



Quality Assurance & Improvement Programme **Devon Audit Partnership**

Version 1.7

January 2018



Auditing for achievement

Document Control

Change Record

<i>Date</i>	<i>Author</i>	<i>Position</i>	<i>Version</i>	<i>Change details</i>
24/5/2013	Robert Hutchins	Head of Partnership	1.0	Amalgamation of various development documents into one single record.
17/7/2013	Robert Hutchins	Head of Partnership	1.1	Update to include links to other documents including CSE assessment report; Internal Audit report and IIA quality assessment report.
25/10/2013	Robert Hutchins	Head of Partnership	1.2	Updated to take account of action completed during the summer period
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
Summer 2015	David Curnow	Dept Head of Partnership	1.4	Incorporates “soft skills” requirements.
October 2015	Robert Hutchins	Head of Partnership	1.5	
April 2016	Robert Hutchins	Head of Partnership	1.6	Updated to reflect discussion with JS re CS processes.
Nov 2017	Robert Hutchins	Head of Partnership	1.7	Update following CSE assessment and External Validation against PSIAS

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	Using DCC HR policies 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, including those “hard to reach” and more disadvantaged clients and partners, 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 and operates in a “lean” way.	Develop management practices that support innovation, creativity and effectiveness.	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.

The contract with DAP was extended in April 2017 for a further 7 years. This longer contract life provides stability for the Partnership and increases the ability to bid for new work with other appropriate clients and partners.

Process – We comply with Public Sector Internal Audit Standards as revised in 2017; the Standards closely follow the Institute of Internal Audit Standards. We complete an annual assessment of how we meet both the PSIAS and the LGAN (Local Government Application Note CIPFA 2014) and capture any required improvements within this development plan to meet the PSIAS.

We constantly review the effectiveness of our ICT; we work with our ICT provider (Devon ICT via SCOMIS) 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 organisations” to (where appropriate) share understanding of common problems and effective solutions.

Customers - In May 2017 we were re-accredited with the Customer Service Excellence award. Our assessor, June Shurmer confirmed that we continue to meet this standard. 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 form

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 – We have faced considerable financial challenges over the years, not least the 10% year on year reduction requested by our founding partners. We have achieved these financial targets and still provide a respected and professional service. We continue to closely manage all our finances to ensure we stay within our resource envelope.

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 2017

Ref	Specific tasks	Target Date	Resources (Days / £) in 2017/18	Person(s) responsible	Outcome / Measure of Success	Action / Progress
1	Process					
1.1	<p>Identify and recognise efficiencies and ensure we deliver what we say we will deliver.</p> <p>Greater use made of MKI, IDEA and Forensic Software</p>	On - going	To be identified as and when changes identified	<p>DAP Management team</p> <p>TR / Managers</p>	<p>Delivery of audit plan.</p> <p>Delivery within financial budget.</p> <p>Make best use of “tools” – i.e staff and IT.</p>	<p>Year on year successful delivery of audit plan.</p> <p>Year on year financial savings made.</p> <p>Investment in ICT (Encase, IDEA, Mki etc.) to give more “tools in the toolbox”</p> <p>Use of “Theme” in MKI for</p> <ul style="list-style-type: none"> • Added value and • Tax Compliance • Audit recommendation tracking.
1.2	Review of all documentation held (both in paper and electronic format) to ensure the requirements of the GDPR can be met.	March 2018	50 days. Use of apprentice to do majority of “weeding out”.	Head of Partnership	<p>Only expected data held.</p> <p>Other data (paper or electronic) to be effectively disposed of.</p>	<p><u>Paper records</u></p> <ul style="list-style-type: none"> • Exeter – review complete. Only appropriate records held • Torbay - review complete. Only appropriate records held • Plymouth - Only appropriate records held <p><u>Electronic files</u></p> <p>DAP network :-</p> <p>Former DCC network - review complete. Only appropriate records held.</p>

