Internal Audit

# Internal Audit Plan 2018-19

## Mid Devon District Council
## Audit Committee

March 2018

Robert Hutchins
Head of Audit Partnership

devon **audit** partnership

Auditing for achievement

CUSTOMER SERVICE EXCELLENCE

CSE

# Introduction

Internal auditing is defined by the Public Sector Internal Audit Standards (PSIAS) which set out the requirements of a 'Board' and of 'senior management'. For the purposes of the internal audit activity within the Council the role of the Board within the Standards is taken by the Council's Audit Committee and senior management is the Council's Leadership Team.

This Council's Internal Audit Charter formally describes the purpose, authority, and principal responsibilities of the Council's Internal Audit Service, which is provided by the Devon Audit Partnership (DAP) as represented in the audit framework at appendix 1, and the scope of Internal Audit work. The PSIAS make reference to the role of "Chief Audit Executive". For the Council this role is fulfilled by the Head of Devon Audit Partnership.

The Audit Committee, under its Terms of Reference contained in the Council's Constitution, is required to review and approve the Internal Audit Plan to provide assurance to support the governance framework (see appendix 2).

The chief audit executive is responsible for developing a risk-based plan which takes into account the organisation's risk management framework, including using risk appetite levels set by management for the different activities or parts of the organisation as represented in appendix 3.

The audit plan represents the proposed internal audit activity for the year and an outline scope of coverage. At the start of each audit the scope is discussed and agreed with management with the view to providing management, the Director of Finance (Section 151) and members with assurance on the control framework to manage the risks identified. The plan will remain flexible and any changes will be agreed formally with management and reported to Audit Committee.

**Expectations of the Audit Committee for this annual plan**

Audit Committee members are requested to consider:

- the annual governance framework requirements;
- the basis of assessment of the audit work in the proposed plan;
- the resources allocated to meet the plan;
- proposed areas of internal audit coverage in 2018/19.

In review of the above the Audit Committee are required to approve the proposed audit plan.

## Robert Hutchins
## Head of Audit Partnership

## Service level plans

This years audit plan has been built using the former 4 year cyclic plan as a base for discussions with management and the Leadership Team and considering the Council's risk register and plans. The plan has been restructured in terms of resource allocation to take in a wider risk based remit including the following considerations:

- 'core work' will need to include work on what are termed "key financial systems" systems that process the majority of income and expenditure for the Council, and which have a significant impact on the reliability and accuracy of the annual accounts e.g. Payroll, Creditors, Main Accounting System, Housing Benefit etc.
- We have significantly streamlined this core work to facilitate review of other risks. Reviews in previous years have confirmed that, generally, sound arrangements are in place for these systems, but we will seek to ensure that previous weaknesses that have been identified have been rectified. Key follow-ups will include related billing systems e.g. waste and health services income.
- We have identified key risks with Directors risks that currently affect core assurance service delivery with a key focus on:
  - cyber security – cyber essentials       - key developments
  - commercialisation                        - governance
  - information governance – data            - transactional integrity
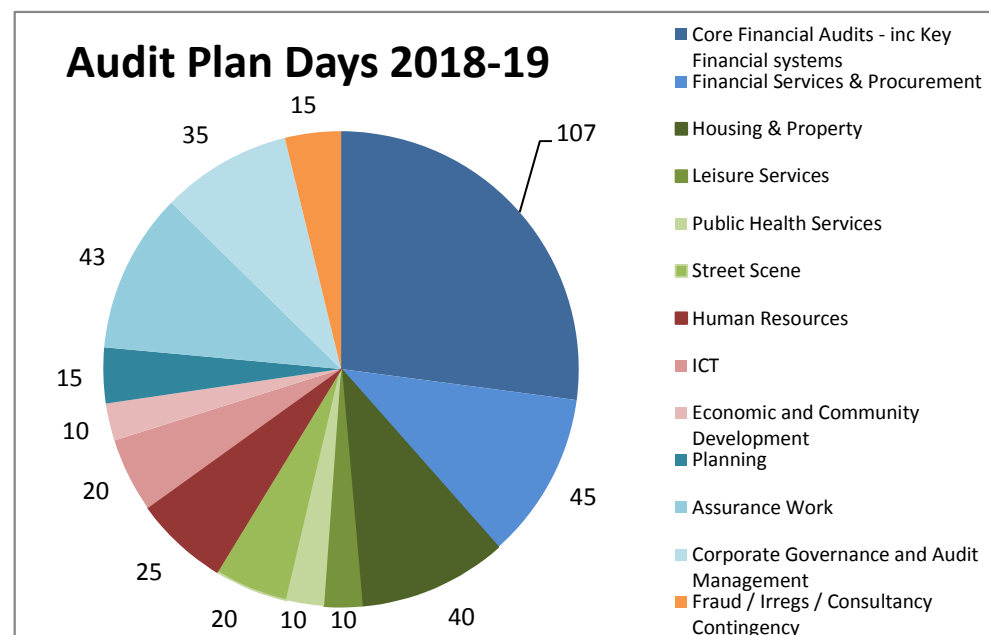    protection changes

