

Internal Audit

# Audit Progress Report 2021-22

Mid Devon District Council  
Audit Committee

January 2022

Robert Hutchins  
Head of Audit Partnership



Auditing for achievement

## Introduction

The Audit Committee, under its Terms of Reference contained in Mid 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 Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual report providing an opinion for use by the organisation to inform its governance statement. This report provides our proposed opinion for 2021-22 based on work undertaken to date in the Opinion Statement.

The Internal Audit plan for 2021-22 was presented and approved by the Audit Committee in March 2021. The following report and appendices set out the background to audit service provision; summaries of audit work undertaken during the year and provides an opinion on the overall adequacy and effectiveness of the Authority's internal control environment.

### Expectations of the Audit Committee from this progress report

Audit 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 scope and ability of audit to complete the audit work.
- audit coverage and findings provided.
- the overall performance and customer satisfaction on audit delivery.
- approve the amendments to the audit plan.

In review of the above the Audit 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**

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## 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 the 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 yet may be reviewed during subsequent audits or as part of specific follow-ups.

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

<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.

## Executive Summary of Audit Results

### Risk Based Audits

We provide a Limited Assurance in the second part of our audits on Cyber Security. The eight High priority recommendations reflect the high-risk environment, in which an attack can seriously impact on operations.

We provide a Reasonable Assurance for Trade Waste, and for Business Continuity.

### Fraud Prevention and Detection

We continue to work with council officers on measures to identify and prevent fraud.

**Appendix 1** provides a summary of the audits undertaken since our last progress report in March 2021, along with our assurance opinion. Where we provide a "Substantial assurance" or "Reasonable assurance" of audit opinion we can confirm that, overall, sound controls exist to mitigate exposure to risks identified. Where we provided a "Limited assurance" opinion then issues were identified during the audit process that required attention. We are broadly content that management are appropriately addressing these issues, and we continue to track recommendation completion.

### Audit Coverage and Performance Against Plan

We progress delivery of our 2021-22 audit plan. In the next few months, we will be providing important assurance on Emergency Planning, Safeguarding, and Performance Management, and are continuing to deliver our core audits.

Due to circumstances including resources, we are currently behind schedule in completing our plan but are making progress with several new auditors having now joined (albeit they will take time to bed in). We may therefore need to prioritise completion of key audits to support provision of an overall assurance opinion. DAP is also currently discussing smoothing our work activity over the next couple of year within Partnership meetings.

## Value Added

We know that

it is important that the internal audit service seeks to "add value" whenever it can. We believe 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.
- Undertaking audits across organisational boundaries such as last year's audit on Building Control for North Devon and Mid Devon.
- Confirming that core controls continue to be effective despite changing work conditions and current pressure of work.

## Audit Recommendations

There are currently 10 overdue High and Medium recommendations listed on Spar (See **Appendix 2** - 1 High and 9 Medium). This compares to 13 overdue recommendations that we reported at the last Audit Committee and denotes continued good clearance although several involved extension of target dates. We understand that only High priority recommendations need Audit Committee agreement to extend target dates.

**Appendix 3** provides detail of recommendations that have been extended by management more than six months beyond the original agreed implementation date. There are 18 recommendations in this area (1 High, 11 Medium, and 6 Low). The High Recommendation relates to review of regulations related to Procurement Waivers. Six other recommendations also relate to our Procurement audit. We will discuss the need to address all the recommendations with management.

**Customer Satisfaction** – For each review we ask for feedback on the audit. The number of returns has not been good, so it is a priority that we obtain more feedback in this area.

