

INTERNAL AUDIT ANNUAL REPORT FOR 2020/21
Report of the County Treasurer

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

Recommendations:

- i. that the Committee reviews and considers the overall annual assurance opinion.
- ii. that members review and consider the performance of Devon Audit Partnership during the year.
- iii. that members review and consider the outcomes of the work completed.
- iv. that members review the ongoing commitment to counter fraud activities.

The key objective of Internal Audit is to provide assurance to Members, Leadership Group and the County Treasurer (as the Council's "section 151 responsible officer"), on the adequacy and security of those systems on which the County Council relies for its internal control, both financial and management.

The attached report provides the end of year opinion of the Council's Internal Audit Service (Devon Audit Partnership) and describes the progress against the internal audit plans for 2020/21 that were approved by the Audit Committee in February 2020 and as subsequently revised.

This work and the continuing contribution of Devon Audit Partnership to both risk management and anti-fraud arrangements within the Council, lead to an opinion that the Council continues to have an effective framework of control which provides reasonable assurance regarding the effective, efficient and economic achievement of its objectives.

The Committee can take assurance from these findings.

Mary Davis

Electoral Divisions: All
Local Government Act 1972

List of Background Papers

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

There are no equality issues associated with this report.

Internal Audit

Audit Committee

Annual Internal Audit Report
2020/21

Devon County Council

June 2021
Official



Auditing for achievement

Introduction

This report provides a summary of the performance against the internal audit plan for the 2020/21 financial year, highlighting the key areas of work undertaken, summarises our main findings and recommendations aimed at improving controls, and provides our overall Annual Assurance Opinion.

The key objectives of the Devon Audit Partnership (DAP) have been to provide assurance to senior management and members over the adequacy, security and effectiveness of the systems and controls operating within the Council and to provide advice and assurance to managers and staff.

The Internal Audit plan for 2020/21 was presented to and approved by the Audit Committee in February 2020 prior to the UK Covid Lockdown and, therefore, has necessarily been changed to meet and support the Council's need to respond to the Pandemic. That said, we have reviewed all key financial systems.

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

The level of risk associated with each of the areas in Appendix 1 has been determined either from the Local Authority's Strategic / Operational Risk Register, or the Audit Needs Assessment. Where the audit was undertaken at the request of client, it has not been risk assessed. Assurance and recommendations should be considered in light of these risk levels and the impact this has on achievement of corporate / service goals.

Expectations of Senior Management from this annual report are

The Senior Management are requested to consider:

- the opinion statement within this report.
- the completion of audit work against the plan.
- the scope and opportunity of audit to complete the audit work.
- progress impact against strategic aims.
- audit findings provided.
- the overall performance and customer satisfaction on audit delivery.

In review of the above, Senior Management should consider the assurance provided alongside that of the Corporate Risk Management and satisfy themselves from this assurance that the internal control framework continues to be maintained at an adequate level to mitigate risks and inform the Executive for governance requirements.

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Audit Assurance Statement

Overall, based on work performed during 2020/21 and our experience from the previous year’s audit, the Head of Internal Audit’s Opinion is of “Reasonable Assurance” on the adequacy and effectiveness of the internal control framework within the County Council

We have revised our assurance ratings and definitions for 2021/22 in line with CIPFA Guidance. This assurance statement is in line with definitions below and will provide Senior Management and Members with an indication of the direction of travel for their consideration for the Annual Governance Statement.

Where weaknesses have been identified management have agreed these findings and have either agreed the recommendations or accepted the associated risks. Where management actions have been agreed, as appropriate we shall undertake follow up work to ensure that the identified risks have been mitigated. Leadership have been provided with details of Internal Audit’s opinion on each audit review carried out in 2020/21. All audit reports include an action plan which identifies responsible officers, and target dates, to address control issues identified during a review. If significant weaknesses have been identified in specific areas, these will need to be considered by the Authority in preparing its Annual Governance Statement for the Statement of Accounts for 2020/21.

Internal Control Framework The control environment comprises the Council’s policies, procedures and operational systems including processes in place to establish and monitor the achievement of the Council’s objectives; facilitate policy and decision making; ensure economical, effective and efficient use of resources, compliance with established policy, procedure, law and regulation; and safeguard the Council’s assets and interests from losses. Core financial and administrative systems were reviewed by Internal Audit. The Council’s overall internal control framework is considered to have operated effectively during the year. Where we have highlighted instances of poor compliance to key controls, none are considered to have had a material impact on the Authority’s operations.		
Risk Management Risk Management process at strategic and operational level remains in place although ongoing review is required to improve the focus of risks to key business objectives and improve mitigation controls. There remains work to be done to embed this at operational level.	Governance Arrangements Governance arrangements have been considered in all our audits but with opportunities to improve consistency or alignment to business need. We will continue to review the improvements to governance and control arrangements in 2021/22, including formation of the Programme Management Office.	Performance Management Performance is subject to monitoring at management such as in Policy Development, and Strategy and Resources.

Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Covid 19 Statement

Due to the emergence of COVID 19, its impact the Council and also the government-initiated lockdown of the UK, the internal audit plan for the Council was altered to take account of the refocusing of service staff on COVID Pandemic response activity. Where possible planned audit work was either concluded and a draft report issued or has been carried into plans for 2021/22. In addition, we undertook to create Assurance Maps for completed work, and when appropriate, the Internal Audit Plan for 2020/21 was reprioritised with Service Management. This was to ensure that we can provide the annual Assurance Opinion as required by the Accounts and Audit Regulations for the 2020/21 financial year. We will continue to offer advice and support as needed and aim to be flexible in supporting the service at this ongoing challenging time.

Progress Against Plan

This report compares the work carried out with the work that was planned through risk assessment including any revisions, which occurred for various reasons, and were carried out in conjunction with relevant management personnel for reasons including a lack of government progress on new social care funding arrangements and the COVID 19 Pandemic.

The report presents a summary of the audit work undertaken to date, includes an opinion on the adequacy and effectiveness of the internal control environment, and summarises the performance of the Internal Audit function against its performance measures and other criteria.

The bar chart shows delivery of the plan against target and this has been impacted due to higher departmental priorities elsewhere (Covid Pandemic).

Performance in the year has also included completion of work from 2019/20 necessarily spanning year end, undertaking follow up audits on areas where significant findings were made in the previous year and reporting to member committees thereon.

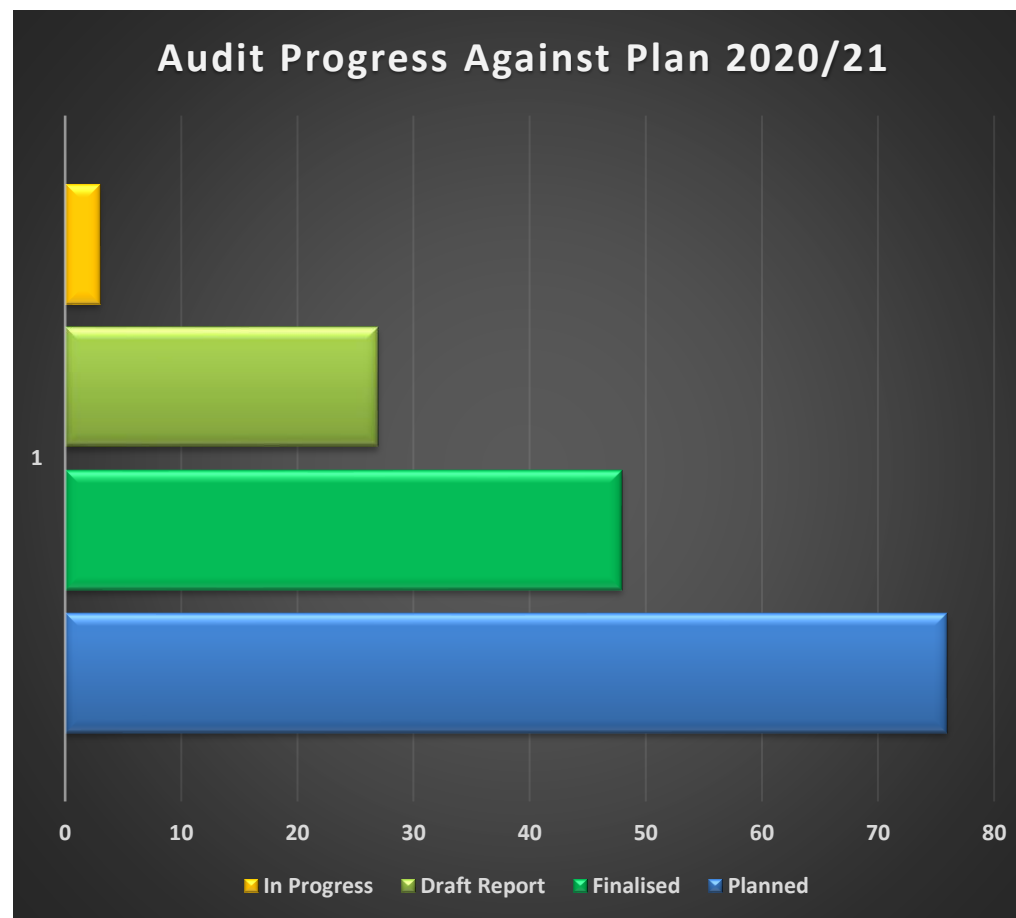
A table showing the detailed status of planned audits and their associated reported executive summaries is contained at Appendix 1. In addition to the planned work, consultancy and advice has continued to be provided where required.

Value Added

We know that it is important that the internal audit services seek to "add value" whenever it can. We obtained feedback from those audited during the year who considered we were able to add value by:

- providing objective and relevant assurance.
- contributing to the effectiveness and efficiency of the governance, risk management and internal control processes.
- Input to changing processes resulting from the Covid Pandemic.

