

Internal Audit

Progress Report 2022-23

**North Devon Council  
Governance Committee**

January 2023

Tony Rose  
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 2022-23 was presented and approved by the Governance Committee in March 2022. 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.

**Tony Rose**  
**Head of Devon Audit Partnership**

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**Overall, based on work performed during 2022/23 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**

## Opinion Statement

*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.

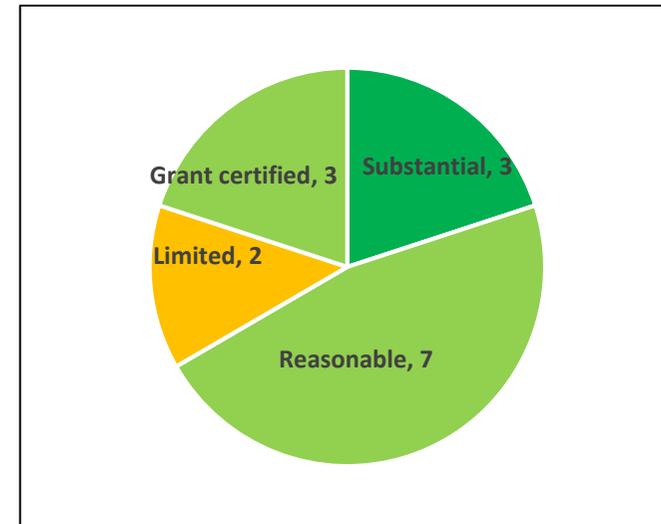
All final audit reports include an action plan which identifies responsible officers, and target dates, to address control issues identified.

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.

## Executive Summary of Audit Results

In support of our current overall assessment of Reasonable Assurance, this chart represents the opinions provided to date:



<b>Substantial Assurance</b>	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.
<b>Reasonable Assurance</b>	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.
<b>Limited Assurance</b>	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.
<b>No Assurance</b>	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.

## Core Financial Audits

We provide a Substantial for our audit on Creditors and note that about 90% of invoices are paid within timescales. We are currently completing an audit on the Main Accounting System.

## Risk Based Audits

We provide summaries on five Reasonable Assurance audits delivered. We report good progress to set up the Programme Management Office. We also note the progress to instil a performance management regime over the Tarka Leisure Centre to ensure the contractor is delivering to agreed targets. In relation to Car Park operations, we provide a Reasonable Assurance which is an improvement in the Limited Assurance opinion provided in our year in

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.

### **Counter Fraud Work**

We continue to support the good work being undertaken by management to produce Service specific fraud risk registers to enable consideration of controls to mitigate fraud and error risks. We also intend to undertake a Fraud Risk Assessment in the next few months which we will present to Governance Committee.

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 agreed with Devon County Council that they will fund an exercise to review the Single Person Discounts claimed by individuals. We are progressing this with DCC procurement.

### **Risk Management**

We are now undertaking our review of the council’s risk management arrangements and will report to the next Governance Committee meeting. We will also support a risk management workshop to new members in May 2023, and to council officers when convenient 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 the cost-of-living crisis.
- Comparing and contrasting controls across the different Devon Councils that we support.

### **Audit Coverage and Performance Against Plan**

We have made reasonable progress to deliver the 2022-23 audit plan, with only 27% of the plan yet to be started at early December. Currently, we expect to meet our performance target of 90% of audits completed by the year end.

We are starting to plan our work for 2023/24, and a draft plan will be submitted to this committee in March 2023.

### **Key performance indicators**

We report delivery against our performance indicators in our annual report.

Progress to implement our audit recommendations are monitored and managed by the Authority.

## Customer Satisfaction

We received the following satisfaction returns this year:

Audit	Marking
Programme Management Office	Very Satisfied
Debtors	Very Satisfied
Safeguarding	Very Satisfied
Health and Safety	Satisfied
Security	Very Satisfied
Climate Change	Satisfied

## Review of District Council Audit Committees – subjects covered

Appendix 2 is a paper based on a review of agenda items included in Audit Committees of Devon District Councils. This Audit Committee may wish to consider the range of subjects covered by other committees to inform its programme of work.

