

Internal Audit

Annual Report 2018/19

Devon County Council
Audit Committee

May 2019



Robert Hutchins
Head of Audit Partnership



Auditing for achievement

Introduction

The Audit Committee, under its Terms of Reference contained in Devon County Council's Constitution, is required to consider the Chief Internal Auditor's annual report, to review and approve the Internal Audit programme, and to monitor the progress and performance of Internal Audit.

The Accounts and Audit (Amendment) (England) Regulations 2015 introduced the requirement that all Authorities need to carry out an annual review of the effectiveness of their internal audit system and need to incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.

The Internal Audit plan for 2018/19 was presented to and approved by the Audit Committee in March 2018. The following report and appendices set out the background to audit service provision; a review of work undertaken in 2018/19 and provides an opinion on the overall adequacy and effectiveness of the Authority's internal control environment.

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual report providing an opinion that can be used by the organisation to inform its governance statement. This report provides that opinion.

Expectations of the Audit Committee from this annual report

Audit Committee members are requested to consider:

- the assurance statement within this report;
- the basis of our opinion and the completion of audit work against the plan;
- the scope and ability of audit to complete the audit work;
- audit coverage and findings provided;
- the overall performance and customer satisfaction on audit delivery.

In review of the above the Audit Committee are required to consider the assurance provided alongside that of the Executive, Corporate Risk Management and external assurance including that of the External Auditor as part of the Governance Framework (see Appendix 4) and satisfy themselves from this assurance for signing the Annual Governance Statement.

Robert Hutchins
Head of Devon Audit Partnership

| Contents | | Page |
|---|--|------|
| Introduction | | 1 |
| Opinion Statement | | 2 |
| Summary Assurance Opinions | | 3 |
| Value Added | | 4 |
| Audit Coverage Performance Against Plan | | 5 |
| Fraud Prevention and Detection | | 6 |
| Appendices | | |
| 1 - Summary of Audit Reports & Findings | | 8 |
| 2 - Professional Standards and Customer Service | | 26 |
| 3 - Audit Authority | | 27 |
| 4 - Annual Governance Framework Assurance | | 28 |
| 5 - Basis for Opinion | | 29 |
| 6 - Performance Indicators | | 30 |
| 7 - Customer Service Excellence | | 31 |

Opinion Statement

Overall, based on work performed during 2018/19 and our experience from previous years’, the Head of Internal Audit’s Opinion is of ‘Substantial Assurance’ on the adequacy and effectiveness of the Authority’s internal control framework.

This opinion statement will provide Members with an indication of the direction of travel for their consideration for the Annual Governance Statement see appendix 4.

The internal audit plan for the current year included specific assurance, risk, governance and value-added reviews which, with prior years audit work, provide a framework and background within which we assess the Authority’s control environment. These reviews have informed the Head of Internal Audit’s Opinion on the internal control framework. Heads of Service have been provided with details of Internal Audit’s opinion on each audit review carried out in 2018/19. Any significant weaknesses identified will need to be considered by the Authority in preparing its Annual Governance Statement for the Statement of Accounts for 2018/19.

In carrying out systems and other reviews, Internal Audit assesses whether key, and other, controls are operating satisfactorily and an opinion on the adequacy of controls is provided to management as part of the audit report. All final audit reports include an action plan which identifies responsible officers, and target dates, to address any control issues identified. Implementation of action plans rests with management and these are reviewed during subsequent audits or as part of a specific follow-up.

We have included a new Summary Assurance Opinions chart on page 3 which provides a “Themed” overview of the audit coverage. We have then RAG rated the audit areas covered to identify what our assurance is relative to the proposed plan at the beginning of the year.

Internal Control Framework

The control environment comprises the Council’s policies, procedures and operational systems and processes in place to:

- Establish and monitor the achievement of the Council’s objectives;
- Facilitate policy and decision making;
- Ensure the economical, effective and efficient use of resources;
- Ensure compliance with established policies, procedures, laws and regulations;
- Safeguard the Council’s assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption.

During the year, core financial and administrative systems were reviewed by Internal Audit either through specific reviews (e.g. debtors, creditors, payroll & Main Accounting) or generally in the reviews undertaken in respect of directorate systems. The Council’s overall internal control framework operated effectively during the year. Where internal audit work has highlighted instances of none or part compliance, none are understood to have had a material impact on the Authority’s affairs.

Risk Management

Risk Management is utilised widely across the Council and monitored by officers and through members. Key risks are recorded in Risk Registers, allowing co-ordinated approach to minimise exposure and to ensure objectives are met. Devon Audit Partnership has taken a lead role in supporting and facilitating the process to further enhance and embed risk management.

Governance Arrangements

Scrutiny Committees have sought audit assurance and are developing links with audit plans and progress reviews alongside their planned business. Governance arrangements are considered in audit of key areas including contracting and commissioning of services to ensure that the County Council’s interests are protected.

Performance Management

The strategy is key to the successful delivery of services and is established for ‘business as usual’ and transformation programmes. Reporting is made regularly to management, leadership and the Council should ensure effective management. This is of particular importance as the Council commissions and contracts new services.

| | | | |
|------------------------------|---|--------------------------|--|
| Full Assurance | Risk management arrangements are properly established, effective and fully embedded, aligned to the risk appetite of the organisation. The systems and control framework mitigate exposure to risks identified & are being consistently applied in the areas reviewed. | Limited Assurance | Inadequate risk management arrangements and weaknesses in design, and / or inconsistent application of controls put the achievement of the organisation’s objectives at risk in a number of areas reviewed. |
| Substantial Assurance | Risk management and the system of internal control are generally sound and designed to meet the organisation’s objectives. However, some weaknesses in design and / or inconsistent application of controls do not mitigate all risks identified, putting the achievement of particular objectives at risk. | No Assurance | Risks are not mitigated and weaknesses in control, and /or consistent non-compliance with controls could result / has resulted in failure to achieve the organisation’s objectives in the areas reviewed, to the extent that the resources of the Council may be at risk, and the ability to deliver the services may be adversely affected. |

Summary Assurance Opinions

| Service Area Overview of Audit Coverage | | | | | |
|---|---|--|---|--|---|
| Adult Care and Health | Children's Services | Corporate, (Finance / HR/ Digital Transformation & Business Support) | Communities, Public Health, Environment & Prosperity (CoPHEP) | Highways, Infrastructure Development and Waste | Opportunity / Value Added |
| Summary of key audit reviews | Sensory Disability Team | Recruitment and Retention of Foster Carers | Health & Safety Governance Arrangements | Gypsies and Travellers | Early Help for Families Grant (Troubled Families) |
| | Implementation of new Care Homes Fees Model | Early Years Provision | Relocation Expenses | Channel & Prevent | Grant Certification |
| | Market Capacity | Maintained Schools audit programme | Apprenticeship Levy | Active Devon | HRMS Project - Procurement & Implementation |
| | Safeguarding | | Cyber Non-Technical | Trading Standards - Compliant Allocation and investigation Process | New Payments Gateway |
| | Living Well at Home (LWAH) Supply Chain and Finance | | General Data Protection Regulation (GDPR) | | Okehampton School & Charlton Lodge |
| | Technology Enabled Care Support (TECS) | | | | School Financial Value Standard |
| | | | | | Tax Compliance Forum |

| | | | | | | |
|----------------|-----------------------------------|----------------------------|---|-------------------|---------------------------------|----------------------------|
| Core Assurance | Key Financial Systems - | Bank Reconciliation | Creditors, Debtors, Finest System Admin | Income Collection | Main Accounting System, Payroll | Treasury Management |
| | Governance & Business Processes - | | | | | |
| | ICT - | Scomis Contract Management | Adoption and Change Programme | CareFirst (OLM) | | Scomis Resource Management |
| | | | | | | |

Note: Assurance opinions are 'RAG' rated to support the overall assurance opinion for the year. The ratings are relevant at the time of the audit review and assurance may have improved since that time. Areas shaded blue denote opportunity or value-added work.

Value Added

We know that it is important that the internal audit service seeks to "add value" whenever it can. We obtained feedback from those audited during the year who considered we were able to add value, e.g.:

'points us in the direction for improvements in control and can also now discuss how other customers may have adapted procedures etc'.