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



Summary of Assurance Opinions - Service Area Overview of Audit Coverage					Major Projects	Value Added
Adult Social Care and Health	Children's Services	Communities, Public Health, Environment & Prosperity	Highways, Infrastructure Development and Waste			
Care Assessments	Contracting and Placements	Active Devon	Data Security/Breaches	HR Management System (iTrent)	Tax Compliance Forum	
Workforce Strategy / Recruitment Revised arrangements around Personal Care (Covid) Performance Data	Insourcing Plans Covid Financial Decisions Review – Childcare Grants	Post 16 Transitions Carers South West)	Covid Financial Decision Reviews: - On Street Parking. - Skanska.		Fraud Prevention and Investigation	
Direct Payments (Follow Up) CHC (Follow Up) Covid Financial Decision Reviews: - Market Capacity/Voids. - Domiciliary Care Rates. - Charging for Care. - Investment in the Care Home Sector.	Hiring Consultants Continuing Health Care Regional Adoption Agency CareFirst to Eclipse – Data Quality	Domestic and Sexual Violence and Abuse	Street Lighting Maintenance Contract KPI's		National Fraud Initiative	
Community Equipment Budget	School Buildings SEND School Spend TF Support Programme	Safety Camera Partnership - (Peninsula Road Safety Partnership)	Highways-Well maintained highways infrastructure		Advice	
VOIDS Checking - COVID 19		Learn Devon – (Service Request)	Whole Life Asset Costs	Online Payments Gateway	Audit Follow Up	

Core Assurance	Business Processes & Governance	Health & Safety Governance Procurement		Covid Financial Decision Review-PPE		Covid Financial Decision Review - Temporary Mortuary	
	Key Financial Systems	Fixed Asset Register	Treasury Management Bank Reconciliation	Payroll Debtors	Main Accounting System	Creditors Income Collection	Covid Pandemic-Financial Decisions Reviews
	ICT	Change Management Incident and Problem Management	Cyber/Network Security Scomis Contract Management Follow Up		Carefirst OLM Follow Up	Adoption and Change Follow Up GDPR Follow Up	Data Storage Project-Follow Up

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**; blue cells are Value Added work.

Executive Summary(s)

In our opinion and based upon our audit work completed and direct advice provided we can report that internal controls continue to operate effectively and where recommendations for improvements have been made action plans have been agreed with management.

Covid Financial Decision Reviews – Limited Assurance

Due to the onset of the Global Covid Pandemic a number of specific Covid related decisions were review across the Authority. These reviews were built around a “What Went Well, Even Better If” model and were aimed at both gaining assurance of the activity undertaken and providing opportunities for learning that could inform future service delivery.

The Authority quickly recognised that its pandemic risk planning and business continuity arrangements were insufficient and set in place new arrangements and governance processes for emergency decision making in relation to necessary relaxation of regulations. In the midst of this, decisions had to be made to safeguard services and people with the resulting significant financial implications both short and some long term.

Although there were significant spends that in hindsight we can learn from and plan to minimise for future emergency events, decisions were taken in the ‘heat of the moment’ and we do not believe there was material loss / impropriety, though there were challenges and interim mitigations were taken in these circumstances.

We note that some service areas felt that they had to act quickly in a number of ways and that this speed of response was not necessarily reciprocated by the rest of the organisation at the time (Mid-March). Decisions were supported by Pandemic Funding Protocol (PFP) forms, completed retrospectively in some cases due to the timing of the creation of the Pandemic Incident Management Team.

There were many positives identified during the reviews though in addition to these some examples of the key learning points identified included the need for better pre-planning, more active risk identification and documentation in support of decisions, setting out greater clarity of context and objectives, working to set out more accurate cost expectations and the ongoing controls to be applied, linking different support schemes/activities

for greater combined benefit and carrying out Post Implementation Reviews.

Due to the items identified within our reviews in terms of ‘lessons learnt’ for future activity, there were a range of assurance opinions with some being given a ‘limited assurance’ rating. Overall, the strength and ability to pause and reflect on a potential decision, when applied, was found to have resulted in better outcomes. This is a key learning point to be taken forwards.

Adult Care and Health – Reasonable Assurance

Against the backdrop of such significant challenges from the pandemic it is pleasing to be able to report that we have not identified significant issues in the management of the care assessment process which had been delivered in line with revised national and local guidance. In relation to the Follow Up review linked to Direct Payments, we can confirm all recommendations have been considered and progress has been made; however, the pandemic has caused delays in implementation.

The Community Equipment spend had prior to the pandemic not been in line with the agreed budget, with spending patterns and order numbers increasing the risk of significant overspends. Our key recommendations related to making use of better modelling techniques, better management information/data and greater control of user numbers and access. The report was presented to the joint management board (JCCG) who took ownership of addressing the recommendations, the service have since indicated positive progress has been made in implementing the recommendations.

Children Services – Reasonable Assurance

We worked with the service throughout 2020/21 to certify the Troubled Families Programme monthly submissions, totalling £0.53m for the year. Our review of the Reginal Adoption Agency confirmed that as would be expected there were issues to overcome upon formation, and good progress has been made. Other areas of note include the High Standard of Assurance given to the Contracting & Placements review where we identified clear compliance with policy and legislation.

Executive Summary(s) - Continued

Our review linked to obtaining consultant staff to support improvement to social care services identified that the corporate processes were not being adhered to in all cases. This was partly due to the delays the process causes and the service needs at the time. The service and support functions have since worked together to ensure that service need can be met in future via revisions to the approach and process for temporary recruitment of more senior staff.

Ofsted - Revised Statutory Direction. We note that in May 2021 a direction was issued which formally ended the commissioner work and required the Council to continue to take steps to improve its Children's social care services. [Revised direction issued to Devon County Council \(May 2021\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/revised-direction-issued-to-devon-county-council-may-2021)

Communities, Public Health, Environment & Prosperity – Reasonable Assurance

Our review of Active Devon confirmed that organisational risks are subject to a regular review process and are reported to board members as part of the governance arrangements. In relation to Post 16 Transition Arrangements (Carers South West) – We found reasonable governance arrangements which should allow for monitoring and oversight of this contract.

In concluding our work during the year linked to Domestic and Sexual Violence and Abuse (DSVA) we found that there was a clear desire for a wide reaching and comprehensive service. Key challenges revolve around the main providers requirement to source additional funding to ensure the breadth of service, as well as changes over time the governance resulting in the main collaborative forum having less of a voice than a similar body in the original structure, particularly in respect of setting the strategy.

We were requested by the service to undertake an audit of Hair @ The Academy, where we found them to be in breach of their sub-contractual arrangements with Learn Devon, where key required documentation and learner records have not been provided on request at the time of the audit and gave an assurance opinion of No Assurance, management are working with Learn Devon to address the issues of monitoring and non-compliance.

Devon Finance Services – Reasonable Assurance

Having completed our programme of work linked to the material systems, and considering previous and on-going work, we are able to report, in the main, the control framework has been maintained. There remains an outstanding issue with uncleared orders from prior years which affects budget forecast and commitments. Currently there is £123 million outstanding orders, with £13 million being in respect of previous financial years. We reviewed revised procedures resulting from the Covid Pandemic which were linked to authorisations, payment cards, prompt payments and supplier resilience, considering them to be sound, effectively controlled and regularly reviewed by Finance Leadership Group.

Digital Transformation and Business Support – Reasonable Assurance

In our opinion and based upon our audit work completed and direct advice provided we can report that internal controls continue to operate effectively in the majority of cases across the service. There is an established and comprehensive Change Management Process in place to govern all additions, changes, and deletions from the Council's IT Service Catalogue. The Councils Information Asset Register (IAR) is not sufficiently developed in order to meet GDPR requirements which could lead to financial penalties being imposed by the Information Commissioner.

The Councils procurement programme has been severely impacted by the Emergency response which has resulted in low planned procurement activity from January 2020 onwards, with some contracts requiring temporary extensions in order to maintain service continuity or direct awards. We consider that there has been reasonable governance and financial control applied where this was the case. Taking into account the finalised 19/20 review and the subsequent 20/21 review, we have been able to conclude an assurance level of Reasonable Assurance in relation to procurement activity which is a credit to the service.

Highways, Infrastructure, Development and Waste – Reasonable Assurance

We undertook further work following the outcome of the 2019/20 review for the systems linked to payment for streetlight maintenance. Since our review we are aware that progress is being made to address the issues of

financial interfacing and reconciliation. Further work is planned for 2021/22 to look at the new ordering systems and authorisation process installed to resolve previous problems.

Executive Summary(s) - Continued

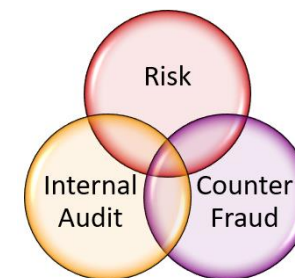
In relation to Highways Maintenance KPI's we identified that Key Performance Indicators (KPI's) were revised and to better suit review of performance during 2020/21, and, therefore, the contract requires revision to reflect the updated and agreed measures. In relation to cost control for the delivery of capital projects funded through the Capital Programme, we consider that there could be benefits in harmonising some processes but that overall, both Highways and Built Environment projects adopt similar methodology and principles. There were some good processes in place to identify and manage risks to Infrastructure projects, though there could be opportunity to enhance current practice.

Legal Services, Human Resources and Communications – Reasonable Assurance

The Payroll system has continued to be successful in making payments to individuals and whilst there are issues to be addressed as would be expected with a new system, these are known and being managed alongside the introduction of further functionality. The 2020/21 Health and Safety review followed work undertaken in 2019/20 on policy, reporting and processes which were again found to be sound.

Fraud Prevention and Detection

Counter-fraud arrangements are a high priority for the Council and assist in the protection of public funds and accountability. During the year we have developed and are implementing our audit, counter fraud and risk management integration plan. This will see a more organic approach to service delivery with the aim of improving depth and quality or reviews see appendix 9.



The Cabinet Office runs a national data matching exercise, The National Fraud Initiative (NFI), every two years. For the 2018/19 exercise, DAP co-ordinated the extract of relevant Council datasets, as defined by the Cabinet Office. Departments supplied their datasets (and these were uploaded onto the NFI secure website in October 2018 in accordance with the NFI timetable. The subsequent matching reports were received back from the Cabinet Office in February 2019 and departments have been reviewing the matches throughout 2020/21.

During 2020/21 financial year, Internal Audit has been made aware of 51 possible irregularities. Analysis of the types of investigation and the number undertaken is shown in the Table below.

