



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

Version 1.11

November 2021



**Auditing for achievement**

## Document Control

### Change Record

<i>Date</i>	<i>Author</i>	<i>Position</i>	<i>Version</i>	<i>Change details</i>
24/5/2013	Robert Hutchins	Head of Partnership	1.0	Amalgamation of various development documents into one single record.
17/7/2013	Robert Hutchins	Head of Partnership	1.1	Update to include links to other document including CSE assessment report; Internal Audit report and IIA quality assessment report.
25/10/2013	Robert Hutchins	Head of Partnership	1.2	Updated to take account of action completed during the summer period
31 Jan 2014	Robert Hutchins	Head of Partnership	1.3	Updated to account of action taken up to 31 Dec 2013 and new issues emerging.
5 March 2014	Robert Hutchins	Head of Partnership	1.3	Updated to account of action arising from CSE rolling programme1 assessment.
5 March 2014	David Curnow	Dept Head of Partnership	1.3	Inserted - Added Value process
24 March 2014	David Curnow	Dept Head of Partnership	1.3	Inserted - review of audit report
28 April 2014	David Curnow	Dept Head of Partnership	1.3	Inserted - review of audit manual
4 June 2014	David Curnow	Dept Head of Partnership	1.3	Review budget monitoring process
4 June 2014	David Curnow	Dept Head of Partnership	1.3	Create Staff forum pages
19 June 2014	David Curnow	Dept Head of Partnership	1.3	PSIAS – Self-assessment progress
23 October 2014	Robert Hutchins	Head of Partnership	1.4	Incorporates results of LGAN self-assessment. Formal review and update of plan following Managers meeting
Summer 2015	David Curnow	Dept Head of Partnership	1.4	Incorporates “soft skills” requirements.
October 2015	Robert Hutchins	Head of Partnership	1.5	
April 2016	Robert Hutchins	Head of Partnership	1.6	Updated to reflect discussion with JS re CS processes.
Nov 2017	Robert Hutchins	Head of Partnership	1.7	Update following CSE assessment and External Validation against PSIAS
Oct 2018	Robert Hutchins	Head of Partnership	1.8	Update following CSE and impact of GDPR
Oct 2018	David Curnow	Dept Head of Partnership		PSIAS review, Assurance mapping, training plans
Sept 2019	Robert Hutchins	Head of Partnership	1.9	CSE results, report writing, integration between internal audit & fraud
Sept 2020	Robert Hutchins	Head of Partnership	1.10	Covid
Sept 2021	Robert Hutchins	Head of Partnership	1.11	Coming out of then pandemic. Changes at Deputy Head level.

# Introduction

## Our development priorities

Our aim is to continue to provide excellent independent, objective assurance and consulting services designed to add value and protect public resources. We aim to assist in improving the efficiency and operations of our client organisations in line with corporate values of continuously challenging services and promoting openness, accountability and high standards of risk management, internal control and governance.

We aim to further develop our audit performance by the consistent use and pro-active development of Audit Management Software and other IT solutions where possible.

Our high level objectives are have been summarized into four characteristics: -

Process	People	Customer	Pounds £
Improving the management of our relationship with customers to ensure that audit services are developed and delivered appropriately	Using DCC HR policies to deliver results to support our customers strategic goals	Ensuring the customer is at the heart of what we do; listen and respond to the needs and priorities of our customers.	Delivery of a best value / Value For Money internal audit service
Organizing audit activities to deliver maximum value	Ensuring that all audit staff know what they need to do, and have the skills and competence to do it	Develop our approaches that meet individual customer needs, including those "hard to reach" and more disadvantaged clients and partners, whilst ensuring that a consistent and high-quality service is delivered.	Maintaining and increasing customer base and associated revenue for contracted services
Ensuring that each element of the audit process (planning, delivery and reporting) reflects best practice and operates in a "lean" way.	Develop management practices that support innovation, creativity and effectiveness.	Ensure suitable arrangements are in place that engage with the customer and seek and encourage feedback at all stages of our processes.	Promote the efficient use of financial resources in terms of identifying audit deliverables and aligning resources accordingly
Ensuring equality and diversity in service delivery	Have a wider pool of experts readily available to meet short term needs of our partners and clients	Aim to "add value" to the organisations we audit so that they receive more than just assurance	Manage and control expenditure and maximize income
Using our audit "tools" (staff and IT) in an innovative way to ensure we can deliver maximum coverage and input on every audit.			

## Key Changes / challenges

The Partnership - The Partners have stated that they appreciate the high quality and effective internal audit service that the Partnership provides.

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

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

We constantly review the effectiveness of our ICT; we work with our ICT provider (Devon ICT via SCOMIS) to determine how we may be able to further develop our ICT and help maximize efficiency gains.

