

# Internal Audit - Progress Report 2024-25

## Mid Devon District Council Audit Committee

March 2025



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## 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 Internal Audit plan for 2024-25 was presented and approved by the Audit Committee in March 2024.

This report provides a summary of the performance against the Internal Audit plan for the 2024/25 financial year to date, highlighting the key areas of work undertaken and summarising our main findings and recommendations aimed at improving controls.

The Accounts and Audit (Amendment) (England) Regulations 2015 introduced the requirement that all Authorities need to carry out an annual review of the effectiveness of their internal control system and need to incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.

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

Audit Committee members are requested to consider:

- the assurance statements within this report for any work finalised in this period.
- the completion of audit work against the plan.
- the scope and ability of audit to complete the audit work.
- 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 operate effectively.

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## High Level Summary Outcomes

High Level Summary Audit Plan - 2024/25														
Key Financial Systems	Property, Climate, Leisure	Legal, HR & Governance	Performance, Operations	ICT, Communications, Customer Engagement	Place, Economy, Planning	Housing & Environmental Health								
Insurance	Capital Asset Management (April)	Corporate Plan	Vehicle & Fuel (including inventory & maintenance)	CAF High Level Self-Assessment	Building Control Follow-Up	Care Services (Alarm Income)								
Main Accounting	Climate Change	Sickness and Other Time Off		Internal Communications – (March)	Cullompton Heritage Action Zone Grant	Letting of Housing Stock								
Procurement	Commercial Rents - March 2025	Gifts & Hospitality / Register of Interests		Firewalls	Economic Regeneration (March)	Home Adaptions/Disabled Facility Grant/Home Efficiency Schemes								
Treasury & Cashflow Management	Lords Meadow Leisure Centre - March 2025	Risk Management		Patch Management	Planning Enforcement - deferred to July 2025	Food Safety & Private Water Supplies								
		Legal Services - April				Licensing (March/April)								
		Staff Performance & Appraisals - March				Repairs & Maintenance (March)								
						Service Charges (March)								
				<table border="1"> <tr> <td>Substantial</td> <td>Reasonable</td> </tr> <tr> <td>Limited</td> <td>No Assurance</td> </tr> <tr> <td colspan="2">Opportunity/Non-Opinion</td> </tr> <tr> <td>At Draft Report Stage</td> <td>In Progress</td> </tr> </table>	Substantial	Reasonable	Limited	No Assurance	Opportunity/Non-Opinion		At Draft Report Stage	In Progress		
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Limited	No Assurance													
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## Fraud Prevention and Detection

The risk of fraud at Mid Devon Council is still considered low. Our internal audit assignments consider the potential for fraud and how the Council prevents fraud from occurring. Work on the key financial systems considered the suitability and robustness of the control framework to prevent, detect and address fraud.

We note the Council has also been active to prevent and detect fraud, including:

- The most recent NFI exercise has now been completed, and matches are available to be checked.
- An increase in referrals relating to Social Housing Fraud.

The most recent Counter Fraud Resilience and Assessment report in March 2024 assessed arrangements against CIPFA / CIFAS best practice. The assessment concluded that the Council continues to improve and move towards an ever stronger assurance position. Arrangements compared to best practice was encouraging and supports the opinion that it is committed to reducing fraud losses to the minimum level possible. The next assessment will be completed in April 2025.

## Audit Coverage and Performance Against Plan

Our work on the audit plan is well underway and we are focusing on the plan for delivery over this final quarter of the financial year. We do not currently anticipate any problem in substantially delivering this year's plan and in turn delivery of the Annual Assurance Opinion.

The Committee will know the Internal Audit Plan is intended to cover the period April 2024 to March 25. We know from experience that our work does not start on the 1 April or finish on the 31 March.

Delivery of our work plans leans towards commencing in April with the bulk of the work delivered within each financial year, concluding with our reports being finalised up to and including the following April and May.

This timeframe ensures the Annual Head of Internal Audit Assurance Opinion is based on the fullest possible breadth of work in line with each Internal Audit Plan.

