

Internal Audit

Audit Progress Report 2021-22

North Devon District Council
Governance Committee

March 2022

Robert Hutchins
Head of Audit Partnership



Auditing for achievement

Introduction

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

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

The Internal Audit plan for 2021-22 was presented and approved by the Governance Committee in March 2021. The following report and appendices set out the background to audit service provision and provides a position statement on the overall adequacy and effectiveness of the Authority's internal control environment.

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

Expectations of the Governance Committee from this progress report

Governance Committee members are requested to consider:

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

In review of the above the Governance Committee are required to consider the assurance provided alongside that of the Executive, Corporate Risk Management and external assurance including that of the External Auditor as part of the Governance Framework and satisfy themselves from this assurance that the internal control framework continues to be maintained.

Robert Hutchins
Head of Devon Audit Partnership

Contents	Page
Introduction	1
Opinion Statement	2
Executive Summary Audit Results	2
Value Added	3
Audit Coverage & Progress Against Plan	3
Appendices	
1 – Summary of Audit Results	4
2 - Assurance Map	10

Opinion Statement

Overall, based on work performed during 2021/22 and our experience from the current year progress and previous years' audit, the Head of Internal Audit's Opinion is of "Reasonable Assurance" on the adequacy and effectiveness of the Authority's internal control framework

This opinion statement will support Members in their consideration for signing the Annual Governance Statement.

Internal Audit assesses whether key, and other, controls are operating satisfactorily within audit reviews. An opinion on the adequacy of controls is provided to management as part of each audit report.

All final audit reports include an action plan which identifies responsible officers, and target dates, to address control issues identified.

Implementation of action plans is the responsibility of management but may be reviewed during subsequent audits or as part of a follow-up process.

Directors and Senior Management are provided with details of Internal Audit's opinion for each audit review to assist them with compilation of their individual annual governance assurance statements at year end.

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 in place across the organisation. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of some of the 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 is inadequate to effectively manage risks to the achievement of strategic and operational objectives.

Executive Summary of Audit Results

Core Financial Audits

We have completed the Main Accounting and Creditors and are progressing our remaining core audits.

Risk Based Audit

Given cancellation of the January 2022 Governance Committee, we provide many summaries on audits completed for this meeting. This includes reports: on Health and Safety, Planning, Licencing, Safeguarding, Contract Management, Emergency Planning, and Cyber Security: Firewall. These all provided a Reasonable Assurance.

In our reports we identify that some important corporate policies have not been subject to recent review, such as that related to Safeguarding, and Health and Safety. It is important that the council has a list of its core policies and that it reviews and updates them on a scheduled basis. We also recommend increased member visibility over Safeguarding arrangements.

Finally, we note good progress to implement the recommendations from previous audit reports related to Cyber Security-Ransomware, and Business Continuity.

Appendix 1 to this report provides more detail on the audits delivered since the last Committee meeting with the overall assurance opinion and recommendations. Where a "substantial assurance" or "reasonable assurance" of audit opinion has been provided we can confirm that, overall, sound controls are in place to mitigate exposure to risks identified; where an opinion of "limited assurance" has been provided then issues were identified during the audit process that required attention. We have provided a summary of key issues reported that are being addressed by management. We are content that management are appropriately addressing these issues.

Assurance Mapping

We continue to maintain our Assurance Map and have discussed this recently with Senior Management Team. We attach the current summary sheet (Appendix 2) to these papers for Committee review.

Counter Fraud Work

There have been no reported fraud issues in the year to date. Management is aware that they can refer any suspected issues to our counter fraud team.

We have delivered Counter Fraud briefings to council staff in recent weeks and attended sessions with business managers from higher risk business areas to support creation of fraud risk registers for those areas.

Risk Management

We continue to support council work to improve the risk management framework, including a proposal to rationalise the number of corporate risks. We have agreed to provide a risk management workshop to members and lead officers to improve understanding in this area.

Value Added

It is important that the internal audit service seeks to "add value" whenever it can. We consider internal audit activity has added value to the organisation and its stakeholders by:

- Providing objective and relevant assurance.
- Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes.
- Adjusting the audit plan when needed to provide real time assurance, such as on Safe staff operations during this emergency.
- Comparing and contrasting controls across the different Devon Councils that we support.

Audit Coverage and Performance Against Plan

We have made good progress to deliver the 2021-22 audit plan. Currently, we expect to complete most of the audit plan by the year end.

Key performance indicators on progress against audit recommendations is monitored and managed by the Authority.