Outputs – we appreciate that senior management and audit committee members have significant calls upon their time; we have made significant changes to the way our reports are presented, with the aim of reducing text but maximizing the impact of the messages we wish to convey. We make greater use of graphics where appropriate, with the old maxim of “a picture paints a thousand words”. We know our reports are our “product” and we will train and develop staff to ensure our reports are the best they can be.

Added value – we know that our clients expect us to provide more than just assurance; they look to us to add value to their organisations. This is often through well-formed and business leading recommendations, or can simply be spreading best practice to common solutions. Our team look to work “across organisations” to (where appropriate) share understanding of common problems and effective solutions.

**Customers** - In June 2019 we were re-accredited with the Customer Service Excellence award. Our assessor, June Shurmer confirmed that we continue to meet this standard. We continue to develop our processes and arrangements to ensure our customers receive a high quality, customer focused service. Our focus this year will be on the ‘Customer Journey’ mapping the delivery and customer perceptions. We expect a further assessment to be completed prior to Christmas 2021.

**People** – we wish to ensure that we have all the elements of an excellent employer. As a management team we need to identify areas where we need to strengthen / improve our practices to ensure we get the best possible return from our most valuable resource; our

employees. Covid has changed a number of things about the way we work – we are currently all working for home, and expect this to continue for some time. We need to ensure that we can effectively deliver our assurance work remotely, whilst also ensuring that staff morale and development continues to high levels. Any areas for improvement will be captured in this development plan.

**Pounds** – We have faced considerable financial challenges over the years. We have achieved these financial targets and still provide a respected and professional service. We continue to closely manage all our finances to ensure we stay within our resource envelope.

## **Using this document**

This document is expected to be a “live” document – i.e. actions identified will be taking place at all times during the year.

At certain points it is appropriate to monitor what has been achieved, and what is still outstanding, and “capture” where we currently are with our development aims.

## Appendix A

### Devon Audit Partnership Plan – Key Priorities Development Plan as at November 2021

Ref	Specific tasks	Target Date	Resources (Days / £) in 2021/22	Person(s) responsible	Outcome / Measure of Success	Action / Progress
<b>1</b>	<b>Process</b>					
1.1	<p>Identify and recognise efficiencies and ensure we deliver what we say we will deliver.</p> <p>Greater use made of MKI, IDEA and Forensic Software</p>	On - going	<p>To be identified as and when changes identified</p> <p>Apprentice recruited in Data Analytics</p>	<p>DAP Management team</p> <p>TR / Managers / apprentice</p>	<p>Delivery of audit plan. Delivery within financial budget.</p> <p>Explore how we make best use of data and use that to inform our assurance processes.</p>	<p>Year on year successful delivery of audit plan. Remain within financial budget each year.</p> <p>Data Analyst apprentice to assist us in identifying where, when and how we can use data from systems to inform our assurance work.</p>
1.2	Ensure that we fully integrate our assurance services i.e.Risk Management, Internal Audit and Counter fraud, getting the best from each service.	Sept 2022	Awareness via Team meetings. Specific training as and when required.	Ken Johnson/ R Hutchins	Wider Staff group have a greater awareness of all functions and shares that learning across.	Development Forum used as a medium for sharing new ideas and how we can integrate our work.
1.3	Be open to suggestions for improvement following PSIAS assessment process – planned for November 2021	Nov 2021	Unknown, but allow for up to 10 days	All DAP Staff	All staff will know areas where we can improve and take individual responsibility to ensure that any required actions are promptly and effectively actioned	Consistent application of high professional standards that fully meet the PSIAS.

<b>2</b>	<b>Process / People</b>					
2.1	Re-examine and re-energise the quality management programme to drive quality and timeliness and delivery against expected targets. See also 5.1.e below	Sept 2021 onwards	10 days	Dep Head and Audit Manager.	Clear and consistent understanding and application of quality standards.	Initial results suggest that although expected process is being followed, data may not be recorded where it should be. Further work required to a) adjust practices to aid consistency b) enforce consistency
<b>3</b>	<b>People</b>					
3.1	Continued development of all staff (audit, risk management and counter fraud). Assessment of training needs via appraisals. <ul style="list-style-type: none"> <li>▪ Identify skill needs to meet Partnership work commitments</li> <li>▪ Identify future staff skill set</li> <li>▪ Staff Skills Audit</li> <li>▪ Create training programme</li> <li>▪ Support Staff in training</li> </ul>	Annual re-assessment following appraisal process	10 Days	Managers	Well trained and motivated staff - as demonstrated by high retention and positive feedback via staff surveys	Appraisals to completed for all staff by 31 March each year.  This will feed into Staff Skills Audit and the assurance plans agreed with our partners / clients to determine training needs.