We believe internal audit activity can add value to the organisation and its stakeholders by:

- providing objective and relevant assurance;
- contributing to the effectiveness and efficiency of the governance, risk management and internal control processes.

We trust that Senior Management has found our engagement, support as a "trusted advisor" effective and constructive in these significantly changing times.

We consider our work has identified specific added value benefits in key areas and in mitigating key risks. For example: -

Adult Care and Health

- providing objective and relevant assurance;
- assistance in maintaining appropriate engagement with the internal function through regular management liaison meetings;
- contributing to the effectiveness and efficiency of the governance, risk management and internal control processes.

Children's Services

- development of the current year's and future years audit plans to incorporate flexibility to meet changing and developing business demands and to cover existing and new or emerging risks.

Communities, Public Health, Environment and Prosperity

- development of the current year's and future years audit plans to incorporate flexibility to meet changing and developing business demands and to cover existing and new or emerging risks.

Corporate Services

- ongoing involvement in HR / Payroll system development projects ensuring that control issues are highlighted and resolved before implementation;
- ongoing ad hoc advice provided to HR / Payroll relating to internal process controls, outside of system development projects;
- cyber security and assurance upon IT processes supporting the Council's key financial systems.
- continued involvement with the Tax Compliance Forum.

Highways, Infrastructure Development and Waste

- providing objective and relevant assurance.

Schools

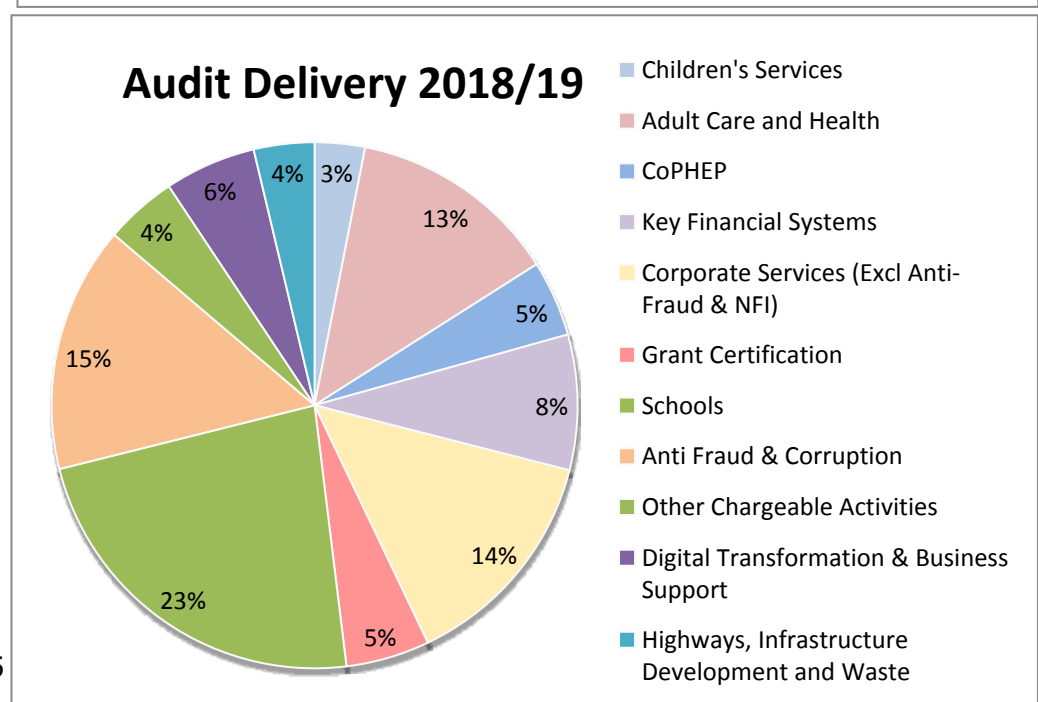
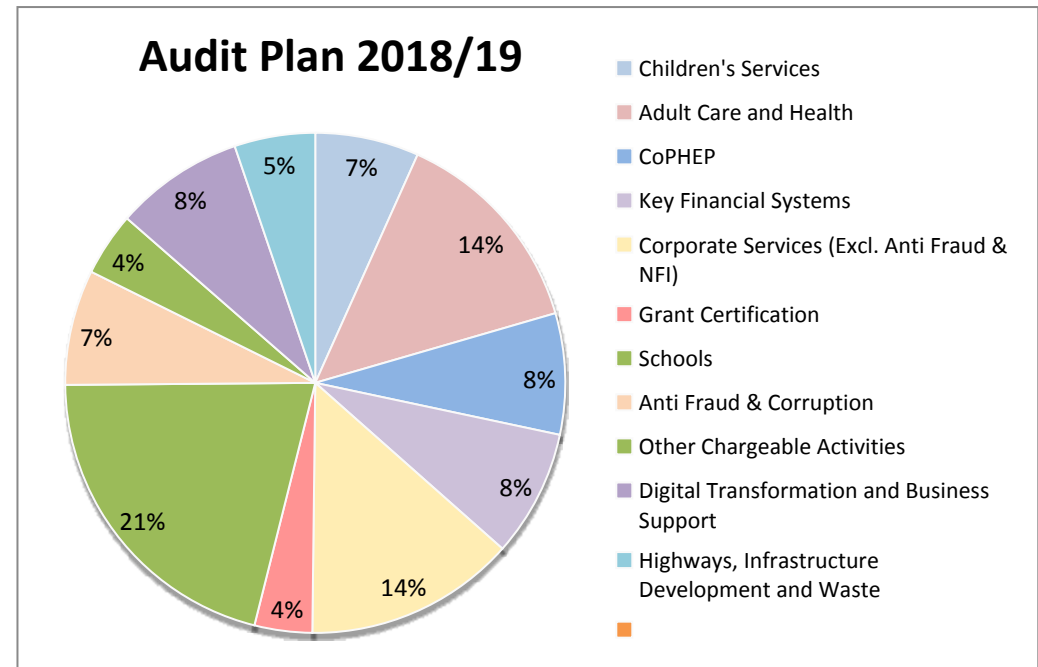
The provision of internal audit's performance data provides a greater focus on schools causing concern in the wider control environment.

Audit Coverage and performance against plan

The pie charts right show the breakdown of audit days planned by service area / type of audit support provided. The balance of work has varied slightly during the year as can be seen from comparison with the second chart, and variations have been with full agreement of the client.

Appendix 1 to this report provides a summary of the audits undertaken during 2018/19, along with our assurance opinion. Where a 'high' or 'good' standard of audit opinion has been provided we can confirm that, overall, sound controls are in place to mitigate exposure to risks identified; where an opinion of 'improvement required' has been provided then issues were identified during the audit process that required attention. We have provided a summary of some of the key issues reported that are being addressed by management. It should be pointed out that we are content that management are appropriately addressing these issues.

Appendix 6 shows the performance indicators for audit delivery in 2018/19 against the revised audit plan. When we prepare our plans we make an educated assessment of the number of days that an audit is likely to take. When the fieldwork is actually completed there is inevitably a variance from the planned days. In addition, we provide an allowance for work on areas such as fraud and corruption; in some years the requirement will exceed the planned budget and in others the need for our resource will be less than planned. It should also be noted that some audits required a richer mix of staff resource due to the complexity / sensitivity of the area under review.



Fraud Prevention and Detection

Counter-fraud arrangements are a high priority for the Council and assist in the protection of public funds and accountability.

Irregularities

During the 2018/19 financial year, Internal Audit have carried out, or assisted in twenty-six investigations. Analysis of the types of investigation and the number undertaken shows the following: -

| Issue | No of cases |
|------------------------------|-------------|
| Bribery & Corruption | 1 |
| Employee Conduct | 9 |
| Financial Irregularity | 3 |
| Irregularity Advice | 1 |
| IT Misuse | 1 |
| Theft / Loss of IT Equipment | 11 |

National Fraud Initiative (NFI)

Work during 2018/19 involved coordinating the fair processing and data extracts of the various datasets required for the 2018/19 NFI exercise. Staff, local government pensioners and suppliers have been made aware of the exercise as required by statute with notices placed on payslips, in newsletters and upon the DCC website to inform people the exercise was taking place.

Data extracts complying to the specification required were completed in September and uploaded to the NFI website in October. In January 2019 the data matching reports were made available for review and investigation. Work has commenced reviewing the reports and will continue throughout 2019/20.

