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

County Hall  
Topsham Road  
Exeter  
Devon  
EX2 4QD

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Date: 15 November 2023

Contact: Wendy Simpson, 01392 384383

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

### **DEVON AUDIT PARTNERSHIP COMMITTEE**

Thursday, 23rd November, 2023

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

Donna Manson  
Chief Executive

## **A G E N D A**

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

1 Apologies

2 Minutes (Pages 1 - 2)

Minutes of the meeting held on 13 July 2023, attached.

3 Items Requiring Urgent Attention

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

4 Partnership Update Report (Pages 3 - 12)

Report of the Director of Finance and Public Value (FPV/23/111), attached.

5 Budget Update (Pages 13 - 16)

Report of the Director of Finance and Public Value (FPV/23/112), attached.

6 What's in a Name (Pages 17 - 20)

Report of the Director of Finance and Public Value (FPV/23/113), attached.

7 Strategy and Risk (Pages 21 - 32)

Report of the Director of Finance and Public Value (FPV/23/114), attached.

8 Future Meetings

Members are requested to bring their diaries in order for 2024 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

*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.*

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**Induction Loop available**



## DEVON AUDIT PARTNERSHIP COMMITTEE

13 July 2023

### Present:

Councillor R Scott	Devon County Council
Councillor C Slade	Devon & Somerset Fire & Rescue Service
Councillor L Knight	Mid Devon District Council
Councillor C Norman	North Devon Council
Councillor A Nix	South Hams Borough Council
Councillor N Penny	Torbay Council
Councillor J Gubb	Torrige District Council
Councillor R Oxborough	West Devon Borough Council

### Apologies:

Councillor M Hartnell	Devon County Council
Councillor L Kennedy	Mid Devon District Council
Councillor P Hackett	Torrige District Council

### \* 51 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 was therefore the turn of Devon County Council to hold the post of Chair and the turn of Torrige District Council to hold the post of Vice-Chair for the ensuing year.

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

**RESOLVED** that Councillor Hartnell (Devon) be elected Chair for the ensuing year.

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

**RESOLVED** that Councillor Hackett (Torrige) be elected Vice-Chair for the ensuing year.

In the absence of both the Chair and Vice-Chair from the meeting, the Committee agreed that Councillor Slade act as interim Chair for today's meeting.

### \* 52 Minutes

**RESOLVED** that the Minutes of the meeting held on 17 March 2023 be signed as a correct record.

# Agenda Item 2

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DEVON AUDIT PARTNERSHIP COMMITTEE

13/07/23

\* **53**      **Items Requiring Urgent Attention**

There was no item raised as a matter of urgency.

**54**      **Devon Audit Partnerships Annual Report and Budget Outturn 2022-23**

The Committee considered the Report of the Director of Finance and Public Value (DF/23/76) on the Devon Audit Partnership Annual Report and Budget Outturn 2022/23.

The Annual Report described the performance of Devon Audit Partnership during the financial year 2022/23 and noted some of the key achievements during that period.

The Report also provided the end of year performance position and information for the Partnership including generating a surplus of £4.7k. It also outlined other key activity and staffing changes during the period. The Report also noted some of the challenges facing the Partnership in 2023/24 which were already known, together with the steps that were being taken.

Although a Small Bodies Return was not a formal requirement, the Partnership however considered it good practice to continue with it.

The Committee endorsed the report and the sign-off of the Small Bodies Return and wished to thank staff for their hard work throughout the year.

\* **55**      **Future Meeting Locations**

This item would be considered at the next meeting.

**56**      **Date of next meeting**

23 November 2023 at County Hall, Exeter (in person).

**NOTES:**

1. *Minutes should always be read in association with any Reports for a complete record.*
2. *If the meeting has been webcast, it will be available to view on the [webcasting site](#) for up to 12 months from the date of the meeting*

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

The Meeting started at 10.40 am and finished at 11.02 am

FPV/23/111  
Devon Audit Partnership Committee  
23<sup>rd</sup> November 2023

## Devon Audit Partnership (DAP) Committee Update Report Report of the Director of Finance and Public Value

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Please note that the following recommendations are subject to consideration and determination by the Committee before taking effect.

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### **1) Recommendation**

In line with the Partnership Agreement the Committee review and consider the areas of key performance for the Partnership for the year to date as set out in the attached report.

### **2) Background / Introduction**

The report indicates the performance of Devon Audit Partnership during the period within the financial year 2023/24 and notes some of the key achievements.

### **3) Main Body / Proposal**

The report provides the performance position for delivery of our work across Partners. In addition it outlines other key activity and staffing changes during this period, contains examples of customer feedback and also areas of new business.

### **4) Options / Alternatives**

Not Applicable

### **5) Consultations / Representations / Technical Data**

This report has been agreed with the Devon Audit Partnership Management Board.

### **6) Strategic Plan:**

There are no strategic plan issues associated with this report.

### **7) Financial Considerations:**

There are no direct Financial Considerations issues associated with this report.

### **8) Legal Consideration:**

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

# Agenda Item 4

## **9) Environmental Impact Considerations (Including Climate Change):**

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

## **10) Equality Considerations:**

There are no specific Equality considerations associated with this report

## **11) Risk Management Considerations:**

There are no specific Risk Management considerations associated with this report

## **12) Public Health Impact:**

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

## **13) 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 and shown below.

“Receive and consider reports from the Management Board, the Head of Internal Audit Partnership, External Audit and the Host Council.”

Angie Sinclair  
Director of Finance and Public Value

**Electoral Divisions:** All

## **Local Government Act 1972: List of background papers**

Nil

## **Contact for enquiries:**

Name: Tony Rose  
Tel No: (01392) 385488



Risk, Internal Audit, Counter  
Fraud & Assurance

Update Report - 2023

Partnership Management  
Committee

Page 5  
November 2023



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:** In line with the Partnership Agreement the committee review and consider the areas of key performance for the Partnership for the year to date.

### Key initiatives since June 2023

The impact of the wider global events such as those in Ukraine, and the pressure on household and public sector budgets resulting from the wider cost increases have continued. These maintain an effect on our Partners, Clients and our Team and so the work we deliver continues to be ever more valuable in providing assurance.

