DEVON AUDIT PARTNERSHIP – Analysis of business by sector Report of the Head of Devon Audit Partnership

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

Recommendations: That the committee note the analysis as set out below showing internal audit business by sector.

1. Analysis of business by sector

- 1.1 At the last Devon Audit Partnership Committee members requested "that a breakdown per sector of the audit work undertaken by Devon Audit Partnership be presented to the next meeting of the Committee".
- 1.2 The majority of our work is in respect of internal audit services; we carry out Risk Management support for Devon County Council and in May 2018 took on the Counter Fraud team from Plymouth City Council who, currently, predominantly provide services to Plymouth, but the majority of our work is in internal audit. As a consequence, an analysis of the internal audit work completed by sector in 2018/19 has been completed. This analysis is shown in the table 1 below.
- 1.3 It should be noted that the Partnership has been set up as a Teckal compliant organisation. This means that trading with non-partner organisations is possible, but it is expected that this will be limited to around 20% of turnover each year. As members will see (table 2 below) our turnover is within that limit enabling us to continue to operate as a Teckal compliant organisation.
- 2 Tables showing analysis of internal audit work by sector.

Table 1 - DAP - Internal Audit work by Sector (2018/19							
			Percent				
	<u>Days</u>	<u>Value</u>	<u>Days</u>	<u>Value</u>			
			0.000/	2.000/			
Academy Schools	144	£42,740	2.83%	2.98%			
Blue Light services	143	£38,900	2.82%	2.71%			
Charities	6	£1,770	0.12%	0.12%			
EU Funded Schemes	173	£52,330	3.41%	3.65%			
Grant Maintained Schools	440	£126,253	8.67%	8.80%			
Health	72	£24,675	1.42%	1.72%			
Local Authority	264	£80,254	5.20%	5.59%			
National Parks	42	£11,760	0.83%	0.82%			
Other Authorities	12	£3,332	0.24%	0.23%			
Partner	3739	£1,040,251	73.61%	72.50%			
Other	16	£4,160	0.31%	0.29%			
Local Authority Company	28	£8,400	0.55%	0.59%			
Total	5080	£1,434,825	100.00%	100.00%			

Table 2 - Teckal Complaince Analysis			Percent	
	Days	<u>Value</u>	Days	<u>Value</u>
Grant Maintained Schools	440	£126,253	8.67%	8.80%
Partner	3739	£1,040,251	73.61%	72.50%
Total "controlled"	4179	£1,166,504	82.28%	81.30%
Academy Schools	144	£42,740	2.83%	2.98%
Blue light services	143	£38,900	2.82%	2.71%
Charity	6	£1,770	0.12%	0.12%
EU Funded Schemes	173	£52,330	3.41%	3.65%
Health	72	£24,675	1.42%	1.72%
Local Authority	264	£80,254	5.20%	5.59%
Local Authority Company	28	£8,400	0.55%	0.59%
National Parks	42	£11,760	0.83%	0.82%
Other	16	£4,160	0.31%	0.29%
Other Authorities	12	£3,332	0.24%	0.23%
Total "non partner"	900	£ 268,321	17.72%	18.70%
TOTAL	5080	£ 1,434,825		

Robert Hutchins – Head of Devon Audit Partnership

7 June 2019

Robert Hutchins

Electoral Divisions: All Local Government Act 1972

Contact for Enquiries: Robert Hutchins

Tel No: (01392) 382437 Larkbeare House

Background Paper Date File Ref

Nil

There are no equality issues associated with this report