Proactive anti-fraud work

Review was undertaken upon the entire 2017/18 Accounts Payable data using Excel and Idea. Twelve potential duplicate payments were identified for which we were not able to adequately identify as different payments based on the data in Finest or P2P (i.e. Invoice numbers and or amounts and invoice dates the same) and we could not identify any related credit on Finest.

Of the 12 potential duplicate payments identified: -

- 5 confirmed as duplicates for which corrective action is now taking place following identification by Audit (£5,439.00, £1,461.90, £563.20, £6,378.05 & £1,400.00); a total of £15,242.15.
- 3 confirmed as duplicates but corrective action had already taken place.
- 4 confirmed as not duplicates.

It should be noted that other duplicate payments were identified as being made during 2017/18 but these had already been identified and corrective action completed prior to being identified by audit.

Regarding our previous duplicate payments work undertaken during 2017/18 reviewing 2016/17 accounts payable data we can now confirm £43,534 of duplicate payments being recovered (£35,000 identified, recovered and reported in 2017/18 and a further £8,534 confirmed in 2018/19).

Review of a sample of Suppliers VAT Registration Numbers upon the April 2018 'Published Over £500 Payments' found invalid VAT numbers stored upon the authority's finance system against several current suppliers. These were referred to the VAT Officer who has confirmed that Finest entity records have been updated as appropriate.


Appendix 1 - Summary of audit reports and findings for 2018/19

Risk Assessment Key



LARR – Local Authority Risk Register score Impact x Likelihood = Total & Level
 ANA - Audit Needs Assessment risk level as agreed with Client Senior Management
 Client Request – additional audit at request of Client Senior Management; no risk assessment information available

Direction of Travel Assurance Key



Green - action plan agreed with client for delivery over an appropriate timescale;
Amber - agreement of action plan delayed or we are aware progress is hindered;
Red - action plan not agreed or we are aware progress on key risks is not being made.
 * report recently issued, assurance progress is of managers feedback at debrief meeting.

| CORPORATE SERVICES | | | |
|--|--|---|---|
| Risk Area / Audit Entity | Audit Report | | |
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| Corporate Services - Finance | | | |
| Bank Reconciliation (excluding County Fund Bank Account) Risk / ANA - Medium | Good Standard (excluding County Fund Bank Account) Status: Final | As planned we undertook the Bank Reconciliation audit review at the end of 2018. The original scope was to look at all four bank accounts, but we were asked at the time not to look at the County Fund. The review looked at three accounts General Payments (GP1), Salaries & Wages (S&W) and Pension Fund and found that procedures were working satisfactory. Prior year recommendations were also reviewed as part of this audit and found to be satisfactorily implemented. |  |
| Bank Reconciliation County Fund Bank Account Risk / ANA - Medium | No assurance given | Our review of Bank Reconciliation undertaken at the end of 2018 originally included the County Fund but, due to planned changes to the system taking place we were requested at the time not to look at the County Fund. We have been aware of implementation problems with the Payments Gateway and its links into the County Fund. We are aware there have been significant challenges to reconcile the County Fund, the largest and key account for the Council; additional resources have been allocated to addressing these issues, process changes and system changes have been implemented and work is now near completion with a minor reconciliation balance remaining. Work is now ongoing with the supplier to rectify the root causes, and to upgrade software accordingly. Failure to comply with Financial Regulations has occurred due to non-monthly reconciliation of the County Fund bank account. | |



CORPORATE SERVICES

| Risk Area / Audit Entity | Audit Report | | |
|---|--------------------------------|--|---|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| | | This County Fund bank account audit will now be completed as a separate detailed review in the first quarter of the new financial year and reported at that time. | |
| Business Rate Retention Risk / ANA - Medium | Status: Ongoing | Work carried out to review the governance arrangements around the pool. Further work will be undertaken in 2019 to finalise this work. | |
| Creditors Risk / ANA - Medium | Good Standard Status: Final | <p>As was the case in previous years, with the exception of low value payments relating to general claims and one-time creditors, we have no significant concerns in relation to the operation of key controls within the creditors system or the P2P system</p> <p>Amendments to the supplier / creditor entity masterfile are independently authorised, and can be completed by the Payments Team and also the Charging for Care Services team (CFCS)</p> <p>We cannot provide assurance that appropriate checks in terms of preventing potential duplicates or fraudulent bank detail changes on entities are made, as this control is not evidenced. A checklist was recommended in a previous report and this should be used by both Payments and CFCS in future.</p> |  |
| Debtors Risk / ANA - Medium | Good Standard Status: Final | <p>Overall, we found that Debtor processes are operating well within a reasonably sound control environment. There is reasonable access to the Corporate Debtors system (ASH), and an adequate level of segregation of duties, and authorisation being applied to key processes including the raising of invoices, credit notes and write offs.</p> <p>In review of a sample of outstanding debts, we found instances where there had been significant delay in agreeing and settling a payment with a debtor due to disputes. The Debt Management Group have discussed the possibility of benefits from establishing a more effective process for dealing with disputes. It was evident in review of another Local Authority, and in speaking with the Revenue and Payments Team, that some local authorities have implemented protocols for dealing with disputes over payment which may prove beneficial.</p> |  |




CORPORATE SERVICES

| Risk Area / Audit Entity | Audit Report | | Direction of Travel Assurance |
|--|------------------------------------|--|---|
| | Assurance opinion | Residual Risk / Audit Comment | |
| Finest System Administration Risk / ANA - Low | Good Standard Status: Draft | Controls within the Finest system are designed to prevent unauthorised access, and detect errors, omissions or other inappropriate amendments. Some weaknesses do exist particularly in relation to segregation of duty within the Finest Support team, but the resultant risks have been accepted by management due to the business need and resource constraints. |  * |
| Income Collection Risk / ANA - Medium | Status: Ongoing | Our fieldwork is substantially complete, and our draft report will follow soon. | |
| Main Accounting System Risk / ANA - Medium | Good Standard Status: Draft | The main accounting system continues to be operated within a sound overall control environment. Prior recommendations included the need for consistency across the directorates in relation to budget virements, independent authorisation of journals under £200k, and more timely clearance of suspense. A replacement system for virements remains delayed due to other more urgent pressures but continues to remain on the Finance Technology Team development list and will be completed as soon as practicable. Risks regarding independent authorisation of journals under £200k remain and have been accepted. The clearing of suspense accounts remains a priority, particularly at year end and work continues to improve the timeliness of this process. |  * |
| Payments Gateway Project Risk / ANA - Low | Value Added Status: Final | The Payment Gateway went live in October 2018. | N/A |
| Payroll Risk / ANA - High | Status: Ongoing | Our fieldwork is substantially complete, and our draft report will follow soon. | |
| Tax Compliance Forum Risk / ANA - Medium | Value Added Status: Final | The Group discusses HMRC 'hot topics' and their implications on the authority and the impact of organisational and systems changes on tax compliance. No significant unmitigated risks have been identified to date. | N/A |





CORPORATE SERVICES

| Risk Area / Audit Entity | Audit Report | | |
|---|--------------------------------|--|---|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| Treasury Management Risk / ANA - Low | High Standard Status: Final | There have been no significant changes to processes since the previous audit and testing confirms the controls in place are adequately robust to mitigate the inherent risks present. A recommendation in relation to Business Continuity Planning has been repeated as it requires review, approval and systems testing. Performance targets are monitored appropriately. The mid-year stewardship report for 2018/19 was noted by Cabinet in December 2018. Reporting was found to be in line with expectations of the code of practice. |  |
| Grants x 9 Risk / ANA: n/a | Certified Status: Complete | Grants certified without amendment: - Active Devon; Bus Subsidy; Careers and Enterprise; Local Growth Fund; Local Transport Capital Block Funding; NHSE Healthy New Towns; NPIF Exeter & Eastern Growth and Main Street, Sherford; Learn Devon; and Targeted Family Support Programme. | N/A |
| Corporate Services - Human Resources | | | |
| Apprenticeship Levy Risk / ANA - Low | Good Standard Status: Final | Assurance was reported in the November 2018 report, please refer to that report for details. |  |
| HRMS Project Risk / ANA - High | Added Value Status: Ongoing | Since the appointment of Midland HR (MHR) as the supplier of the new HR Management system, that includes Payroll, Audit have continued its involvement in the project as it progresses through the Implementation Phase both at Project Team level and as a member of the Project Board. Auditors have been able to provide advice and assurance on a range of areas and workstreams that include: <ul style="list-style-type: none"> • Project governance and methodology; | N/A |