## Audit Recommendations

### Appendix 2

There are currently 5 Medium and 1 Low management actions overdue (See **Appendix 2**). This compares to the 1 Medium and 5 Low recommendations reported at the last Audit Committee.

The agreed policy is that only High priority recommendations require Audit Committee agreement to extend target dates, and that management can decide to extend Medium and Low recommendation target dates. We provide appropriate challenge if we have any concerns that the weakness has not been addressed.

## Customer Satisfaction

We ask for feedback on every audit. We are currently reviewing these and will report fully at the next Audit Committee, with the headline numbers reported later in this report.

## Value Added

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 similar audits across different Councils to identify and share good practice.
- Confirming that core controls continue to be effective despite changing work conditions and current pressure of work.

## Appendix 1 – Summary of audit reports and findings – s

Audit and Assurance Opinion	Summary, Risk Exposure and Management Actions
<b>Insurance</b>  Substantial Assurance	<p>The Council obtains appropriate insurance in respect of its operations. The types of insurance cover obtained by Mid Devon District Council are comparable with those taken out by other local authorities, with the Council obtaining professional advice through use of an insurance broker (Arthur J Gallagher). The insurance cover is obtained through a competitive procurement exercise. The insurance cover held is changed as required to reflect changes to Council assets and operations. Most of the insurance claims paid relate to motor vehicles.</p> <p>Both Accountants / Insurance Officers actively participate in the regional local authority insurance officers Southwest Insurance Partners meetings where speakers are invited to speak to the meetings on a range of topics and discuss what local authorities can do to reduce the risks within these areas.</p>
<b>Sickness &amp; Other Time Off (Draft Report Issued)</b>  Substantial Assurance	<p>The Sickness Absence Management Policy clearly details the responsibilities of both managers and employees with regard reporting and certification. Training has recently been provided to managers on sickness absence management and a copy of the training session placed on Sharepoint for those unable to attend the training. Despite a readily available policy and training the prompt completion by all managers of the 'Return to Work' form is not universal. We were informed that completion of the required documentation by some managers with several staff is not particularly good.</p> <p>The Mid Devon District Council 'Sickness Absence Management Policy' is undated and contains no version control. Comparison of the policy with similar policies used by other local authorities shows them to be more detailed and comprehensive in their content.</p> <p>Comparison of sickness absence 'trigger points' showed the Mid Devon trigger points as an outlier of the authorities compared.</p> <p>Sample testing of five cases where thresholds / triggers points had been met found in two instances that the 'Manager did not respond to the trigger'. All managers should comply with the requirements of the Sickness Absence Management Policy and fulfil their responsibility to set standards, monitor and manage sickness in line with the policy. Completion and provision of information back to HR in accordance with the policy as it identifies reasons for absence enabling HR to ascertain whether there are any trends in the types of illness being reported.</p> <p>Sampling a small number of Occupational Health referrals found that the Occupational Health report written following the appointment was promptly forwarded to both employee and HR in all cases. All sampled were excellent with regard to timescales between referral date and report receipt.</p>

## Letting of Housing Stock

### Substantial Assurance

There is a good control environment for the letting of Council housing stock, both general lets and decants (direct lets). There are policies in place and allocation is in accordance with the Devon Home Choice (DHC) policy. There is, however, no guidance in the DHC policy to outline the process of moving tenants to allow for developments.

The DHC system auto populates bidders into the highest band and length of time they have been on the system. This ensures that the most in need are first in line for selection. The lettings team uses the DHC list to allocate the property. The Neighbourhood Team Leader approves all allocations; this provides control and challenge in the process. The DHC system shows why someone has not been successful. There was one sample where the reason explaining why a person was not successful did not have enough detail to support the decision should there be challenge. The team were able to provide this detail during the review.

There are a couple of areas where a reminder of the process would tighten up control/assurance:

- Ensuring that the reason for why someone is not successful is detailed and provides the reason and not a generic comment.
- There is a tab on Orchard which should be populated to outline any additional needs tenants might have.