We are in the processes of reviewing our premises requirements as we are now clear that we will not be returning to pre pandemic working practices. Through a process of evolution hybrid working is our new normal and so we will continue to maximise the opportunities and benefits that it provides. We are aware of the impact this can have on people at personal level and so there will always be an opportunity to be in the office with someone. We will continue to support staff to achieve the appropriate balance and support needed.

Our workforce has continued to change with one retirement and three staff arriving since June. We have continued to seek transferable skills when we recruit and within those who joined we welcome another apprentice. This is one of our biggest risk areas and addressing it forms a key part of the plans for the near and medium term.

As previously advised to the committee our age profile means that staff will continue to retire in the coming years, but we continue to plan for effective succession across the team. Recruitment of apprentices was a very good starting point and we have since increased training support for new and existing team members with full support from the Management Board.

We continue to work with both our Partners and Non Partners across the Devon region to provide a range of Assurance Services.

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

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# Finance, New Business and Staff

## Budget position

The implementation of the very recently agreed 2023/24 pay award aside, we continue to remain within budget and have managed to offset some additional costs though the delivery of additional services. 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.



## 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 submitted bids for work in a variety of areas, be that local Councils or those further afield where we hold specific skills such as via review of Housing benefit Subsidy Returns. In addition we are looking to extend contracts where we are providing services to external clients.

We continue to receive positive feedback where we are not successful with bids and know that remaining financially competitive in external markets risks becoming more challenging in the current financial context.

## New staff

Another member of the team retired at the end of August, and we wish them a long and enjoyable retirement. 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.

We have appointed Jonathan Saull, Kirsty Harrison as Auditors and Morven Richards as a Trainee Assurance Practitioner. Between them they bring experience from areas such as Counter Terrorism and Insurance as well as fresh ideas to contribute.

These appointments help to build resilience across the Partnership and offer opportunities to expand the Integrated Assurance Approach, aiming to increase the value of our work through the integration of Audit, Counter Fraud and Risk Management.



## 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](#).

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### Payroll and Assurance Maps

Thanks very much for this xxxx – and the insightful assurance map which I’ve just reviewed at great lengths! I genuinely like it, and it’s definitely helpful in seeing high-level status for the different areas audited.

I really enjoyed working with you on this audit, thanks for all your efforts! 😊

### Information Governance – External Charity

“Overall this project has been a positive experience and we would recommend using DAP.”

### Highway Audit

The audit delivery phase was particularly helpful and positive.

The process that was audited is quite complex and unique so it was helpful to have this assessed.

There were opportunities to discuss the process openly and it was good to receive timely feedback / suggestions on this.

### Arm’s Length LA Company

Yes, very much so - the best practice advice combined with a sense of reality and interest/appreciation of our business and particular challenges means the added value is relevant and applicable

### County

Staff undertaking the audit were very committed, knowledgeable and professional -thank you for their time in conducting this work.

**Very useful** discussions and I found DAP to be very flexible and accommodating in terms of rescheduling when it has been required.

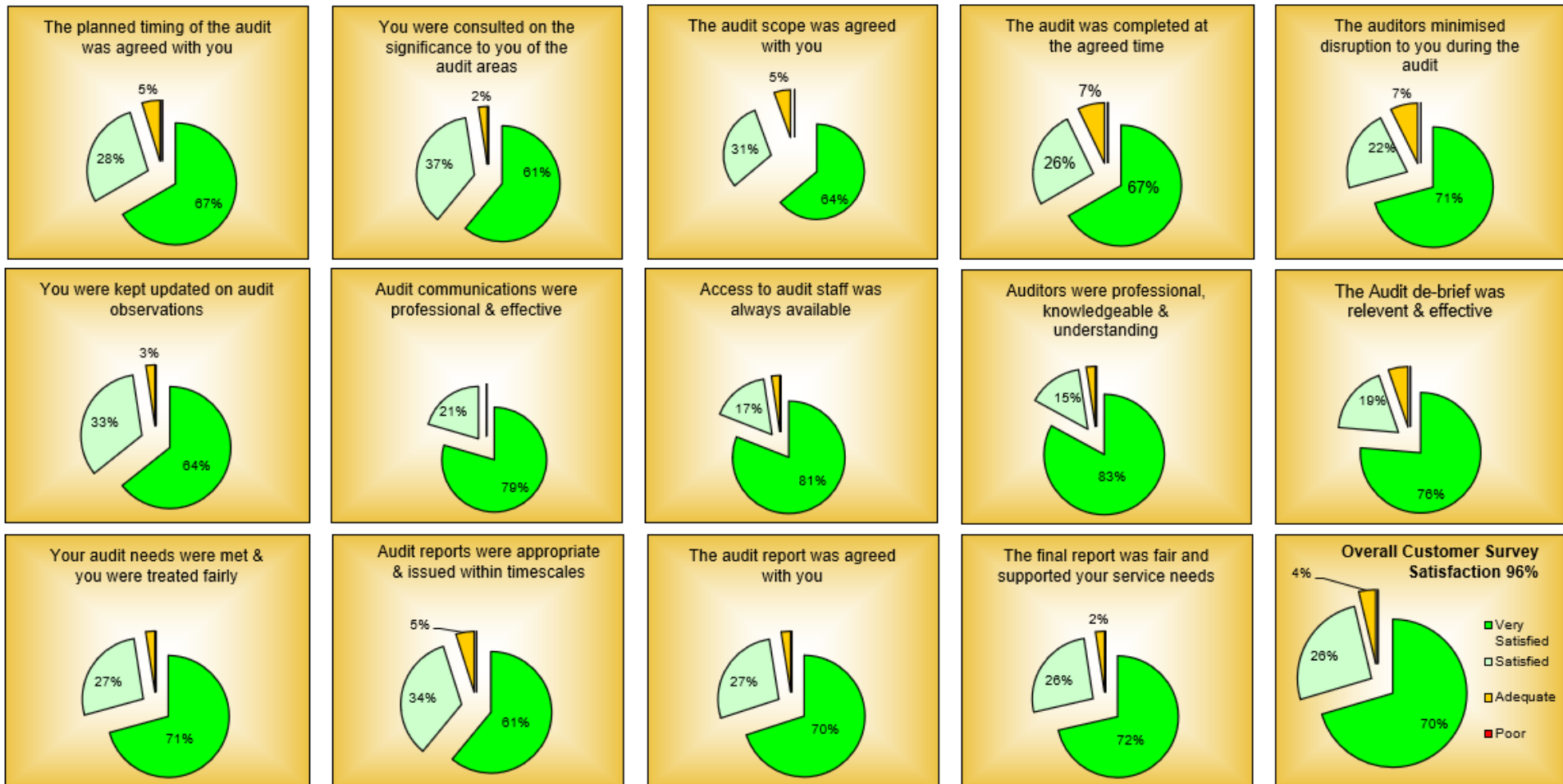
## Customer Service Excellence (CSE)