Ref	Specific tasks	Target Date	Resources (Days / £) in 2017/18	Person(s) responsible	Outcome / Measure of Success	Action / Progress
						Former PCC network - review in progress Former Torbay network - review in progress. Records checked back to 2009.
1.3	<p>PSIAS Review – review team of Terry Barnett and Chris Wood from the Hertfordshire Shared Internal Audit Service (SIAS).</p> <p>The Review Team identified for following areas which Merit Further Attention:-</p> <p>a) Review the current mechanisms used to capture staff feedback to ensure that opportunities to benefit from specialist knowledge e.g. existing commercial acumen, within the team are maximised.</p> <p>b) Consider revising the current classification of audits to ensure there are clear expectations around what is required of staff undertaking the reviews.</p> <p>c) The Partnership should look to formalise the frequency of staff supervision meetings and the method for recording and communicating the related outcomes.</p>	<p>March 2018</p> <p>December 2017</p> <p>See 2.1 below</p>	<p>1 day</p> <p>1 day</p>	<p>RH / CS</p> <p>Managers</p>	<p>Staff survey to be completed.</p> <p>Audit briefs clearer, and identify the high priorities (LEAN).</p>	<p>Being designed. Will be issued before March 2018.</p> <p>Completed Sept 2017</p>

Ref	Specific tasks	Target Date	Resources (Days / £) in 2017/18	Person(s) responsible	Outcome / Measure of Success	Action / Progress
	d) Liaise with clients to clarify expectations around specific aspects of service delivery including the format, length and content of audit and committee reports.	See 5.2 below				
	e) Consider the merits of using assurance mapping for all clients and reporting other forms of assurance to Audit Committees, e.g. CIH Reviews, results of consultancy by third parties etc.	December 2018	3 days	Managers / TR	Assurance mapping for all clients.	Not yet commenced.
	f) Consideration should be given to reviewing internal working practices e.g. the suitability of MKInsight in facilitating certain administrative processes that currently require additional external mechanisms to be adopted; as well as the development of formal strategies for particular types of audit work e.g. Computer Aided Audit Tools.	Ongoing	2 days	Managers	Constant need to review all our admin and “non productive” work to ensure that it is minimised and undertaken effectively.	Actioned = Use of onbase for invoices Use of Idea for duplicate payments Individuals to “self certify” annual leave check.
	g) Ensure that its approach to audit follow up is formalised and communicated to both staff and clients.	September 2017	1 days	Managers	Process provided to all employees. Re-enforced at Sept 2017 Development Day.	Actioned
	h) Work with the DAP Team and Client Officers to identify the potential blockages that could be contributing to the speed with which audit projects are brought to a close and implement corrective actions.	September 2017 and ongoing	2 days	Each manager for each client	Fully adopt LEAN principles. Re-enforced at Sept 2017 Development Day.	Actioned.

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2	Process / People					
2.1	Re-energise the quality management programme to drive quality and timeliness and delivery against expected targets. See also 5.1.e below	April 2018	3 days	RH / DC then managers	Clear and consistent understanding and application of quality standards.	The file / work review process has been updated, shared with staff and used in some limited instances. Needs to be embedded.
2.2	Ensure that the 'Lean Approach' is used in all that we do.	31/3/18 and ongoing	2 days	Management Team	More efficient processes – including audit processes. Less disruption to staff Improved customer engagement	LEAN picked up every month as part of the Team meetings to ensure we do not lose sight of this. Update session held at September 2017 staff development day to re-enforce. Shortened Audit Report designed and presented to staff at Sept 2017 Dev Day and with MKI to create.
3	People					
3.1	Continued development of audit staff and assessment of training needs via appraisals and use of skills matrix and competencies. Identify skill gaps <ul style="list-style-type: none"> Identify skill needs to meet Partnership work commitments Identify future staff skill set Staff Skills Audit Create training programme Support Staff in training 	December 2018	4 Days	Managers	Well trained and motivated staff as demonstrated by high retention and positive feedback via staff surveys	Appraisals to completed for all staff by 31 March 2018. This will feed into Staff Skills Audit and the audit plans agreed with our partners / clients to determine training needs.

Ref	Specific tasks	Target Date	Resources (Days / £) in 2017/18	Person(s) responsible	Outcome / Measure of Success	Action / Progress
3.2	Ensure all staff have an excellent awareness of diversity issues, and how this affects us in the work place.	September 2017	Input from external specialists. £450	Head of Partnership	Well informed staff able to deal with clients, customers and colleagues in a professional manner without prejudice	Andy Hunt, Intercom Trust presented to all DAP staff at Development day in September 2017.
4	People / Customer					
4.1	Review and update the Training & Development policy. Ensure that the Policy includes reference to how staff will be trained in Customer Service.	September 2017		RH / BD		Not yet actioned
4.2	Plan and deliver customer service training for new staff.	As and when	½ day per employee	Line Manager	Consistent understanding of our expectations in providing excellent customer service.	Two new staff commenced since April 2017 (Apprentices RW and EG) Both have undertaken the DCC induction training.
4.3	Ensure that management are adequately trained in how to :- <ul style="list-style-type: none"> deal with a complaint in an effective manner. Identify areas around complaints that would benefit from further staff training 	Dec 2017	To be determined			Requires attention.
4.4	Can we work with DCC to develop an e-learning tool around customer service to use on an annual basis to maintain awareness. Then build into competency framework an annual completion by all staff.	March 2018	???	DC ??		