In the last two years the Council has started to build new Council properties to replenish the reducing housing portfolio. Housing/the Council identifies land and/or buildings which can be developed to create more properties.

With a direct let, property is allocated before it is advertised on the DHC system. The average number of working days to move a tenant was 144 working days to move 15 tenants. This is due to the complexities of being able to move tenants to suitable properties/locations. Potentially, there could be time for tenants to bid for homes through the DHC system. However, we understand that there are other underlying factors which can make this situation more urgent. The Head of Housing and Health explains that there is sometimes urgency with agreeing funding with Homes England, so they need to decant as quickly as possible. There seems to be a varying interpretation of the process. The DHC policy does not have guidance for moves when property is required for development, so this allows for interpretation.

The MDDC decant policy allows for both bidding for a new property through DHC or making a direct let. There is no guidance on the DHC policy for this situation. It would seem prudent to liaise with DHC to ensure the correct process is being followed.

## Treasury Management (Draft Report Issued)

Our review of Treasury Management has confirmed that this is a well-controlled area of activity. Cash-flow forecasting is carried out on a regular basis to inform investments and borrowing and ensure adequate funds are available for use when needed. All activities are made in line with the approved strategy and transactions were found to be appropriately authorised and accurate.

One minor issue was identified relating to training records. Whilst we were offered assurance that the existing administration were provided training in 2019 no records are maintained to evidence this as required by the strategy. In

**Substantial Assurance**

addition we were provided screenshots of diaries showing evidence of training courses by officers central to the Treasury function, we were not provided with a formal record of training as again required by the strategy.

**Food Safety & Private Water Supplies (Draft Report Issued)**

Mid Devon District Council's Private Water Supplies (PWS) and Food Safety (FS) teams are strongly committed to maintaining high standards and compliance with relevant legislation applicable to their areas of responsibility. A clear need exists for formalised procedure documents to ensure consistency and comprehensive coverage of all activities. The creation and continuous updating of these documents should be prioritised to adapt to regulatory changes and improve service delivery. Work is ongoing regarding procedure documentation and should be shortly completed. Staff turnover, disruption caused by Covid-19, constraints in how inspections are conducted, as well as the number of private water sources needing urgent management a current backlog of water supply inspections exists with few inspections taking place in the first half of the 2024/25 financial year. Use of external consultants has occurred to assist in reducing the backlog of inspections.

**Reasonable Assurance**

The proposed 2024/25 Fees & Charges presented to Cabinet (9 January 2024) were discussed and approved. The Cabinet agreed PWS and FS fees and charges correspond with those shown upon the Mid Devon DC website for the 2024/25 financial year. Unfortunately, billing of the water sample fee at £100 occurred until the mistake was noticed (end of September 2024) and rectified immediately to the correct visit fee of £110. Fortunately due to prioritisation of work undertaken elsewhere not too many invoices were issued for the incorrect amount.

The PWS team focus on collaborating with suppliers to negotiate resolutions. It is understood such an approach has resulted in very few cases requiring formal enforcement. With regard to FS each potential enforcement case is personally assessed by the FS Team Leader (FSTL) before any action is taken, a feasible approach given the limited number of cases requiring enforcement. Records of enforcement actions are maintained upon a dedicated Excel spreadsheet actively managed by the FSTL and accessible to all team members. When inspections identify instances of non-compliance, the team typically resolves these issues through engagement with the business. Such engagement can potentially include follow-up communication, case review meetings, and subsequent visits. The initial approach to improving standards and eliminating non-compliance focuses on informing and educating businesses. This strategy promotes effective working relationships and fosters a culture of positive collaboration. By prioritising education of individuals and businesses the FS team aims to prevent future issues.

Staff from both teams strongly engage in their respective regional liaison groups; through such groups have discussion forums where intelligence, information and best practice can be shared.