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

### Risk Assessment Key

Spar – Local Authority Risk Register Score Impact x Likelihood = Total & Level  
 ANA - Audit Needs Assessment risk level as agreed with Client Senior Management  
 Client Request – additional audit at request of Client Senior Management; no risk assessment information available

### 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
<b>RISK BASED REVIEWS</b>						
<b>Business Continuity</b>	Reasonable Assurance  Status: Final Report	<p>The Council's response to the Covid-19 emergency was significantly aided by its work in recent years to create a Business Continuity Plan, Service Plans and in holding several test exercises. This identified improvements and changes required to manage the current Covid Pandemic emergency, whilst also helping with the prioritisation of key activities to support resumption or continuance of operations, including holding a list of services to be brought back up quickly in the event of an incident. Our opinion of Reasonable Assurance recognises the effective work of the Council in managing the emergency over the last 18 months.</p> <p>Whilst recognising current demands on the Council, more formal arrangements are needed to support business-as-usual Business Continuity arrangements in an overall Business Continuity strategy. These would detail how risks are to be identified, managed, resources assigned, resilience of systems and processes reviewed and improved. This strategy should be periodically agreed by Cabinet.</p>	0	5	0	
<b>Trade Waste</b>	Reasonable Assurance  Status: Final Report	<p>Our review found that Trade Waste and Recycling are offering a competitive service with a good level of customer satisfaction. The Trade Waste Officer has not visited businesses during the Pandemic but has maintained communication using phone and email; this information is reported to line managers monthly. Logs of missed calls are low which demonstrates a good collection service. Most invoices are processed in April and October every year, these are raised promptly. Review of financial information shows an increase in profit over the last three years. Customer satisfaction was not known but a survey which was conducted as part of the audit revealed a good level of customer satisfaction. The Trade Waste Officer appears to be aware of customer requirements and shows good management of the service. Resuming the monitoring of waste transfer notices (which is our High Priority Recommendation) and a succinct overview of performance reporting to encompass</p>	1	6	1	

Risk Area / Audit Entity	Audit Report					
	Assurance opinion	Executive Summary / Residual Risk	Summary of Recommendations High / Med / Low			Direction of Travel Assurance
		key points of Trade Waste will enhance the management of the service.				
<b>Cyber Security – Malware and Ransomware: Incident Response and Recovery</b>	Limited Assurance Status: Final Report	<p>This audit reviewed controls against the NCSC 'Cyber Essentials' accreditation, Ransomware and '10 Steps' guidance, focusing on Incident Response and Recovery. We identified that the council is working to strengthen controls in this area, and some essential controls are in place including daily back up of live systems, and monthly patching of operating systems. However, we identify weaknesses that need to be addressed to reduce risk in this area.</p> <p>Further detail is contained in our report.</p>	8	4	0	

## Appendix 2 – Clearance of audit recommendations

Audits with open recommendations	Year	Recommendations									Direction of Travel RAG	COMMENTS ON IMPLEMENTATION			
		High			Medium			Low					Totals		
		C	N	O	C	N	O	C	N	O	C	N	O		
Insurance	2017	1			3					1	4	0	1	🔴	Insurance checks for external contractors. 75% contracts are souced through Framework agreements or SLoAC; compliance insurance is monitored through these agreements. Managers have received training in 2018/19 on monitoring of contracts. The Procurement Manager is about to roll out refresher training, due to complete end June 2020.
Job Evaluation	2019				2	3		3			5	0	3	🔴	The Member of staff with responsibility for this project is on L-T sick leave but this will be prioritised on their return. <b>Dates extended to 31 January 2022.</b>
Development Management S106	2018	1	1		2	1					3	0	2	🔴	S106 Officer is working on the parish reports for publication. To be completed by the end of 2021/22 financial year. S106 application 'smarter' form is being produced. Word of mouth being used to publicise funds, this is proving effective with money being allocated effectively.
Creditors	2018&19	1			5			4	2		10	2	0	🔴	Review of masterfile - <b>date has been extended a second time to end December 2021</b> to fit with workflows.
Debtors	2019&20				3	1		3		2	6	1	2	🔴	New sales pro-forma has been created to be introduced - <b>deadline extended by end of November 2021.</b> Identification of duplicate customers - <b>deadline extended to end of December 2021</b> to fit with workflows.
Ctax and NNDR	2018&20	1			3	1		4			8	1	0	🔴	Single Business Rates Relief project progressing - files sent for checking against a national data base for matches - awaiting results. Quality reviews are set up and being carried out.
Asset Management	2019				2			2			2	2	0	🔴	<b>Dates extended to 31 March 2022</b> due to time diverted to Climate Change support.
Housing Health & Safety	2019	1			14	1		2			17	1	0	🟢	Reducing Medium risk properties to low risk over next 2 years - budget resourced to increase target for 2021/22. Training - delayed due to Covid - dates extended.
Safeguarding	2019	3			3	1					6	0	1	🟢	3 safeguarding awareness training sessions have been carried out with operatives during May 2020. Now need to pick up on those who were unavailable at the time - delayed due to Covid.
Housing Benefits	2020					1					0	0	1	🟢	Delayed due to Covid.
ICT Core Material Systems	2020				2	3		2	3		4	0	6	🟢	
Payroll	2020	1			7				1		8	0	1	🟢	
Building Control	2020	3			1	1		1			5	1	0	🟢	<b>Date extended to 31/12/21</b> delay due to the pandemic - four cases of Covid within the team and very high workloads. Would like to provide face to face training which has not been possible due to the pandemic.
Procurement	2020		1		3	5			1		3	7	0	🟢	<b>Dates have been extended.</b> These recommendations are on hold while the future delivery mode of Procurement services are considered
Commercial Rents	2020				3	3		2			5	3	0	🟢	<b>Dates extended to 31/3/22</b>
Safe Staff Operations during Covid	2020				4	2	1	1	1	1	5	3	2	🟢	
Debt Recovery	2021				2	1								🟢	
Stores	2021	1			2	6			1		2	8	0	🟢	
Care Services	2021		1		7	4		1			0	8	5	🟢	
Cyber Security	2021	6			4						0	10	0	🟢	
Governance	2021				7						0	7	0	🟢	
Corporate Plan	2021				3						0	3	0	🟢	
Income Management	2021				1			2	1		0	3	1	🟢	
Business Continuity	2021				5						0	5	0	🟢	
Trade Waste	2021	1			6			1			0	8	0	🟢	
		15	1	1	50	14	9	19	5	7	84	14	17		