## High Level Audit Plan

This chart shows a summary of planned audit coverage for the year totalling 395 direct days. It should be borne in mind that, in accordance with the Public Sector Internal Audit Standards, the plan needs to be flexible to be able to reflect and respond to the changing risks and priorities of the Authority and, to this end, it will be regularly reviewed and updated as necessary, to ensure it remains valid and appropriate. As a minimum, the

plan will be reviewed in six months to ensure it continues to reflect the key risks and priorities of the Council given the significant changes across the public sector.

Detailed terms of reference will be drawn up and agreed with management prior to the start of each assignment – in this way we can ensure that the key risks to the operation or function are considered during our review.

A detailed analysis of proposed audit reviews is provided in the following cyclical audit plan.



**Audit Plan Days 2018-19**

Legend:
- Core Financial Audits - inc Key Financial systems
- Financial Services & Procurement
- Housing & Property
- Leisure Services
- Public Health Services
- Street Scene
- Human Resources
- ICT
- Economic and Community Development
- Planning
- Assurance Work
- Corporate Governance and Audit Management
- Fraud / Irregs / Consultancy Contingency

Values: 15, 35, 107, 43, 15, 10, 20, 25, 20, 10, 10, 40, 45

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### Challenges and Opportunities

| Transformational Change | Partnering and Collaboration | Commissioning | Information Technology | Financial & operational constraint | Compliance & Regulatory |
|---|---|---|---|---|---|
| • delivering more with less<br>• commercialisation<br>• meeting customer needs<br>• alternative service delivery vehicles | • governance arrangements<br>• Public Sector Network (PSN)<br>• information governance<br>• third party assurance | • flexible contracting, focused on outputs not inputs<br>• flexible payment structures to reflect reduced budgets<br>• performance management | • infrastructure resilience<br>• information security<br>• desktop availability<br>• cloud computing<br>• channel shift | • reduction of control framework<br>• loss of experienced staff<br>• income generation | • key financial systems<br>• housing maintenance<br>• data protection<br>• annual governance arrangements |

# Fraud Prevention and Detection and Internal Audit Governance

## Fraud Prevention and Detection and the National Fraud Initiative

Counter-fraud arrangements are a recognised risk for the Council and assist in the protection of public funds and accountability.  Internal Audit will continue to investigate instances of potential fraud and irregularities referred to it by managers, and will also carry out pro-active anti-fraud and corruption testing of systems considered to be most at risk to fraud. In recognition of the guidance in the Fraud Strategy for Local Government "Fighting Fraud Locally", and the publication "Protecting the English Public Purse 2016". Internal Audit will liaise with the Council to enable resource to be focussed on identifying and preventing fraud before it happens. Additionally, new guidance recently introduced by CIPFA, in their 'Code of practice on managing the risk of fraud and corruption', and also the new Home Office 'UK Anti-Corruption Plan', will further inform the direction of counter-fraud arrangements going forwards.

## Corporate Governance

An element of our work is classified as "Audit Governance" – this is work that ensures effective and efficient services are provided to the Council and the internal audit function continues to meet statutory responsibilities. In some instances this work will result in a direct output (i.e. an audit report) but in other circumstances the output may simply be advice or guidance. Some of the areas that this may cover include:-

- Preparing the internal audit plan and monitoring implementation;
- Preparing and presenting monitoring reports to Leadership and the Audit Committee;
- Assistance with the Annual Governance Statement;
- Liaison with other inspection bodies (e.g. Grant Thornton);
- Corporate Governance - Over recent years Internal Audit has become increasingly involved in several corporate governance and strategic issues, and this involvement is anticipated to continue during 2018/19
- On-going development within the Partnership to realise greater efficiencies in the future.

### Partnership working with other auditors

We will continue to work towards the development of effective partnership working arrangements between ourselves and other audit agencies where appropriate and beneficial. We will participate in a range of internal audit networks, both locally and nationally, which provide for a beneficial exchange of information and practices. This often improves the effectiveness and efficiency of the audit process, through avoidance of instances of "re-inventing the wheel" in new areas of work which have been covered in other authorities.