Directorate	Totals	Employee Conduct	Theft of I.T.	IT Misuse	Irregularity Advice	Poor Procedures	Financial Irregularities	Misuse Council Assets & Facilities
Adult Care & Health	6	1	1			1	3	
Children's Services	7		4				3	
Communities, Public Health, Environment & Prosperity (CoPHEP)	4		2	1			1	
County Treasurer			1		1		1	1
Digital Transformation & Business Support	1	1						
Highways, Infrastructure Development & Waste	1	1						
Legal, Human Resources & Communications	0							
Totals	23	3	8	1	1	1	8	1

Active Counter Fraud Investigations

In May 2020 Devon Audit Partnership gained the Counter Fraud Services Team. The team offer a full and comprehensive investigation service and have carried out proactive and reactive investigation work for Devon. The Counter Fraud Team Manager prepares a separate report summarising work undertaken in the year to date.

Customer Value

Customer Service Excellence

DAP maintains accreditation by G4S Assessment Services of the CSE standard during the year. During the period we issued client survey forms with our final reports. 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 96% being "satisfied" or better across our services. 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

Added Value

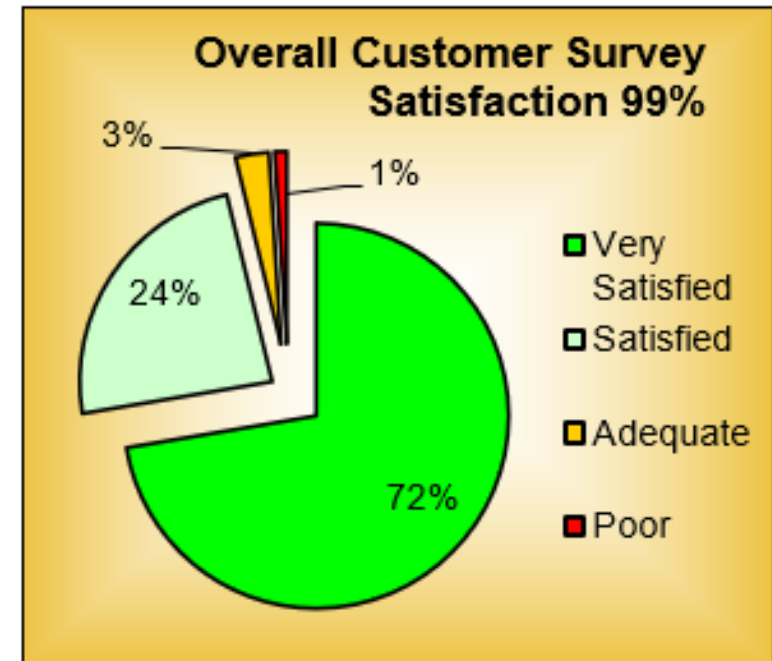
We have had some very complimentary feedback of where our team have been able to add value to the Council these may be found upon our webpage [DAP Website](#).

Inherent Limitations

The opinions contained within this report are based on our examination of restricted samples of transactions / records and our discussions with officers responsible for the processes reviewed.

Acknowledgements

We would like to express our thanks and appreciation to all those who provided support and assistance during the course of the audits.







Robert Hutchins
Head of Audit Partnership

Appendix 1 - Summary of audit reports and findings for 2020/21




Risk Assessment Key

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.

Adult Social Care and Health			
Risk Area / Audit Entity	Audit Report		
	Assurance Opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
VOIDS Checking - COVID 19 (Client Request)	Opportunity Report Status: Final	Review of the model developed to calculate VOID overpayments to be reclaimed from providers. - Our review concluded that we could provide assurance that the model developed to calculate the amounts to be reclaimed relating to overpaid VOIDS was working as is expected.	
Care Assessments (ANA High)	Substantial Assurance Report Status: Final	<p>This review was focused on data analysis and a limited volume of client sample testing; therefore, the report findings and conclusions should be considered against this restricted focus. Against the backdrop of such significant challenges from the pandemic it is very pleasing to be able to report that we have not identified significant issues in the management of the care assessment process.</p> <p>In relation to understating compliance with GDPR and the data held within the Carefirst system, OLM is ISO27001 accredited so this gives the Council a level of assurance that data is secure and that there were no immediate issues to address. However, during our review we found the Council's Data Protection and Cyber Security Team were not familiar with specific controls in relation to GDPR principals and Carefirst.</p>	
Workforce Strategy / Recruitment (ANA Medium)	Good standard Report Status: Final	Being DCC employees, a number of benefits have been realised with the setting up of the Peri Team which has positively impacted on quality of the Service. Line management structure of the Peri Team needs to be reviewed in light of increase in the size of the Team, and the increased workload of the Recruitment Lead's role, where the capacity to strategically lead and grow the service is reduced.	
Revised arrangements around Personal Care (ANA – Medium)	Good standard Report Status: Final	Leading up to the novation of the contract the Council and provider worked together to identify the individual providers delivering the care across the County. Following which a number of events were held to engage with providers and to inform them of the new ways of working, and to identify and resolve any issues they may have had.	



Adult Social Care and Health

Risk Area / Audit Entity	Audit Report		
	Assurance Opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Direct Payments - Follow Up (ANA High)	Improvements Required	<p>A steering group was in place and a sub-group formed to work through the issues highlighted in the original Audit Report. Completion of the work was delayed due to operational pressures during the COVID-19 repose period.</p>	
	Report Status: Final	<p>Following receipt of evidence, we can confirm a new Self-Directed Support (Direct Payments) policy has been launched and this, together with the new Direct Payment agreement (SS20) being sent to all Direct Payment recipients, has addressed many of the issues we originally identified. Work is underway to consider the best way forward in relation to Financial Assessments and operational review teams have started to review the surpluses accrued during the first wave of COVID- 19.</p> <p>We can confirm all recommendations have been considered and where possible that additional measures have been put in place. Progress has been made; however, the pandemic has caused delays in implementation.</p>	
CHC Follow Up (ANA High)	Improvements Required Report Status: Final	<p>Due to recent changes in legislation and guidance, the service had not yet been able to address the original recommendations. A further follow up review will be undertaken as part of the 2021/22 Internal Audit Plan”.</p>	
Community Equipment Budget (Client Request / ANA – Medium)	Fundamental Weaknesses	<p>The Community Equipment spend (Adults) is not in line with the agreed budget with spending patterns and order numbers increasing the risk of significant overspends. In terms of solutions, increasing the budget from internal funds is unlikely to be an option, and there is limited opportunity to obtain increases via external funding. We have provided a summary of the likely causes of the budget based on the audit work that we were able to undertake prior to the COVID19 Pandemic; however, it should be noted that we were unable to complete our full programme of testing. JCCG are monitoring the outcomes of the report and have a responsibility for successful implementation where many of the observations are cross partner / service delivery.</p> <p>Post Report Update - Since issuing the report in early 21/22 the service have confirmed that they updated JCCG in January 2021 on progress against the recommendations made. Furthermore, the service have advised that a user cleanse has been completed, a Power BI dashboard has been developed and is being piloted, and although the roll-out of the contractors new CARES IT system has been delayed, testing in Somerset and other LA’s is underway and will inform roll out and implementation in Devon. As such, our direction of travel indicator shows as green and a follow up review will occur in 2021/22 to confirm progress and a revised assurance opinion.</p>	
	Report Status: Final		





Adult Social Care and Health

Risk Area / Audit Entity	Audit Report		
	Assurance Opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
(Covid) Performance Data	Reasonable Assurance Report Status: Draft	<p>Outbreak Management - The Tactical Response Team maintain an MS Excel workbook for capturing data relating to Covid outbreaks in care home and domiciliary care settings. It was found to provide very detailed Covid intelligence for care homes, supporting management for containment / impact minimisation of outbreaks.</p> <p>Vaccination Programme - The key management information reporting produced to capture the rapidity of the Covid Vaccination programme for Adult Care and Health staff, provider staff and residents within Care Settings is a "Covid Vaccination" Power BI report. Review of the report found it to be informative, effectively capturing the progress of the roll-out of Covid vaccines and is well used within the Service.</p> <p>Strategic Decision Making and Whole Service Modelling – We confirmed that there are a significant number of data informed reports being used in relation to analysis of cases, outbreaks, fatalities, hospital admissions, discharges, as well as performance data relating to pressures / demands on the care sector. There is evidence that this data is being shared with key managers / commissioning leads (mainly via Power BI).</p> <p>Our main observation is linked to the amount of Covid related data and management reports from multiple sources being generated / used by the Service. This results in a challenge in determining which data is the most relevant and accurate to inform effective decision making. It is acknowledged that the data being collected is being used and adapted in a live environment, this could be done more efficiently through maximising the use of Power BI and with all being data held in one data repository.</p>	
Covid Financial Decision Review – Market Capacity and Voids	Limited Assurance Report Status: Draft	Due to the pandemic it was identified that there would be significant additional associated costs in running adult social care services, such as in care home settings. Providers were becoming increasingly concerned about an increase in costs (to deal with Covid-19) and a loss of income which could have a significant impact on their financial viability. Cost increases included the costs of PPE and workforce risks (including the costs of staff sickness and related cover).	
Covid Financial Decision Review – Domiciliary Care Rates	Limited Assurance Report Status: Draft	The 'need' for support was identified and business cases were produced by service management. These included payment for voids, additional costs including staff/agency costs, and costs of Personal Protective Equipment (PPE). Providers were to claim reimbursement for additional costs incurred.	