CORPORATE SERVICES

| Risk Area / Audit Entity | Audit Report | | |
|--|--|---|---|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| | | <ul style="list-style-type: none"> • Project documentation; • Project risk management; • System security; • Data protection; • Data migration; • User Acceptance Testing; • System processes and controls; • Finance costings. <p>Due to the volume and the issues arising during the testing phase that needed resolution and re-testing, the Project Board recently took the decision to delay the introduction of the new system originally intended to take place this coming June, a decision that Audit fully support. Auditors will continue to provide advice and assurance to the project team and project board as it moves towards the revised “Go Live” date in this coming autumn.</p> | |
| Health & Safety - Review of Governance Arrangements Risk / ANA - Medium | Good Standard Status: Draft | The Health and Safety team have developed Health and Safety policies for DCC Services and Maintained Schools. These include processes for assessing health and safety risk (Risk Assessment policy and procedures) and for incident reporting. We are able to obtain reasonable assurance that these published policies and guidance comply with Health and Safety legislation. |  |
| Relocation Expenses Risk / ANA - Medium | Good Standard Status: Final | Assurance was reported in the November 2018 report, please refer to that report for details. |  |
| Digital Transformation and Business Support | | | |
| Adoption and Change Programme Risk / ANA - Medium | Improvements Required Status: Final | Assurance was reported in the November 2018 report, please refer to that report for details. |  |





CORPORATE SERVICES

| Risk Area / Audit Entity | Audit Report | | |
|---|--|--|---|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| CareFirst (OLM) Risk / ANA - Critical | Improvements Required Status: Final | Assurance was reported in the November 2018 report, please refer to that report for details. |  |
| Scomis Contract Management Risk / ANA - Medium | Improvements Required Status: Final | Assurance was reported in the November 2018 report, please refer to that report for details. |  |
| Cyber non-technical (Follow Up) Risk / ANA - Medium | Improvements Required Status: Final | The audit is structured around three key areas, Policy Framework; Personal Accountability and Education and Awareness. It is pleasing to note that progress has been made within each of these areas. The Information Governance Manager and Information & Cyber Security Manager are continuing to progress completion of the cyber security framework. We understand that they have produced a data protection and cyber security plan, which will link to the Cyber Security Policy. We also understand that work continues to develop and publish a Cyber Security Website. |  |
| General Data Protection Regulations (GDPR) Risk / ANA - Medium | Improvements Required Status: Final | <p>The authority has recently reviewed Data Protection Policy, and all associated policies to ensure these are compliant with GDPR (DPA 2018). The current policy remains in 'Draft' though it has been openly published and is available to all staff and members. We would encourage the Council to ensure that roles and responsibilities for Data Protection are clearly referenced within this policy and supporting policies as actions will be required by staff and other relevant 3rd parties, in order to comply with the GDPR requirements. This will include the ongoing management and review of information assets which include personal data.</p> <p>The Council has a central information asset register, though this record has not been subject to regular review since it was originally implemented in 2015/16. The Data Protection Officer is aware of this, however, GDPR requires organisations to demonstrate their compliance with data protection and the asset register is a key component of this. We recommend the council to develop more effective processes for recording and reviewing information assets.</p> <p>During discussions with the DPO it was evident that the Council do not currently have a process for identifying when a Privacy Impact Assessment / Data Protection Impact Assessment is required. The DPO has acknowledged that developing a screening</p> |  |


CORPORATE SERVICES

| Risk Area / Audit Entity | Audit Report | | |
|---|---|---|---|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| | | process (as recommended by Information Commissioners Office) would be useful in order to identify where an assessment is required in future. | |
| Scomis Resource Management Risk / ANA - Medium | Value Added Position Statement Status: Final | <p>At present we can only provide a low level of assurance regarding the effectiveness of Resource Management by SCOMIS in attempting to manage the requirements of their clients.</p> <p>Current processes and arrangements do not provide management with effective tools to manage or demonstrate the effective allocation of resources.</p> <p>However, this issue is known to SCOMIS Management who are working to improve the management of their resources.</p> <p>It is acknowledged that there are changes being made that could have a positive impact, but it is too early to know if these changes will be effective in improving resource management.</p> <p>There are other organisations locally that face the same or similar issues. We would suggest discussing Resource Management issues with such organisations in order to identify good practice or common problems or even investigate avenues for acquiring a common solution. For example, a system could be commissioned and built on behalf and for multiple partner organisations.</p> |  |


ADULT CARE AND HEALTH

| Risk Area / Audit Entity | Audit Report | | |
|---|--|--|---|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| Practice Quality Review Risk / ANA - Low | Added Value Status: Draft | Assurance was reported in the November 2018 report, please refer to that report for details. |  |
| Safeguarding Risk / ANA - Medium | Added Value Status: Final | Assurance was reported in the November 2018 report, please refer to that report for details. |  |
| Technology Enabled Care Support (TECS) - formerly Assistive Technology Risk / ANA - Medium | Improvements Required Status: Final | Assurance was reported in the November 2018 report, please refer to that report for details. |  |
| Sensory Disability Team Risk / ANA - Low | Good Standard Status: Final | <p>The work undertaken by the Sensory team is focused on an interaction with clients aimed at developing a quick and clear understanding of need, following up with the delivery of advice, support and training.</p> <p>A key advantage of the existing model is the operation a dedicated team with specific skills and experience in the areas where they are providing support. Based on the information reviewed, their experience and knowledge are considered to add value and deliver better outcomes more quickly and effectively than if the service was part of the wider DCC Social Care system. The core sensory provision includes rehabilitation, specialist equipment and mobility training as well as longer term support where there are more complex needs.</p> <p>Based on the cases reviewed, we conclude that the work undertaken by the Sensory team is actively improving the outcomes for clients by facilitating greater independence, whilst also reducing the longer-term demand on the Council's Social Care Service. The Sensory Team need to continue to work in partnership with other social care colleagues in order to provide the most effective delivery of services.</p> |  |


ADULT CARE AND HEALTH

| Risk Area / Audit Entity | Audit Report | | Direction of Travel Assurance |
|--|--|---|---|
| | Assurance opinion | Residual Risk / Audit Comment | |
| Living Well at Home (LWAH) Supply Chain and Finance Risk / ANA - High, Client request | Improvements Required Status: Final | <p>Contracts We determined that finalised, signed contracts were in place between the Commissioning Body and the two primary providers. The contracts are in a standard NHS format which appear comprehensive and fit for purpose.</p> <p>However, finalised, signed contracts were not always in place between one primary provider and its sub-contractors. Three were entirely missing and a fourth had to be sourced from the sub-contractor. Furthermore, the contract format was not comprehensive and did not contain specific references which the overarching contract required. Additionally, key terms within the main contract, such as pay and conditions for carers, were not present.</p> <p>‘Flow Down’ of Terms and Conditions We confirmed that primary providers and their sub-contractors had received annual uplifts to their hourly rates.</p> <p>The main contract also sets out requirements for the remuneration of carers. Although sub-contractors are only paid a fixed rate for contact time they are required to remunerate carers for downtime between visits and for travel time and expenses. However, we found that Primary providers had not been actively monitoring or enforcing these requirements and in most instances the remuneration packages offered by sub-contractors fell short of compliance.</p> <p>Geographical Coverage The LWAH Contract was intended to improve geographical coverage and make home care services available even in isolated hard to reach places. Primary providers were required to take steps to ensure growth and to stimulate the market. The reality is that there are still areas which are not adequately covered and where potential service users are unable to obtain the necessary care.</p> <p>Brokerage With the sourcing of care brokerage functions transferring from the County Council’s in-house teams to the primary providers, it was anticipated that significant savings and efficiencies would result.</p> |  |