Planning for 2022-23 Audit Plan - We have created a draft audit plan which we have discussed with Senior Management Team. The plan will be discussed as a separate agenda item at this Governance Committee.

Internal Audit Charter and Strategy – At this meeting we have also provide an updated Audit Charter and Strategy for agreement by the Governance Committee as a separate agenda item.

Customer Satisfaction

We have had two satisfaction returns specific to NDDC this year which provide overall results of 94% "Very Satisfied" or "Satisfied".

External Review Against the Public Sector Internal Audit Standards

The external review on our work has been completed and feedback is that we "Broadly comply with the PSIAS", which is the highest of the three assessments. Some opportunities have been identified to develop ways of working across the partnership to maximise our impact. A formal report will be presented to the DAP Board.

Appendix 1 – Summary of audit reports and findings for 2021-22



Direction of Travel Assurance Key



Green – action plan agreed with client for delivery over an appropriate timescale.


Amber – agreement of action plan delayed, or we are aware progress is hindered.



Red – action plan not agreed, or we are aware progress on key risks is not being made.



* report recently issued; assurance progress is of managers feedback at debrief meeting.



Risk Area / Audit Entity	Audit Report					
	Assurance opinion	Executive Summary / Residual Risk	Summary of Recommendations High / Med / Low			Direction of Travel Assurance
Core Financial Reviews						
Main Accounting System	Substantial Assurance	<p>The control environment relating to financial performance monitoring is sound. Monthly budget monitoring reports are prepared for, and discussed with, budget holders. Senior Management Team receive a monthly report regarding the budget and any areas of concern. Elected Members via the Strategy & Resources Committee, Policy Development Committee and Council receive a quarterly report upon Performance and Financial Management.</p> <p>Policies and procedure guidance exist for the Accountancy team with reconciliations, verifications and balancing procedures being regularly undertaken on a timely basis and subject to appropriate checking and authorisation.</p> <p>The issue previously highlighted with regard the raising and posting of journals still exists. This was also mentioned within the recent Grant Thornton report to Governance Committee (20 October 2021) where it was reported that the Council continue to accept the risk.</p>	-	-	-	
Creditors	Reasonable Assurance	The control framework related to creditors is effective. Creditors are paid via BACS through a weekly payment run with any new suppliers being paid after standing data details checked and verified before payment. A reconciliation exercise is undertaken using a suite of reports prior to instruction being provided to the Council's bankers to make the necessary payments;	-	-	1	

Risk Area / Audit Entity	Audit Report					
	Assurance opinion	Executive Summary / Residual Risk	Summary of Recommendations High / Med / Low			Direction of Travel Assurance
		<p>separation of duties is evident in this process. Invoices sampled for audit testing were paid on a timely basis.</p> <p>The 2018/19 Creditors report (August 2018) highlighted a significant percentage (57.5%) of payments without a purchase order. Analysis of Creditor payments between April and November 2021 (inclusive) showed 74% of payments had an accompanying purchase order which is a significant improvement. A 100% target is not possible, as raising purchases for some payments is not applicable (for instance, for council tax precept payments and utilities). That said, we consider that the council should set a reasonable target in this area and monitor its performance to meet that figure.</p>				
Risk Based Reviews						
Health and Safety	Reasonable Assurance	<p>The Council has good arrangements to manage its Health and Safety responsibilities. A comprehensive Health and Safety Policy supports a good framework to deliver its H&S responsibilities. There is an experienced Health and Safety Adviser, supported by a Health, Safety and Welfare committee of senior council managers. This supports good focus on identification and mitigation of the health and welfare risks encountered by staff. Our previous audit report on Safe Covid-19 Operations reported on the many good measures introduced to support staff and reduce safety risk during the pandemic.</p> <p>That said, allocated Health and Safety resource is limited which is exacerbated by competing health demands from the C-19 emergency. The impact is that some HR policies have not been reviewed and updated, and some basic checks, and H&S training and awareness are not being well maintained. While we provide a Reasonable Assurance, more resource may be needed to ensure H&S responsibilities are met.</p>	0	7	2	
Planning Report in Draft	Reasonable Assurance	<p>Despite the impacts of the C-19 emergency, the council has continued to process planning applications within targets and compares very well to other local councils. These impacts have included staff shortages, working at home as the norm, coupled with an increasing number of applications. Delays in</p>	2	1	1	