The most significant partnership working arrangement that we currently have with other auditors continues to be that with the Council's external auditors (Grant Thornton), Audit West and Audit South West (Internal Audit for NHS).

| Audit Area | Year Last Audited | Days 2018/19 | Days 2019/20 | Days 2020/21 | Days 2021/22 | TOTAL | Comments |
|---|---|---|---|---|---|---|---|
| **CORE FINANCIAL ASSURANCE AUDITS (- Annual)** | | | | | | | |
| Council Tax and NNDR - inc.NNDR Pilot Authority Assurance 2 days | 2017/18 | 12 | 10 | 15 | 10 | 47 | System walkthrough, focused risk based sample (Compliance) testing and follow-up of 17/18 reviews. |
| Recovery | 2017/18 | 10 | 10 | 10 | 10 | 40 | Universal credit debt recovery changes and compliance testing |
| Income and Cash Collection (inc Debtors) | 2017/18 | 10 | 10 | 10 | 10 | 40 | System walkthrough, focused risk based sample (Compliance) testing and follow-up of 17/18 reviews. |
| Main Accounting System (including Deeds Testing) | 2017/18 | 10 | 15 | 10 | 10 | 45 | |
| Housing Benefits | 2017/18 | 15 | 10 | 10 | 10 | 45 | Full Audit |
| Creditors | 2017/18 | 10 | 10 | 10 | 10 | 40 | System walkthrough, focused risk based sample (Compliance) testing and follow-up of 17/18 reviews. |
| Housing Rents (including rent arrears) | 2017/18 | 10 | 10 | 10 | 15 | 45 | The 'Orchard System' is going 'Cloud' based - sysmes review. |
| Treasury and Cashflow Management | 2017/18 | 5 | 5 | 5 | 5 | 20 | System walkthrough, focused risk based sample (Compliance) testing and follow-up of 17/18 reviews. |
| Payroll | 2017/18 | 10 | 15 | 10 | 10 | 45 | |
| Car Parking Income} alternate years | 2016/17 | 10 | | 10 | | 20 | Review of prices changes last year and compliance test. |
| Trade Waste            } | 2017/18 | | 10 | | 10 | 20 | |
| ICT Core Audit | 2017/18 | 5 | 5 | 5 | 5 | 20 | |
| **TOTAL CORE ASSURANCE AUDITS** | | 107 | 110 | 105 | 105 | 427 | |

**RISK BASED AUDITS (Risk Based- mainly 4-yearly)**

**Human Resources**

| Audit Area | Year Last Audited | Days 2018/19 | Days 2019/20 | Days 2020/21 | Days 2021/22 | TOTAL | Comments |
|---|---|---|---|---|---|---|---|
| Time Recording System | 2014/15 | | 10 | | | 10 | |
| Sickness and Other Time Off | 2016/17 | | | 15 | | 15 | |
| Recruitment, Selection, succession planning | 2015/16 | 5 | | | | 5 | |
| Appraisals and Training | 2015/16 | | 10 | | | 10 | |
| Travel and Subsistence (incl Pool cars) | 2017/18 | | | | 10 | 10 | |
| Job Evaluation framework | 2015/16 | 10 | | | | 10 | Proposed on-line system to improve consistency - operational review - Late yr |
| Corporate Health & Safety incl Homeworking/Loneworking | 2015/16 | | | 10 | | 10 | |
| Equality impact assessments | | 10 | | | | 10 * | Compliance and effectiveness. |
| Off Payroll working - Use of Consultants (Payroll) | | follow-up | | | | 0 * | Follow-up of 2017-18 audit recommendations. |
| Safeguarding | 2017/18 | follow-up | | | 10 | 10 | Follow-up of 2017-18 audit recommendations. |
| | | | | | | 0 | |
| **Human Resources Total** | | 25 | 20 | 25 | 20 | 90 | |

| Audit Area | Year Last Audited | Days 2018/19 | Days 2019/20 | Days 2020/21 | Days 2021/22 | TOTAL | Comments |
|---|---|---|---|---|---|---|---|
| **Financial Services & Procurement** | | | | | | | |
| VAT | 2015/16 | 10 | | | | 10 | Partial Exemption calculation and supporting evidence (deferred from 2016/17) |
| Insurance | 2017/18 | | | | 10 | 10 | |
| Asset management inc Leasing (Property/Vehicles/Equipr | 2014/15 | 15 | | | | 15 | Is the asset management plan adequate and are the correct service needs requested ? |
| Procurement (2-yearly) | 2015/16 | 15 | | 15 | | 30 | Fleet, Alarm Call, Others risk priorities. |
| Contract Management - Contract Register & Contracts (2- | 2017/18 | | 15 | | 15 | 30 | |
| Comercial Rents | | | 5 | | | 5 | Commercial Rents (Fore Street, Market Walk) |
| Funding Cuts revenue and Capital | | | | | | 0 | Flags as high risk - to be considered as a risk in the income, accounting & recovery reviews |
| Transformation - Benefits Realisation | | 5 | 5 | 5 | 5 | 20 | |
| **Financial Services & Procurement Total** | | 45 | 25 | 20 | 30 | 120 | |
| | | | | | | | |
| **ICT** | | | | | | | |
| Telephones - Fixed and Mobile | 2014/15 | | | 5 | | 5 | |
| Cyber Security (inc Information Security) | | 10 | 10 | | | 20 | * Cyber Essentials' moving on to the '10 Steps' assurance models. |
| ICT systems (ITIL Methodology) | | 10 | 10 | 15 | 15 | 50 | * Developing ICT programme building working on ITIL Standards |
| New Projects | | | | | | 0 | * CRM - Project development support - possibly Firmstep being considered - contingency as required |
| Gazateer Management - Street Naming & Numbering | 2014/15 | | | 5 | | 5 | Possibly drop this audit |
| **ICT Total** | | 20 | 20 | 25 | 15 | 80 | |
| | | | | | | | |
| **Planning** | | | | | | | |
| Building Control (incl income and all other areas) | 2012/13 | * | | 10 | | 10 | * Partnership Review - see Economic Develoopment below |
| Development Control (incl S106) | 2017/18 | 10 | | | 5 | 15 | New system being implemented - Testing of process in 2018-19 |
| Listed Buildings and Conservation Areas | 2015/16 | | 10 | | | 10 | |
| Forward Planning | 2013/14 | | | 10 | | 10 | |
| Projects - eg Culm Garden Village | | 5 | 5 | 5 | 5 | 20 | Trusted Partner' review of risk identification and mitigation in scheme development -'agile audit'. |
| Enforcement | 2017/18 | follow-up | | 10 | 10 | 20 | Follow-up of 2017-18 audit recommendations - Is the new system working ? |
| **Planning Total** | | 15 | 15 | 35 | 20 | 85 | |