ADULT CARE AND HEALTH

| Risk Area / Audit Entity | Audit Report | | |
|---|------------------------------------|--|---|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| | | <p>Following discussions with members of the County Council’s brokerage teams it has been indicated that any savings that have been made in terms of the classical brokerage function of sourcing placements has been lost to what one officer described as a new sub culture of admin, built up largely by the need to act as liaison with the primary providers and their sub-contractors in what are often quite trivial matters, such as the need to approve minor variations as they occur.</p> <p>A second team indicated that whilst the new arrangements worked well at times, for the most part this was not the case and the anticipated efficiencies were not being realised.</p> <p>Key Performance Indicators (KPIs) Both primary providers actively collect KPI information from their sub-contractors. KPI information collected was not always complete, as we found sub-contractors did not always have systems in place that would allow them to produce the level of detail required for the KPI’s, such as the % of workers who arrived on time.</p> <p>Payments to Primary Providers Through evidence obtained from the Commissioning Body finance team and through the results of our sample testing, we are aware of several overpayments including a recurring payment that went on for 15 months. Such errors have been caused by several factors including communication failures within the Commissioning Body and by repeated failures to identify and report the overpayments through reconciliation processes.</p> | |
| Implementation of new Care Home Fees Model Risk / ANA - Medium | Good Standard Status: Final | DCC subscribes to the bed vacancy tool ‘Capacity Tracker’, a national database generated by the Care Quality Commission (CQC) listing all registered care home providers in the country for adults of all ages and the vacancies within their homes. The tool has certain limitations and Brokerage undertake data manipulation to get the outputs needed. However, ‘Capacity Tracker’ provides a significantly improved visibility on bed vacancies for operational staff and the use of it will be extended to include ‘Under 65’ care provision as part of Phase Two of the new Care Home Fee Model implementation. |  |



ADULT CARE AND HEALTH

| Risk Area / Audit Entity | Audit Report | | |
|--|--------------------------------|--|--|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| | | <p>The new fees model moves away from a 'banded' rate to a 'personalised hours' model. The number of care hours is personalised to each individual based on an assessment of their care needs against the principles of the Care Act. The new fee model does therefore provide greater flexibility to enable a more person-centred package of care but as stated previously the new model has seen an increase in the average cost per client.</p> | |
| Market Capacity Risk / ANA - Medium | Good Standard Status: Draft | <p>The Care Act statutory guidance states that 'high quality, personalised Care and Support can only be achieved where there is a vibrant, responsive market of services available'. The Local Authority role in developing the market is seen as critical and Section 5 of the Care Act sets out duties on local authorities to facilitate a diverse, sustainable high-quality market for their whole local population, including those who pay for their own care and to promote efficient and effective operation of the adult care and support market as a whole.</p> <p>The Institute of Public Care (IPC), through Oxford Brookes University (OB) undertook a review of market position statements across the Country in January 2019 and have produced a report on their findings, together with updated MPS best practice guidance for local authorities.</p> <p>The IPC MPS review identified two key issues:</p> <ol style="list-style-type: none"> 1) The length of time it takes for MPS to be drafted, approved and published; 2) MPS not being subject to regular review and have recommended this be done annually. <p>A New Market Position Statement for Devon (MPS) is in the process of being drafted with CCG partners to deliver the most integrated and best possible health and social care services for the citizens of Devon, which focus upon preventing the escalation of need by delivering timely intervention and promote health and well-being. It will replace the previous MPS produced in 2015. It is due to go to Health and Adult Social Care Scrutiny Committee in June 2019.</p> |  |


ADULT CARE AND HEALTH

| Risk Area / Audit Entity | Audit Report | | |
|---|--------------------|--|-------------------------------|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| Disability Transformation Plan Risk / ANA - High | Status: Ongoing | Testing will be undertaken, and a report issued during Q1 of the 2019/20 financial year. | |
| Continuing Health Care (CHC) Risk / ANA - Medium | Status: Ongoing | Testing will be completed, and a report issued during Q1 of the 2019/20 financial year. | |
| Direct Payments Risk / ANA - Medium | Status: Ongoing | Testing will be completed, and a report issued during Q1 of the 2019/20 financial year. | |

CHILDREN'S SERVICES

| Risk Area / Audit Entity | Audit Report | | |
|---|--------------------------------|--|---|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| Recruitment and Retention of Foster Carers Risk / ANA - Medium | Added Value Status: Final | Assurance was reported in the November 2018 report, please refer to that report for details. |  |
| Early Years 30 Hour Childcare Provision Risk / ANA - High | High Standard Status: Draft | <p>The audit did not identify any issues in relation to DCC's capacity to fulfil the statutory 30-hour nursery provision for three and four-year olds, nor in relation to the funding and payments to providers, enabling a high level of assurance to be given. A good control framework is in place as well as a support network for providers and parents. These include: -</p> <ul style="list-style-type: none"> • consultation meetings with providers; • locality teams support network, e.g. business modelling and training and support to management committees and providers; • weekly funding helpdesk for providers; • good relationships between the locality teams and the local councillors where any local issues are managed and resolved; |  |



CHILDREN'S SERVICES

| Risk Area / Audit Entity | Audit Report | | |
|---|----------------------------------|---|---|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| | | <ul style="list-style-type: none"> complaints protocol set up for parents through the Family Information Service, who are actively encouraged to use and provide feedback; ongoing performance management monitoring, and production of an annual early years sufficiency report; provider portal for providers to submit headcount data; robust internal reconciliation processes. | |
| Fostering Service Risk / ANA - Medium | Status: Ongoing | The Audit Brief / Terms of Reference and a large amount of preparatory work undertaken to support the review was agreed and issued in March 2019. It was agreed the review would commence in April 2019 with the subsequent report written and issued within Q1 of 2019/20 financial year. | |
| Care Leavers Risk / ANA - High | Status: Ongoing | The Audit Brief / Terms of Reference was agreed and issued in March 2019. It was agreed the review would commence in April 2019 with the subsequent report written and issued within Q1 of 2019/20 financial year. | |
| Early Help for Families Grant (Troubled Families) | Certified Status: Complete | DAP have verified and certified ten claims during this financial year. | N/A |
| Schools Financial Value Standard (SFVS) | N/A | The SFVS Dedicated Schools Grant Chief Finance Office assurance statement for 2017/18 was submitted to the Education Skills Funding Agency in May 2018. A similar process is underway for submission of the 2018/19 assurance statement by 31 st May 2019. | |
| Maintained Schools audit programme | Good Standard | The overall opinion for routine school audit visits has been maintained as 'good standard' (refer to summary data below). The provision of internal audit's performance data provides a greater focus on schools causing concern in the wider control environment. |  |
| Maintained Schools Summary Data | | | Assurance Opinion |
| The key matters arising from the audits are: <ul style="list-style-type: none"> the maintenance of the Single Central Record; understanding of Off Payroll Working (IR35); | | | Good Standard |



CHILDREN'S SERVICES

| CHILDREN'S SERVICES | | | |
|--------------------------|-------------------|---|-------------------------------|
| Risk Area / Audit Entity | Audit Report | | |
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| | | <ul style="list-style-type: none"> issues around the inventory still not being an effective record in several schools (confirmed by SFVS responses); Business Continuity Plans not being kept up to date. | |



COMMUNITIES, PUBLIC HEALTH, ENVIRONMENT AND PROSPERITY

| COMMUNITIES, PUBLIC HEALTH, ENVIRONMENT AND PROSPERITY | | | |
|--|-----------------------------------|---|---|
| Risk Area / Audit Entity | Audit Report | | |
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| Gypsies and Travellers Risk / ANA - Medium | Good Standard Status: Final | The Head of Communities and the Gypsies and Traveller Liaison Officer (GTLO) clearly know where they are in relation to the gypsies and traveller service and have a shared vision as to what developments are needed to get the service where it needs to be to be fit for purpose moving forward. A project action plan for 2018/19 has been developed which gives clear actions needed to be able to achieve this, although one observation is that there are a lot of actions within the project plan, and the challenge is delivery of it with their only being one key officer. |  |
| Channel & Prevent Risk / ANA - Medium | Good Standard Status: Final | The Head of Communities, The Chair of the Prevent Board for Devon and the multi-agency partners who sit on the Prevent Board clearly know where they are in relation to fulfilment of the Prevent Duty and have a shared vision as to what actions are needed to ensure that they are fully compliant moving forward. A Prevent Delivery Plan (PDP) for 2018/19 has been developed which gives clear actions needed to be able to achieve this and aligns with the findings and recommendations of the Counter Terrorism Local Plan (CTLP). |  |

