

























































Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
				<p>Council vulnerable to reputational damage should the relationship with the contractor be questioned or challenged by competing businesses.</p> <p>It would also appear to be a commonly held belief that the Trade Waste service is losing money in respect of the above relationship, in the main, due to the belief that waste collected on behalf of the contractor is routinely over-weight. Efforts to evidence this have stalled due to the failure of weighing equipment, this needs to be rectified as soon as possible and comprehensive data obtained with which to address these concerns.</p>	
Highways Act – Section 38 and Section 278	ANA – Low Client Request	In Progress		<p>The objective of the review is to ensure the best possible service provision from the team responsible for administration of agreements under Sections 38 and 278 of the Highways Act 1980. The review is considering:</p> <ul style="list-style-type: none"> <li>• Statutory Duty, Legislation and Policy;</li> <li>• Procedures and processes, including prioritisation and day to day working arrangements;</li> <li>• Use of IT;</li> <li>• Maximisation of income streams;</li> <li>• Protection of Council interests, including Cash Bonds, Commuted Sums and accounting arrangements.</li> </ul>	
History Centre (Record Office)	SRR108 Red ORR – ANA –Medium	On-Going	Value Added	Whilst Audit are not part of the Project Board, we do have sight of board papers which enables us to keep abreast of progress with the project and allows us to then review/challenge particular decisions and actions.	
Plymouth City Market	ANA - Medium Client request	In Progress		The field work has been completed and the report is being drafted. Controls around cash collection were found to be quite robust but some opportunities for efficiencies have been identified.	
Events Planning & Delivery	Client Request	In Progress		<p>The focus of this review was to evaluate the adequacy of controls, process and management practice in connection with the planning and delivery of the Council's events programme.</p> <p>Audit fieldwork has been completed and a client debrief is due to be undertaken by the end of October.</p>	

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	

The following review will be commenced in the second half of 16/17:

- Fleet Management inc Tranman and Operators Licences ANA - Medium
- Environmental Projects ANA – Medium


**Cross Cutting**






Civica Financials Project	ORR F7 ANA - High	On-Going	Value Added	The work to improve the Civica systems has been included within the scope of the technology workstream within the Finance FIT project. DAP will provide input to the project to support successful design and implementation of business changes, ensuring that the necessary controls are in place.	
Business Continuity	SRR08 - Green, ORR CS5 - Amber ANA - High	On-Going	Value Added	DAP continues to be a member of the Council’s Business Continuity Strategy Group as Trusted Advisor. In addition, Audit give consideration to issues relating to Business Continuity plans within individual service reviews and projects that it has involvement in.	
Commercialisation	ANA - High	On-Going	Value Added	Audit has met with the Strategic Commercial Manager to discuss the Council’s strategy for seeking and developing commercial opportunities. Audit will look to provide support and challenge to this programme and its workstreams as well as considering how the commercialisation strategy can be applied as we carry out work in other audit areas.	

The following review will be commenced in the second half of 16/17:

- Alternative Service Delivery Vehicles (ASDV) ANA – High
- Review of Major Contracts ANA – High
- Co-operative Review of Services ANA – High
- Firmstep Digital Platform ANA – High
- Contract Management Strategy / Retained Client Function ANA - High

**Grants**

Rogue Landlord	Regulatory Requirement	Complete	Certified	No issues identified	
----------------	------------------------	----------	-----------	----------------------	---

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Assurance Progress RAG Score
		Status	Assurance Opinion	Executive Summary	
Derriford Transport Scheme	Regulatory Requirement	Complete	Certified	No issues identified	
DFT Local Transport Capital Block	Regulatory Requirement	Complete	Certified	No issues identified	
DFT Challenge Fund	Regulatory Requirement	Complete	Certified	No issues identified	
DECC Green Deal Communities Fund	Regulatory Requirement	Complete	Certified	No issues identified	
DCLG Plymouth City Deal (South Yard)	Regulatory Requirement	Complete	Certified	No issues identified	

### Other Chargeable Activities (not incorporated above)

Completion of 2015/16 Audit Plan

The following reviews conducted as part of the 2015/16 Audit Plan have been finalised since April 2016, the findings of these reviews were reported in the Audit Annual Report presented to Audit Committee in June.

