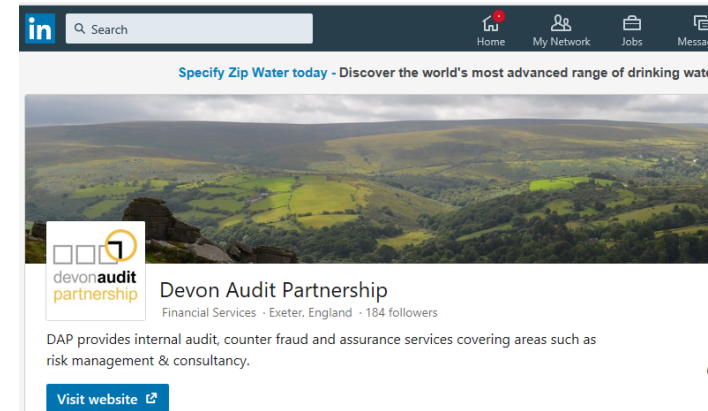
### Schools, October 2019

The audit took place over two days and I was left time in between the process to carry out normal school duties. Overall a **very satisfying experience with good advice** given

## DAP, Partner and Staff Development

[LinkedIn](#) – we have made a concerted effort to increase our reach via social media. We have asked all the team to look out for relevant, useful and informative posts that may be of use and interest to our partners and clients. We have considerably increased our LinkedIn following from (a paltry) 16 followers in September to a much better 184 at the start of February.

We see [LinkedIn](#) as a way to reach current and potential clients and staff and to promote the work of internal audit, risk management and counter fraud.



We wish to further develop working relationships across the south west, in particular in the peninsula. We met with Holly Sykes and the Cornwall team in February to discuss audit planning, key and emerging risks, how each audit team could work with the other to maximise the benefit of internal audit.



As part of our corporate social responsibility we encourage staff to make charitable donations if they are able to do so. This year staff in the Plymouth office forego the normal "secret santa" presents and instead collected and donated a whopping £160 to the Macmillan Cancer Charity.

Other staff decided not to buy Xmas cards for each other, and were able to collect and donate £50 to the Devon Air Ambulance.



We have recently employed Simon Water to aid in our IT audit delivery. Simon brings with him a wealth of technological knowledge. He led his former employer through several rounds of ISO 27001 and through Cyber Essentials Plus. He will assist DAP in encouraging a more structured approach to security in our clients and can assist with vulnerability testing and security assessment of products, and services.

We have recently advertised for a new Audit Manager. The role is required, in part, to support our new work at North Devon, and in our growing client base overall. Interviews are planned in early February, and we hope the successful candidate will join us early in the new financial year.



## Customer Service Excellence (CSE)

DAP holds the Customer Service Excellent award.

After every audit we issue client survey forms. The results of the surveys returned remain very good and very positive. The overall result is very pleasing, with near 98% being "satisfied" or better across our services, see appendix 1. It is very pleasing to report that our clients continue to rate the overall usefulness of the audit and the helpfulness of our auditors highly.

However, the real value in seeking feedback is to identify at an early stage where we have not met expectations and take action to address this. In this period, we have had one feedback form where the majority of scores were "poor". We have spoken to the auditor involved and provided training, support and guidance and expect performance to suitably improve.

We seek feedback from customers from all sectors. An extract from some of the feedback received since October is shown below :-

DAP – Customer Survey Results first 9 mths of 2019/20



- **Waste Management**, January 2020 We were fully involved in shaping the audit and proposed timescale. Thanks for a very helpful report. Improvements identified are helpful in reviewing the existing scheme and signing up new partners.
- **IBS System Administration**, October 2019 - As always, I appreciate the work undertaken and the assurance it provides.
- **Housing – Health & Safety**, October 2019 - The Auditor identified an opportunity for improvement. The customer service and manner of the Auditor was excellent.
- **Primary authority process** - Process diagrams to help us understand the system were particularly helpful. The audit highlighted the areas we need to develop and work on and would like a follow up audit in a couple of years' time



## Internal Audit Performance

Our analysis of performance for the first nine months of 2019/20 indicates that, overall, performance is generally expected. However, there remains a lot of work to complete and all staff are very aware of their roles and responsibilities in this.