CORE  
SYSTEM

C = Completed **73%**  
N = Not yet due **12%**  
O = Overdue **15%**

Not progressing 🟡  
Progressing some overdue 🟠  
On Target, report just issued 🟢

## Appendix 3 - Recommendations more than six months beyond original agreed implementation date

Audit	Recommendation	Management Action	Priority	Original Action Date	Current Planned Date	Latest management update
<b>Job Evaluation Audit</b>	Since the new computerised job evaluation process has been in place (February 2019) there has not been any analysis across the Council to monitor posts. The Council now have a mixture of posts which have been graded under the old system and the computerised system. The lack of monitoring/analysis of similar posts graded under the new on-line job evaluation system compared with those graded under the old system could mean that any disparity between posts is not identified which could inadvertently compromise compliance with equal pay legislation.	The new online system is the Council's current job evaluation scheme, and it is our intention and commitment to re-evaluate all roles under the new scheme. The plan is threefold (timescales next to proposal); <b>1.</b> To evaluate roles when they become vacant to assist impartiality.	Medium	1/4/20	31/1/22	The Member of staff with responsibility for this project is on L-T sick leave but this will be prioritised on their return.
		<b>2.</b> To create Job families for different jobs operating at similar levels.		31/1/21	31/1/22	
		<b>3.</b> To create job templates.		31/9/20	31/1/22	
<b>Creditors</b>	A hard copy of user notes for processing and paying supplier invoices is available, although it was noted that these were created some years ago. Amendments to the process have been added manually, but there is only one copy of the user notes which are not saved electronically.	User notes will be recreated and saved electronically.	Low	31/7/19	31/12/21	
<b>Creditors</b>	A review of the supplier master file has not been carried out to ensure that suppliers are still valid and are	Annual review will be carried out to ensure supplier records are still valid.	Low	No date on report – given	31/12/21	