Adult Social Care and Health

Risk Area / Audit Entity	Audit Report		
	Assurance Opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Covid Financial Decision Review – Charging for Care	Limited Assurance Report Status: Draft	<p>It was very quickly realised that pandemic planning and business continuity authority wide was insufficient and emergency procedures had to be put in place in many areas. We note that the service felt that they had to act quickly in a number of ways and that this speed of response was not necessarily reciprocated by the rest of the organisation at the time (Mid-March). At that time, the Council was not set up to engage in a supportive challenge of the proposals, the result of which was approvals being given from 20th March onwards, without time allowed for full scrutiny and organisational understanding of the risk and opportunity.</p>	
Covid Financial Decision Review – Investment in the Care Home Sector	Limited Assurance Report Status: Draft	<p>New governance arrangements were established for decision making requiring decisions to be supported by Pandemic Funding Protocol (PFP) forms. These were completed retrospectively in some cases due to the timing of the creation of the Pandemic Incident Management Team.</p> <p>The ‘hindsight view’ of the decision is that there have been significant increased costs as a result of the decisions associated to the pandemic that had there been greater planning, information, more detailed risk and business case information could have resulted in different decisions, some of which will have a long-term financial impact. However, recognising the circumstances all were in at the time, the main focus has to be on Lessons Learnt.</p> <p>There were many positives identified during the reviews, and in addition to these some examples of the general learning points identified included:</p> <ul style="list-style-type: none"> • Risk Identification and documentation in support of decisions. • Clarity of context and objective. • Clarity on costings and the ongoing controls to be applied. • Post Implementation Reviews – Was the scheme a success and what can be learnt? • Linking different support schemes/activities - Greater combined benefit. • Use of advice from support functions e.g. Legal Service. 	
<ul style="list-style-type: none"> • How is the Council meeting its market sufficiency requirements? • Workforce in the Independent Sector – SWOT Analysis 	In Progress		

Children's Services

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Children's Social Care			
Contracting & Placements	Substantial Assurance Report Status: Final	Procurement and contracting arrangements for children's services were considered to be sound and in compliance with the Councils Constitution, Code of Business Conduct and PBR 2015. Contracts were monitored throughout their life and the information gathered from reviews, together with need's analysis used to identify future demand, and inform future commissioning and procurement plans.	
Insourcing Plans (PH Nursing, Short Breaks, Rehabilitation Officers for Visually Impaired Children's Services (ROVICS), Portage)	Reasonable Assurance Report Status: Final	Whilst there were a number of issues in this process many of these were outside of the control of the Council, arising from the initial lack of engagement by the contractor. The Service responded well to the challenges and issues faced, with mitigations put in place to minimise exposure to risk. The project was well structured and delivered on time, moving into Business as Usual in July 2019. The Project Closure report included lessons learnt from which an action plan was drafted to take lessons forward.	
Covid Pandemic – Financial Decisions Review – Childcare Grants	Reasonable Assurance Report Status: Final	<p>In light of the Covid Pandemic response activities we reviewed a sample of 11 specific decisions, these being linked to Childcare Grants; AC&H Market Capacity and Voids; On Street Parking; AC&H Domiciliary Care Rates; PPE; Temporary Mortuary; Skanska Supplier Relief; AC&H Block Bookings; Charging for Care; AC&H investment in Care Home Sector and Hardship Grants.</p> <p>The 'hindsight view' of the wider reviews is that there have been significant increased costs in some service areas, as a result of the decisions associated to the pandemic, that had there been greater planning, information, more detailed risk and business case information could have resulted in different decisions, hence the 'Limited Assurance' opinion for many reviews - although, that of Child Care grants was of 'Reasonable Assurance'. However, recognising the circumstances all were in at the time, the main focus has to be on 'Lessons Learnt' and these apply to that of the childcare grants too.</p>	
Hiring Consultants	Limited Assurance Report Status: Final	<p>The Service (Children's Services) were found to be making direct contact with Odgers Interim (the Company providing consultants/interims), rather than seeking recruitment in conjunction with HR and Procurement. This action avoided the use of the approved Agency Framework, resulting in an increased risk of challenge from other similar providers who are on the DCC approved framework, and potentially less favourable supply costs/increased costs.</p> <p>The Service, Procurement and HR have since worked to revise the approach and process to ensure that service needs can be met.</p>	


Children's Services

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Continuing Health Care and S117 Aftercare	Limited Assurance Report Status: Final	Review of the "Individual Children's Commissioning Policy", (ICCP), found it to be primarily in line with the Department of Health - National Framework for Children and Young People's Continuing Care (2016). We recommended amendment to provide greater transparency in relation to funding thresholds, and the levels which the CCG use when making funding decisions. We were unable to form a view on compliance with the National Framework due to the incomplete audit trail maintained by the Council.	
Regional Adoption Agency	Limited Assurance Report Status: Final	As with any new organisation it takes time for processes and systems to settle and become efficient and effective. This is even more apparent where the new organisation brings together staff from differing established and embedded arrangements. We have been pleased to find that whilst some challenges are not yet fully overcome ASW are working well towards resolving.	
Children's Services Management Information Team: CareFirst to Eclipse, Data Quality - controls / validity	Limited Assurance Report Status: Final	<p>Our review of the implementation of the Eclipse System confirmed that there were implementation phases of the project where lessons could be learned for future schemes.</p> <p>It is important to note that Devon was the first Local Authority to Go-Live with Eclipse and therefore, the risk of significant issues arising was greater. It is clear that provider was not realistic about the stage that their product development had reached.</p> <p>In light of the challenges faced during the project the service worked well to ensure that there was a product available for use in the time taken.</p>	
Eclipse System - Phase 2	In Progress	Wide ranging review bringing together Audit, IT and external support etc to assess the position and use of the Eclipse system.	

Education and Learning

School Buildings ANA - Low	Position Statement Report Status: Draft	<p>Benchmarking of 2018/19 premises maintenance spend (of the South West regions) has confirmed that the level of spending within Devon's maintained schools is on a par with the average, at around 1.2% of the total Dedicated Schools Grant (DSG) spend. Spending in 2019/20 has seen a marginal increase to 1.9%.</p> <p>The increased spending pressures on school budgets, together with the changes and reduction to the devolved formula capital funding over the last few years has meant that schools have had less budget to be able to invest in the premises, with only urgent repairs / emergency works taking place in the majority of cases.</p>	N/A
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Children's Services




Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
SEND - School Spend ANA High Client Request	Position Statement Report Status: Draft	Due to the Covid Pandemic we were unable to complete our planned testing for this review. We have worked to identify source data and agree the main areas for review during 2021/22 when schools are in a more suitable position to support the provision of the required information.	N/A
Targeted Family Support Programme End of Year Grant Summary Report	Certified Report Status: Year End Report	<p>The TF Programme is administered by the Ministry of Housing, Communities and Local Government (MHCLG) and uses a 'payment-by-results' model to incentivise positive outcomes.</p> <p>To achieve the target for 2020/21 717 families needed to be identified. At the end of March 2021, the total claims authorised were 655, totalling £531,200, achieving 83% of the target. The majority of the claim were made for families with "Significant & Sustained Progress".</p> <p>We compiled an End of Year Report consolidating the work completed during 2020/21 relating to the certification of the Troubled Family (TF) Programme. In this we summarised any issues that had been identified and rectified during the year in relation to refining the process of certification.</p>	

The following Grant Claims were passed to audit for independent checking and certification:

- Targeted Family Support Programme - Submission of monthly PBR claims relating to the programme.

Communities, Public Health, Environment and Prosperity (CoPHEP)

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Active Devon	Reasonable Assurance Report Status: Draft	Active Devon have processes in place to manage risks associated with their organisation. This was subject to review in a previous internal audit undertaken (2018/19) and obtained a 'high standard' assurance rating. Organisational risks are subject to a regular review process and are reported to board members as part of the governance arrangements.	





Post 16 Transitions (Carers South West)	Reasonable Assurance Report Status: Draft	<p>Reasonable governance arrangements are in place in support of new the contract with the CSW Group Ltd. The revised governance structure should allow for monitoring and oversight of this contract and new roles have been defined under formal Terms of Reference and Articles of Association.</p>	
Domestic and Sexual Violence and Abuse (DSVA)	Reasonable Assurance Report Status: Final	<p>The commissioned Crisis Response and Recovery service specification and contract was found to be good in providing a wide-reaching service. In order for the strategy to be achieved other funding sources and partners need to be involved in the medium and longer term for be service to be sustainable and consistent.</p> <p>The DVSA Alliance (comprising 68 partners) who set the Strategy, and the DVSA Strategy and Delivery Group have both been disbanded and replicated by a DVSA Forum. The forum does not have any decision-making powers and so functions as a sounding board and advisory group has weakened the communication into the setting of the overall strategy and has also led to DVSA becoming less of a focus for the Safer Devon Partnership.</p>	
Safety Camera Partnership (Peninsula Road Safety Partnership) (Client Request)	Limited Assurance Report Status: Draft	<p>There have been a number of attempts over preceding years to set out a new SCP agreement due to the 2016 version lapsing, however none of these had been successful and as a result the SCP continued to operate underpinned by the principles of the prior agreement. Whilst this provided a continued basis for operations, it has not supported the partnership in evolving to meet the future collective and individual partner objectives.</p> <p>Work over the last 12-14 months has moved the partnership closer to new arrangements most recently set out as a Memorandum of Understanding (MoU), however there is still no signed agreement in place which increases the risk of failed and unmet objectives. The breadth of partners and their respective internal processes, as well as governance structures make reaching any new agreement difficult, but not unachievable. Clear communication and in turn recognition and understanding of the different structures will help to ensure that any delays are understood and can in turn be overcome with collective effort.</p> <p>Historically the partnership has been aiming for cost neutrality and a low level of risk tolerance. Proposals for a new arrangement moving forward increase the risk for partners in different ways. From a Local Authority perspective in the current climate of post austerity and Covid recovery, there is no desire or capacity to increase the risk of incurring costs for activity that was previously nil/minimal cost.</p>	

Learn Devon	No Assurance	The Sub-Contractor were considered to be in breach of their contractual arrangements with Learn Devon, where key required documentation and learner records have not been provided on request at the time of the audit. Learn Devon has confirmed that they have not been provided with these records in previous years.	
	Report Status: Draft	<p>Whilst fraud was initially considered as a potential root cause, this was ruled out. It is Audit's view that there is a systemic problem of ongoing poor practice which needs to be addressed, including considering whether the contract should continue or be terminated. Any non-compliance by a sub-contractor could impact both on the learner's opportunity to achieve their outcomes, as well as reputational damage for Learn Devon, resulting in potential withdrawal of funding by the ESFA.</p> <p>Contract and Contract Monitoring - There are a significant amount of terms and conditions laid down in the contract between Learn Devon and the provider which are not being effectively monitored by Learn Devon, this increases the risk of undetected non-compliance. Learn Devon would benefit from reviewing and streamlining the terms and conditions of the contract, and in doing so they would need to ensure that the contract remains compliant with ESFA requirements whilst being operationally practical and effective. Any refinement of the contract would also assist Learn Devon in strengthening its contract monitoring which was not considered to be robust enough.</p>	