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. 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 96% 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 2023 - October 2023

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## DAP - Internal Audit Performance

Our analysis of performance for the year 2023/24 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 areas of challenge, 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 indicate a positive direction for travel compared to 2022/23, but this should be considered against the backdrop of the ongoing need to respond to the “new normal” ways of working. As noted, 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 Quarters 1 and 2 (2023-24)				<p><b>Comments</b> - This is also the first year where we have been able to separate the completion of Prior year work</p> <p>The “<b>percentage of work commenced</b>” is lower than a numerical midyear target. This due to the completion of 2022/23 work that rolls past the 31<sup>st</sup> of March 2023, as well as the impact of staff leave during the spring and summer period.</p> <p>Percentage of <b>Audit Plan Completed</b> – 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. This figure will rise there are 11 pieces of work at the debrief phase and 32 at Draft Report.</p> <p><b>Draft Report</b> production is an area where we have worked to make improvement following feedback from Partners and Clients.</p> <p><b>Staff Turnover.</b> We have approx. 45 staff working across DAP. During the first six months of 2022/23 we have had 5 staff leave (1 x Senior Assurance Manager, 1 x Senior Auditor, 3 x Auditor) and were joined by 2 x Auditors and 1 x Assurance Apprentice. We anticipate further movement in our workforce in the second half of the year in order to meet the work commitments.</p>
Performance Indicator	Full Year Target	Mid-Year Position	Projected Outturn	
Percentage of work Commenced (Ex Schools)	100%	33%	98%	
Percentage of Work Completed	90%	14%	90%	
Customer Satisfaction	90%	96%	98%	
Draft Reports Issued in Target Days	90%	91%	90%	
Staff Turnover	5%	17%	10%	
Out Turn within Budget	Yes	Yes *2023/24 Pay Award Impact Pending	Yes	

# DAP Counter Fraud Update



**Counter Fraud Service Mission statement** – Ensure that every pound of taxpayers’ money saved in fighting fraud is a pound invested in our public services or back in the pocket of the taxpayers we serve - a pound less in the pocket of criminals.

Reactive Work Stats 2023/24 - (1 <sup>st</sup> April 2023 – 05 <sup>th</sup> October 2024)					
Completed / Closed Cases – Specific details cannot be provided and not all referrals result in identification of wrongdoing.					
Devon County Council	Plymouth City Council	Mid Devon District Council	North Devon Council	South Hams / West Devon Council	Torbay Council
5 Cases <ul style="list-style-type: none"> <li>• 4 Other</li> <li>• 1 CTS/Ctax</li> </ul>	94 Cases <ul style="list-style-type: none"> <li>• 38 CTS/Ctax</li> <li>• 30 Tenancy</li> <li>• 10 Other</li> <li>• 8 Permit</li> <li>• 4 Grants</li> <li>• 2 Blue Badge</li> <li>• 2 Social Care</li> </ul>	4 Cases <ul style="list-style-type: none"> <li>• 3 Tenancy</li> <li>• 1 CTS</li> </ul>	1 Case <ul style="list-style-type: none"> <li>• 1 Other</li> </ul>	4 Cases <ul style="list-style-type: none"> <li>• 2 Grants</li> <li>• 1 Other</li> <li>• 1 Tenancy</li> </ul>	(Nil)
Ongoing Cases – Specific details cannot be provided and not all referrals result in identification of wrongdoing.					
7 Cases <ul style="list-style-type: none"> <li>• 6 Other</li> <li>• 1 CTS/Ctax</li> </ul>	35 Cases <ul style="list-style-type: none"> <li>• 25 CTS/Ctax</li> <li>• 8 Tenancy</li> <li>• 1 Grants</li> <li>• 1 Other</li> </ul>	3 Cases <ul style="list-style-type: none"> <li>• 2 Tenancy</li> <li>• 1 Other</li> </ul>	1 Case <ul style="list-style-type: none"> <li>• 1 Other</li> </ul>	1 Cases <ul style="list-style-type: none"> <li>• 1 CTS/Ctax</li> </ul>	(Nil)

**Proactive Counter Fraud Work** – This includes work such as the review of Single Person Council Tax Discounts, support for the completion of the Bi-Annual National Fraud initiative and increased work on Data Matching within partners organisations.

The DAP Counter Fraud Services Teams’ mission is aligned to that of the newly created [Public Sector Fraud Authority](#), to support provide and integrated assurance offer to all partners and clients.





FPV/23/112  
Devon Audit Partnership Committee  
23<sup>rd</sup> November 2023

## Devon Audit Partnership (DAP) Budget Update Report of the Director of Finance and Public Value

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Please note that the following recommendations are subject to consideration and determination by the Committee before taking effect.

---

### **1) Recommendation**

In line with the Partnership Agreement the Committee review the year to date financial performance for the Partnership as set out in the attached report.

### **2) Background / Introduction**

The report indicates the financial performance of Devon Audit Partnership during the period indicated within the financial year 2023/24.

### **3) Main Body / Proposal**

The report provides the financial performance position for delivery of our work across Partners and external Clients, in addition it notes some of the key areas of impact moving forward such as the now agreed NJC Pay Award and changes in external income levels.

The report also outlines core activity to manage in year budget pressures.

### **4) Options / Alternatives**

Not Applicable

### **5) Consultations / Representations / Technical Data**

This report has been agreed with the Devon Audit Partnership Management Board.

### **6) Strategic Plan:**

There are no strategic plan issues associated with this report.

### **7) Financial Considerations:**

There are no direct Financial Considerations issues associated with this report. These will be considered as part of the year end reporting activate.

### **8) Legal Consideration:**

# Agenda Item 5

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

## **9) Environmental Impact Considerations (Including Climate Change):**

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

## **10) Equality Considerations:**

There are no specific Equality considerations associated with this report

## **11) Risk Management Considerations:**

There are no specific Risk Management considerations associated with this report

## **12) Public Health Impact:**

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

## **13) Summary/Conclusions/Reasons for Recommendations:**

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

“Receive and consider reports from the Management Board, the Head of Internal Audit Partnership, External Audit and the Host Council.”