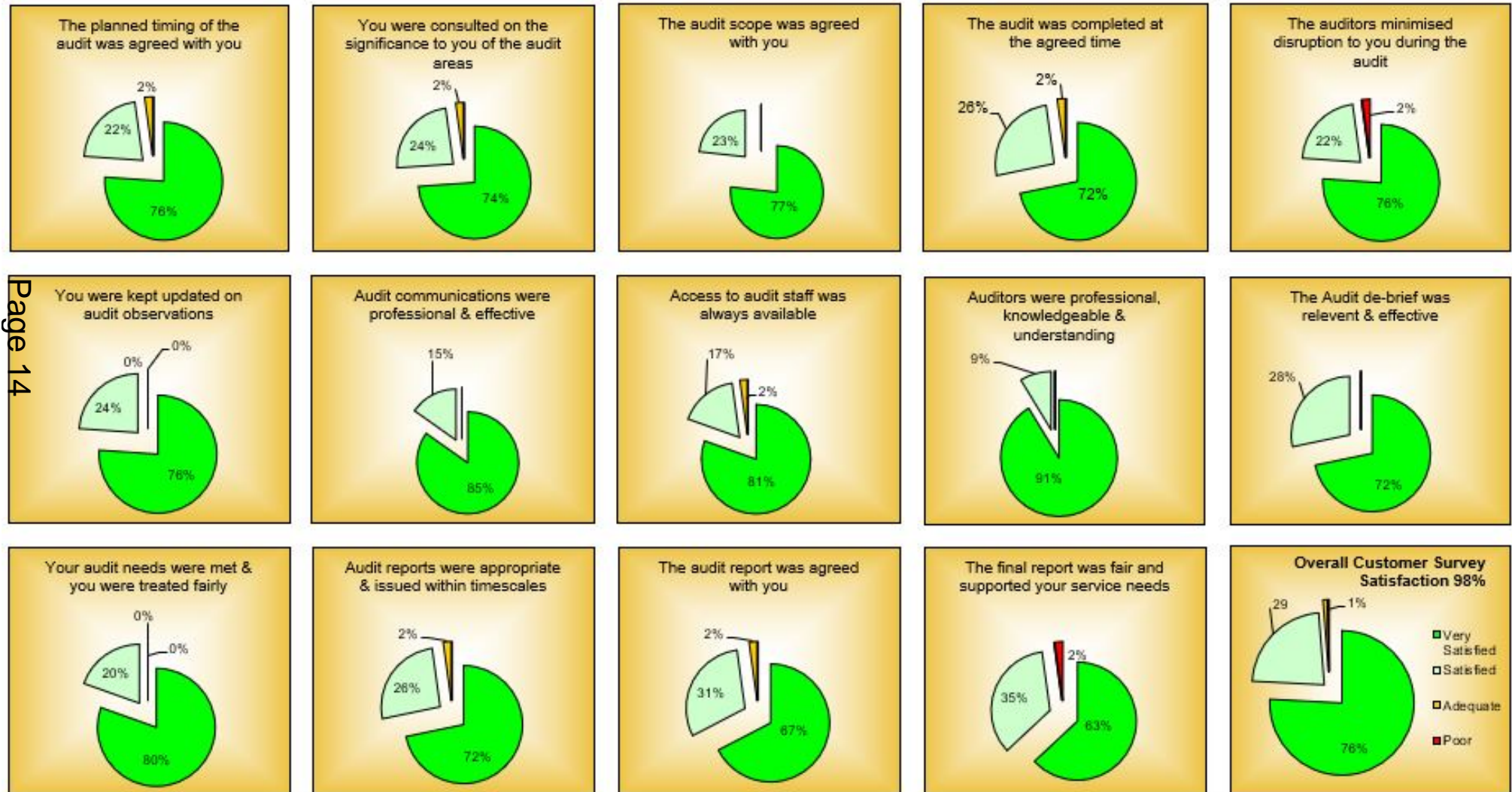
We are aware that some staff are feeling / displaying signs of stress – we do consider that this is a temporary blip due to need to finish off 19/20 work, but we will closely manage staff performance and wellbeing to ensure we support staff, complete work and meet clients and partners expectations.