3.2	<p>Need to ensure we have the right skills to deliver assurance in ICT / Cyber Security.</p> <ul style="list-style-type: none"> <li>• Appointment of an ICT / Cyber Security Apprentice</li> <li>• Delivery of a DAP ICT Audit (to be completed by AuditWest)</li> </ul>	<p>From Nov 2021.</p> <p>Dec 2021 ? (date to be agreed)</p>	<p>Staff budget</p> <p>20 days at agreed day rate</p>	<p>Deputy Head</p> <p>Dep Head &amp; ICT Audit specialists</p>	<p>Employee with considerable skills and knowledge to aid our delivery.</p> <p>Audit will inform www and ebi.</p>	<p>Apprentice appointed. Starts Mid Nov 2021.</p> <p>Brief / timings etc for work to be agreed with AuditWest.</p>
3.3	<p>Need to deliver agreed plans in line with targets and plans agreed with Partners.</p>	<p>March each year</p>	<p>10 days</p>	<p>Head and management team</p>	<p>Ongoing role of all managers is to help ensure that we deliver our plans, delivering at least 90% of planned coverage.</p>	<p>Strong and effective management to tackle areas of concerning performance.</p>
3.4	<p>Understand our employees physical and emotional wellbeing – try to anticipate sickness pressures and take action to address.</p>	<p>Ongoing</p>	<p>n/a</p>	<p>Managers</p>	<p>Recognising that Covid has had an impact – as has “longer term Covid”. Managers supporting all staff with “working from home”, but does not suit all</p>	<p>An effective and well supported workforce.</p>
4	<p><b>People / Customer</b></p>					
4.1	<p>Plan and deliver customer service training for new staff.</p>	<p>As and when</p>	<p>½ day per employee</p>	<p>Line Manager</p>	<p>Consistent understanding of our expectations in providing excellent customer service.</p>	<p>Required for 3 x new apprentice trainees.</p>
4.2	<p>Seek views / input from Partners – recognise that “each is different”, and aim to meet individual needs and requirements.</p>	<p>Key partners, e.g. DCC.</p>	<p>5 days</p>	<p>Deputy Head</p>	<p>Help develop and support “client relationships” at partners so that we are fully aware of their individual needs / requirements</p>	<p>Work ongoing by newly appointed Dep Head</p>
4.4	<p>We need to work effectively across clients to identify cross cutting themes and issues, and report on best practice that relate to many of the clients – for instance on climate change and environmental considerations.</p>	<p>All key partners and clients</p>	<p>As part of each audit</p>	<p>Managers</p>	<p>Managers educate and expect staff to consider the benefits of partnership working and to learn from partners.</p>	<p>Ongoing reminders to all in team (including new starters) of the networks available, and the need to work across all our partners.</p>

					Make good use of supporting networks – e.g. LACAN, Audit Together.	
5	<b>Customer</b>					
5.1	<p>We will continue to develop and foster a culture of working together seamlessly in a customer focussed approach.</p> <p>We will action feedback from CSE assessor (June Shurmer) – next visit expected prior to Xmas 2021.</p>	End of 2021?	10 days	Management team	Action required will be dependant upon output from review process.	
5.2	<p>Ensuring that our communication and information with customers continues to be excellent and takes account of customer feedback:-</p> <ul style="list-style-type: none"> <li>Website as an essential communication tool for existing and potential customers.</li> <li>Develop use of Linked to provide greater reach.</li> </ul>	<p>Dec 2020</p> <p>Ongoing</p>	<p>5</p> <p>10 days</p>	<p>Management Team / Tony Rose</p> <p>Business Admin Apprentice</p>	<p>Website is easily navigated and used by customers. Looks “fresh” and works effectively. Possibly works on mobile devices.</p> <p>Here is a need to ensure good, relevant and regular content – all team members can (and should) play a part in this.</p>	<p>Considerable work done. Pages now looking good and content up to date - but requires constant refresh to ensure up to date and relevant.</p> <p>Linked in page now up to over 100 followers.</p>
5.4	Update / refresh Customer related policies on an annual basis.	June 2021	4 days	RH / Apprentice support?	Policies refreshed during summer 2021.	Actioned

6	<b>Customer / Pounds</b>					
6.1	Maintain existing client base and respond flexibly to changes in client needs and structure changes (e.g. Commissioning / Outsourcing/ reducing direct provision of services)	On-going		All	DAP has the skills and capacity to meet client demands, dealing effectively with peaks and troughs in requests for work.	All existing partners retained 2021/22 Contract with Fire extended for 12 mths. Pressure on Academy schools <b>Have made substantial savings at all partners since 2009.</b>
7	<b>Pounds</b>					
7.1	Continue to closely monitor spending against budget to ensure we stay within financial envelope.	Quarterly throughout each financial year	3	Head and Deputy supported by DCC Finance Colleagues	Senior management confidence.	<b>Budget "broke even" at end of 2020/21.</b>
8	<b>Actions from the Update DAP Business Plan 2021 to 2026</b>					
	To be added					
	To be added					