- Council Tax
- NNDR
- Housing Benefits
- Debtors
- Creditors

- Main Accounting System
- Treasury Management
- Payroll
- Recruitment - Pre Employment Checks

## Appendix 2 – Performance Indicators

There are no national Performance Indicators in existence for Internal Audit, but the Partnership does monitor the following Local Performance Indicators LPI's:

<b>Annual Local Performance Indicators (LPI)</b>	<b>2013/14</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2016/17</b>
	Target	Actual	Target	Actual	Target	Actual	Full Year Target	Six month Actual
Percentage of Audit plan Commenced (Inc. Schools)	100%	96.5%	100%	98%	100%	100%	100%	66.9%
Percentage of Audit plan Completed (Inc. Schools)	93%	94.6%	93%	94%	93%	94%	93%	43.1%
Actual Audit Days as percentage of planned (Inc. Schools)	95%	97.5%	95%	96%	95%	95%	95%	39.8%
Percentage of fundamental / material systems reviewed annually	100%	100%	100%	100%	100%	100%	100%	On Target
Percentage of chargeable time	65%	69.3	65%	67.8%	65%	68%	65%	69.6%
Customer Satisfaction - % satisfied or very satisfied as per feedback forms	90%	98%	90%	99%	90%	99%	90%	100%
Draft Reports produced within target number of days (currently 15 days)	90%	80.1%	90%	94%	90%	87%	90%	98.2
Final reports produced within target number of days (currently 10 days)	90%	89.1%	90%	99%	90%	96%	90%	97.7
Average level of sickness absence (DAP as a whole)	2%	3%	2%	5.5%	2%	5.9%	2%	5.46%
Percentage of staff turnover (DAP as a whole)	5%	3%	5%	16.6%	5%	4%	5%	17%
Out-turn within budget	Yes	Yes	Yes	Yes	Yes	Yes	Yes	On Target