Risk Area / Audit Entity	Audit Report					
	Assurance opinion	Executive Summary / Residual Risk	Summary of Recommendations High / Med / Low			Direction of Travel Assurance
		<p>progressing applications are experienced due to time taken by internal and external consultees and a more systematic approach could be taken to engage with those areas to ask that they improve their responsiveness. In addition, the number of applications continues to rise which may increase pressure to meet these targets which will need to be monitored.</p> <p>In relation to monitoring collection of Section 106 monies, there is no systematic process to ensure collection of all funds. However, significant work has been undertaken to review the overall process and produce detailed process maps on how the process and system should operate. This is supporting an increase in use of more modules of the planning system which is being put to management for approval. This should significantly improve the efficiency and effectiveness of the S106 process.</p>				
Safeguarding Report in Draft	Reasonable Assurance	<p>Our review of Safeguarding in the council has established that its operations and processes are generally effective, however there are areas where improvements can be made to ensure that the authority meets its statutory obligations. These obligations are managed through the NDC Safeguarding Policy (which has not been reviewed since 2018) and its partnerships with outside agencies. Safeguarding risks are identified and controlled through the policy and procedures, which also demonstrate the commitment and emphasis placed by the authority on every employee and their part to play in Safeguarding. This is delivered by an experienced group of four core officers supported by nominated officers in every service area. Measures have also been introduced to reduce risks arising from the reduction in contacts arising from the Covid-19 emergency restrictions. That said, we consider there should be greater oversight by members over the councils safeguarding arrangements given that this is a high-risk area. We also note that Disclosure Barring Service (DBS) checks are not undertaken for any council staff which would help reduce risk in this area. Finally, the policy had not been reviewed since 2018 (it has an annual review requirement).</p>	0	5	0	

Risk Area / Audit Entity	Audit Report					
	Assurance opinion	Executive Summary / Residual Risk	Summary of Recommendations High / Med / Low			Direction of Travel Assurance
Licencing (Premises and Personal Licences under the Licencing Act 2003, along with Animal Welfare Licenses).	Reasonable Assurance	<p>The service was supported by a policy and procedural framework operated by knowledgeable staff. Licences were being issued within the required timeframes, with delays mainly due to non-provision of information or non-response from the applicant. That said, team resourcing has been hampered by the long-term absence of a staff member. This has meant that the team has worked with reduced staff resources in undertaking licencing work during a very busy 18 months. Licencing enforcement is described by staff as piecemeal with no proactive work undertaken which may increase risk related to compliance with licence conditions.</p> <p>Covid-19 and lockdown has seen a marked increase in referrals / complaints relating to animals and the breeding thereof. The number of licences issued under the Animal Welfare (Licensing of Activities involving Animals) (England) Regulations 2018 are significant with some applicants not fully conversant with the various documentation requirements needed to support their application. Despite the animal related workload (including licencing under the Zoo Licensing Act 1981) the authority has no Animal Welfare Licensing Policy, a policy found at some other Devon local authorities. In our opinion, this policy would assist the council in carrying out its functions under the regulations in a fair and transparent way, providing guidance on details of the service provided and the general principles followed.</p>	0	2	0	
Business Continuity	Reasonable Assurance	<p>Good progress has been made to implement the nine recommendations from our March 2021 report on Business Continuity. Key documents approved by Senior Management Team in December and January include:</p> <ul style="list-style-type: none"> • The Business Continuity Management Policy setting out the framework of the councils BCM programme, including responsibilities. • The Implementation Plan which outlines a framework for a response to an incident or disruption. • The Crisis Comms Framework to identify how the council will maintain communications during an incident or disruption. 	-	-	-	

Risk Area / Audit Entity	Audit Report					
	Assurance opinion	Executive Summary / Residual Risk	Summary of Recommendations High / Med / Low			Direction of Travel Assurance
		Through this work, the council has developed an understanding of its Priority services, and the supporting IT services, contractors, and single points of failure that are important to improve resilience and address areas of weakness. Other work is also being undertaken to improve council IT systems, including implementation of recommendations from our Limited Assurance opinion on Cyber Security-Ransomware of March 2021.				
Emergency Planning	Reasonable Assurance	The Council is meeting its core responsibilities as described in the Civil Contingencies Act. It uses the Emergency Plan (Respond and Recovery) provided by the DEPP (although a more specific Plan tailored for the Council would be beneficial). It has also recently updated its Business Continuity arrangements including implementing most of the recommendations from our March 2021 internal audit review. A variety of other plans such as the Illfracombe Harbour oil spill contingency plan exist which is well tested, and these align to the relevant risks in the area. The Council is supported in its responsibilities by the DEPP and the LRF, with which it has active engagement to its best endeavours. As well as a review of the generic Emergency Plan, we have recommended more focus on local risks, the need for a Test and Exercise Strategy, and consideration of the role of members in any emergency.	-	4	-	
Contract Management	Reasonable Assurance	The Council does not have a defined contract management strategy or policies and guidelines as a framework for officers to follow when managing contracts. There is limited reporting on the performance of major contracts to senior management on the council's major contracts resulting in reduced visibility of poor delivery and risks / issues. Officer experience in contract management varies. With no formal training or inclusion within job descriptions, there is a risk that the Council may not be receiving all the goods or services that it is paying for. For those contracts we reviewed, communication between contract managers and suppliers appear to be positive with meetings being set up early in the relationship to establish the requirements for both parties, including reporting and performance expectations. However, the absence of an overall framework to guide	-	2	1	