Ref	Specific tasks	Target Date	Resources (Days / £) in 2017/18	Person(s) responsible	Outcome / Measure of Success	Action / Progress
4.5	Ensure that the appraisal / development conversation document includes links to the DCC core competencies (especially with regard to customer service).	March 2018	Development time 00	DC	Effective appraisal that links well to core competencies.	A fair bit of development completed. Needs to be trialled, and then rolled out..
5	Customer					
5.1	We will continue to develop and foster a culture of working together seamlessly in a customer focussed approach. Feedback from June Shurmer, DAP CSE assessor:-	End of March 2018	3	Management team		
5.1. a	We have excellent customer feedback, with 77 % very satisfied and 21 % satisfied. Aim to increase % of very satisfied customers.	March 2018	0	All staff	Aim to increase "Very satisfied" to > 77%	As at mth 9 17/17 still at 77%
5.1. b	Feedback to include more "feeling" based results. For example, if report was late, we may score "adequate" – but how did that make the customer "feel"?	Feb 2018	1	RH / CW	Add "feeling" based questions in to survey.	Not yet actioned
5.1. c	Customer Care training – need regular refresh and also a way to teach new employees quickly.	See 4.2 above	-	-	-	Complete
5.1. d	Need greater awareness of LGBT+ and other diversity issues.	See 3.2 above	-	-	-	Complete

Ref	Specific tasks	Target Date	Resources (Days / £) in 2017/18	Person(s) responsible	Outcome / Measure of Success	Action / Progress
5.1. e	Quality assurance review process needs to include customer care element.	See 2.1 above	April 2018	RH & DC	Assurance that staff are dealing with customers as we would expect.	
5.2	<p>Ensuring that our communication and information with customers continues to be excellent and takes account of customer feedback:-</p> <ul style="list-style-type: none"> Website as an essential communication tool for existing and potential customers. However, it runs off old software and has become “clunky” over time – needs a refresh Consider verbal and written communications to ensure they are relevant and meet the needs of our customers 	<p>March 2018</p> <p>Annual review (March 2018)</p>		<p>Management Team / Tony Rose</p> <p>RH / DC</p>	<p>Website is easily navigated and used by customers. Looks “fresh” and works effectively. Possibly works on mobile devices.</p> <p>Want reports that are easy to read “on screen” – do not need to conform to a “piece of A4 paper”</p>	<p>Tony Rose completed early discussion with Web design team. Work ongoing.</p> <p>Shorter, easier to read report prepared. Brings higher risks to the fore.</p>
5.3	Update / refresh Customer related policies on an annual basis.	December 2018	4 day	RH / CW	Ensure that our policies are up to date and reflect current trends / challenges.	

6	Customer / Pounds					
6.1	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 2017-18. Review again in January 2018, taking account of provisional audit plans for 18/19. Have made substantial savings at all partners since 2009.
6.2	Consider the benefit of extending the services provided by the Partnership, for example <ul style="list-style-type: none"> • Risk Management • Fraud • Information Governance. 	April 2018		RH/ Manageme nt Board	Currently providing Risk Management to DCC. Possibility of providing Fraud services for PCC.	Delivered. Discussions underway.
6.3	Continue to review the accommodation needs of the partnership including assessment of costs and benefits including timescales.	January 2018	To be determined once possible options identified.	RH / DC / BD	Meet accommodation needs / requirements of DAP and partners. Could be affected by Fraud Service possibility as referred to above.	
7	Pounds					
7.1	Continue to closely monitor spending against budget to ensure we stay within financial envelope.	Quarterly throughout each financial year	3	RH / DC and Angela Stirland.	Senior management confidence.	Mth 9 projections (2017/18) show a slight surplus against budget.