Angie Sinclair  
Director of Finance and Public Value

**Electoral Divisions:** All

## **Local Government Act 1972: List of background papers**

Nil

## **Contact for enquiries:**

Name: Tony Rose  
Tel No: (01392) 385488



2023/24 Budget and Projections (As at Month 5)					
Area	2023/24 Budget	%	Projected Outturn	Variance £	%
Employees	1,984,600	92	1,930,400	54,200	2.7
Premises	37,500	1.75	35,500	2,000	5.3
Supplies, Services and Transport	83,900	3.5	84,900	1,000	1.2
Support	59,200	2.75	59,200	-	-
Income	2,165,200		2,113,000	-51,400	2.4
			Surplus	3,800	

#### Some of the pressures in 2023/24 include:

- 2023/24 Pending Pay Award. Difference vs budget of circa 40 – 50k (Agreed November 2023).
- Changes in EU Grant Work – Reduction of circa 60k based on 2022/23.

In-year pressures are being addressed in several ways:

#### **Vacancy Management**

- Not all staff that have left or will be leaving during 2023/24 will be replaced, we have held posts where we can before recruitment to realise in year savings.
- Some internal recruitment activity is being undertaken to reduce the risk of loss of both skilled and new staff, but without increasing the headcount.

#### **External / Additional Work**

- We have and continue to seek additional external work and have in the main delivered this within the existing resource.
- We have used two experienced external staff to support some of this additional work.

#### **In year uplift**

- The Partnership Agreement sets out the process for in-year uplift where initial staffing figures are based on estimates, in the case of 2023/24 this was 3% vs what is likely to be closer to 6%. However, all Partners are in the same position and so we continue to aim to balance the budget without seeking any additional funding as we did during 2022/23.

Whilst the above shows a small surplus at this time there are several items for which the actual impact will not be known until later in the year. This includes the level of external work that will be achieved in the second half of 2023/24.

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





FPV/23/113  
Devon Audit Partnership Committee  
23<sup>rd</sup> November 2023

## Devon Audit Partnership (DAP) What's in a Name Report of the Director of Finance and Public Value

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Please note that the following recommendations are subject to consideration and determination by the Committee before taking effect.

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### **1) Recommendation**

That the Partnership Committee agree the update to the name of the Partnership as set out in the attached report.

### **2) Background / Introduction**

The early years of the Partnership (since its formation in 2009) focused on consolidation of knowledge and skills to support ongoing service delivery against a back drop of budget reductions. We have since focused on growth, not just in size but also in the services that we offer.

We now offer and deliver more than Internal Audit, alongside which we have expanded our service provision beyond core Partners with external clients such the Government of Jersey.

### **3) Main Body / Proposal**

The document sets out the changing profile of work driven by our successful growth in both volume and diversity. The change links directly to the future strategy and vision for success that we are a provider of broader assurance services.

The change would see us move from "Devon Audit Partnership" to Devon "Assurance Partnership".

### **4) Options / Alternatives**

Do not change the name – To not change could result in a barrier to future growth and sustainability and would fail to recognise who we are and what we do. This would remove a key tool in the delivery of the strategy outlined to the committee in a separate paper of this meeting.

### **5) Consultations / Representations / Technical Data**

This report has been agreed with the Devon Audit Partnership Management Board.

# Agenda Item 6

## **6) Strategic Plan:**

There are no DCC strategic plan issues associated with this report.

## **7) Financial Considerations:**

There are no direct Financial Considerations issues associated with this report that are not covered within the DAP budget.

## **8) Legal Consideration:**

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

## **9) Environmental Impact Considerations (Including Climate Change):**

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

## **10) Equality Considerations:**

There are no specific Equality considerations associated with this report

## **11) Risk Management Considerations:**

There are no specific Risk Management considerations associated with this report

## **12) Public Health Impact:**

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

## **13) Summary/Conclusions/Reasons for Recommendations:**

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

“Receive and consider reports from the Management Board, the Head of Internal Audit Partnership, External Audit and the Host Council.”

Angie Sinclair  
Director of Finance and Public Value

**Electoral Divisions:** All

**Local Government Act 1972: List of background papers**

Nil

**Contact for enquiries:** Name: Tony Rose, Tel No: (01392) 385488



# Investment In the Partnership

## Update Autumn 2023

### Assurance

#### What's in a name?

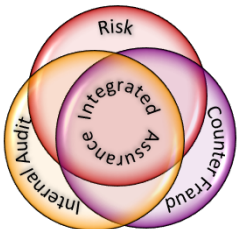
**2009** – The early years of the Partnership focused on consolidation of knowledge and skills to support ongoing service delivery against a back drop of budget reductions.



We have since focused on growth, not just in size but also in the services that we offer.



We are no longer just a provider of Internal Audit and we have expanded service provision beyond core Partners...



Recognising the success of these achievements also allows us to reflect on the opportunities for the future and how we are setting ourselves up to take them.

We are already developing our workforce, implementing new ways of working and further broadening the services we can offer and markets we reach.

Looking at how we promote ourselves via our name is one more step to take us forwards. Simplicity and Clarity are vital and so it is proposed that we transition from **Devon Audit Partnership** to **Devon Assurance Partnership**.

The use of **Assurance** links directly to the border service offering and our move to an Integrated Assurance model that maximises the strength of each strand in everything that we do. Whilst other names have been considered, Devon Assurance Partnership sticks to the principle of simplicity and clarity, whilst also retained the familiar DAP acronym.