| Audit Area | Year Last Audited | Days 2018/19 | Days 2019/20 | Days 2020/21 | Days 2021/22 | TOTAL | Comments |
|---|---|---|---|---|---|---|---|
| **Public Health Services** | | | | | | | |
| Environmental Health | 2017/18 | | | | 15 | 15 | |
| Licensing Services | 2016/17 | * | | 10 | | 10 | New licencing system being considered - data protection, integrity, retention - contingency as required. |
| Private Sector Housing | 2016/17 | | 10 | | | 10 | |
| Emergency Planning (also Business Continuity Planning) | 2015/16 | 10 | | 10 | | 20 | Devon Emergency Planning service templates used coming into effect April 2018 |
| **Public Health Services Total** | | 10 | 10 | 20 | 15 | 35 | |
| | | | | | | | |
| **Leisure (one centre per year)** | | | | | | | |
| Exe Valley Leisure Centre (incl income and all other areas | 2016/17 | follow-up | 10 | | 3 | 10 | |
| Culm Valley Sports Centre (incl income and all other area | 2015/16 | 10 | | | 3 | 10 | System walkthrough, focused risk based sample (Compliance) testing and follow-up of 17/18 reviews. |
| Lords Meadow Leisure Centre (incl income and all other a | 2017/18 | | | 10 | 4 | 30 | |
| **Leisure Total** | | 10 | 10 | 10 | 10 | 50 | |
| | | | | | | | |
| **Legal & Democratic Services** | | | | | | | |
| Members Allowances | 2016/17 | | 5 | | | 5 | |
| Gifts & Hospitality/Register of Interests (2 yearly) | 2016/17 | | | 5 | | 5 | |
| Electoral Registration & Elections | 2017/18 | | | | 10 | 10 | |
| Local Land Charges | 2016/17 | | | 10 | | 10 | |
| Legal Services | 2015/16 | | 10 | | | 10 | Contracts and partner arrangement - (see 3 Rivers) |
| **Legal & Democratic Total** | | 0 | 15 | 15 | 10 | 40 | |
| | | | | | | | |
| **Street Scene** | | | | | | | |
| Refuse & Recycling (2 yearly) | 2016/17 | 10 | | 20 | | 30 | System walkthrough, focused risk based sample (Compliance) testing and follow-up of 16/17 reviews. |
| Vehicles & Fuel (including inventory & maintenance) | 2015/16 | | 15 | | | 15 | |
| District Officers | 2017/18 | | | | 10 | 10 | |
| Street Cleansing & Public Cleaning | | | | | 5 | 5 | |
| Grounds Maintenance (Parks & Open Spaces) | 2013/14 | 10 | | | | 10 | H&S Risk assessments, consisstency, adequacy, mitigation (deferred from 2017/18) |
| **Street Scene Total** | | 20 | 15 | 20 | 15 | 60 | |
| | | | | | | | |
| **Customer Services** | | | | | | | |
| Customer Care/Complaints | 2017/18 | | | | 10 | 10 | |
| Electronic payments/online forms/social media | 2017/18 | | 10 | | 10 | 20 | |
| **Customer Services Total** | | 0 | 10 | 0 | 20 | 30 | |