## Appendix 1 – Summary of audit reports and findings for 2022-23

Audit and Assurance Opinion	Summary, risk exposure and management actions	Summary of Actions High / Med / Low		
<b>Creditors</b> <b>Substantial Assurance</b>	<p>The control framework related to creditors continues to be effective in its operation. Creditors are paid via BACS through a weekly payment run with any new suppliers being paid having had their standing data details subject to check and verification 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; separation of duties is evident in this process.</p> <p>Invoices sampled for audit testing were paid on a timely basis. Our previous internal audit review highlighted the payments made (74%) which were supported by a purchase order which had shown a significant improvement upon the percentage quoted by Mazars (43%) in their last Creditors audit report. It is pleasing to note that the percentage of payments made supported by a purchase order continues to increase in accordance with the requirements laid down within the Financial Procedure Rules. A recent report shows it now at about 90% of purchase orders. The council has agreed to work to further increase this figure towards the pre-covid figure of 97% of invoices paid on time.</p>	0	0	0
<b>Car Park Operations</b> <b>Reasonable Assurance</b>	<p>Effective systems and processes are in place to manage car parking income. Car parking fees can be paid via a variety of payment methods: cash, card or through the RingGo phone app. An experienced team of staff manage the daily operation of off street car parking. They ensure Pay &amp; Display machines are working with collection and removal of cash boxes; and collected boxes are securely delivered to the counting office for emptying and counting. Monthly budget monitoring is undertaken, and reports provided show income from each car park. Car Park income is budgeted to be £2,914,850 in 2022/23. Income is yet to attain levels achieved pre pandemic (i.e., income of £2,906,563 in 2017/18.). As at the end of November 2022 monies collected totalled £2,051,200, albeit with some months of the year to come.</p> <p>The previous audit review highlighted concerns regarding under-utilisation of four car parks due to either no reserved bay permit or very few reserved bay permits having been purchased. Review of these permits shows this has improved.:</p> <p>We analysed Parking Charge Notices (PCNs) issued. In 943 (7.2%) instances, the PCN that had been issued was subsequently cancelled because of the driver either producing and having a valid Pay &amp; Display ticket, parking permit, or phone session covering their stay within the car park. The number of PCN subject to cancellation for these three reasons seems excessive. Additionally, 3% of PCNs issued were cancelled due to ‘Civil Enforcement Officer Error’. Investigation should take place to ascertain the reasons for these cancellation</p>	0	3	2

	<p>levels and also collection rate; be it due to staff error, equipment not working, drivers obtaining valid tickets from others, or other reasons and what the authority can do to mitigate these scenarios. Three PCN related performance indicators were on Pentana Risk during our previous audit review relating to the PCNs issued, cancelled, and appealed; these are no longer monitored or recorded on the system. We consider this important performance information for management to consider given the analysis above.</p> <p>No Parking Services Business Plan or Strategy exists detailing aims and objectives for the team to work towards with regard the Corporate Plan and climate change requirements. This is important given the impact of traffic and parking on the local environment, particularly during the holiday periods. Due to the size of the Parking Services team and the various facets of their work, a strategy would be beneficial. Work has been undertaken comparing parking charges against those of other authorities as background for 2023/24 budget report proposals detailed above. Comparisons on fees and charges along with levels of performance against peers could feed into a business plan or strategy.</p>			
<p><b>Recruitment and Retention</b></p> <p><b>Reasonable Assurance</b></p>	<p>The council has an effective process to manage the recruitment and induction of staff, partially fulfilled by the recent introduction of the iTrent HR system. The HR team is supportive of recruiting managers and have enabled some service areas to hold targeted public recruitment days in challenging market conditions experienced nationwide after the pandemic. However, managers have not received recent training on recruitment, including on iTrent, which would help support better interviews and subsequent selection of individuals for the advertised post. In addition, as noted in a related audit officers do not undertake periodic Equality and Diversity refresher training to remind them of the requirements in this area. This should include Unconscious Bias training.</p> <p>The Recruitment and Selection Policy is well-written, suitably detailed, and easy for managers to follow. However, it was written in 2016 and without a future review date it risks not being up to date with current legislation. There is also a historic Retention Policy from 2007 which needs to be reviewed and updated as hybrid working etc weren't a consideration then.</p> <p>The HR web-recruitment system iTrent is being used for the selection process only. This is more efficient than previous systems enabling applications to be processed more easily without changing file formats, however limited numbers of staff are trained to use it. Most submit their applications on-line, but a manual paper process is still offered to those applicants without internet access.</p> <p>Due to the limited use of iTrent, reporting data is insufficient to be useful in assessing the end-to-end recruitment process to enable identification of where delays are occurring. Our analysis indicates an end-to-end recruitment time (from advertising date to post filling) of 80 days. While this was the same as a neighbouring council, another local council only took 58 days. More detailed analysis of the process would be useful to identify where bottlenecks occur within the process i.e., delays in sifting, delays in interviewing etc.</p> <p>There is no current retention strategy, as the Recruitment and Retention Strategy was for 2007 – 2010. We noted in a previous audit that priority should be given to ensure exit interviews are undertaken to understand</p>	0	6	1