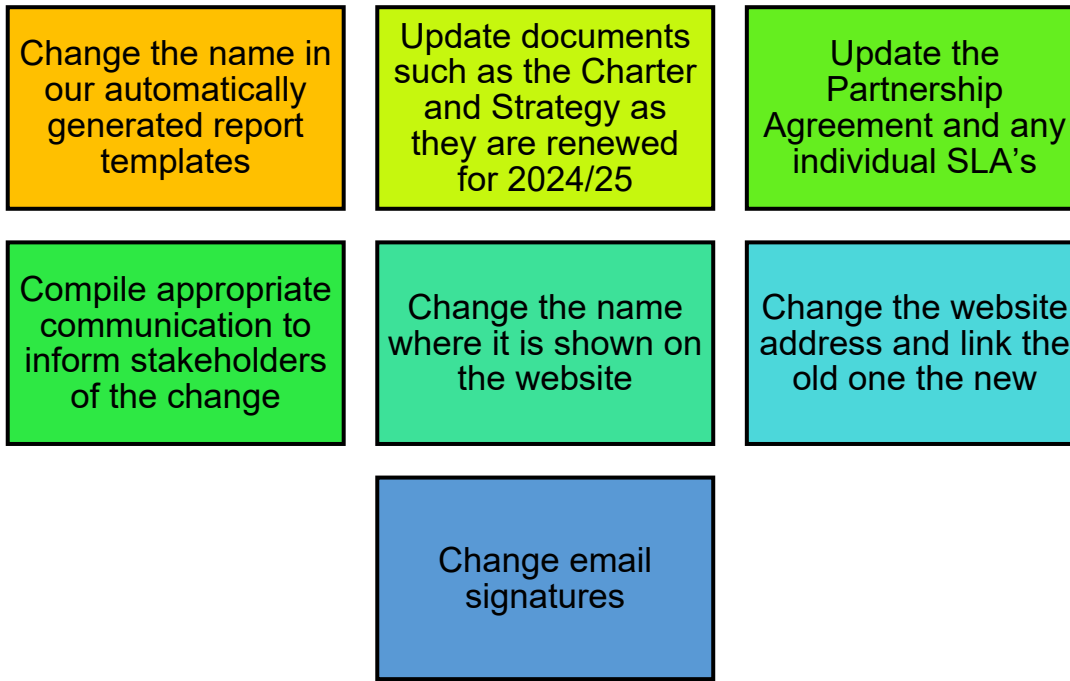
In October 2023 the Partnership Management Board discussed and recommended the change to be ratified by the committee, noting that this reflects where the Partnership is now but does not lose the history and reputation built since formation.



## What will this mean?

Revising the overall branding to reflect a new name will require some minor changes. As there is no intention to change the overall theme of the DAP brand the steps are more technical than design/developmental.

We have very few physical assets and so the change is much more around our digital presence. Some of the key tasks include:





FPV/23/114  
Devon Audit Partnership Committee  
23<sup>rd</sup> November 2023

## Devon Audit Partnership (DAP) Strategy and Risks Report of the Director of Finance and Public Value

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Please note that the following recommendations are subject to consideration and determination by the Committee before taking effect.

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### **1) Recommendation**

That the Partnership Committee review and consider the Strategy and associated risks as set out in the attached report.

### **2) Background / Introduction**

Since our formation we have successfully grown and diversified our assurance offering. Alongside this we have needed to revise our strategic priorities and recognise the ever changing national and global context for DAP, its Partners and Clients. In addition, since 2020 we have had significant changes to our staffing with a turnover level of around 20% each financial year.

### **3) Main Body / Proposal**

The document sets out the high level strategic aims designed to ensure that the Partnership can build on its existing success in the coming years and be fit for purpose moving forward.

There are three key areas, being People – The core of our service delivery and success; Quality – Has to be inherent in all that we do; Growth and Sustainability – To continue to provide excellent value for money we have to have the right growth at the right time.

The strategic aims are supported by notable elements and detailed risk description activity using the Cause, Event, Impact model. The mitigations within these can inform and underpin broader Business/Operational Plans that can evolve as we do. The scoring of the risks will change over time and includes an indication of a Target risk score.

### **4) Options / Alternatives**

Not Applicable.

### **5) Consultations / Representations / Technical Data**

The Strategy has been agreed with the Devon Audit Partnership Management Board.

### **6) Strategic Plan:**

# Agenda Item 7

There are no DCC strategic plan issues associated with this report but successful delivery of our service should aid DCC in achievement of its strategic aims.

## **7) Financial Considerations:**

There are no direct Financial Considerations issues associated with this report.

## **8) Legal Consideration:**

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

## **9) Environmental Impact Considerations (Including Climate Change):**

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

## **10) Equality Considerations:**

There are no specific Equality considerations associated with this report

## **11) Risk Management Considerations:**

There are no specific DCC Risk Management considerations associated with this report

## **12) Public Health Impact:**

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

## **13) 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 and shown below.

“Receive and consider reports from the Management Board, the Head of Internal Audit Partnership, External Audit and the Host Council.”