Risk Area / Audit Entity	Audit Report					
	Assurance opinion	Executive Summary / Residual Risk	Summary of Recommendations High / Med / Low			Direction of Travel Assurance
		<p>managers may mean that meetings with contractors are not consistently held, and that performance is not discussed and managed. Anecdotally we have been told that this may be the case for some contracts.</p> <p>We suggest creation of a contract management plan for all significant contracts to ensure a good standard of management. The Head of Service for Governance aims to introduce better contract management arrangements, with a working group to look at procurement and contract management including the roles of contract managers and how to ensure consistently good contract management across the council.</p>				
Cyber Security – Firewalls Report in Draft	Reasonable Assurance	<p>We provide a Reasonable Assurance, with 3 High and 7 Medium priority recommendations. The assessment provided was based on conformance to the control framework described in the NCSC 'Cyber Essentials' and '10 Steps' guidance. Given the sensitive nature of this area, we do not provide summary findings in this report.</p>	3	7	1	
Cyber Security Follow Up – Malware and Ransomware Report in Draft	Reasonable Assurance	<p>IT Services acknowledge delays in delivering their cyber security development plan and this has affected progress on the recommendations in our report action plan. Despite the delays, significant progress has been made and eight of the twenty observations and actions have been implemented and three more are in progress.</p> <p>It is likely that some of the recommendations will remain outstanding after the March 2022 target date for completing the cyber security development plan. Providing all level of current activity continues, there is a significant impact on our audit opinion rating, improving from 'Limited' to 'Reasonable' assurance. Management must progress the remaining recommendations. The ransomware threat remains and potentially has a very high impact on the Council's ability to deliver its services.</p>	-	-	-	

Appendix 2 – Assurance Map

The Institute of Internal Auditors provides a summary of the benefits of Assurance Mapping:

- An assurance map brings an organisations risk appetite to life. At the same time as highlighting assurance gaps, it also shows where there is duplication or too much assurance. It is a simple way of aligning assurance resource, risk and internal control.
- It improves awareness of the control environment by looking across the organisation rather than at individual reports which can lead to siloed thinking.
- It drives positive behaviours by enabling robust discussions about risk, educating on the value of assurance and aiding collaboration between functions.
- Collectively, the assurance community of an organisation often has a more powerful voice when it works together; an assurance map is a practical platform benefiting all parties.

Over the last year we have maintained the assurance map and updated it to reflect audit work and input from management including the Council’s risk register, and cumulative audit knowledge of the respective authority. The completion of the summary and individual maps provides us with a base from which we can concentrate our audit fieldwork on key risks and areas marked as ‘Improvements required’ (Amber) or Fundamental Weaknesses (Red) rather than ‘High / Good’ (Green). Further work is needed to map out the 3rd line assurances that the Council may be obtaining in each of these areas.

As this provides a historical view of assessments, we are not able to place complete reliance on these assessments without undertaking further walkthrough or sample testing of the area. However, we now intend to discuss the assurance map with senior management every six months to obtain validation. The assurance map has also been used to support creation of the audit plan for 2022/23

Based on the current assessment we highlight the following:

- **Authorisation, Segregation and Supervision.** As a small organisation, the Council will need to balance effective progression of work with effective supervision. Our work has identified instances where good practice in terms of supervising, checks, or sign offs may not be in place due to the need to progress work more efficiently. In these instances, management should be aware of the competing risks, and make decisions on those controls having weighed up the different factors.
- **Financial Monitoring, Reconciliation reporting, Statutory Returns.** Our work identified several instances where performance information is not being reported effectively to allow management to monitor and take effective decisions, such as the monitoring of debt figures and resultant action, Car Park penalty charge collection.
- **Review and update of policies.** We identified some instances where key policies had not been reviewed and updated, such as its Safeguarding Policy. It is important the council has clarity of its key policies, and when they are due for review and update.
- **Debtors.** We highlighted some issues related to the monitoring and recovery of council debts, which have been impacted by diversion of resources to grant support and other activity arising from the Covid-19 emergency. Management has told us that work is in hand to focus on debt management including full review of debts over £5k and regular meetings with relevant officers to discuss action they are taking. Given the level of debt remains significant we have maintained our assurance assessment as Limited.
- **Business Continuity and Supplier Resilience.** Last year we highlighted issues in this area and made recommendations. We now report that business Continuity arrangements have been improved so that the council is in a far better position. We also provide assurance on Emergency Planning.
- **Cyber Security and IT Resilience.** This continues to be a high-risk area, with attacks using Ransomware being especially highlighted as a concern by central government. Our recent audit report on Firewalls has provided useful assurance that controls are in place. We also note progress to implement the recommendations from our previous Limited rated assurance report on Cyber Security which means we can assess this as Reasonable.
- **Contract Management.** The absence of an overall contract management framework reduces assurance that individual contracts are being managed effectively. We provide a Reasonable as contracts we reviewed appeared to be suitably managed.

- **Climate Change:** we provided our assessment in July 2021. We are aware that improvements have been made since appointment of a Climate Change officer shared with Torridge District Council and we expect these will help support realisation of the 2030 carbon neutral target.
- **Risk Management.** It is important that risks, issues, and opportunities can be quickly escalated for management attention. The Head of Governance has proposals to improve risk management, including reducing the number of corporate risks to a more manageable number.
- **Fraud and Error.** Following our work last year to improve the Counter Fraud Strategy and Plan, we have been working with the council to help it identify its fraud risks. This includes working to identify the risks and controls of those business areas where fraud risks are highest. This will put the council in a better position to identify and prevent fraud and error from occurring and will make suggestions on how to do this as we progress future work.

In review of the above, members and management should consider the assurance provided alongside that of the risk management and other assurance arrangements and satisfy themselves that the internal control framework operates at an adequate level to mitigate risks.

Assurance Map as at 15 Feb 22

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.	Business Operation - 1st line defence							Financial, Corporate and Governance - 2nd line defence							Independent Assurance - 3rd line defence							HMRC Tax and Revenue	External audit	Identified weaknesses
	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.									
	Internal Control Measures				Management controls																			
Risk / Key Objective / Key Service	Core systems controls inc. IT system, parameters	Input processing and output controls	Fraud and error prevention	Authorisation, supervision and segregation	Performance & Financial management reports	3rd Party and Business continuity, Disaster recovery	Strategies and business plans inc. Benchmarking	Financial, Monitoring, Reconciliation, reporting, Statutory Returns	Functional & Service compliance reviews	Quality control checks (H&S, Info Governance)	Security inc IT systems & physical	Governance structures and processes (inc. financial & policy)	Corporate risk management/assurance	Regulatory Notices	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	Internal audit assignments	Internal Audit Report date			
Business Continuity	G	G	G	G	G	G	A	G	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	n/a	Reasonable	Feb-22	n/a	n/a	Testing and Exercise of Business Continuity Plans
Emergency Planning	G	G	n/a	G	G	A	G	G	G	A	G	G	G	n/a	n/a	n/a	n/a	n/a	n/a	Reasonable	Feb-22	n/a	n/a	Test & Exercise Strategy, consideration of local risks and a local Plan
Cyber Security - Ransomware	A	G	G	G	A	G	G	G	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	n/a	Reasonable	Feb-22	n/a	n/a	Impact Assessment, privileged users
Contract Management	G	G	G	G	A	G	G	G	G	A	G	A	G	n/a	n/a	n/a	n/a	n/a	n/a	Reasonable	Feb-22	n/a	n/a	Contract Management guidance, training and education, SMT visibility of contractor performance
Cyber Security - Firewalls	A	G	G	G	G	A	G	G	G	G	A	G	G	n/a	n/a	n/a	n/a	n/a	n/a	Reasonable	Jan-22	n/a	n/a	Checking for firewall updates; Business Case for firewall rules; No dedicated threat
KFS - Creditors	G	G	G	G	G	G	G	A	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	n/a	Reasonable	Jan-22	G	G	Performance Indicator on Purchase Orders
KFS - Main Accounts & Budgetary Control	G	G	G	A	G	G	G	G	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	n/a	Substantial	Dec-21	n/a	G	Raising and posting of journals
Planning	A	G	G	G	G	G	G	G	A	G	G	G	A	n/a	n/a	n/a	n/a	n/a	n/a	Reasonable	Dec-21	n/a	n/a	
Fraud and error	G	G	A	G	G	G	G	A	G	G	G	G	G	G	G	G	n/a	n/a	n/a	Reasonable	Dec-21	n/a	n/a	Re-rated to Reasonable given ongoing CF work with DAP
Licensing	G	A	G	G	G	G	G	G	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	n/a	Reasonable	Dec-21			Resources in Licensing Team
Safeguarding	G	G	G	G	G	G	G	G	G	G	G	A	G	n/a	n/a	n/a	n/a	n/a	n/a	Reasonable	Dec-21	n/a	n/a	Review of Safeguarding Policy, member oversight
Health and Safety - General	G	G	G	A	G	G	G	G	G	A	G	G	A	n/a	n/a	n/a	n/a	n/a	n/a	Reasonable	Nov-21			Review of H&S Policies, Annual H&S training, Review of Risk Assessments, Manager H&S training