	<p>the reason for someone leaving the council. As few exit interviews are undertaken there is limited analysis of the reasons why staff leave the council to inform a subsequent retention strategy. The council has begun to undertake staff surveys, and these will help build a picture of the morale and attitudes of staff to the council. Following the end of our fieldwork, it is also undertaking exit interviews as the default approach.</p>			
<p><b>Customer Service Centre</b></p> <p><b>Reasonable Assurance</b></p>	<p>The Customer Service Centre (CSC) provides a good level of service to the public. The CSC prioritises taking as many of the calls as possible, managing about 75-85% with the remainder being abandoned by the caller. This information is monitored through the day via wall mounted screens so that everyone can work together to provide the best service to callers. The CSC call volumes are normally between 250 and 450 per day with peak volume times being resourced accordingly. The CSC has had staff vacancies since September 2021 which have had an adverse effect on the capacity to answer calls, although two new people are due to join shortly. Complaints received regarding the service provided by the centre are very low.</p> <p>Where a customer's call cannot be resolved by the CSC, a "Firmstep" request is sent through to individual service areas for a response/action. The CSC Manager holds fortnightly meetings with core service areas to discuss these requests and any learning/training needs are highlighted and fed back to the CSC team. Through this feedback, the capability and processes of the CSC are continuing to improve. Additional service capability such as Council Tax direct debit (DD) set-up and single payments has led to an increase in take-up DD rates to 77% which we understand is the highest it has ever been.</p> <p>However, beyond the first point of contact at the CSC, the current telephony system doesn't capture a breakdown of calls by service area. It also does not support confirmation that customer calls/requests are actioned in a timely manner by the service area. Individual Service areas may be able to provide details on resolution of calls / requests, but a council wide report on this is not available. This makes it difficult for the council to assess whether all service areas deal effectively with public requests, complaints, and questions. We are told that a new telephony system is being discussed and we identify this functionality as being important to NDCs understanding of its customers' journey. It is planned to be in place by October 2023.</p> <p>We made a Medium recommendation to progress the system improvements to support service improvements, and a Low recommendation for the Service to consider a range of performance measures (not just customer satisfaction forms).</p>	0	1	1
<p><b>Programme Management Office</b></p> <p><b>Reasonable Assurance</b></p>	<p>The Programme Management Office (PMO) has formed up with the three members of the team in place and actively providing good support to the five programmes, and projects. Systematic arrangements have been created to monthly review programmes and their projects and produce reports to Senior Management Team to consider.</p> <p>SRO leads are in place for each programme, and a project lead for most of the projects. We understand that SMT discusses one of these programmes every Monday, meaning that each one will be discussed once every five weeks. This will help provide understanding and knowledge of the programmes and how other council areas might be impacted.</p>	0	2	3