Angie Sinclair  
Director of Finance and Public Value

**Electoral Divisions:** All

**Local Government Act 1972: List of background papers**

Nil

**Contact for enquiries:**

Name: Tony Rose, Tel No: (01392) 385488

## Core Areas 2023 and Beyond

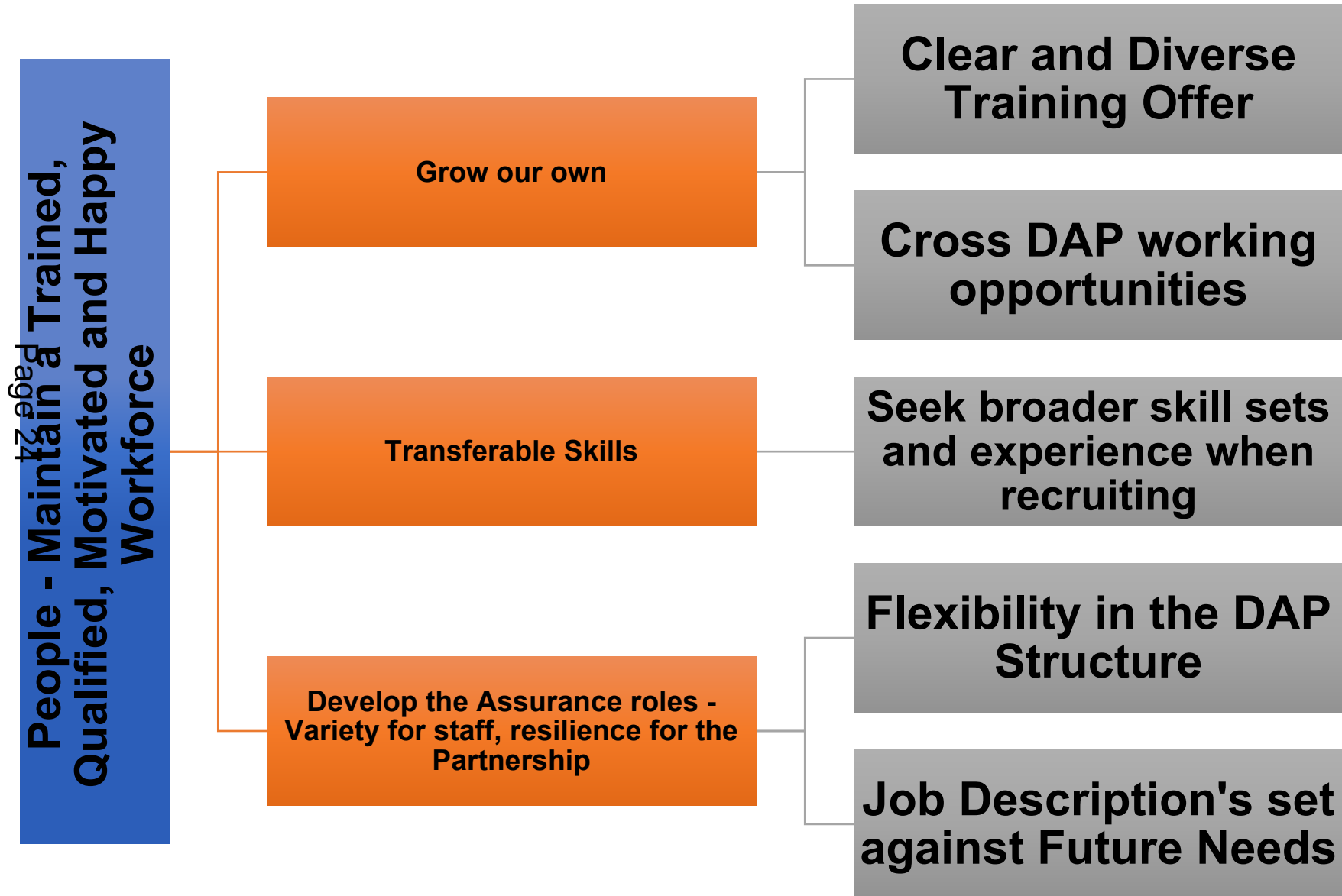
The following pages set out the high level strategic aims designed to ensure that the Partnership can build on its existing success in the coming years. The aims are supported by a detailed risk creation activity, and it is the mitigations within these that can inform and underpin broader Business/Operational Plans that can evolve as we do.

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(Risk) Quality – In all that we do.....	7
(Risk) Growth and Sustainability.....	9