KFS - Debtors	G	G	G	G	A	G	G	A	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	Limited	Sep-21	G	G	Monitoring of debt, effectiveness of debt management recovery	
Corporate Governance	G	G	G	n/a	A	n/a	A	n/a	n/a	A	n/a	n/a	A	n/a	n/a	n/a	n/a	n/a	A	Reasonable	Aug-21	n/a	G	Reporting Performance, implementation of audit recommendations for Risk
Procurement	G	G	A	A	G	G	A	G	G	G	G	A	A	n/a	n/a	n/a	n/a	n/a	Reasonable	Jul-21	n/a	G	Strategy and Action Plan, Waivers	
Climate Change	G	G	G	G	R	A	A	A	G	G	G	A	A	n/a	n/a	n/a	n/a	n/a	Limited	Jul-21	n/a		Implementation of strategy, creation of a plan, monitoring of the performance and	
KFS - Treasury Management	G	G	G	G	G	G	G	G	G	G	G	G	G	n/a	n/a	G	n/a	G	Substantial	May-21	n/a	G		
KFS - Payroll	G	G	G	A	G	G	G	G	G	G	G	G	G	n/a	G	G		G	Reasonable	Apr-21	G	G	Separation of duties, Expenses Policy	
KFS - Council Tax / NNDR	G	G	G	G	G	G	G	G	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	Substantial	Apr-21	G	G		
KFS - Housing Benefits	G	A	G	G	G	G	G	A	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	Substantial	Apr-21	G	G	Accuracy checks, reporting of housing benefit overpayments	
Parking	G	G	G	G	A	G	G	A	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	Limited	Mar-21	n/a		Parking and Parking Charge Notice MI	
Health and Safety (C-19 safe operations)	G	G	G	G	A	G	G	A	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	Reasonable	Feb-21	n/a	n/a	Monitoring of staff well being, supporting mental health	
New Leisure Centre	G	G	G	G	G	G	G	G	G	G	G	G	A	n/a	n/a	n/a	G	n/a	Reasonable	Dec-20	n/a	n/a	Supplier risk, risk management	
Risk Management	G	A	G	G	A	G	G	A	G	G	G	G	A	n/a	n/a	n/a	n/a	n/a	Reasonable	Nov-20	n/a	G	No and detail of Corporate Risks, escalation	
KFS - Income & Cash Collection	G	G	G	A	G	G	G	G	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	Reasonable	Oct-20	G	G		
NMD Building Control	G	G	G	G	G	G	G	G	G	G	G	A	A	n/a	n/a	n/a	n/a	n/a	Reasonable	Sep-20	n/a	n/a	Escalation of NMD risk to the council	
Regeneration	G	G	G	G	G	G	G	G	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	Substantial	Nov-19	n/a	G		
GDPR	G	A	G	G	G	G	G	G	A	G	G	A	G	n/a	n/a	n/a	n/a	n/a	Reasonable	Nov-18	n/a		Information asset register, refresher training,	
Housing Needs	G	G	G	G	G	G	G	G	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	G		n/a	G		
New Housing Schemes	G	G	G	G	G	G	G	G	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	G		n/a	G		
Crematorium	G	G	G	G	G	G	G	G	G	G	G	G	G	n/a	n/a	n/a	n/a	n/a	n/a		n/a	n/a		

Devon Audit Partnership

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