	<p>Programme and project leads commented to us on the good service being provided by the PMO. This included instilling a regime to ensure each project was discussed every month, to discuss risks and issues, and ensure required actions are identified and a way forward agreed. Inclusion of finance officers also meant a good focus on the programme budget and cost pressures. This meeting also informed the subsequent Activity report discussed by SMT. There was agreement that the PMO provided effective challenge and provided good advice and guidance.</p> <p>A key part of the role of the PMO will be to help provide clarity on the status of programmes and projects for members and senior managers and SMT. The head of the PMO has started drafting an update report on the programme position for the Strategy and Resources Committee. The PMO should continue to develop clear assessments on the state of each programme and project. This should include a high level but clear and realistic summary on progress to take forward the programme and projects, the level of risk related to them, the likelihood in meeting the target dates within budget and current issues.</p> <p>Review of the Activity reports to SMT highlight that they could provide more clarity on project delivery, risk and issues. These should help identify a programme or projects that have higher risk, or that was expected to go over budget or be delivered late. A programme report template with a "project on a page" may be beneficial. As per the member report, this might include RAG assessments of the project status, the main risks identified, key delivery milestones, interdependencies, and the importance of the project to the council.</p> <p>Effective management of programme and project risks by the PMO will be important to increase likelihood of objectives. The PMO will need to play a key role in developing management understanding of the relative risks related to each programme and project. A useful starting point is the recent creation by the PMO of a Risk, Issues, Change Control and Lessons Learnt log. We note it would be beneficial to have some sort of Heat Map which would provide a view of which programmes had greater risk.</p> <p>We understand that risks are discussed at part of the monthly catch-up meetings with programmes. However, some projects did not have risk registers. Risk registers are important project management tools to ensure relevant risks are identified, managed, and mitigated.</p>			
<p><b>Tarka Leisure Centre</b></p> <p><b>Reasonable Assurance</b></p>	<p>Our previous audit report of the Tarka Leisure Centre (issued in December 2020) reviewed progress on the build phase and resulted in a Reasonable Assurance level overall. Several recommendations were made and our current review notes that, whilst not all were fully implemented, action does appear to have been taken in most cases.</p> <p>The build phase is now largely complete, with only the defects period currently remaining until June 2023. Based on the co-ordinated snagging/defects list, good progress seems to be being made on the issues. However, there are still over 100 that need to be addressed, some potentially more significant than others.</p> <p>The service/operational elements of the contract have been underway since June 2022. The contract documents include a range of performance and reporting requirements designed to offer assurance that the</p>	1	5	2

facility is achieving its objectives. Reporting and monitoring activities are however still being embedded, and this will remain the case over the next few months. Some compliance data has already been provided by Parkwood to the Contract Monitoring Officer, and an initial monitoring meeting has taken place to lay the groundwork for future meetings. We note that, based on initial financial reports, Parkwood Leisure appear to be operating at a significant loss during the first few months of trading, due in large part to energy costs. This will require close monitoring, and the High Recommendation relates to this.

Similarly, the maintenance elements of the contract are in their very early stages and will not come into full effect until after the snagging/defects period has ended.

There is evidence of some maintenance related activities, such as statutory inspections and fire risk assessments. Copies of these have already been provided to the Contract Monitoring Officer and were seen during our site visit.

Parkwood Leisure have also put together various plans such as a Sports Development Plan, Marketing Plan and annual Maintenance Plans, which have also been provided to the Council for monitoring and review.

The current position then, reflected in our overall assurance level, is that the contract establishes a good range of metrics that can be used for monitoring and reporting. Practical arrangements for these monitoring activities are actively being established and introduced. However, it will take until late summer 2023, after the completion of the snagging/defects period, for the new monitoring arrangements, particularly those relating to maintenance, to become embedded and be considered business as usual.

## Appendix 2 – Agenda items covered in District Council Audit Committees

### District Council Audit Committees - Coverage of subjects

#### Introduction

Devon District Council Audit Committees / Audit and Governance Committees undertake an important role as part of the Councils governance arrangements. Devon Audit Partnership (DAP) attends many of these committees and we observe that they provide useful review and challenge of areas of council operations.

We have reviewed the agenda items and papers presented to them since April 2020 to prompt deliberation by committees on what other subjects might be considered by them.

We have tried to accurately capture the items; and apologise if some have been missed off or entries are incorrect. It is also important to note that some of the differences in papers may reflect the different responsibilities and governance arrangements, as well as supporting committees such as Scrutiny etc. We have included the date when the item was considered for those who want further information.

#### Summary of key points

The reports are detailed in Appendix A and divided in two areas:

- Core reports such as those presented on Council Governance, and by External and Internal Audit.
- Non-routine reports that have been presented to Audit Committees; these are sometimes one-off items.

Our broad conclusions are as follows:

External and Internal Audit reports were being submitted as required for Committee review and sign off in support of governance responsibilities, such as the Annual Governance Statement.

Corporate risk registers were being referred to committees for review and discussion. In addition, Mid Devon reviewed and approved the councils Risk Management Strategy every year. East Devon provided a clear assessment of its corporate and operational risks every six months; this provided them with a holistic picture of all risks, not just the strategic ones.

We noted instances where committees were seeking additional assurance over high-risk areas and examples included:

- The West Devon Committee asking to review debt management more frequently as the cost-of-living crisis is likely to make it more difficult for people to pay their debts.
- The Exeter committee directing that the Climate Change risk register be discussed at every meeting.
- North Devon obtaining periodic updates on Cyber Security.
- Various councils reviewing the process / controls over the significant amounts of Covid-19 grants issued.