COMMUNITIES, PUBLIC HEALTH, ENVIRONMENT AND PROSPERITY

| Risk Area / Audit Entity | Audit Report | | |
|--|--------------------------------|--|---|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| | | <p>The PDP already recognises areas for action, around Prevent problem solving, training, venue hire, speaker and IT policies, engagement with communities, and communication. Safer Devon Partnership through the Prevent Board have set up a series of Task and Finishing Groups to work on these areas and come up with strategies for moving forward. The audit review has confirmed and supports the judgements made. It was clear from review of the minutes of the Prevent Board that they are being pro-active in implementing the actions and there is ongoing monitoring of the action plan by the multi-agency Board.</p> <p>The audit sought to provide assurance on whether DCC was meeting its statutory Prevent Duty, and that the Channel Panel and process was robust, effective, and fulfilling its objectives. The audit has confirmed that overall DCC is meeting its statutory duty and is using the Home Office's Prevent toolkit to achieve this, and this is reflected in the level of assurance given overall. Where there are areas for improvement they have mostly been identified as actions within the PDP. Where this is the case, any associated recommendations have not been included in this report as it is felt that this would not add any value to the audit.</p> <p>Recommendations have been made, where it was felt that further improvements / enhancements could be made, or where it was felt there were potential gaps in the delivery plan.</p> | |
| Active Devon Risk / ANA - Low | Good Standard Status: Final | Assurance was reported in the November 2018 report. Please refer to that report for details. |  |
| Trading Standards - Complaint Allocation and Investigation Process Risk / ANA – Low | Good Standard Status: Final | Assurance was reported in the November 2018 report. Please refer to that report for details. |  |
| Trading Standards Risk / ANA - Medium | Status: Ongoing | The Audit Brief / Terms of Reference was agreed and issued to the client in March 2019. It was agreed the review would commence in April 2019 with the subsequent report written and issued within Q1 of 2019/20 financial year. | |

HIGHWAYS, INFRASTRUCTURE DEVELOPMENT AND WASTE

| Audit Report | | | |
|---|------------------------------------|--|---|
| Risk Area / Audit Entity | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| Footway Maintenance Risk /. ANA - Medium | Good Standard Status: Draft | <p>Identifying the footways to determine the annual maintenance programme by strongly focusing on defects data, in line with the Defects Policy, means other schemes not meeting the Defects Policy are not identified. This is especially relevant for categorised F3 and F4 footways in the footway hierarchy laid down in the Code of Practice. The maintenance programme should be informed by all intelligence available and should not be driven only by the data.</p> <p>Application of a strategic risk-based approach when determining the maintenance programmes is required moving forward (not just for footways). This would bring the determination of the maintenance programme more in line with the Code of Practice, which is primarily the adoption of a risk-based approach. Risk factors and scoring would need to be agreed and should not just include defects data</p> <p>A clearly documented strategy is required in relation to maintenance of F3 & F4 footways. This would include having a structured and formalised process in place for neighbourhood teams to bring evidence-based schemes forward for consideration. It was confirmed during the audit that there are proposals to develop a template form for neighbourhood teams to complete to propose schemes to be put forward for the maintenance / repair programme and backed up by photographic evidence. A similar process could also be introduced for the reactive team to put forward proposals following Skanska inspections.</p> |  |
| Highways Infrastructure Asset Management Strategy and Plan Risk / ANA - Medium | Good Standard Status: Final | <p><u>Risk Management</u> The service has implemented a risk management process, including the use of a shared risk register with their current maintenance contractor. This is being reported to the Highways Board on a regular basis. However, we recommended that the service should ensure that risk is correctly articulated (based upon standard definitions of risk) and that any mitigations supporting these risks are clearly listed (SMART).</p> <p><u>Performance Management</u></p> |  |

HIGHWAYS, INFRASTRUCTURE DEVELOPMENT AND WASTE

| Risk Area / Audit Entity | Audit Report | | |
|---|---|--|-------------------------------|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| | | <p>Currently there is a high proportion of agreed levels of service with no defined measures. In going forward, there should be consideration to review these and where applicable, determine means of measurement which are appropriate.</p> <p>In discussion with Lead Officers, it may be beneficial to provide further information to support the performance level results when they are reported to members on an annual basis.</p> <p><u>Senior Management & Leadership</u> Under the revised code of practice, it is important that both Senior Managers and Members have a good understanding of decisions being made by the service, particularly where any decisions/actions required are risk based.</p> <p>The principles of asset management approach are likely to be understood by members, though both Senior Management and members may want to gain assurance that the current Highway Infrastructure Asset Management Plan is operating effectively in delivering a more efficient and effective approach to management of highway infrastructure assets through longer term planning.</p> | |
| Okehampton School & Charlton Lodge Risk / ANA - Medium | Added Value Status: Draft / Interim | <p>The County Council work with NPS in the development and delivery of projects across the whole Council's estate with NPS appointed to deliver the new Okehampton School and the conversion of Charlton Lodge as part of the Education Infrastructure Plan 2016-2033.</p> <p>NPS follow the RIBA plan of work for development and delivery of a project with gateways being signed off as part of the process. NPS are responsible for designing the 'build' in line within the available budget as determined by the Council and the overall management of the project through to the handover to the school. As the estimated value of the construction exceeded £1m, the Southern Construction Framework was used to appoint the main construction phase contractor.</p> <p>On both projects, contractors submitted prices around £1m over budgeted construction costs. This resulted in detailed value engineering exercises being undertaken where contractors worked with NPS to reduce costs and designs being altered to meet the</p> | N/A |

HIGHWAYS, INFRASTRUCTURE DEVELOPMENT AND WASTE

| Risk Area / Audit Entity | Audit Report | | |
|--|--------------------|---|-------------------------------|
| | Assurance opinion | Residual Risk / Audit Comment | Direction of Travel Assurance |
| | | available budgets. The time taken to appoint the contractors caused significant delays to the construction phase of the two projects. | |
| Infrastructure Risk / ANA - Critical | Status: Ongoing | Testing will be completed, and a report issued during Q1 of the 2019/20 financial year. | |
| Highways Contract Risk / ANA - Critical | Status: Ongoing | Testing will be completed, and a report issued during Q1 of the 2019/20 financial year. | |

Appendix 2 - Professional Standards and Customer Service

Conformance with Public Sector Internal Audit Standards (PSIAS)

Conformance - Devon Audit Partnership conforms to the requirements of the PSIAS for its internal audit activity. The purpose, authority and responsibility of the internal audit activity is defined in our internal audit charter, consistent with the *Definition of Internal Auditing*, the *Code of Ethics* and the *Standards*. Our internal audit charter was approved by senior management and the Audit Committee in March 2017. This is supported through DAP self-assessment of conformance with Public Sector Internal Audit Standards & Local Government Application note.

Quality Assessment - through external assessment December 2016 “DAP is considered to be operating in conformance with the standards”. External Assessment provides independent assurance against the Institute of Internal Auditors (IIA) Quality Assessment & Public Sector Internal Audit Standards (PSIAS). The Head of Devon Audit Partnership also maintains a quality assessment process which includes review by audit managers of all audit work. The quality assessment process and improvement is supported by a development programme.

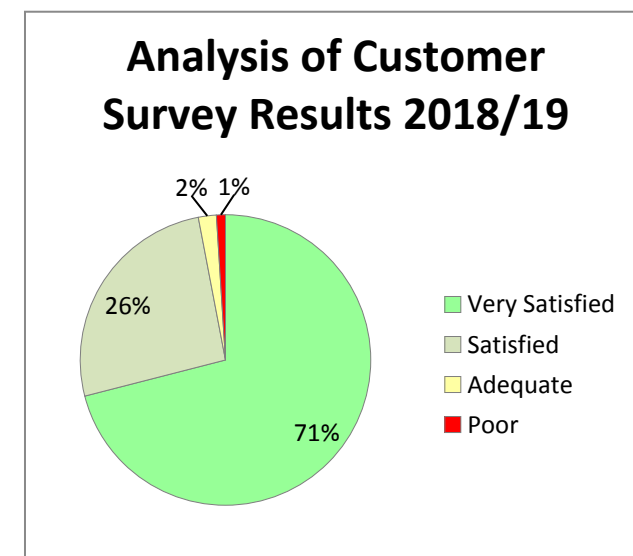
Improvement Programme - DAP maintains a rolling development plan of improvements to the service and customers. All recommendations of the external assessment of PSIAS and quality assurance were included in this development plan and have been completed. This will be further embedded with revision of our internal quality process through peer review. Our development plan is regularly updated and a status report was reported to the Management Board in October 2016.