| Audit Area | Year Last Audited | Days 2018/19 | Days 2019/20 | Days 2020/21 | Days 2021/22 | TOTAL | Comments |
|---|---|---|---|---|---|---|---|
| **Housing & Property Services** | | | | | | | |
| Care Services (Alarm Income) | 2017/18 | | | | 5 | 5 | |
| Repairs and Maintenance | 2014/15 | 10 | 10 | | | 20 | To include CDM compliance. |
| Stores | 2016/17 | | | 10 | | 10 | |
| Health & Safety Management Arrangements incl Estate Inspections (2-yearly) | 2017/18 | 10 | 10 | | 10 | 30 | Follow-up 2017-18 and Additional Area - Fire Risk Assessment compliance |
| Cemeteries & Bereavement Services | 2016/17 | | | | 10 | 10 | |
| Voids Management Arrangements | 2016/17 | | | 10 | | 10 | |
| Lettings | 2016/17 | | 10 | | | 10 | |
| Housing Options | 2017/18 | 10 | | | 10 | 20 | Extend to next yr as new system comes into effect |
| Service Charges | | | 10 | | | 10 | |
| Standby | 2016/17 | | | 5 | | 5 | |
| Data Protection in service / partner contracts | | * | | | | | * This will form part of the Information Governance work |
| Housing Company (3 Rivers) | | 10 | | | | 10 | * Governance arrangements including performance . |
| **Housing & Property Services Total** | | 40 | 40 | 25 | 35 | 140 | |
| | | | | | | | |
| **Economic & Community Development** | | | | | | | |
| Grants, subscriptions & donations | 2015/16 | | 10 | | | 10 | |
| Community Engagement & Consultation | | * | | | 10 | 10 | Deferred from last yr 2017-18 (staff change and plan yet to be agreed) - contingency if audit assurance required |
| Economic Regeneration | 2014/15 | | 10 | | | 10 | |
| Partnership Working | | 10 | | | | 10 | * Focus on building control for 2018/19. |
| Markets | 2014/15 | | | | 10 | 10 | |
| **Economic & Community Development Total** | | 10 | 20 | 0 | 20 | 50 | |
| | | | | | | | |
| **RISK BASED AUDITS TOTAL** | | 195 | 200 | 195 | 210 | 780 | |
| | | | | | | | |
| **ASSURANCE WORK** | | | | | | | |
| Governance - inc Ethics and Cuture | | 10 | | 10 | | 20 | * Committee Effectivness |
| Corporate Information Management - Information Assets | 2016/17 | 10 | | 10 | | 20 | see Housing Data control risks and Alarm Call |
| Freedom of Information | 2015/16 | | 10 | | | 10 | |
| Business Continuity - Emergency Planning and Disaster recovery | | * | | | 5 | 5 | * In Public Health also cross working with ICT. New plans for 31/3/18 so look at later in yr |
| Risk Management - Spar/Data Quality | | 8 | | | | 8 | * Effectivness of the risk management system. |
| Audit Follow-up (key reviews from last year) | | 15 | 15 | 15 | 15 | 60 | * Enforcement, Safeguarding, IR35, Housing H&S, Leisure, Income Collection reconciliations |
| **Assurance Work Total** | | 43 | 25 | 35 | 20 | 123 | |

| Audit Area | Year Last Audited | Days 2018/19 | Days 2019/20 | Days 2020/21 | Days 2021/22 | TOTAL | Comments |
|---|---|---|---|---|---|---|---|
| **CORPORATE GOVERNANCE** | | | | | | | |
| Audit Governance | | 35 | 35 | 35 | 35 | 140 | Reporting, Committee Attendance, audit planning, liaison with external auditor. |
| Fraud/Irregularity and prevention | | 5 | 10 | 10 | 10 | 35 | Policy review |
| Consultancy/Advice/Contingency | | 10 | 15 | 15 | 15 | 55 | |
| **Other Work Total** | | **50** | **60** | **60** | **60** | **55** | |

| **Surplus / (Shortfall) in resources** | | 0 | 0 | 0 | 0 |
|---|---|---|---|---|---|

| **SUMMARY** | | | | | |
|---|---|---|---|---|---|
| **Available Audit Days** | | **343** | **343** | **343** | **343** |
| **Management** | | **52** | **52** | **52** | **52** |
| Core Systems | | 107 | 110 | 105 | 105 |
| Risk Based Audit | | 195 | 200 | 195 | 210 |
| Assurance Work | | 43 | 25 | 35 | 20 |
| Corporate Governance | | 50 | 60 | 60 | 60 |
| **TOTAL** | | 395 | 395 | 395 | 395 |

# Appendix 1 - Audit Framework

Internal Audit is a statutory service in the context of The Accounts and Audit (England) Regulations 2015, which state: "A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards (PSIAS) or guidance".

DAP, through external assessment, demonstrates that it meets the Public Sector Internal Audit Standards (PSIAS).

The Standards require that the Chief Audit Executive must "establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals". When completing these plans, the Chief Audit Executive should take account of the organisation's risk management framework. The plan should be adjusted and reviewed, as necessary, in response to changes in the organisation's business, risk, operations, programs, systems and controls. The plan must take account of the requirement to produce an internal audit opinion and assurance framework.