Devon Finance Services

Audit Report			
Risk Area / Audit Entity	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Fixed Asset Register	Substantial Assurance Report Status: Final	There have been no substantial changes since the previous audit was undertaken and the Council's External Auditors have carried out detailed work during 2020/21 on the 2019/20 data. An assurance Map has been drafted, shared, and will be reviewed during 2021/22 with the service in order to inform audit work and any assurance opinion for 2021/22.	
Treasury Management	Substantial Assurance Report Status: Final	The control framework in place for Treasury Management remains effective and is implemented by experienced staff. Procedures were found to be in place for key processes, performance targets are monitored appropriately, with interest received on investments being reported monthly; no new loans have been undertaken since the last audit 2019/20.	
Payroll	Reasonable Assurance Report Status: Final	<p>We consider the key risks associated with the Payroll Function/Service to generally be managed effectively. Access to the system is adequately controlled, however, there is room for improving the control of the assigning of certain user roles. There are also opportunities for the system developments to be discussed with the supplier that could improve security further.</p> <p>There are suitable controlled processes in place to effectively capture sickness absences. Payroll related control/suspense accounts are used, and any imbalances are resolved where required.</p>	






Devon Finance Services

Devon Finance Services			
Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
		BACS payments have been found to be processed accurately and in a timely manner, with adequate segregation of duties and checks in Statutory data and returns are submitted successfully and in a timely manner, with audit testing confirming that payments are made to HMRC promptly and in full, and where discrepancies occur, these are investigated and resolved.	
Bank Reconciliation	Substantial Assurance Report Status: Draft	<p>The control framework for bank reconciliations is considered to remain sound and effective. Access to the online banking system is carefully managed, with bank accounts reconciliations reviewed and authorised promptly on a monthly basis.</p> <p>There are, however, 16 officers with the ability to authorise payments. It is recognised that a sufficient number of authorisers is required for business continuity purposes. A larger number of authorisers carries an increased risk of fraudulent activity/weakness and we recommend that a review of authorised payments is carried out to ensure that only necessary officers have the ability to authorise payments.</p>	
Debtors / Debt Recovery	Reasonable Assurance Report Status: Draft	<p>Overall, we found that the corporate debtor processes are operating well and within a reasonably sound control environment. Our main findings relate to the absence of review of errors that have occurred during the interface between Finest and ASH records, and also the gap in action/information recorded against a number of aged debts, potentially impacting the ability of the local Authority to recover income/debt due.</p>	
Main Accounting System	Reasonable Assurance Report Status: Draft	<p>The control framework for the main accounting system (Finest) remains generally sound and effectively operated. However, last year's Audit review of outstanding order lines in Finest identified a sum of £112 million, with £19 million being in respect of previous financial years which have been rolled forward on a year by year basis. This affects current budgets and forecasting, and future accounting commitments. Action was subsequently directed to address the issue and progress has been made in reducing the sums involved. However, this remains a major problem area with current figures respectively at £123 million, with £13 million being in respect of previous financial years. The impact on assurance has been reflected in the creditors report.</p>	
Creditors	Limited Assurance Report Status: Draft	<p>We consider that overall, there are reasonable controls applied to creditor processes including the P2P system and creditor entity records. The key challenge reported links to the level of outstanding open purchase orders, which has previously been highlighted as a significant issue during the reporting of the 2019/20 audits and still remains an issue.</p> <p>Work has been undertaken by the Finance Service to reduce the level of outstanding orders, but it remains high. This increases the risk of fraud and error (including duplicate payment) and if not resolved, this will also become an issue when the Authority replaces the existing accounting system. Root cause analysis and correction by wider DCC Service Areas in conjunction with Finance officers has been started and has addressed the majority of older orders, continuation of this</p>	




Devon Finance Services

Devon Finance Services			
Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
		<p>activity is essential to ensure that the position is not perpetuated, and that it does not create unnecessary work when implementing a new Finance System.</p> <p>In respect of Covid response the Authority has applied a number of temporary financial policy changes and which are considered to be appropriate and in line with national guidance.</p>	
Income Collection	Limited Assurance Report Status: Draft	<p>The control framework is generally sound, and income is identified and collected in an appropriate manner. The main issue identified from this review links to a high level of suspense transactions, which has increased during 2020/21 to nearly £1 million and represents a further increase in comparison to last year.</p>	
Covid Pandemic – Financial Decisions Reviews	Limited Assurance Report Status: Draft	<p>In light of the Covid Pandemic response activities we reviewed a sample of 11 specific decisions, these being linked to Childcare Grants; AC&H Market Capacity and Voids; On Street Parking; AC&H Domiciliary Care Rates; PPE; Temporary Mortuary; Skanska Supplier Relief; AC&H Block Bookings; Charging for Care; AAC&H investment in Care Home Sector and Hardship Grants.</p> <p>It was very quickly realised that pandemic planning and business continuity authority wide was insufficient and emergency procedures had to be put in place in many areas. New governance arrangements (PIMT, SIMT, TRIM) were established for decision making requiring decisions to be supported by Pandemic Funding Protocol (PFP) forms. These were completed retrospectively in some cases due to the timing of the creation of the Pandemic Incident Management Team.</p> <p>The 'hindsight view' of the reviews (included in other service annual reports) is that there have been significant increased costs in some service areas, as a result of the decisions associated to the pandemic, that had there been greater planning, information, more detailed risk and business case information could have resulted in different decisions. Some of which will have a long-term financial impact. Hence the assurance opinion. However, recognising the circumstances all were in at the time, the main focus has to be on 'Lessons Learnt'.</p> <p>There were many positives identified during the reviews and in addition to these some examples of the learning points identified included better pre-planning, risk identification and documentation in support of decisions, greater clarity of context and objectives, more clarity on costings and the ongoing controls to be applied, linking different support schemes/activities for greater combined benefit and carrying out Post Implementation Reviews.</p> <p>Overall, the strength and ability to pause and reflect on a potential decision, when applied, resulted in better outcomes.</p>	




Devon Finance Services

Devon Finance Services			
Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
These Grant Claims were passed to Internal Audit for independent checking and certification during 2020/21	Certified	<ul style="list-style-type: none"> Local Capital Transport Block Funding. Local Revenue Transport Block Funding. Active Devon. Local Growth Fund. Carers and Enterprise Grant. Engaging Rural Macros. Learn Devon Bus Subsidy Grant. Future Farming Resilience Fund. 12 x troubled Families claims. <p>In addition to these 'BAU' grants a number of Covid Specific Grant certifications have been requested and this will continue to be case for 2021/22.</p>	
The following audits were from the internal audit plan for 2019/20. The Covid-19 pandemic interrupted normal workflow and some reports were only issued in draft format. Responses were not expected due to additional pressures facing the Teams; therefore, work and reports have been finalised during 2020/21.			
Debtors / Debt Recovery	Good Standard Report Status: Final	The Revenue and Payments Service has recognised the need to develop a code of practice for Income Collection and Debt Management. The corporate debt position is continuing to be monitored by senior management and should help to identify where there are significant gaps in performance, identification of high value debtors as well as assist in identifying potential improvements in debt recovery processes.	
Bank Reconciliation - County Fund Account	Good standard Report Status: Draft	It is pleasing to note that the County Fund bank account is now reconciling after a number of issues were encountered with the introduction of the Payments Gateway System. The reconciliation is now ready for independent review and authorisation and this should be implemented as soon as possible.	
Creditors	Improvements Required Report Status: Draft	At the time of the audit there remained £15million of prior year orders which remained outstanding and thus a commitment on the finance system. This was raised with FLG and a separate investigation undertaken and reported.	
Income Collection	Improvements Required Report Status: Final	Overall, we were satisfied that appropriate controls are in place. However, we have concerns centred around two key issues, these being a high level of suspense items and some non-functionality of systems. These issues are known by management and are being addressed, but until they are resolved our assurance is of 'Improvements Required'.	





Digital Transformation & Business Support

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
ICT - Change Management ANA – Medium	Substantial Assurance Report Status: Final	<p>An established and comprehensive Change Management Process is in place to govern all additions, changes, and deletions from the Council's IT Service Catalogue. DCC ICT Commissioning and Scomis record and manage these changes using the Myscomis (Ivanti) system, providing a central record of activity.</p> <p>Our overall assurance opinion of Substantial Assurance is based on the clear, up to date guidance, policy and records in place. This will enable future reviews of this area to focus in greater detail on specific examples.</p>	
ICT - Incident and Problem Management ANA - Medium	Substantial Assurance Report Status: Final	<p>Scomis are commissioned by the DCC ICT Commissioning Team to manage both Incidents and Problems but IT Problems are managed in conjunction with the Council's ICT Commissioning Team. We can confirm that formally approved policies and procedures exist to govern the administering of all incidents and problems, furthermore, roles and responsibilities are understood by all involved and where they exist, procedures have been effectively communicated coming to make a sound overall framework of control.</p> <p>A project has recently been initiated in order to review Problem Management, with the objective of improving problem management processes and reporting. We consider the risks relating to Incident and Problem Management to be suitably mitigated.</p>	
ICT - Cyber / Network Security (Inc Follow up of 18/19 and 19/20 Audits) ANA – Medium	Reasonable Assurance Report Status: Draft	<p>ScoMIS has ISO27001 accreditation for its Information Security Management System and this includes the services provided to Devon County Council (DCC). ISO27001 certification demonstrates that the organisation has invested in the people, processes, and technology (e.g. tools and systems) to protect the organisation's data, providing an independent, expert assessment of whether data is sufficiently protected.</p> <p>At present the DCC Perimeter/Firewall is not subject to regular periodic 3rd party penetration testing and so is not benefiting from scheduled regular analysis help uncover new security weaknesses and prevent opportunities to exploit vulnerabilities. In regard to aspects of the IT Infrastructure, vulnerability testing regularly undertaken with regard to aspects of the IT Infrastructure, however, at present there is no procedure to identify and centrally record this activity, which would also give oversight to the SIRO of the ongoing vulnerability (including Penetration Testing).</p>	




Digital Transformation & Business Support

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Procurement	Reasonable Assurance Report Status: Draft	There has been significant disruption in procurement activity and further work will be needed to review procurement plans including timing and resources. There has been reasonable governance applied in responding to the Pandemic, including direct contract awards, contract exemptions and supplier relief processes.	
The following audits were from the internal audit plan for 2019/20, however the Covid-19 pandemic interrupted normal workflow and some reports were only issued in draft format. Responses were not expected due to additional pressures facing the teams; work in these areas has been completed reports have been finalised.			
Procurement – Resilience of Third Parties	Good Standard Report Status: Final	<p>The Council delivers a number of services through 3rd parties (which include the use of contractors, joint ventures and partnership arrangements) and some of which are considered to be High Risk, in terms of their statutory requirements and the ability of the Local Authority to switch providers. Due to this exposure to risk, we would consider there would be benefit in including the risk of financial resilience with 3rd parties in the Corporate Risk Register. In addition to this, we have suggested within our report that the Council should carry out an assessment of all 3rd party contracts in future to ensure that any critical service contracts are identified.</p> <p>The Procurement Team perform 'Financial Due Diligence' checks prior to contract award, and more recently a range of checks have been undertaken post contract award (during the lifetime of the contract). At present, there is not a consistent approach being used, due in part to the nature of the contracts provided. We found examples whereby no financial checks had been undertaken on a 3rd party post contract award.</p>	
The following audit <i>Follow-Up</i> reviews were undertaken, reports were issued with an updated Assurance Opinion:			
18/19 ScoMIS Contract Management Follow Up	Reasonable Assurance Report Status: Final	We have been provided with evidence to show that actions have been undertaken against the recommendations as referenced within the 2018/19 report. Based upon review of this evidence, we revised upwards or assurance opinion.	