Performance Indicators

Overall, performance against the indicators has been very good with improvements made on the previous year (see Appendix 6). We are aware that some of our draft and final reports were not issued to the customer within the agreed timeframes (15 working days for draft report and 10 working days for final report). We continue to review where performance in this area can be improved.

Customer Service Excellence

In June 2017, DAP was successful in re-accreditation by G4S Assessment Services of the CSE. We continue to issue client survey forms with our final reports and the results of the surveys returned are, although low in number, very good and again are very positive. The overall result is very pleasing, with 97% being “satisfied” or better across our services, see appendix 7. 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.



Appendix 3 – Audit Authority



Appendix 4 - Annual Governance Framework Assurance

The conclusions of this report provide the internal audit assurance on the internal control framework necessary for the Committee to consider when reviewing the Annual Governance Statement.

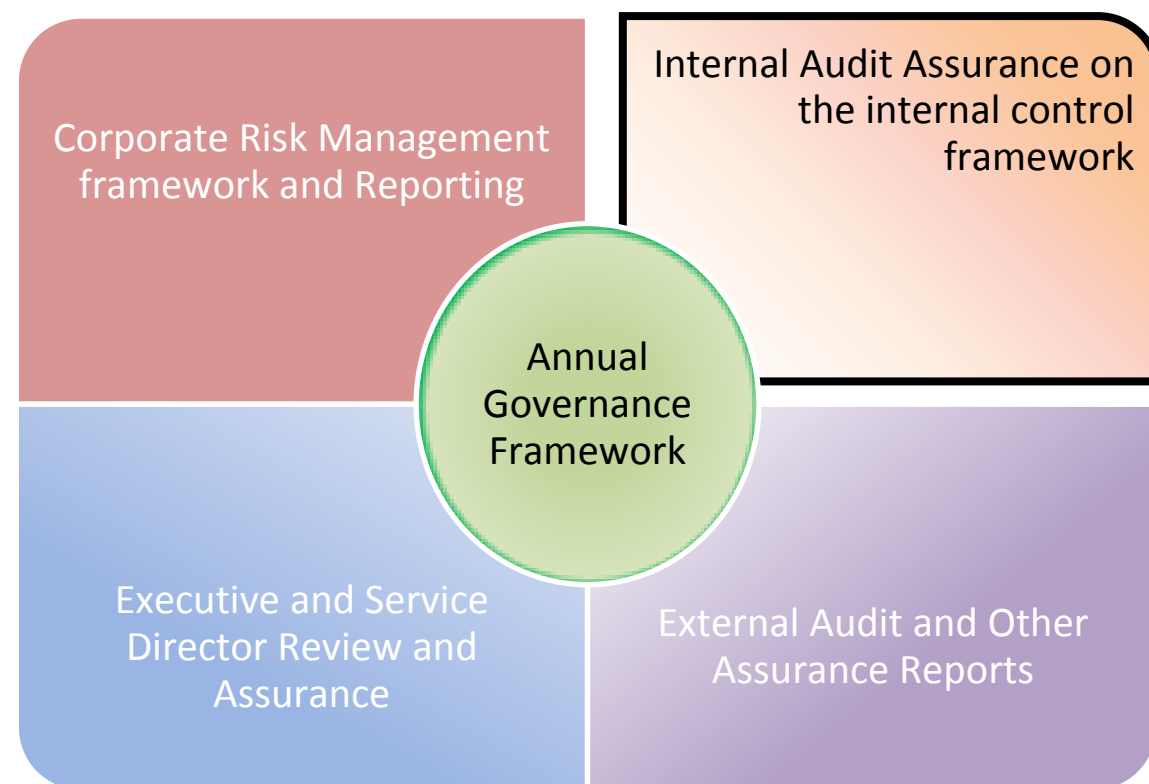
The Annual Governance Statement provides assurance that

- the Authority's policies have been complied with in practice;
- high quality services are delivered efficiently and effectively;
- ethical standards are met;
- laws and regulations are complied with;
- processes are adhered to;
- performance statements are accurate.

The statement relates to the governance system as it is applied during the year for the accounts that it accompanies. It should: -

- be prepared by senior management and signed by the Chief Executive and Chair of the Audit Committee;
- highlight significant events or developments in the year;
- acknowledge the responsibility on management to ensure good governance;
- indicate the level of assurance that systems and processes can provide;
- provide a narrative on the process that has been followed to ensure that the governance arrangements remain effective. This will include comment upon;
 - The Authority;
 - Audit Committee;
 - Risk Management;
 - Internal Audit;
 - Other reviews / assurance.

Provide confirmation that the Authority complies with CIPFA / SOLACE Framework *Delivering Good Governance in Local Government*. If not, a statement is required stating how other arrangements provide the same level of assurance



The AGS needs to be presented to, and approved by, the Audit Committee, and then signed by the Chair.

The Committee should satisfy themselves, from the assurances provided by the Corporate Risk Management Group, Executive and Internal Audit that the statement meets statutory requirements and that the management team endorse the content.

Appendix 5 - Basis for Opinion

The Chief Internal Auditor is required to provide the Council with an opinion on the adequacy and effectiveness of its accounting records and its system of internal control in the Council. In giving our opinion, it should be noted that this assurance can never be absolute. The most that the internal audit service can do is to provide reasonable assurance, formed from risk-based reviews and sample testing, of the framework of governance, risk management and control.

This report compares the work carried out with the work that was planned through risk assessment; presents a summary of the audit work undertaken; includes an opinion on the adequacy and effectiveness of the Authority's internal control environment; and summarises the performance of the Internal Audit function against its performance measures and other criteria. The report outlines the level of assurance that we are able to provide, based on the internal audit work completed during the year. It gives:

- a statement on the effectiveness of the system of internal control in meeting the Council's objectives;
- a comparison of internal audit activity during the year with that planned;
- a summary of the results of audit activity and;
- a summary of significant fraud and irregularity investigations carried out during the year and anti-fraud arrangements.

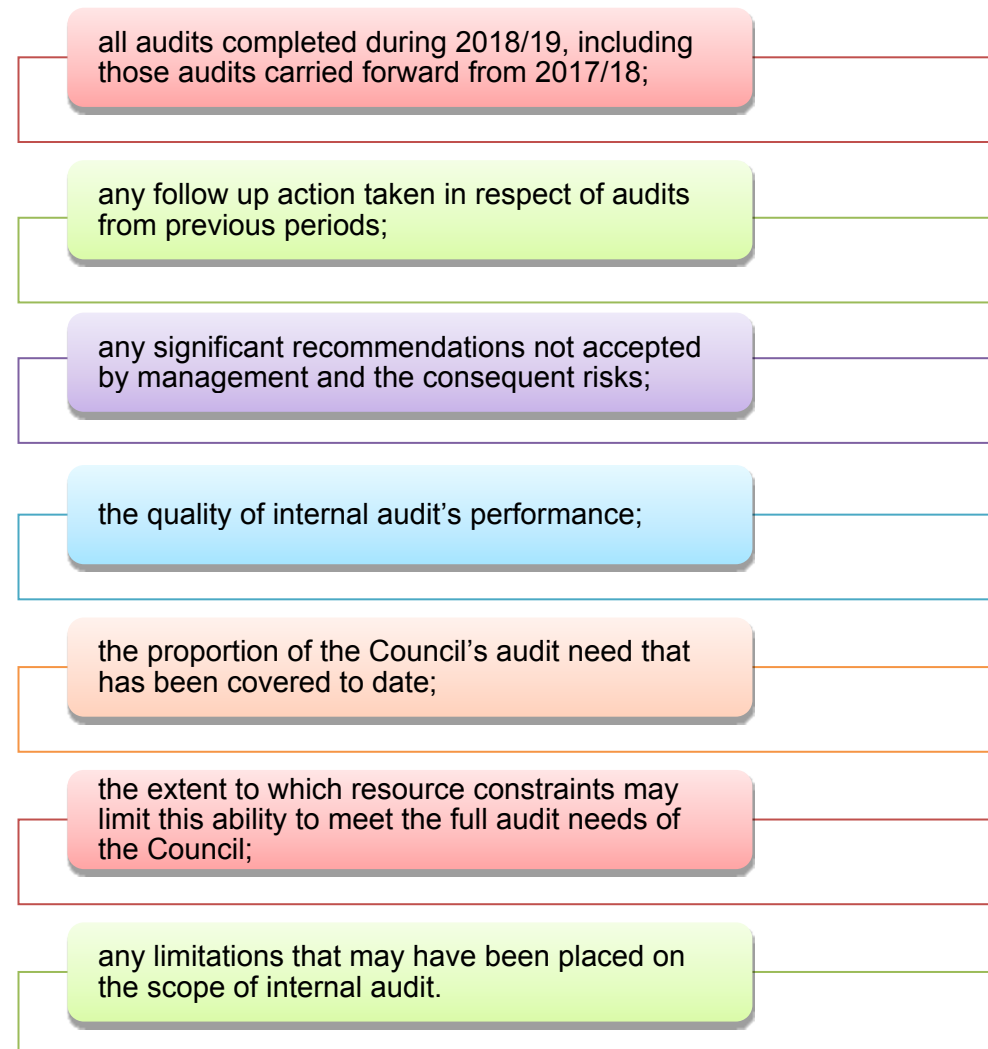
The extent to which our work has been affected by changes to audit plans has not been notable this year as in some previous financial years. Whilst certain changes have been made from the plans originally agreed this has been due to changes in operational business needs.