We noted committees asking for updates from officers and questioning them to ascertain progress to rectify weaknesses identified in Internal Audit or other reports.

We identified examples where committees were seeking to confirm core controls were operating effectively. For instance, Torridge discussed an annual report on all Procurement Waivers raised during the year. This is important as Waivers are instances where basic procurement rules have not been followed due to various reasons.

It is important for Councils to have effective Counter Fraud arrangements as fraud now constitutes 40% of crime recorded in the UK. Most committees reviewed the Counter Fraud Strategy, Whistleblowing policy or other related documents.

An annual Counter Fraud assessment against CIPFA controls is presented to the Torridge committee every year. DAP is subsequently looking to deliver similar fraud assessments to the other councils it supports this year as we consider this good practice.

Some committees undertook exercises to review their effectiveness, either through an external exercise supported by DAP, or through a self-assessment using questions provided to members (i.e., North Devon).

We also identified instances where committees were seeking to learn lessons, for instance the South Hams Ivybridge Regeneration project, or the Mid Devon Disposal of Park Nursery.

East Devon reviewed an annual paper on its Partnerships which promoted greater awareness of the partners the council was committed to support to further its objectives.

We also identify other subject areas being discussed in other committees for consideration:

- CIPFA Financial Management Code – compliance with the annual requirement.
- Policy for the Prevention of Tax Evasion
- HR Investigations and Whistleblowing
- Information Governance Annual Report
- Regulation of Investigatory Powers (RIPA) Act 2000 Report
- LA owned company Annual Report and Financial Statements including Business Plans and in year updates.
- Planning, Housing and Climate Emergency – Service of the Future Project update.
- Project and Performance Indicator Target Setting Report.
- Health, Safety and Wellbeing Annual Report
- Report on ICT Policy.
- Review of Council Officer Code of Conduct.

Please contact me if you wish to discuss and elaborate on any points made in this paper.

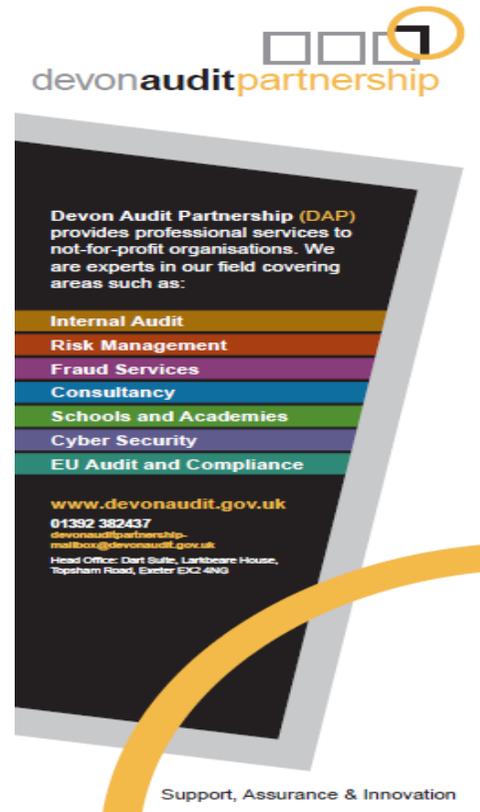
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## Appendix A

### Core reports received by Audit Committee since April 2020

Agenda item	South Hams	West Devon	North Devon	Mid Devon	Torrige	East Devon	Teignbridge	Exeter
<ul style="list-style-type: none"> <li>External Audit: Progress Reports</li> <li>Update Reports</li> <li>Annual Audit Letter</li> <li>Audit Risk Assessments</li> <li>Annual Plan</li> <li>EA Fees</li> </ul>	Regular	Regular	Regular	Regular	Regular	Regular	Regular	Regular
External Audit Provision	Irregular	Irregular	Regular	Regular	Regular	Mar 22	Oct 21	Regular
Draft Statement of Accounts and Draft AGS	Annual	Annual	Annual	Annual	Annual	Annual	Annual	
Audited Annual Statement of Accounts	Annual	Annual			Annual	Annual	Annual	
Internal Audit: Audit Plan Annual Report Progress Reports	Regular	Regular	Regular	Regular	Regular	Regular	Regular	Regular
Internal Audit Recommendations			Every meeting	Part of DAP report	Periodic			
Follow Up of individual Internal Audit Reports	As required (Limited Assurance reports i.e.,	As required (Limited Assurance reports)	As required (Limited Assurance reports -i.e.		As required (Limited Assurance reports i.e.,	As required (Limited Assurance reports)		