Digital Transformation & Business Support


Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
18/19 Carefirst OLM Follow Up	Reasonable Assurance Report Status: Final	The 2020/21 Follow up review sought updates for “Data Security risks related to a hosted provision” and “Eclipse Migration Status and other matters”. We can confirm that we have been provided with suitable evidence to show that actions have been undertaken against the recommendations. Based upon review of this evidence, we revised upwards or assurance opinion.	
18/19 Adoption and Change Follow Up	Reasonable Assurance Report Status: Final	Adoption and Change Team established as permanent part of the department. The Programme as such has come to an end. The outstanding management action from the 2018/19 audit that were outstanding when followed up in October 2019 are no longer applicable. Update requesting from Responsible officer to formally confirm programme complete.	
18/19 GDPR Follow UP	Reasonable Assurance Report Status: Final	<p><u>General Data Protection Regulations (GDPR) (2018/19 Audit & previously followed up in 2019/20)</u></p> <p>DCC are required to maintain a central record of processing activities under GDPR. We recognise that actions have been identified, and there is governance structure in place to enable the authority to oversee its development and to enable an effective review of information assets.</p> <p><u>Data Protection and Cyber Security Training including Phishing Campaigns (2019/20 Cyber Security & data Protection Audit)</u></p> <p>Mandatory Data Protection training has been developed and implemented across the Local Authority. As of 12th October 2020, 80% of DCC staff had undertaken the Data Protection training (where this was required for their role). However Cyber Security training had not been rolled out at that time.</p> <p>Cyber Security awareness training has been developed and we have been advised that this training is due to be rolled out in October 2020.</p>	
Data Storage Project – Follow Up	Limited Assurance Report Status: Final	<p>The Council lacks clear established, documented and communicated data storage strategy. The Council has been encouraging staff to use SharePoint as a primary document storage location, while still allowing users to save documents to the corporate network, meaning that users are currently able to store electronic documentation on Corporate Network drives, Office 365 (incl. SharePoint, Exchange Online), device hard drives and external storage facilities. This increase the risk of data being stored and accessed inappropriately and results in greater complexity when trying to manage data.</p> <p>There are guidance documents and policies in place regarding the storage of the Council’s data, but these require review and updating and aligning to be consistent. e.g. Records Management Policy</p>	

Digital Transformation & Business Support




Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
		dated October 2015 has not yet been subject to review and other documentation conveys conflicting messages as some guidance is pre-Office 365. The Authority has procured new Microsoft licenses that provide functionality to aid data retention, but this is yet to be implemented/utilised. This is one aid that could help the Council manage the retention of its documents / data/ information.	
Data Protection and Cyber Security (Malware Focus) – Follow Up	Limited Assurance Report Status: Final	The arrangements concerning vulnerability testing of services and systems were considered inadequate and required development by both the business and SCOMIS. The Councils Information Asset Register (IAR) is not sufficiently developed in order to meet GDPR requirements. This was identified and reported by Internal Audit in 2018. We found the Council's firewall to be configured largely in line with Cyber Essentials criteria. There is a project in place to update firewall rules which have been found to be inappropriate or out of date. The Council only uses a single Firewall and whilst it is best practice to use two, it is understood that the cost is prohibitive.	
Covid Financial Decision Review – PPE (ANA High)	Reasonable Assurance Report Status: Final	Combined FDR Summary - In light of the Covid Pandemic response activities we reviewed a sample of 11 specific decisions, these being linked to Childcare Grants; AC&H Market Capacity and Voids; On Street Parking; AC&H Domiciliary Care Rates; PPE; Temporary Mortuary; Skanska Supplier Relief; AC&H Block Bookings; Charging for Care; AC&H Investment in Care Home Sector and Hardship Grants.	
Covid Financial Decision Review – Temporary Mortuary (ANA High)	Limited Assurance Report Status: Final	<p>Social Care providers were becoming increasingly concerned about an increase in costs (to deal with Covid-19) and a loss of income which could have a significant impact on their financial viability. The 'need' for support was identified and business cases were produced by service management including payment for Personal Protective Equipment (PPE).</p> <p>The 'hindsight view' of the decisions is that there were significant costs as a result of the decisions associated to the pandemic that had there been greater planning, information, more detailed risk and business case information would have resulted in different decisions. Hence some of the limited assurance opinions. However, recognising the circumstances all were in at the time, the main focus has to be on Lessons Learnt.</p> <p>There were many positives identified during the reviews, and in addition to these some examples of the learning points identified included:</p> <ul style="list-style-type: none"> • Risk Identification and documentation in support of decisions. • Clarity of context and objective. • Clarity on costings and the ongoing controls to be applied. • Post Implementation Reviews – Was the decision a success and what can be learnt? 	

Highways, Infrastructure Development and Waste

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
Data Security/Breaches	Reasonable Assurance Report Status: Final	It is a requirement of GDPR (Article 30) for organisations to maintain an Information Asset Register (IAR) and we identified in a separate audit review that the Corporate IAR is not up to date or considered fit for purpose. A recommendation has been made to the Council's Strategic Information Governance Manager to co-ordinate the review and updating of the IAR. However, it is the Information Asset Owners (IAO's) for each area of the business, that have the responsibility to understand and manage the information assets within that business area, also taking ownership of their IAR's.	
Covid Financial Decision Review – On Street Parking	Reasonable Assurance Report Status: Final	We reviewed two decisions linked the HIDW service area and these were supported by Pandemic Funding Protocol (PFP) forms. There were many positives identified during the wider reviews, and in addition to these some examples of the learning points identified include: <ul style="list-style-type: none"> • Risk Identification and documentation in support of decisions. • Clarity of context and objective. • Clarity on costings and the ongoing controls to be applied. • Post Implementation Reviews – Was the scheme a success and what can be learnt? • Use of advice from support functions e.g. Legal Service / Procurement / Finance. • Open and regular Communication with stakeholders. 	
Covid Financial Decision Review – Skanska	Reasonable Assurance Report Status: Final		
Street Lighting ANA - High	Limited Assurance Report Status: Final	There are known issues with the current Facilities Management system (FM System) and we consider these issues will have had an impact in monitoring budget performance in this financial year as well as increase the risk of incorrect and/or duplication payment. This would include the lack of interface between the two systems, and the lack of reconciliation of financial data that is held between the FM system and Finest.	
Maintenance Contract- KPI's	Limited Assurance Report Status: Draft	The KPI's have not been subject to regular review since the start of the contract. We found the service had undertaken a reasonable approach in revising the KPI's in this financial year though these changes were not reflected within the contract at the time of review.	
Highways-Well maintained highways infrastructure	Limited Assurance Report Status: Final	The Highways service has identified significant gaps in applying the code of practice where further work needs to be undertaken by the service. The Authority could be challenged in court if they are unable to demonstrate compliance with the code. Adoption of a risk-based approach is a fundamental requirement of the code of practice, this is in place but requires improvements including for identifying risks, articulation of controls and reviewing risk entries.	

Whole Life Asset Costs (Coll with other)	Limited Assurance Report Status: Draft	<p>Whilst there is good evidence of whole life asset maintenance cost considerations being included in the business cases presented to the CPG, this is not included consistently in the reports for Cabinet. In order for Cabinet to make effective decisions they need to be fully informed of the long-term financial impact in any decision-making process.</p> <p>An assurance rating of “limited assurance” has been given due to the absence of consistent consideration of the longer-term budgetary requirements and their impact on reducing revenue maintenance budgets. Additionally, there are a number of absent key controls around the maintenance audit process, and the recovery and accounting for "commuted sums".</p>	
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Legal, Human Resources and Communications

Audit Report			
Risk Area / Audit Entity	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
HR iTrent Development	Ongoing Advice and Support	We have continued to provide ongoing advice and support as a ‘Trusted Advisor’ to the HR iTrent on system implementation, updates and new functionality.	
Payroll (iTrent)	Reasonable Assurance Report Status: Final	We consider the key risks associated with the Payroll Function/Service to generally be managed effectively. Access to the system is adequately controlled, however, there is room for improving the control of the assigning of certain user roles. There are also opportunities for the system developments to be discussed with the supplier that could improve security further.	
Health & Safety Governance	Reasonable Assurance Report Status: Final	For the audit review for 2019/20 it was agreed that the review would focus on Adults and Children's Services. This identified some Adults and Children's Services where health and safety arrangements required some significant improvements. This included the processes for identifying and assessing Health and Safety risk (Health and Safety risk assessment) and reporting Health and Safety incidents. Attendance at Health and Safety well-being groups were found to be minimal, especially in relation to Children's services and thus requires improvement.	
Covid Pandemic – Financial Decisions Review Temporary Mortuary	Limited Assurance Report Status: Final	<p>In light of the Covid Pandemic response activities we reviewed a sample of 11 specific decisions, these being linked to Childcare Grants; AC&H Market Capacity and Voids; On Street Parking; AC&H Domiciliary Care Rates; PPE; Temporary Mortuary; Skanska Supplier Relief; AC&H Block Bookings; Charging for Care; AC&H investment in Care Home Sector and Hardship Grants.</p> <p>The ‘hindsight view’ of the reviews (included in other service annual reports) is that there have been significant increased costs in some service areas, as a result of the decisions associated to the pandemic, that had there been greater planning, information, more detailed risk and business case information could have resulted in different decisions, hence the assurance opinion.</p>	