Devon Audit Partnership - Performance monitoring 2019/20					
Nine month performance (end of December 2019) Inc Schools					
Local Performance Indicator (LPI)	Full year Target	9 mth Target	Quarter 3 2019/20	Quarter 3 2018/19	Direction of Travel (where applicable)
Percentage of Audit Plan Started	100	73	84%	76.37%	↑
Percentage of Audit plan Completed	90%	65%	57%	55.20%	↑
Percentage of chargeable time	68%	68%	65%	65.79%	↔
Customer Satisfaction - % satisfied or very satisfied as per feedback forms	90%	90%	98%	98.00%	↔
Draft Reports produced within target number of days (currently 15 days)	90%	90%	92%	90.47%	↑
Final reports produced within target number of days (currently 10 days)	92%	92%	99%	98.67%	↔
Average level of sickness absence	2.4%	2.4%	2%	2.19%	↑
Percentage of staff turnover (annual)	5%	5%	7% (2 people)	7% (2 people)	↓
Out-turn within budget	Yes	Yes	Yes	Yes	↔

# Appendix 1 - Customer Service Excellence Results – first 9 months 2019/20

## Customer Survey Results April 2019 to December 2019

Summary of 46 response



## **BUDGET MONITORING 2019/20 – Month 9**

### **Report of Head of Partnership**

#### **Recommendations:**

That members:

1. Note the projected outturn
2. Note variances and reason

#### **Budget Monitoring Month 9**

##### **DAP Internal Audit & Risk Management**

The budget monitoring at month 9 indicates there will be an overall underspend against the budget for the year.

The variance is mainly due to an increase in income (11.5%) from extra work undertaken by the partnership, but this is offset by the increase in staff costs (9.67%) to complete the work.

Supplies and services (0.49%) show a minor overspend, this is due to advertising and IT hardware costs. But this is offset by an underspend in printing and design.

Income has increased (11.5%) due to supply of extra audit services for EU funded schemes and other local authorities.

The table below analyses the under/over spend:

<b>Internal Audit &amp; Risk</b>	<b>2019/20 Base Budget</b>	Projected Outturn	Variance
Employees	1,208,200	1,325,000	116,800
Premises	41,000	41,000	0
Transport	26,000	26,000	0
Supplies & Services	60,800	61,100	300
Support	21,000	21,000	0
Income	(1,357,000 )	(1,480,000)	(123,000)
<b>Total (Surplus) / Deficit</b>	<b>0</b>	<b>(5,900)</b>	<b>(5,900)</b>

# Agenda Item 5

## Variations (items over £1,000):

Employees – Staff Costs £ 116,800;

Supplies and services – Printing & design £ (1,000), Advertising £ 1,500 and IT Hardware (PC, Laptop, PDA) £ 1,200;

Income – £ (123,000) – Increase in audit work for EU funded schemes and other local authorities.

## DAP Counter Fraud Team

The budget monitoring at month 9 indicates a slight overspend against the Counter Fraud team budget for the year.

This is mainly due to the decrease in income (7.21%) from a reduction in the contribution from PCC and other income, but this is offset by the underspend in staff costs (6.58%).

Transport costs (25.01%) show an overspend, this is due to an increase in travel expense claims.

<b>DAP Counter Fraud Team</b>	<b>2019/20 Base Budget</b>	<b>Projected Outturn</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employees	265,900	248,400	(17,500)
Premises	0	0	0
Transport	1,600	2,000	400
Supplies & Services	6,600	6,600	0
Support	18,600	18,600	0
Income	(292,700)	(271,600)	21,100
<b>Total</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>

## Variations (items over £1,000):

Employees – Staff Costs £ (17,500);

Transport – Travel Expenses £ 1,600, Travel Lump sum £ (1,300);

Income – DAP Plymouth contribution reduced by £28k, Revenue other income increased by £ 7k;

**Robert Hutchins**

**Head of Partnership**

25<sup>th</sup> February 2020

# Agenda Item 5

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985



## DEVON AUDIT PARTNERSHIP BUDGET 2020/21

### Report of Head of Partnership

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

#### Recommendations:

That members:

1. Agree the proposed budget for 2020/21
2. Note the areas of uncertainty within the budgeted income figures

#### Budget 2020/21

##### *Summary*

The budget for 2020/21 (please see table 1 below) includes income expected from our new partner, North Devon Council, who join the Partnership on 1 April 2020.

In setting the budget for 2020/21, the Partnership is aware of an expected pay award and have been required to prepare for a 2% rise in staff costs which will have a significant impact on our payroll related costs, of up to £25k. As a consequence, our day rate charge will need to increase in 20/21, for both DAP partners and external clients.