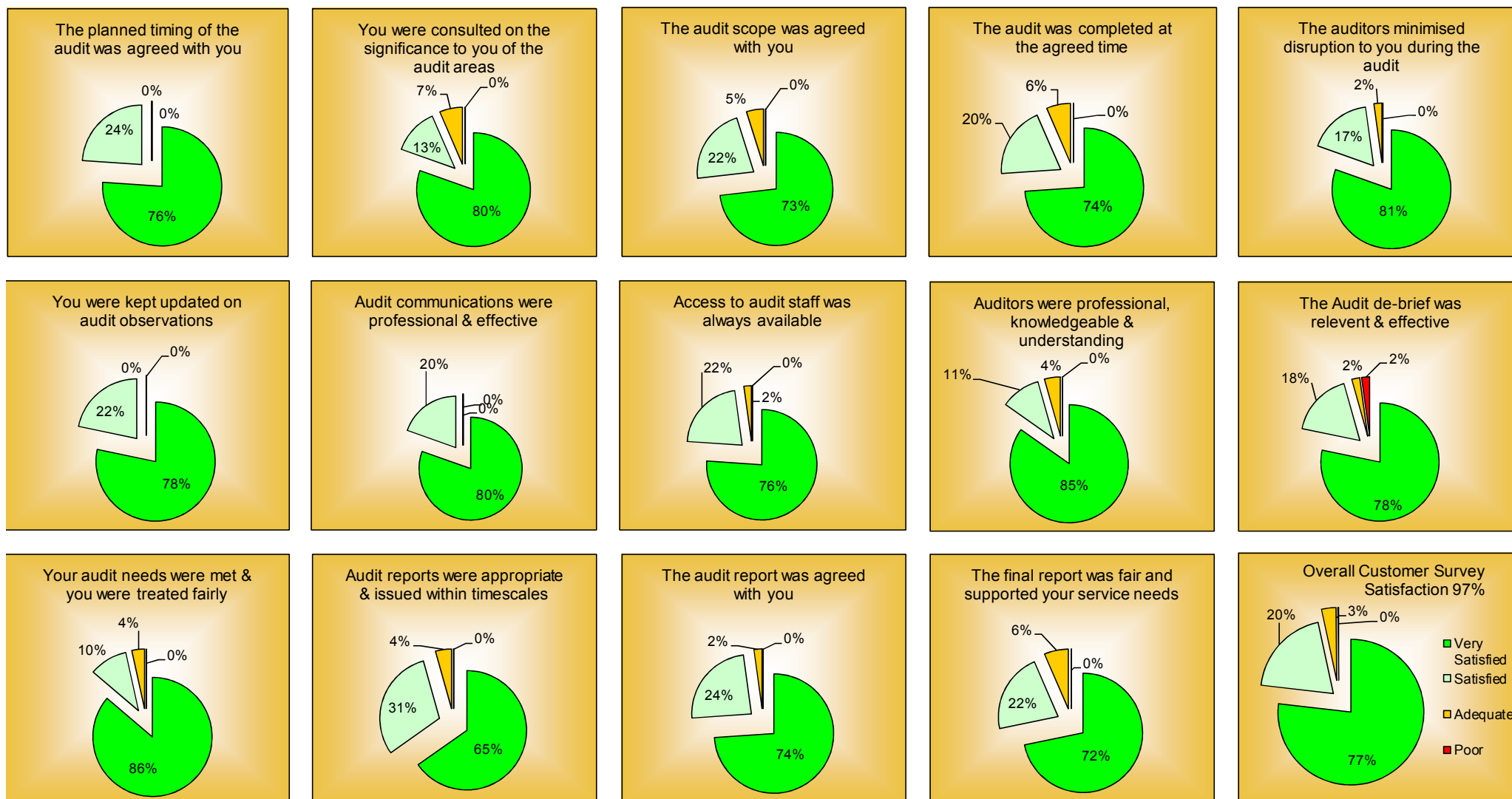
Note 1 - Sickness across Devon Audit Partnership in the first part of 2016/17 has been high at 198 days or 5.64% of available time; equates to around 6.5 days per FTE. As always, we are working with staff to ensure that attendance at work is maximised; the assistance of HR support organisations such as Occupational Health also assist us. We recently asked HR colleagues within Devon County Council to provide detailed absence management training for managers and expect that this will ensure all episodes are dealt with consistently and in line with the County Council's Managing Absence arrangements.

Note 2 – Three people have left DAP; one apprentice started; one person on secondment to another role.

# Appendix 3 - Customer Service Excellence

## Customer Survey Results April - October 2016

The charts below show a summary of 46 responses received.



## Appendix 4 – Definitions

### Definitions of Audit Assurance Opinion Levels

Assurance	Definition
High Standard.	The system and controls in place adequately mitigate exposure to the risks identified. The system is being adhered to and substantial reliance can be placed upon the procedures in place. We have made only minor recommendations aimed at further enhancing already sound procedures.
Good Standard.	The systems and controls generally mitigate the risk identified but a few weaknesses have been identified and / or mitigating controls may not be fully applied. There are no significant matters arising from the audit and the recommendations made serve to strengthen what are mainly reliable procedures.
Improvements required.	In our opinion there are a number of instances where controls and procedures do not adequately mitigate the risks identified. Existing procedures need to be improved in order to ensure that they are fully reliable. Recommendations have been made to ensure that organisational objectives are not put at risk.
Fundamental Weaknesses Identified.	The risks identified are not being controlled and there is an increased likelihood that risks could occur. The matters arising from the audit are sufficiently significant to place doubt on the reliability of the procedures reviewed, to an extent that the objectives and / or resources of the Council may be at risk, and the ability to deliver the service may be adversely affected. Implementation of the recommendations made is a priority.

### Confidentiality under the Government Security Classifications

Marking	Definition
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.
Secret	Very sensitive information that justifies heightened protective measures to defend against determined and highly capable threat actors. For example, where compromise could seriously damage military capabilities, international relations or the investigation of serious organised crime.
Top Secret	The most sensitive information requiring the highest levels of protection from the most serious threats. For example, where compromise could cause widespread loss of life or else threaten the security or economic wellbeing of the country or friendly nations.