	in use.			date of 1yr from report date – 30/11/19		
<b>Income Management</b>	<p>There is currently no regular review carried out to identify duplicate customers or those who are no longer used.</p> <p>The integrated debtors' module within e-Financials does not allow customers to be deleted or made inactive, therefore a note is placed on some (but not all) customer records when a customer is no longer in use.</p>	<p>As per the observation, purging of duplicate customers can't be done, however we will ensure there is a narrative to indicate that it is an old user account</p>	Medium	31/12/19	31/12/21	<p>New sales pro-forma has been created to be introduced and implemented.</p>
<b>Income Management</b>	<p>Our review of the sales invoicing procedure found the coding and VAT treatment of sales invoices to be accurate, and that invoices were raised in a timely manner.</p> <p>Although descriptions relating to the type of services supplied were also accurate, there were some instances where the dates for the provision of the service had been omitted by the requesting officer, and therefore some improvement is required in this area for clarity.</p> <p>Document retention of the invoicing requests also needs to be more consistent to ensure that there is a clear audit trail relating to the authorisation for raising sales invoices.</p>	<p>Suitable guidance will be issued to officers to ensure that there is consistency in the completion of the sales invoice request template.</p> <p>Document retention will be reviewed in October 19, as part of this retention of invoice requests will be looked at in terms of storage options.</p>	Low	31/12/19	30/11/21	
<b>Asset Management Strategy incl.</b>	<p>The property/land ownership database in Uniform (CAPS) is currently not fully populated, but</p>	<p>Measures are in place to ensure that adequate monitoring of the project and</p>	Low	31/12/19	31/3/22	<p>Dates extended to 31 March 2022 due to time diverted to</p>

<b>leasing</b>	<p>there is an on-going project to bring the database up to date with the latest information. An exercise is being carried out by the Gazetteer Management Service, to bring the database up to date, with a target date for completion being the end of 2019. After this we understand that it will be the responsibility of Estates to maintain all ownership records relating to Council owned land and building.</p> <p>Managers should ensure that the project is regularly monitored.</p>	<p>training of Business Support staff is sufficient, to ensure accurate maintenance of Council asset information.</p>				<p>Climate Change support.</p>
<b>Asset Management Strategy incl. leasing</b>	<p>Once the project to get the Corporate Property database up to date has been completed, it will be the responsibility of the Estates team to continue with maintenance of the records when notified by Legal Services. Training will be required for the Business Support Officers who will be responsible for maintaining the database, as will user guides to ensure the integrity of the information in the Corporate asset database.</p>	<p>Training needs will be identified, and user guides produced to ensure consistency and integrity of the asset ownership module in the Uniform (CAPS) system. Appraisal objectives for training have been included for all Business Support Officers.</p>	<p>Low</p>	<p>No date on report. Report date July 2019. Would expect a low completed within 1 year which would make target date: 31/7/20</p>	<p>31/3/22</p>	<p>Dates extended to 31 March 2022 due to time diverted to Climate Change support.</p>
<b>Building Control</b>	<p>Internal audits are currently undertaken by the Building Control Manager, which may impair independence and objectivity, calling into question the reliability of the internal audit results.</p>	<p>We agree that it is less than ideal that the Service Manager has been carrying out the audits although this has been a useful tool for driving improvement. This arose due to the auditor leaving. Training of a replacement auditor has been delayed due to COVID-19 but internal training is now planned for an auditor and lead auditor. It is felt strongly the</p>	<p>Medium</p>	<p>28/2/21</p>	<p>31/12/21</p>	<p>Date extended to 31/12/21 delay due to the pandemic - four cases of Covid within the team and very high workloads. Would like to provide face to face training which has not been possible due to the pandemic.</p>