Levels of sickness amongst staff within the team has unfortunately meant certain reviews have been deferred into future years audit plans.

The scope of our audit work this year has not been adversely affected by investigatory works required to be undertaken and does not reduce the level of assurance able to be offered.



In assessing the level of assurance to be given the following have been taken into account:



Appendix 6 - Performance Indicators

There are no national Performance Indicators in existence for Internal Audit, but the Partnership does monitor the following Local Performance Indicators (LPis): -

| <i>Local Performance Indicator (LPI)</i> | <i>2016/17</i> | <i>2016/17</i> | <i>2017/18</i> | <i>2017/18</i> | <i>2018/19</i> | <i>2018/19</i> |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| | Target | Actual | Target | Actual | Target | Actual |
| Percentage of Audit Plan Commenced (Inc. Schools) | 100% | 99% | 100% | 100% | 100% | 100% |
| Percentage of Audit Plan Completed (Inc. Schools) | 93% | 96% | 93% | 91% | 93% | 94% |
| Actual Audit Days as percentage of planned (Inc. Schools) | 95% | 113% | 95% | 99% | 95% | 94% |
| Percentage of fundamental / material systems reviewed annually | 100% | 100% | 100% | 100% | 100% | 100% |
| Percentage of chargeable time | 65% | 70% | 65% | 71% | 65% | 66%* |
| Customer Satisfaction - % satisfied or very satisfied as per feedback forms | 90% | 98% | 90% | 98% | 90% | 97% |
| Draft Reports produced within target number of days (currently 15 days) | 90% | 85% | 90% | 89% | 90% | 89% |
| Final Reports produced within target number of days (currently 10 days) | 90% | 100% | 90% | 97% | 90% | 100% |
| Average level of sickness absence (DAP as a whole) | 2% | 3.2% | 2% | 4% | 2% | 3%** |
| Percentage of staff turnover (DAP as a whole) | 5% | 21% | 5% | 11% | 5% | 4%*** |
| Out-turn within budget | Yes | Yes | Yes | Yes | Yes | Yes |

*% of Chargeable Time affected by three maternity leaves

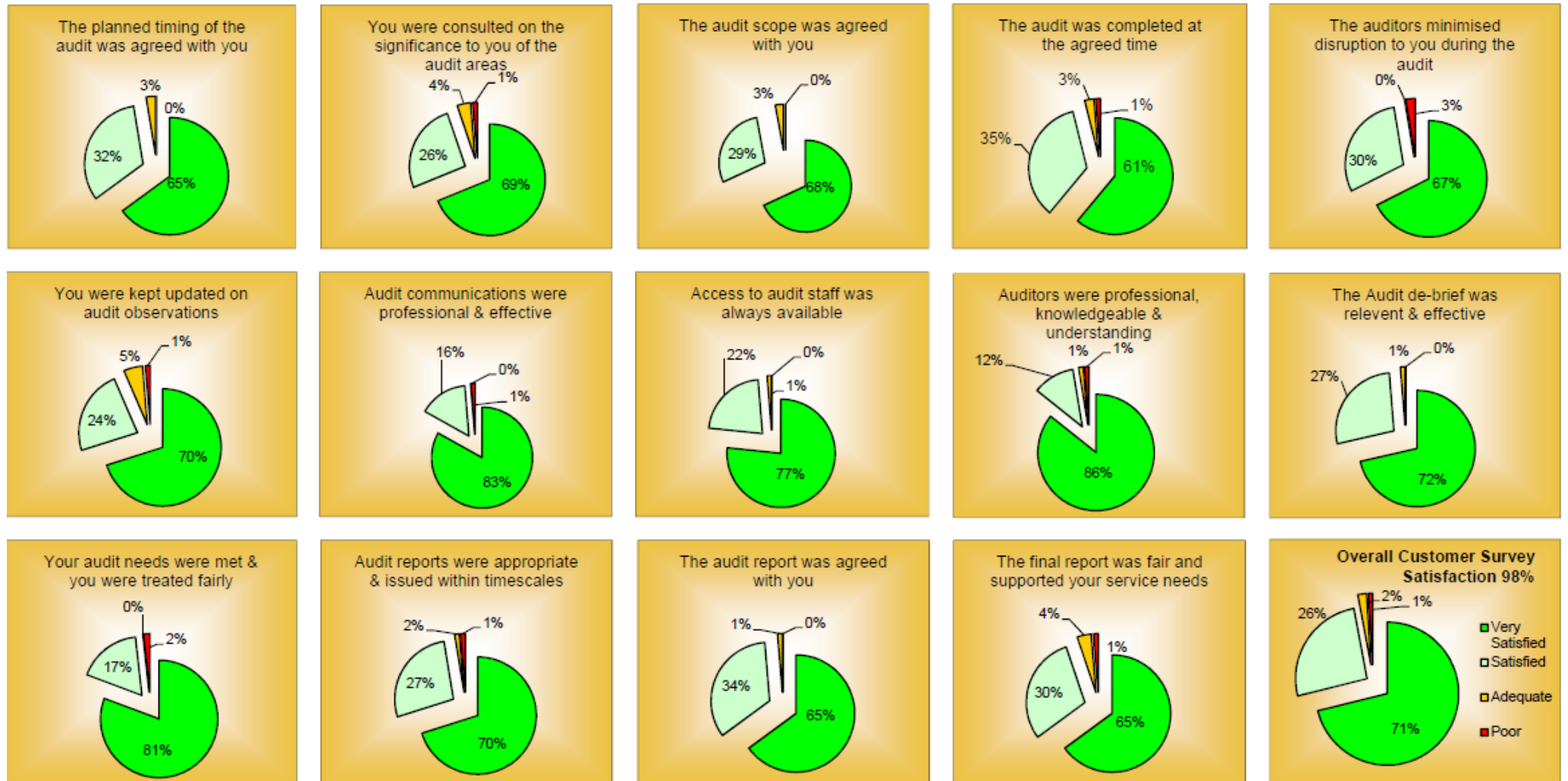
**Sickness relates to DAP overall and varies at the different DAP locations

***Staff Turnover relates to one leaver

Appendix 7 - Customer Service Excellence

Customer Survey Results April 2018 - March 2019

Summary of 77 responses received.



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| Devon Audit Partnership | Confidentiality and Disclosure Clause |
|---|---|
| <p>The Devon Audit Partnership has been formed under a joint committee arrangement. We aim to be recognised as a high quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.</p> <p>The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at robert.hutchins@devonaudit.gov.uk .</p> | <p>This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the Council, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation’s disclosure policies.</p> <p>This report is prepared for the organisation’s use. We can take no responsibility to any third party for any reliance they might place upon it.</p> |