This audit plan has been drawn up, therefore, to enable an opinion to be provided at the end of the year in accordance with the above requirements.

## Devon Audit Partnership

- **shared working across authorities**
- **in accordance with our internal audit charter**

Auditing            for            achievement

We will seek opportunity for shared working across member authorities. In shared working Devon Audit Partnership will maximise the effectiveness of operations, sharing learning & best practice, helping each authority develop further to ensure that risk remains suitably managed.
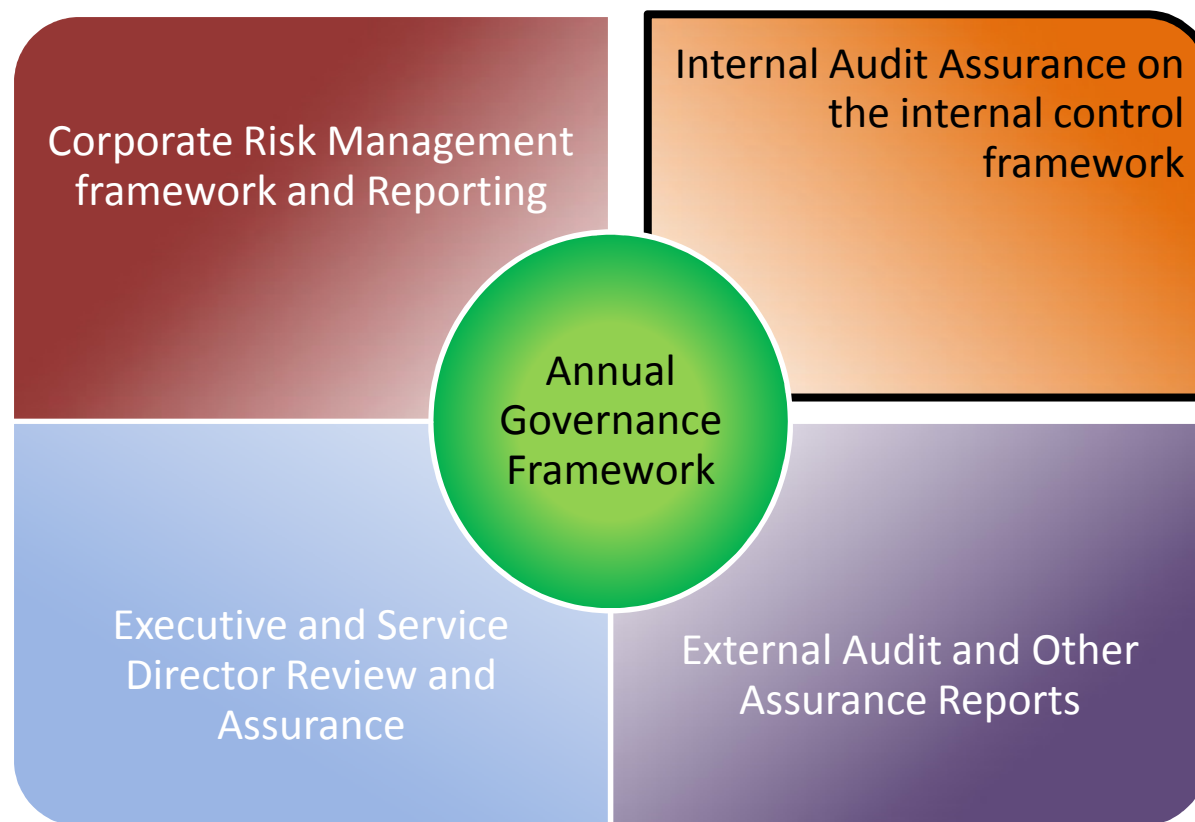
# Appendix 2 - Annual Governance Framework Assurance

The Annual Governance Statement provides assurance that
- o The Authority's policies have been complied with in practice;
- o high quality services are delivered efficiently and effectively;
- o ethical standards are met;
- o laws and regulations are complied with;
- o processes are adhered to;
- o performance statements are accurate.

The statement relates to the governance system as it is applied during the year for the accounts that it accompanies. It should:-
- be prepared by senior management and signed by the Chief Executive and the Mayor;
- highlight significant events or developments in the year;
- acknowledge the responsibility on management to ensure good governance;
- indicate the level of assurance that systems and processes can provide;
- provide a narrative on the process that is followed to ensure that the governance arrangements remain effective. This will include comment upon;
  - o The Authority;
  - o Audit Committee;
  - o Risk Management;
  - o Internal Audit
  - o Other reviews / assurance
- Provide confirmation that the Authority complies with CIPFA's recently revised International Framework – Good Governance in the Public Sector. If not, a statement is required stating how other arrangements provide the same level of assurance.