## Core Areas 2023 and Beyond People

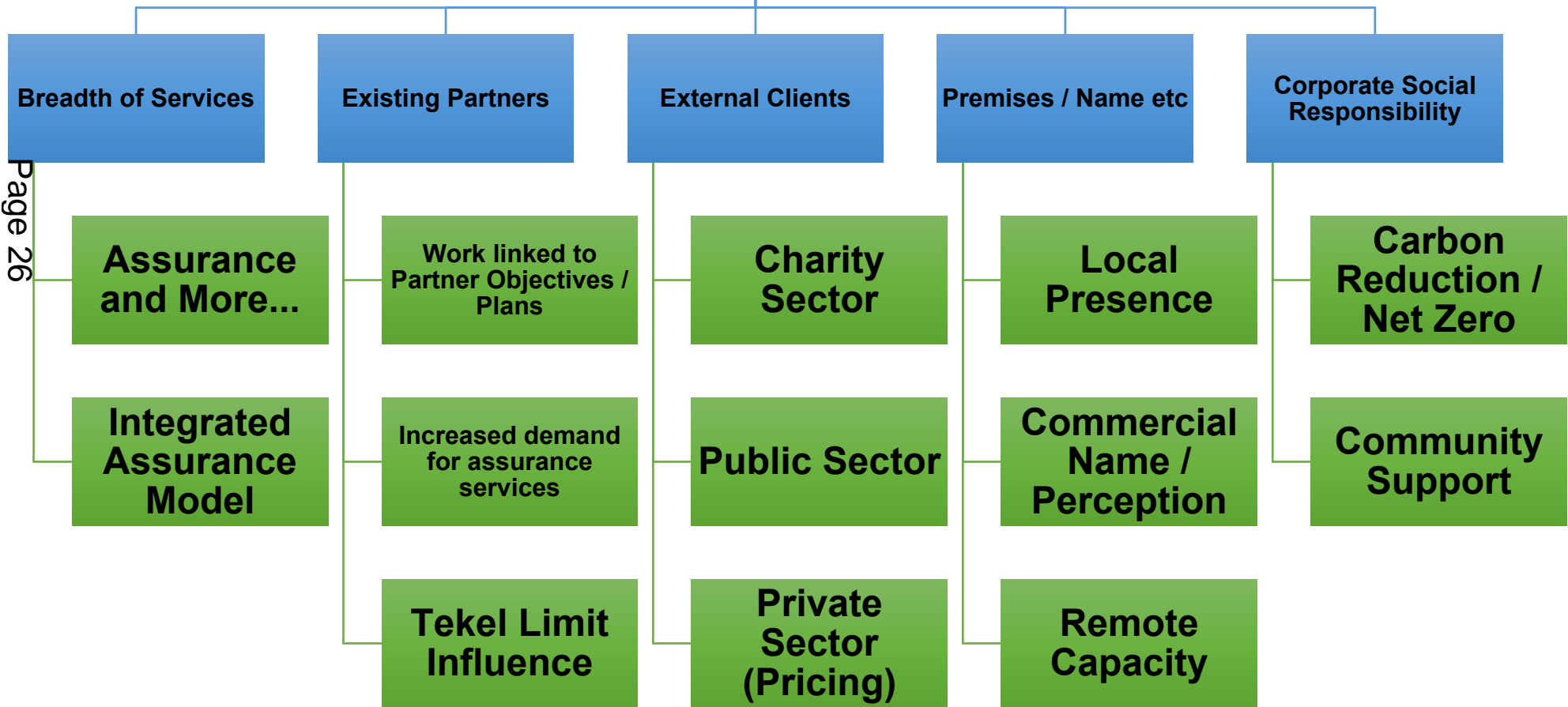


# Core Areas 2023 and Beyond Quality



# Core Areas 2023 and Beyond Growth and Sustainability

## Growth and Sustainability - The right growth at the right time



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## Headline Risks

Item	Description	Detail
<b>Name &amp; Date</b>	Name of person identifying risk and date	Tony Rose - May 2023
<b>Objective</b>	What is the objective that this risk would affect if it were to occur? (Max 300 characters)	<b>(Risk) People – Maintain a Trained, Qualified and Content Workforce</b>
<b>Risk title</b>	Brief unique identifier (max. 100 characters)	<b>Workforce Sustainability, Quality, Experience and Depth</b>
<b>Describe hazard</b> Page 27	Description of the hazard and the potential harm(s) caused if the hazard is not adequately contained or removed. Consider health, reputation, legal, financial, performance / quality standards, stakeholders and service users.	<b>Cause/s</b> <ul style="list-style-type: none"> <li>Salaries available to staff are not sufficient to meet their needs/demands.</li> <li>Ability to work remotely opens up new opportunities elsewhere for staff.</li> <li>Career development opportunities are not in place within DAP.</li> <li>Training available does not meet staff aspirations.</li> <li>Training available does not meet DAPs delivery needs.</li> <li>Client/Partner funding contraction results in reduced work requirements.</li> <li>Funding for training is not available.</li> <li>Staffing levels are not sufficient to release time for training.</li> </ul> <b>Core Event – Staff in place at any given point in time do not have the required skills.</b> <b>Impact/s</b> <ul style="list-style-type: none"> <li>Inability to deliver core work for Partners.</li> <li>Damage to DAP / Partner working relationships.</li> <li>Perception as a good employer diminishes and affects future recruitment.</li> <li>Reduced Income.</li> <li>Increased pressure on remaining team.</li> <li>Quality of work reduces.</li> <li>Knowledge is lost so work cannot be undertaken.</li> </ul>
<b>Describe likelihood of occurrence</b>	Describe the <b>background and likelihood</b> of the hazard occurring if it is not adequately controlled or removed. If available, outline any evidence or historic event information used to inform the likelihood.	<ul style="list-style-type: none"> <li>Current employment market for assurance staff favours employees.</li> <li>Elevated levels of staff turnover have been seen in recent years due to a desire for change, new opportunities arising and retirement.</li> <li>Global financial context pushes staff towards a need for greater income.</li> </ul>
<b>Outline mitigating</b>	What actions or activities are in place or planned to adequately control or remove the hazard.	<ul style="list-style-type: none"> <li>Commenced a programme of grow our own in 2021.</li> <li>Continued to actively recruit fresh staff to train via apprenticeships.</li> <li>Seeking staff with transferable skills rather than qualifications.</li> <li>Clear Plans for the future growth of the Partnership.</li> </ul>

## Headline Risks

<b>actions / activities</b>		<ul style="list-style-type: none"> <li>Review of Dap wide JD's.</li> <li>Broaden the scope of work available to all.</li> </ul>			
<b>Outline controls</b>	Describe the arrangements for monitoring, reviewing, recording and assessing the impact of the mitigating actions / activities agreed to mitigate against the risk.	<ul style="list-style-type: none"> <li>Regular resource planning, review and management</li> <li>Staff Surveys</li> <li>Regular staff interaction and 1-2-1</li> <li>Regular communications to staff members to promote ownership and involvement in the success of DAP.</li> </ul>			
<b>Risk scores</b>	Use the <a href="#">risk matrix</a> to calculate risk score (impact x likelihood). <ul style="list-style-type: none"> <li><b>Inherent</b> score assumes the worst case scenario if there are no mitigating actions in place.</li> <li><b>Current</b> should reflect today's position considering alongside any current mitigating activity / actions.</li> </ul>		Impact ( <a href="#">Guide</a> )	Likelihood ( <a href="#">Guide</a> )	Score & Status
		Inherent	4	6	24 – Very High
		<b>Current</b>	<b>3</b>	<b>5</b>	<b>15 – High</b>
		<b>Target Score</b>	<b>3</b>	<b>3</b>	<b>9 – Low</b>
<b>Risk Owner</b>	Programme / project lead tasked with the day to day management of the risk, the person who will be contacted if there is a query and notified of review due dates.	Deputy Head of DAP			<b>Category</b> Delete as Appropriate
					Strategic
<b>Accountable Officer</b>	Manager / Director accountable for the risk	Head of DAP			<b>Theme</b> Delete as Appropriate



## Headline Risks

Item	Description	Provide detail - one risk only per form
<b>Name &amp; Date</b>	Name of person identifying risk and date	Tony Rose – July 2023
<b>Objective</b>	What is the objective that this risk would affect if it were to occur? (Max 300 characters)	<b>(Risk) Quality</b> – In all that we do
<b>Risk title</b>	Brief unique identifier (max. 100 characters)	<b>Delivery of Quality in all outputs and interactions</b>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 9</p> <p><b>Describe hazard</b></p>	Description of the hazard and the potential harm(s) caused if the hazard is not adequately contained or removed. Consider health, reputation, legal, financial, performance / quality standards, stakeholders and service users.	<ul style="list-style-type: none"> <li>• Staff are not trained properly.</li> <li>• Staff levels are too low / staff workloads are too high.</li> <li>• Staff experience is not balanced (i.e. too many new vs experienced staff)</li> <li>• Systems in use are not designed to support a process of producing quality outputs.</li> <li>• Motivation to deliver quality work is not maintained.</li> <li>• Internal Quality Assurance processes do not effectively capture where quality can/needs to be improved.</li> <li>• Support/training on people skills is not provided.</li> <li>• Success is not made a priority for staff.</li> <li>• Staff are not empowered to take pride in their work.</li> </ul> <p><b>Core Event – The outputs and/or interactions with Partners and Clients fall below a level set by DAP / expected by the customer.</b></p> <ul style="list-style-type: none"> <li>• Reputation is damaged / repeat business opportunities are lost.</li> <li>• Increased time requirement to rectify issues that arise.</li> <li>• Existing partners look for other providers.</li> <li>• Staff moral drops feeding a cycle of decline.</li> <li>• New business is not obtained at the level required for sustainability and growth.</li> </ul>
<b>Describe likelihood of occurrence</b>	Describe the <b>background and likelihood</b> of the hazard occurring if it is not adequately controlled or removed. If available, outline any evidence or historic event information used to inform the likelihood.	<p>There is a diverse range of staff, skills and experience as well as client demands. Each has in the past resulted in pressure on core processes that has impacted on the quality of outputs.</p> <p>The period 2021-2023 seen one of the highest levels of staff turnover since the partnership was formed.</p>

