

## **Briefing Note - Devon Audit Partnership Review**

Are there any areas where service has not met expectation?

Catherine Yandle - When we had a maternity leave absence (1 of our staff TUPE'd across) partial cover was provided by experienced auditors from DAP but a risk based appraisal of the audit plan being only 85% completed was carried out and the results presented to and accepted by AC, of course I didn't cover the previous maternity leave and adjusted the plan in very much the same way so this is not really a complaint, more an observation.

Are there any reviews on service provision required ? (not costs for this review please)

Catherine Yandle - The intention was to maintain the audit days at the level they were when provision was in-house (and the budget transferred across accordingly) the basis of provision will not change unless we agree a change in the number of required days with DAP, this would be a management decision on the notice period determined in the agreement with DAP and could be up or down depending upon our requirements. When I last benchmarked audit days we had a similar level of provision to comparable sized authorities but this is something we could look at in future perhaps.

Any areas that have exceeded expectation and or greater value than expected been met.

Catherine Yandle - I believe access to auditors with expertise in certain areas such as ICT has lived up to expectations. This was one of the hoped for synergies. We also had some maternity cover provided as above without having to back fill or employ a temp.

Catherine Yandle - I have attended 2 of the Management Board meetings as Andrew's deputy and found them to be considered and serious reviews of DAP's performance with well-prepared papers as you would expect.

Service costs X which buys in Y audit days of audit service – which is roughly comparable with previous in-house service(?)

The 2018-19 Audit Plan from DAP allowed for 395 direct audit days; our budgeted share of the partnership cost for 2018-19 is £89,100. This is directly comparable to the previous costings.

Resilience/increased opps/experience

1 of our staff (TUPE'd) has carried out an audit at Torridge. Our staff have some specialism to offer DAP in conducting Housing audits as we are one of the few to have our own Housing stock locally. The 2 staff have taken part in DAP staff training days and been taught to use the audit software DAP use (MKI). The staff have also

learnt from exposure to a different approach from DAP and the huge experience of the Audit Manager who is DAP's Deputy Head of Partnership.

In Summary, the service is efficient and provides opportunity to feedback areas which could be improved at the end of each audit. The reports are timely and understandable and the findings are agreed with officers prior to finalisation and are constructive.

The arms' length nature of the management of DAP adds to the perception of independence, which is a positive feature giving assurance to Audit Committee and other stakeholders of the objective approach employed.