Corporate Risk Management framework and Reporting

Internal Audit Assurance on the internal control framework

Annual Governance Framework

Executive and Service Director Review and Assurance

External Audit and Other Assurance Reports

The AGS needs to be presented to, and approved by, the Audit Committee, and then signed by the Chair.

The Committee should satisfy themselves, from the assurances provided by the Annual Governance process, SLT, Internal Audit, and other assurance providers (e.g. Audit South West) that the statement meets statutory requirements.

# Appendix 3 - Audit Needs Assessment

We employ a risk based priority audit planning tool to identify those areas where audit resources can be most usefully targeted. This involves scoring a range of systems, services and functions across the whole Authority, known as the "Audit Universe" using a number of factors/criteria. The final score, or risk factor for each area, together with a priority ranking, then determines an initial schedule of priorities for audit attention.
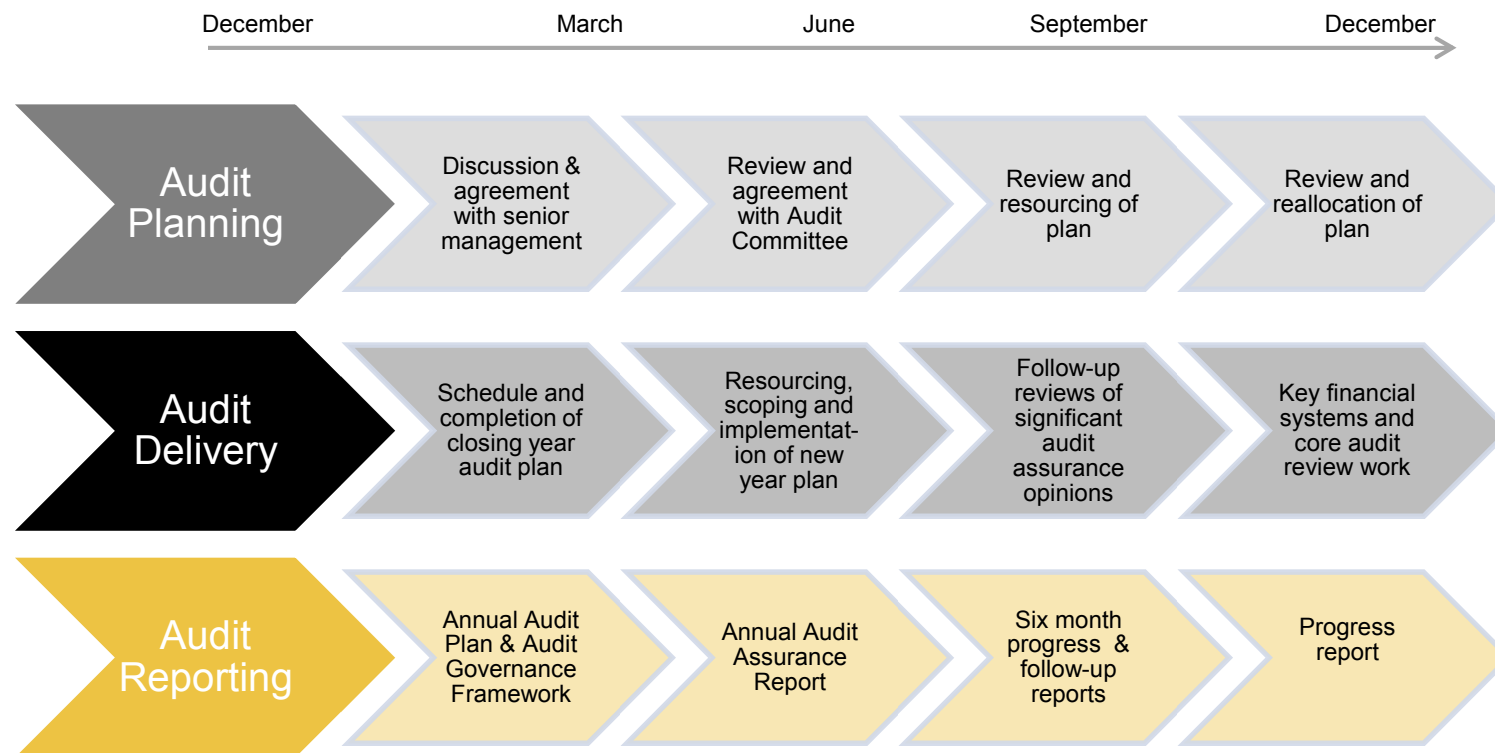
The result is the Internal Audit Plan set out earlier in this report.
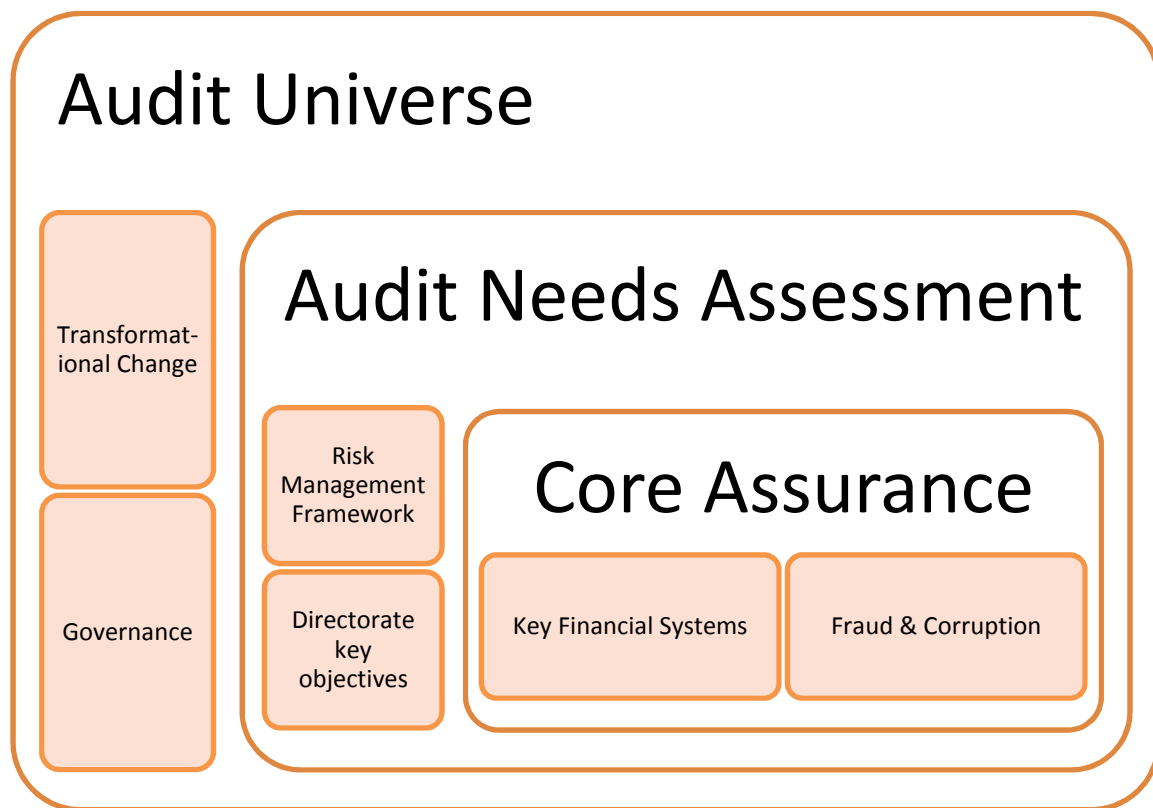
The audit plan for the year plan has been created by:

**Consideration of risks identified in the Authority's strategic and operational risk registers**

**Review and update of the audit universe**

**Discussions and liaison with Directors and Senior Officers regarding the risks which threaten the achievement of corporate or service objectives, including changes and / or the introduction of new systems, operations, programs, and corporate initiatives**

**Taking into account results of previous internal audit reviews**

**Taking into account Internal Audit's knowledge and experience of the risks facing the Authority, including factors and systems that are key to successful achievement of the Council's delivery plans**

**Requirements to provide a "collaborative audit" approach with the external auditors**

## Audit Universe

Transformat-ional Change

Governance

### Audit Needs Assessment

Risk Management Framework

Directorate key objectives

#### Core Assurance

Key Financial Systems

Fraud & Corruption

# Appendix 4 - Our Audit Team and the Audit Delivery Cycle



| December | March | June | September | December |

**Audit Planning**
- Discussion & agreement with senior management
- Review and agreement with Audit Committee
- Review and resourcing of plan
- Review and reallocation of plan

**Audit Delivery**
- Schedule and completion of closing year audit plan
- Resourcing, scoping and implementation of new year plan
- Follow-up reviews of significant audit assurance opinions
- Key financial systems and core audit review work

**Audit Reporting**
- Annual Audit Plan & Audit Governance Framework
- Annual Audit Assurance Report
- Six month progress & follow-up reports
- Progress report

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| Date | Activity |
|---|---|
| Dec / Jan 2018 | Directorate planning meetings |
| March 2018 | Internal Audit Plan presented to Audit Committee |
|  | Internal Audit Governance Arrangements reviewed by Audit Committee |
|  | Year end field work completed |
| Apr 2018 | Annual Performance reports written |
| May 2018 | Annual Internal Audit Report presented to Audit Committee |
|  | Follow –up work of previous year's audit work commences |
| Sept 2018 | Follow-up and progress reports presented to Audit Committee |
| Dec 2018 | Six month progress reports presented to Audit Committee |
|  | 2019 Internal Audit Plan preparation commences |

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## Devon Audit Partnership

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