		<p>internal audits should be carried out by staff outside the management team but within the Building Control Service.</p> <ul style="list-style-type: none"> <li>□ The quality system is intended to demonstrate compliance not only with ISO 9001 but is intended to meet the requirements of the Building Safety Regulator. Hence, there is a need to verify compliance with the Building Control Performance Standards including aspects such as ensuring that inspection regimes are appropriate for the risk. There is therefore a need for specialist knowledge in the performance of audits.</li> <li>□ The auditor will be independent of the management team but integral to the working of the department.</li> </ul> <p>Independence from management would enable areas to be targeted in audits that can highlight operational weaknesses and promote genuine improvement. However, inside knowledge aids rather than hinders this ability.</p> <ul style="list-style-type: none"> <li>□ The appointment of an auditor provides an excellent development opportunity providing an insight into the management system that provides a basis for future promotion. Indeed, I believe this approach benefited my own development when I was a Quality Auditor in Swindon in the 1990's</li> <li>□ The use of internal resources in the auditing role helps with buy-in from staff giving them genuine</li> </ul>				
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		control and helps drive service improvement from the shop floor rather than it being imposed from outside. Hence, if the relationship between management and auditor is managed correctly it can help embed a quality system ethos more effectively within the team. Hence, as the system becomes more mature it is hoped that all staff will become confident and feel comfortable raising non-conformance reports, in addition to scheduled audits, highlighting issues to management knowing that issues will be formally reviewed.				
<b>Procurement</b>	MDDC has created a Responsible Procurement Strategy and a Sustainable Procurement Policy & Procedure which have been introduced into the Dashboard Nov 2019. Neither of these have yet been referred to committee. These documents are signposted for managers to use but ratification is required for official approval and adoption by presentation to Cabinet.	Submit the Responsible Procurement Strategy and Sustainable Procurement Policy & Procedure Recognition so that it gets put onto the framework by legal services and goes to committee asap for approval.	Low	31/3/21	31/3/22	Dates have been extended. These recommendations are on hold while the future delivery mode of Procurement services are considered
<b>Procurement</b>	While there is a Finance Plan with procurement elements, the Council does not have a discrete Procurement Business Plan or supporting procurement performance framework. This means that there is no document to identify how procurement could be improved, such as further reducing the number of suppliers the Council deals with and mapping out the key contracts that need to be maintained. It also means that the	We will create a Procurement Business Plan outlining the priorities for Procurement to concentrate on for the next couple of years. It will also map out the key performance indicators that will be reported to senior management.	Medium	31/7/21	30/9/22	

	objectives of the service, how these objectives filter into the Corporate Plan and monitoring performance against these objectives are not outlined.					
<b>Procurement</b>	<p>Supplier spend is regularly monitored by the Procurement team however, this is currently a manual task.</p> <p>We understand that there was a business objects report that can be generated monthly, but further development of the report is required before it is fit for purpose.</p> <p>If the report cannot generate the information required, then an alternative approach should be considered, to create a more efficient way of monitoring supplier spend. This would increase assurance that supplier spend that is potentially reaching a threshold where a contract should be in place, has been identified.</p>	Accepted.	Medium	31/7/21	31/12/21	
<b>Procurement</b>	<p>The previous audit report on Procurement made a recommendation for training of Group Managers on contract management, with a completion date of 31 March 2019 (subsequently revised to June 2020). Due to the C-19 emergency this was not progressed. The completion of this training was queried at the January 2021 Audit Committee. We understand that this training has now re-started.</p> <p>In addition, Procurement training to all eProcurement users and authorisers through learning and</p>	<p>Procurement made a recommendation that contract management training should be undertaken by all officers who effect the tender/contract process not just the group managers. Procurement was not then and are not now in a position to offer this as a procurement training function only the recommendation to do so but will help to establish those who would benefit from the training. Officers will need to engage directly with MDDC's learning and</p>	Medium	31/3/21	31/3/22	

	<p>development is planned from January 2021 to reinforce the correct purchasing sequence of events and checks to ensure orders are raised, in advance of the works, goods or services being received by the Council</p> <p>This action is coupled with looking into the option to have multiple users able to GRN the goods/services. These planned actions should be followed with monitored and stricter enforcement of the "Invoices only paid if PO and GRN " rule.</p>	<p>development to affect this training – the contract management training is available via L&amp;D with Achilles Manual 121 Procurement Training to all Eproc and Efin users has commenced Jan 2021 and will continue until all users are re-trained (estimated at August 2021) when this training will become an electronic and video L&amp;D online training function. This will be separated into learning sections so that only those sections required are presented to users (I.e., Requisitioners will see a slightly different set of instruction to that of an Authoriser). Those users that carry out both functions in a controlled manner will see a combination of both. This electronic training will sit within the MDDC officer annual training requirements so it will be monitored / tracked automatically.</p>				
<b>Procurement</b>	<p>Aggregation in supplier values is not currently being picked up automatically so that when recognised action may be taken to address and ensure rules adhered to.</p> <p>Management comment that when every spend is apportioned to the Contract Register, ideally a 'running total' will be available and reported automatically to the generic Procurement Office email if a supplier is nearing their monetary threshold. Further investigation should be undertaken to align the</p>	Accepted	Medium	31/7/21	31/12/21	