Legal, Human Resources and Communications

Risk Area / Audit Entity	Audit Report		
	Assurance opinion	Residual Risk / Audit Comment	Direction of Travel Assurance
		<p>However, recognising the circumstances all were in at the time, the main focus has to be on 'Lessons Learnt'.</p> <p>There were many positives identified during the reviews and in addition to these some examples of the learning points identified included risk identification and documentation in support of decisions, greater clarity of context and objectives, more clarity on costings and the ongoing controls to be applied, linking different support schemes/activities for greater combined benefit and carrying out post Implementation Reviews.</p> <p>Overall, the strength and ability to pause and reflect on a potential decision, when applied, resulted in better outcomes.</p>	

Appendix 2 – Assurance Map

DCC Summary Assurance Map				Corporate Governance / Audit Committee																				Regulators		External audit					
 <p>Risks / key Objectives / key services are taken from the Corporate Plan, Risk Register and audit universe with a focus on the higher risks and audit needs assessed feeding through into the audit plan.</p>				Business Operation - 1st line defence										Financial, Corporate and Governance - 2nd line defence							Independent Assurance - 3rd line defence					Regulators		External audit			
				Identifying risks and improvement actions. Implementing controls. Reporting on progress. Management assurance										Assurance oversight, management and financial policies, setting direction, risk management, ensuring compliance.							Independent challenge & audit. Reporting on assurance. Audit of assurance providers. Entity level assurance.					Legal, Government other inspection and compliance review					
				Internal Control					Management controls																						
Risk / Key Objective / Key Service	RRref.	Risk Owner	Objective/Priority	Core systems controls inc. IT system	Processing and output controls	Fraud and error prevention	authorisation, supervision and segregation	Performance & Financial management reports	3rd Party and Business continuity	Strategies and business plans	Spore - Customer feedback ?	Financial monitoring, reconciliation & reporting	Functional & Service compliance reviews	Quality control checks (H&S, Info Governance)	Security inc IT systems & physical	Governance structures and processes (inc. financial & other policy)	Corporate risk management/assurance	Spore -	External accreditation/Certification (ISO 27001)	External compliance testing - e.g. security, resilience, quality	3rd Party assurance letters	Consultant reviews	Strategic partners assurance reports inc. Peer review	Spore	Internal audit assignments	year	Inspection - Ofsted, CQC, ICO, HSE	HMRC Tax and Revenue	Spore - Other ?	External audit	
KFS - Payroll				G	G	G	G	G	G			G		G	G	G			G		G										G
KFS - Creditors				G	A	G	G	G	G	G	n/a	G	n/a	G	G	G	A	n/a	G		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	A
KFS - Debtors				G	G	G	G	n/a	n/a	G	n/a	G	n/a	n/a	G	A	A		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	G
KFS - Main Accounts				G	G	G	G	G	G	G		A	G	G	G	G	A														
KFS - Treasury Management				G	G	G	A	G	G	G		G	G	n/a	G	G			G	G					G	n/a					
KFS - Bank Reconciliation				G	G	G	G		G			G			G	G															G
Adult Care & Health - Direct Payments					G	R																									
Grants				G	G	G	G	G	n/a	G	n/a	G	G	G	n/a	G	n/a	n/a	G		n/a	n/a	n/a	n/a	n/a	n/a	G	n/a	n/a	n/a	G
Adult Social Care- Voids Checking-COVID-19				n/a	n/a	G	G	G	G	G	n/a	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	G
Adult Care & Health-Care Assessments				G	G		G																								
Adult Care & Health-Workforce in the Independent Sector				n/a	n/a	G	G	A	A	A	n/a	G	n/a	R	n/a	A	G	n/a	G		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	G 2019/20
Adult Care & Health- COVID Performance Data				n/a	n/a	G	G	G	G	G	n/a	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	G
Adult Care & Health- Community Equipment Budget				R	R	A	A	A	A	R	A	G	G	R	G	G	A	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	A
Childrens Services- Hiring Consultants				A	A		A					G	G			G								A	n/a						
Childrens Services- CS Direct Payments				A	G	R	G	R	G	R		A	A	A	G	A															R
Childrens Services- Contracting & Placements				G	G	G	G	G	G	G																					
Highways, Infrastructure, Development and Waste- Street				A	A	G	A	A	?	G	n/a	G	n/a	G	G	G	A	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	G
Highways- Maintenance Contract-KPIs				A	A	A	A	R	G	R	G	R	G	A	G	A	G	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	G
Highways- Well maintained highways infrastructure				n/a	n/a	n/a	n/a	A	G	A	n/a	G	A	n/a	G	A	A	n/a	n/a	n/a	A	n/a	n/a	n/a	n/a	n/a	A	n/a	n/a	n/a	G
Highways- Data Security and Breaches																															
Highways- Whole Life Asset Costs				n/a	n/a	G	G	G	n/a	G	n/a	A	A	A	n/a	A	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	A
COPHEP- Post 16 Transitions				n/a	n/a	n/a	n/a	G	A	G	n/a	G	G	G	n/a	G	A		G		G	G	G	G	G	G	G				G
COPHEP- DSYA				n/a	n/a	G	G	A	A	G	n/a	G	G	G	n/a	G	n/a	n/a	n/a	n/a	G	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	G
Digital Transformation & Business Support- ICT-Cyber				G	G	G	G	G	G	A	n/a	G	A	G	G	G	A	n/a	G		G										
Digital Transformation & Business Support- ICT-Change				G	G	G	G	G		G			G	G	G	G	G				G										
Digital Transformation & Business Support- ICT Incident				G	G		G	G	G		G		G	G	G					G											
Digital Transformation & Business Support- Procurement				G	G	G	G	G	G	G	n/a	G	G	G	n/a	G	G	n/a	n/a	n/a	A	G		n/a	n/a	n/a	n/a	n/a	n/a	n/a	G
Digital Transformation & Business Support- GDPR				G	G	G	G	A	A	A	n/a	n/a		A	G	A	A														A
Digital Transformation & Business Support- Data				G	G	G	G	A	A	A	n/a	n/a		A	G	A	A														A
Corporate HR/Legal- Health and Safety Governance				G	A	n/a	G	A	n/a	G	n/a	G	A	A	n/a	A	A	n/a	G		n/a	n/a	n/a	n/a	n/a	G	n/a	n/a	n/a	G	
Corporate Finance- CS Direct Payment/Pre payment Card																															

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.

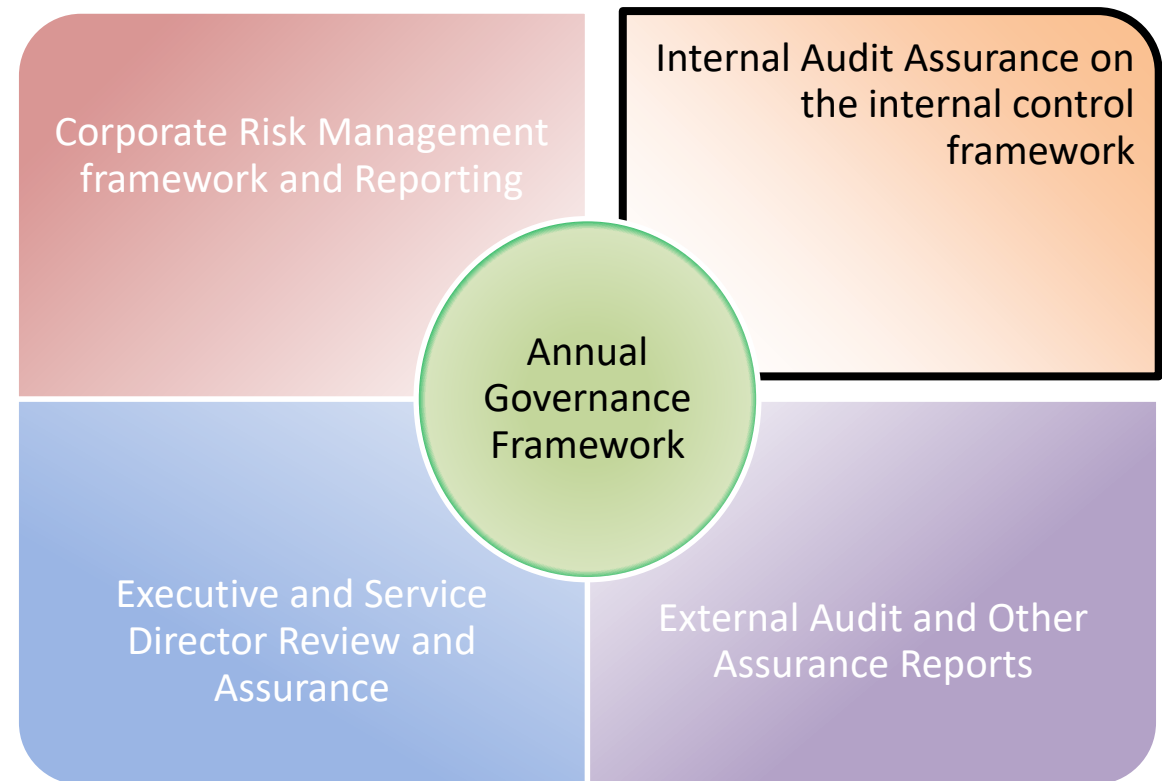
The Annual Governance Statement provides assurance that

- 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.