## Headline Risks

<b>Outline mitigating actions / activities</b>	What actions or activities are in place or planned to adequately control or remove the hazard.	<ul style="list-style-type: none"> <li>• Development Forums to share knowledge.</li> <li>• Internal QA</li> <li>• Broader DAP Post Completion QA</li> <li>• DAP Training Plan</li> <li>• Investment in training</li> <li>• Online Training access</li> <li>• Annual PDR</li> <li>• 1-2-1's</li> <li>• DAP Training Days</li> <li>• Joint local training events</li> <li>• Exposure to varied work</li> <li>• External Reviews of work</li> <li>• Report writing workshops</li> </ul>			
<b>Outline controls</b>	Describe the arrangements for monitoring, reviewing, recording and assessing the impact of the mitigating actions / activities agreed to mitigate against the risk.	<ul style="list-style-type: none"> <li>• Management leads for core DAP Activity</li> <li>• Regular updates to DAP Managers, DAP Management Board and in turn DAP Committee</li> </ul>			
<b>Risk scores</b>	Use the <a href="#">risk matrix</a> to calculate risk score (impact x likelihood). <ul style="list-style-type: none"> <li>• <b>Inherent</b> score assumes the worst case scenario if there are no mitigating actions in place.</li> <li>• <b>Current</b> should reflect today's position considering alongside any current mitigating activity / actions.</li> </ul>		Impact ( <a href="#">Guide</a> )	Likelihood ( <a href="#">Guide</a> )	Score & Status
		Inherent	4	5	20 – High
		<b>Current</b>	<b>4</b>	<b>4</b>	<b>16 – High</b>
		<b>Target Score</b>	<b>2</b>	<b>3</b>	<b>6 - Low</b>
<b>Risk Owner</b>	Programme / project lead tasked with the day to day management of the risk, the person who will be contacted if there is a query and notified of review due dates.	Head of DAP		<b>Category</b> Strategic	
<b>Accountable Officer</b>	Manager / Director accountable for the risk	Partnership Management Board		<b>Theme</b> Delete as Appropriate	

## Headline Risks

Item	Description	Provide detail - one risk only per form
<b>Name &amp; Date</b>	Name of person identifying risk and date	TR – August 2023
<b>Objective</b>	What is the objective that this risk would affect if it were to occur? (Max 300 characters)	<b>(Risk) Growth and Sustainability</b>
<b>Risk title</b>	Brief unique identifier (max. 100 characters)	<b>Partnership Growth and Sustainability</b>
<div style="writing-mode: vertical-rl; transform: rotate(180deg); position: absolute; left: -40px; top: 50%; font-weight: bold;">Page 3</div> <b>Describe Hazard</b>	Description of the hazard and the potential harm(s) caused if the hazard is not adequately contained or removed. Consider health, reputation, legal, financial, performance / quality standards, stakeholders and service users.	<ul style="list-style-type: none"> <li>• The Partnership service offer does not change with the broader context of the Partner and Client operating environment.</li> <li>• Core Partner funding is cut.</li> <li>• Tekel Limit reduces.</li> <li>• Greater competition in the pool of work available to bid for.</li> <li>• Regulatory changes.</li> <li>• Growth decisions are not taken on a risk informed basis.</li> <li>• The employment market is not sufficient to resource the work.</li> <li>• The work changes beyond what we can deliver with the skillset available.</li> </ul> <p><b>Core Event – Income levels cannot sustain service delivery without cutbacks.</b></p> <ul style="list-style-type: none"> <li>• Reduction in staffing levels.</li> <li>• Increase in core cost per day due to less volume for indirect cost split.</li> <li>• Loss of expertise.</li> <li>• Reduction in output quality.</li> <li>• Reputation suffers.</li> <li>• Cycle of decline is initiated.</li> <li>• Partners leave.</li> <li>• Partnership consumed by another entity.</li> </ul>
<b>Describe likelihood of occurrence</b>	Describe the <b>background and likelihood</b> of the hazard occurring if it is not adequately controlled or removed. If available, outline any evidence or historic event information used to inform the likelihood.	<ul style="list-style-type: none"> <li>• Pressure in Public Sector means funding is at risk.</li> <li>• Core cost base is sustainable.</li> <li>• Growth has been steady over time</li> </ul>

## Headline Risks

<b>Outline mitigating actions / activities</b>	What actions or activities are in place or planned to adequately control or remove the hazard.	<ul style="list-style-type: none"> <li>• Cost base is under review to reduce fixed costs.</li> <li>• Workforce includes range of Permanent and Temporary staff.</li> <li>• Some staff will retire in coming years.</li> <li>• Ongoing bids being worked on / submitted.</li> <li>• Seek other opportunities to increase turnover and Tekel Limit</li> <li>• Build strategic partnership to share/draw on knowledge and skills if gaps arise.</li> </ul>			
<b>Outline controls</b>	Describe the arrangements for monitoring, reviewing, recording and assessing the impact of the mitigating actions / activities agreed to mitigate against the risk.	<ul style="list-style-type: none"> <li>• Regular budget monitoring.</li> <li>• Management Meetings to support staff and quality.</li> <li>• Signed up to bid awareness tool.</li> <li>• Better understanding of costing of each piece of work is now underway via Pentana.</li> </ul>			
<b>Risk scores</b> Page 32	Use the <a href="#">risk matrix</a> to calculate risk score (impact x likelihood). <ul style="list-style-type: none"> <li>• <b>Inherent</b> score assumes the worst case scenario if there are no mitigating actions in place.</li> <li>• <b>Current</b> should reflect today's position considering alongside any current mitigating activity / actions.</li> </ul>		Impact <a href="#">(Guide)</a>	Likelihood <a href="#">(Guide)</a>	Score & Status
		Inherent	3	4	12 – Medium
		<b>Current</b>	<b>3</b>	<b>3</b>	<b>9 - Low</b>
<b>Risk Owner</b>	Programme / project lead tasked with the day to day management of the risk, the person who will be contacted if there is a query and notified of review due dates.	Head of DAP		<b>Category</b> Delete as Appropriate	
<b>Accountable Officer</b> Manager / Director accountable for the risk		Partnership Management Board		<b>Theme</b> Delete as Appropriate	