	MDDC Contract Register.					
<b>Procurement</b>	<p>The Council should support a Counter Fraud and Anti-Corruption culture to reduce the risk of fraud and corruption. Trust should not be a substitute for strong internal controls. Many elements of the procurement system have a function in terms of preventing fraud and corruption. As part of the current review of the Councils CF Strategy, management should ensure there is sufficient focus on the procurement risk.</p>	<p>Procurement has the Fraud, Corruption &amp; Bribery policy within the Responsible procurement area of the Procurement dashboard and controls for purchase card use etc. but always open to investigating more robust options that mitigate risk.</p>	Medium	31/3/21	31/3/22	
<b>Procurement</b>	<p>The Finance regulations do not clearly state the requirement to refer Waivers for council visibility. The regulations (per Sec 5.1.3 Financial Regulations) appear to state that waivers issued are to go for review by Council Committee. However, practice currently in use, as stated on the waiver form notes that only if budget is exceeded by £50k should approval and confirmation be sought from Scrutiny. This practice conflicts with the instructions laid down in the Financial Regulations which requires review by Committee (but is not specific on which one). The Finance Regulations should therefore be reviewed to clarify the procedure to be followed for Waivers. The three current contract waivers should be reported to the relevant Committee for review to ensure reputational risk is considered.</p>	<p>Waiver Form has now been revised and updated to February 2021 v2 to align with the Financial Regulations with the financial threshold removed from the waiver and advising that:  <i>All Waivers will be referred to Scrutiny (or Audit) Committee after agreement – those raising / agreeing the Waiver should be aware that they may be subsequently reviewed by the Committee.</i></p> <p>The three Waivers in question will need to be presented to Scrutiny by the requestors / authorisers of these waivers for due consideration and Procurement will advise those users to do so.</p> <p>The DCE (S151) will revise the FRegs to establish a more clarified position relating to the need for and the referral route for waivers asap.</p>	High	31/3/21	31/12/21	

<b>Commercial Rents</b>	<p>The property/land ownership database in Uniform (CAPS) is currently not fully populated and the project to bring the database up to date with the latest information had stalled. The exercise to bring the database up to date has now recommenced with a new appointee. Information required is currently on spreadsheets, but the reporting functions of CAPS is not in use.</p>	<p>The property/land ownership database in Uniform (CAPS) is currently not fully populated. The project to bring the database up to date should be completed as soon as possible to take advantage of the expected ease of management reporting and envisaged time efficiency benefits to be realised. Managers should ensure that the project is regularly monitored until completion</p>	Medium	01/3/21	31/3/212	
<b>Commercial Rents</b>	<p>The property/land ownership database in Uniform (CAPS) is currently not fully populated and the project to bring the database up to date with the latest information had stalled. The exercise to bring the database up to date has now recommenced with a new appointee. Information required is currently on spreadsheets, but the reporting functions of CAPS is not in use.</p>	<p>Once the Corporate Property database is up to date, it will be the responsibility of the Estates team to continue with maintenance of the records when notified by Legal Services. Training will be required for the Business Support Officers who will be responsible for maintaining the database, as will user guides to ensure the integrity of the information in the Corporate asset database.</p>	Medium	01/3/21	31/3/22	
<b>Commercial Rents</b>	<p>The Agreement with BBCL should be re-visited to ensure the agreement contains clearer lines of communication documented in the event of possible unrecoverable or overdue rental income and agreed processes for actions to be taken in such situations. Consideration should be given to the setting of indicators to measure the</p>	<p>The agreement with BBCL will be reviewed and KPI's introduced to include/ ensure their credit control team communicate with the Council on a regular basis set out via procedure. Has reviewed at Scrutiny Committee additional Performance Indicators will be</p>	Medium	01/3/21	31/3/22	

	agent's performance.	introduced for rates of return on direct and indirect cost basis.				
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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](mailto:robert.hutchins@devonaudit.gov.uk).