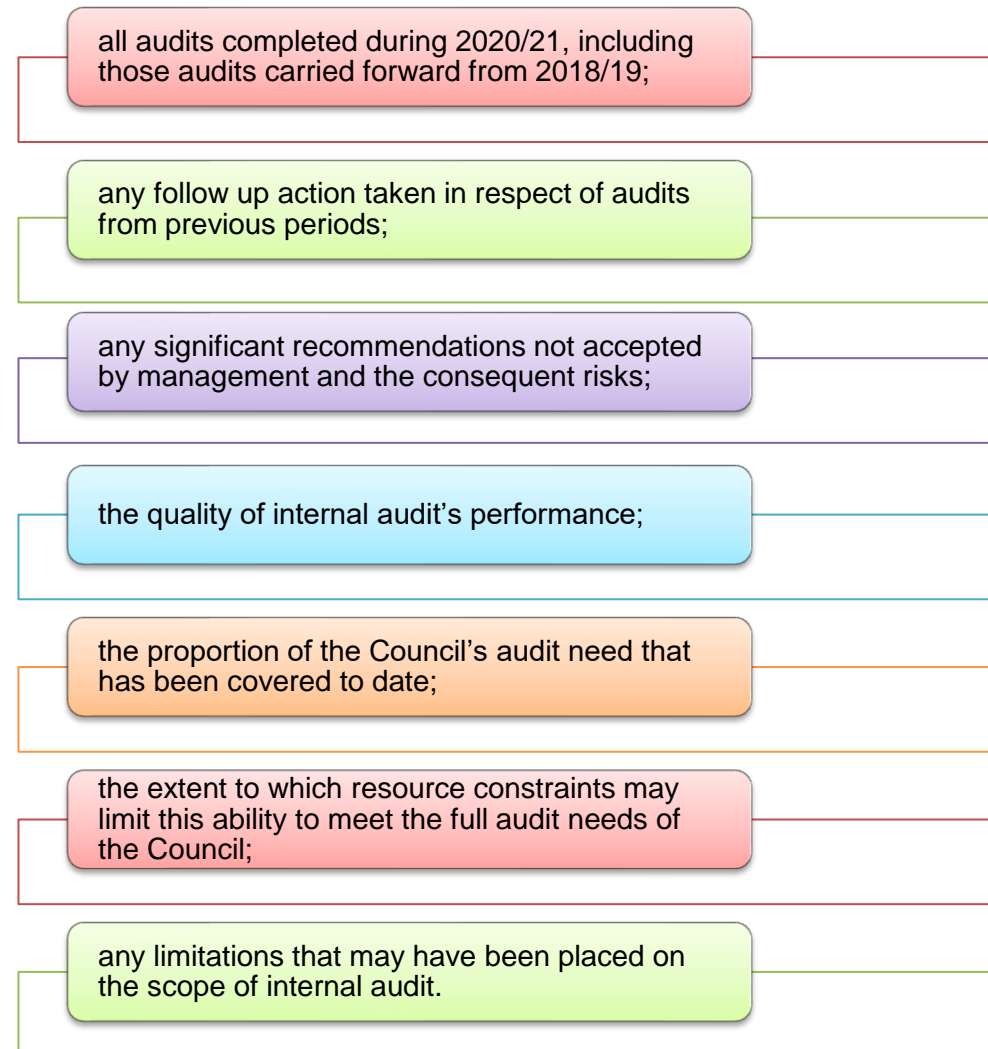
The extent to which our work has been affected by changes to audit plans has been notable this year with the pandemic though we have been able to accommodate the changes required within planned resources and completed the work.

Reliance has been placed on prior year work and development of assurance mapping. The scope of several reviews has changed as a result of the pandemic though this still adds to the overall assurance that we are able to provide.

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.



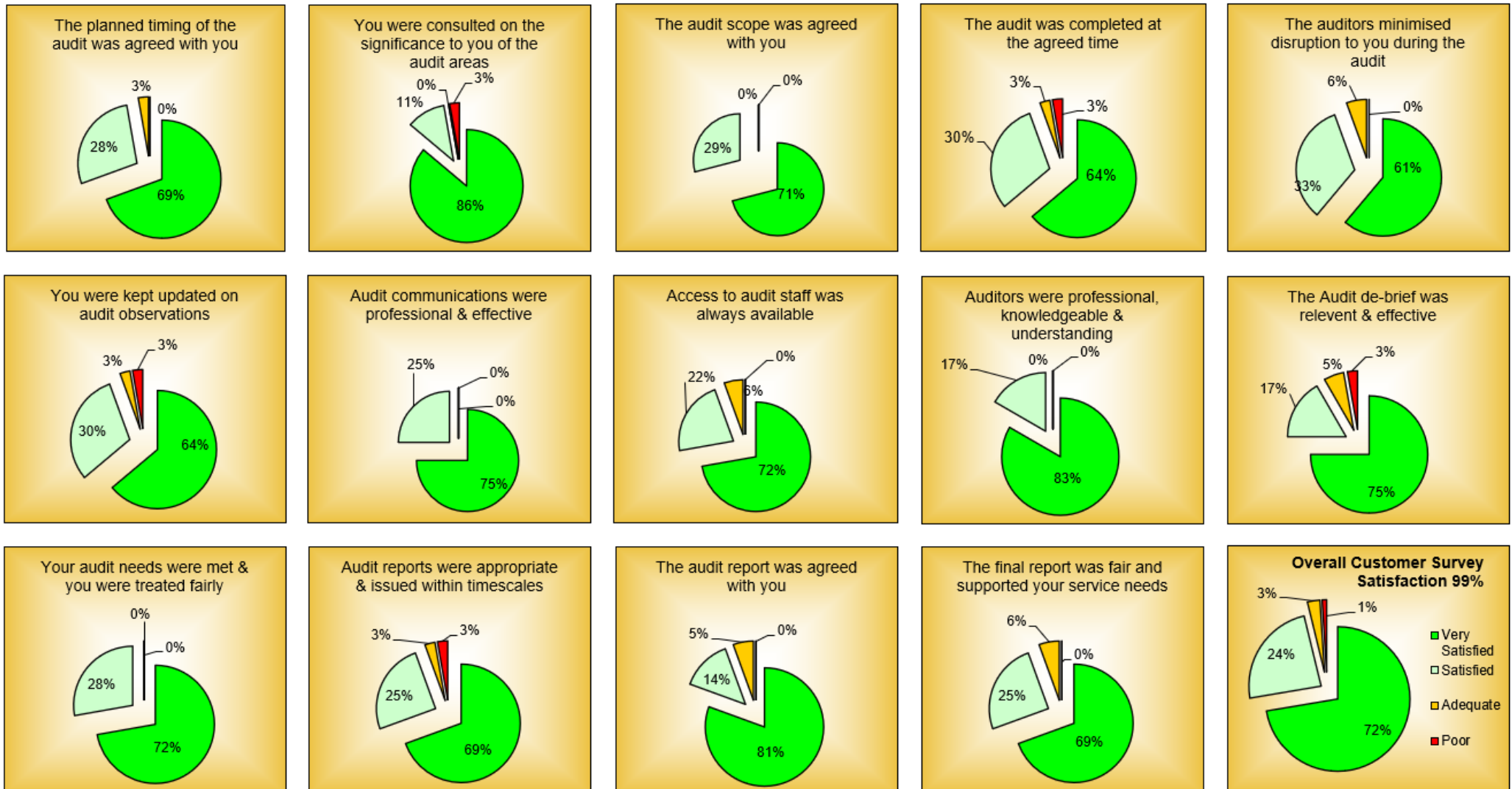
In assessing the level of assurance to be given the following have been taken into account:



Appendix 6 - Customer Service Excellence

Customer Survey Results April 2020 - April 2021

The charts below show a summary of 36 responses received.



Appendix 7 - Confidentiality under the National Protective Marking Scheme

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. 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.

Marking	Definitions
Official	The majority of information that is created or processed by the public sector. This includes routine business operations and services, some of which could have damaging consequences if lost, stolen or published in the media, but are not subject to a heightened threat profile.
Official: Sensitive	A limited subset of OFFICIAL information could have more damaging consequences if it were lost, stolen or published in the media. This subset of information should still be managed within the 'OFFICIAL' classification tier but may attract additional measures to reinforce the 'need to know'. In such cases where there is a clear and justifiable requirement to reinforce the 'need to know', assets should be conspicuously marked: 'OFFICIAL–SENSITIVE'. All documents marked OFFICIAL: SENSITIVE must be handled appropriately and with extra care, to ensure the information is not accessed by unauthorised people.

Appendix 8 - Definitions

Definitions of Audit Assurance Opinion Levels

Assurance	Definition
Substantial Assurance	A sound system of governance, risk management and control exist across the organisation, with internal controls operating effectively and being consistently applied to support the achievement of strategic and operational objectives.
Reasonable Assurance	There are generally sound systems of governance, risk management and control exist across the organisation, with internal controls operating effectively and being consistently applied to support the achievement of strategic and operational objectives.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified across the organisation. Improvement is required to the system of governance, risk management and control to effectively manage risks and ensure that strategic and operational objectives can be achieved.
No Assurance	Immediate action is required to address fundamental control gaps, weaknesses or issues of non-compliance identified across the organisation. The system of governance, risk management and control are inadequate to effectively manage risk to the achievement of strategic and operational objectives.




Devon Audit Partnership

The Devon Audit Partnership has been formed under a joint committee arrangement comprising of Plymouth, Torbay and Devon councils. 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. 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

Definition of Recommendation Priority

High	A significant finding. A key control is absent or is being compromised; if not acted upon this could result in high exposure to risk. Failure to address could result in internal or external responsibilities and obligations not being met.
Medium	Control arrangements not operating as required resulting in a moderate exposure to risk. This could result in minor disruption of service, undetected errors or inefficiencies in service provision. Important recommendations made to improve internal control arrangements and manage identified risks.
Low	Low risk issues, minor system compliance concerns or process inefficiencies where benefit would be gained from improving arrangements. Management should review, make changes if considered necessary or formally agree to accept the risks. These issues may be dealt with outside of the formal report during the course of the audit.
Opportunity	A recommendation to drive operational improvement which may enable efficiency savings to be realised, capacity to be created, support opportunity for commercialisation / income generation or improve customer experience. These recommendations do not feed into the assurance control environment.

Direction of Travel Indicators

Indicator	Definitions
	No Progress has been made. The action plan is not being progressed at this time; actions remain outstanding.
	Progress has been made but further work is required. The action plan is being progressed though some actions are outside of agreed timescales or have stalled.
	Good Progress has/is being made. Good Progress has continued.

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