Agenda item	South Hams	West Devon	North Devon	Mid Devon	Torrige	East Devon	Teignbridge	Exeter
	Estates Property and Rents Sept 22)		Business Continuity Mar 22; Cyber Security Jun 22)		Estate Management)			
Internal Audit Charter & Strategy	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual
Strategic Risk Update	Six monthly	Six monthly	Regular	Regular	Regular	Quarterly update	Six monthly	Quarterly update
Approval Risk Management Policy				Annual (Mar 22)				
Cyber Security Update			Periodic					
Chairmans Report to Audit Committee			Six monthly (Nov 21, Jun 22)	Annual (Mar 22, Mar 21)				
Effectiveness of Audit Committee - self assessment			Annual – Nov 22		Oct 21			
Fraud: review of annual assessment, or review of CF Strategy / Policy	Confidential Reporting (Whistleblowing) policy Mar 22	Confidential Reporting (Whistleblowing) policy Mar 22	Annual report on Fraud Investigations underway (Nov 21); Anti Money Laundering Policy, Whistleblowing Policy, CF Strategy (Jun 21)	Annual - Counter Fraud Strategy and Policy; Whistleblowing Policy Fraud Risk Assessment (Feb 21)	Annual Fraud Assessment Jan 21 Jan 22	Anti-Fraud, Bribery and Whistleblowing policies Jan 22		Whistleblowing policy July 22

## Other Reports discussed

Agenda Item	South Hams	West Devon	North Devon	Mid Devon	Torrige	East Devon	Teignbridge	Exeter
Capital Strategy, Treasury Management Annual and Mid-Year, Investment Strategy	Oct 21, Mar 22, Sep 22	Nov 21, Dec 21, Mar 22, Sep 22 Revenue Reserves (Nov 22)						
Budget Book / Outturn for the Directorates	Mar 22 (annual review)	Mar 22 (annual review)				Annual review		
Sundry Debt and Housing Benefit Overpayments	Quarterly	Quarterly						
Lessons - Ivybridge Regeneration Project	Oct 22							
Investment Properties Update and Monitoring Report	Dec 21, Sep 22,	Dec 21, Sep 22						
Shared Services Methodology (for apportionment of costs)	Mar 22	Ape 21, Mar 22						
DCC Pensions Presentation	Mar 22				Investment Strategy			
Audit Committee size				Sep 21				
Representation on DAP Board				Sep 21				
Performance and Risk report				Every meeting				

Agenda Item	South Hams	West Devon	North Devon	Mid Devon	Torrige	East Devon	Teignbridge	Exeter
Review & Revision of Financial Regulations				Jan 22				
Governance Review – Housing Programme	Sep 22							
Compensation Payments under Delegated Powers			Annual Sep 22, Jun 21					
Ombudsman Review of Complaints Letter	Oct 22	Nov 22					Annual	Sept 21
Approval to pay compensation above officer delegation			Nov 21					
Procurement Waivers, Contract Procedure Rules, Procurement thresholds					Annual July 21, July 22	July 22	Dec 20, Oct 21	
Data Quality Policy and Standards 2022				Nov 22				
Code of Governance					Annual Jan 21, Jan 22	Annual Nov 22		Annual – March 22
Statement of Accounts – review of Accounting Principles						March 22		
Councillor Disclosure Barring Service Checks policy						Nov 21		
Partnership Review						Annual		

Agenda Item	South Hams	West Devon	North Devon	Mid Devon	Torrige	East Devon	Teignbridge	Exeter
						Sep 21, Nov 22		
C-19 Grant Fraud Assurance				Mar 21	Lessons Grant Administration Mar 21	Sep 21		
Homes England Compliance audit								July 22
Review of Net Zero Climate Risk Register								Every meeting
Redmond Review of Local Authority Financial Reporting				Sept 21				
Appointment of Independent persons for member code of conduct								Dec 21
LGA Model "Member Code of Conduct"			Jun 21					March 21
Approval of 3 Rivers Development Ltd Business Plan				Nov 21, Nov 22				
Lessons from Disposal of Park Nursery				July 21				