Plymouth Council have required the Partnership to make a 2% saving in 2020/21 in relation to our internal audit service; the internal audit days that we provide to Plymouth will therefore need to reduce.

Our Business Plan has recognised funding pressures on Partners, and acknowledges that income from other, external partners, will need to rise to compensate for losses. In the current economic climate this is a difficult task to achieve (the Partnership focuses on public sector organisations that all are facing budget pressures) however the successful generation of new business and clients will enable the excellent staff base to be retained providing for a high quality, cost effective assurance services, including internal audit, counter fraud and risk management, for all our partners and clients.

We continue to explore opportunities to expand into other not-for-profit sectors, including the charities sector, and are hopeful that this will generate further income.

##### *Detailed notes*

**Employee costs** – we employ staff to deliver the assurance services (internal audit, counter fraud and risk management) required by our Partners and external partners. As some of our income is of a short-term nature, we have a small pool of people available through "Temp Solutions" to help with service delivery. Using temporary contracts provides the opportunity to "turn up" or "turn down" our resources, in a reasonably short period, to accommodate for income changes.

**Premises cost** – remains static, but are always under review to maximise efficiencies.

**Transport** – remains static, but may increase if additional work is sourced at clients in other locations

**Supplies and Services** – the budget for 2020/21 has been increased by 2% to reflect general price increases.

**Support** – in essence a stand-still budget, but increased by 2% to reflect inflationary costs.

# Agenda Item 6

Income levels are projected to be £59k higher than the 2019/20 budget, with this increase mainly due North Devon Council joining the Partnership.

As in previous years, Income expected from other customers and partners has been set at a prudent level. The income generated in the coming year may exceed our budgeted figure – for example, we are continuously submitting proposals to support further EU grant funded projects; we look forward to further supporting Health colleagues if we can; and aim to generate further work with our partner AuditWest; all of these will increase our income figure. However, it should be noted that gaining such additional work may require additional (temporary) staff to support delivery. Further information about our income can be found at table 2 below.

Table 1 below analyses the projected budget for 2020/21. 2019/20, 2018/19 & 2017/18 budget figures are provided for comparison purposes.

Table 1 Projected Budget for 2020/21

	<b>2020/21 Proposed Budget</b>	2019/20 Proposed Budget	2018/19 Base Budget	2017/18 Base Budget
Employees	1,449,650	* 1,413,900	1,161,900	1,059,800
Premises	38,000	38,000	38,000	38,000
Transport	28,200	28,200	28,200	28,200
Supplies & Services	64,800	63,500	63,500	63,500
Support	47,500	* 46,600	21,600	21,600
Income	(1,631,500)	*(1,594,580)	(1,313,200)	(1,211,100)
<b>Total (Surplus) / Deficit</b>	<b>3,350</b>	4,380	0	0

\* For 19/20 includes employee and support costs, and related income following the TUPE transfer of the Counter Fraud Team to DAP.

Cntd.



# Agenda Item 6

Partner	2020/21 Budgeted income level	2019/20 Budgeted income level	2018/19 Budgeted income level	2017/18 Budgeted income level
Fire	18,090	0	14,000	8,300
Police	0	21,200	26,500	33,100
Pensions	25,330	24,820	23,800	23,800
Dartmoor	5,840	6,300	5,500	5,200
Exmoor	5,840	5,700	5,300	5,300
Mid Devon	88,900	87,200	75,950	0
North Devon	59,600	0	0	0
Torrige	49,860	48,960	47,100	46,600
Teignbridge	0	14,000	13,750	11,300
South Hams & West Devon	23,400	23,400	23,400	20,600
Cornwall	0	37,800	0	0
Devon CC	356,700	349,000	* 335,600	297,800
Plymouth CC	550,300	** 575,000	318,800	318,800
Torbay CC	186,000	184,000	200,000	218,000
Schools	104,129	102,200	123,000	145,500
Schools Academies	30,000	30,000	50,000	52,000
EU Grants	83,000	40,000	30,000	9,000
Other smaller partners	44,011	45,000	20,500	15,800
<b>Total</b>	<b>1,631,500</b>	<b>1,594,580</b>	<b>1,313,200</b>	<b>1,211,100</b>

\* Devon County Council includes an amount for Risk Management services.

\*\* Plymouth CC includes an amount for Counter Fraud Services.

**Robert Hutchins Head of Partnership** 19th February 2019

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

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Larkbeare House

Background Paper Nil

There are no equality issues associated with this report