It was confirmed that all staff undertaking PWS work possess the necessary accreditations and evidenced that renewal training (18 month certificates) is booked and undertaken when required. With regard FS the Food Standards Agency's new framework introduces provisions that allow for greater flexibility in who can conduct food safety inspections. Under this framework, accredited professionals in environmental health and trading standards are permitted to undertake inspections, provided they can demonstrate their competency through the framework. By leveraging this approach of

	<p>sharing staff resources between regulatory teams within the <u>Council</u> it is possible to address shortfalls in service provision while team vacancies are being filled.</p>
<p><b>Building Control Follow-Up</b></p> <p>Limited Assurance</p>	<p>This 'Follow Up' report identifies that a number of management actions in response to the previous audit review undertaken are still ongoing.</p> <p>The staffing establishment within the Partnership has never been fully complete with vacant positions and the recruitment to them continuing to be an ongoing challenge. The Partnership staffing establishment shows posts filled / vacant at different points in time being reported to the Joint Committee. Market supplement have been provided against posts which have uplifted staff salaries. Unfortunately, salary uplift via market supplement ended at Mid Devon and results of a Job Evaluation exercise failed to address the salary difference between posts at Mid and North Devon.</p> <p>The attractive salaries paid to Approved Inspectors (AI) and the closeness of many such Exeter based AI organisations to Mid Devon means from a salary perspective the Partnership cannot compete. The scenario currently exists whereby a Partnership employee left in autumn 2024, joined an AI organisation and has returned back to the Partnership to work via agency at a considerably higher salary than that previously paid. Recruitment of trainees has taken place; however, this 'grow your own' approach has a potential impact on both staffing resources and performance.</p> <p>The Corporate Risk Register presented to Mid Devon's Audit Committee (3 December 2024) shows an increase in the risk rating of the 'Building Control Service viability' <i>'as supervision remains resource heavy and will continue to challenge performance'</i>.</p> <p>Ongoing review of the Partnership Agreement is taking place with a recent soft approach being made to a neighbouring local authority as to whether they wish to join the Partnership. The Building Control Manager (BCM) thinks the approach will again be made but at a higher officer level.</p> <p>A new Technical Support team is in place following the departure of previous team members through leaving or retirement, guidance notes to support team members on their daily tasks are being written by the new Technical Support Team Leader. Certain guidance notes have been completed whilst others are currently work in progress.</p>
<p><b>CAF High Level Self-Assessment</b></p>	<p><b>Get CAF Ready Pilot:</b></p> <p>As part of the Get Ready for CAF engagement work with MDDC, we attended workshops discussing Business Continuity, and the Information Asset Registers (IAR); specifically for Revenue &amp; Benefits, and Housing. The workshops were split into two sections, with the morning focused on the critical systems, whilst the afternoon focused on the IAR in conjunction with the service area. The workshops attended were well organised and involved the appropriate members of staff to facilitate the needed discussion to understand the resilience aspects expected from the service areas, and their contributions to an IAR.</p> <p>In addition, MDDC were required to create network architecture diagrams for each of the identified critical systems (NEC, Housing System and eFinancials). DAP reviewed each of the architecture diagrams and provided feedback on</p>



<p><b>Non-Opinion</b></p>	<p>our opinion if the diagrams met the 'architectural readiness checklists' provided by Local Digital as part of the pilot. Our findings were consistent with Local Digital's feedback, and positively MDDC completed the pilot at the end of November 2024.</p> <p><b>CAF Pilot:</b> As part of the CAF pilot engagement, DAP reviewed all answers and supporting evidence within MDDC's self-assessment, and provided feedback on additional commentary on evidence that would bolster MDDC's self-assessment submission. Feedback was provided on each of the principles of Objectives A (Governance, Risk Management, Asset Management, and Supplier Management) and Objectives D (Response &amp; Recovery Planning, and Lessons Learned), and we attended workshops hosted by Bridwell (External Assurers for MHCLG). Positively, the feedback provided by DAP aligned with the queries raised in the workshops by Bridwell, which informed the improvement plans created by Local Digital.</p> <p>The 2025/26 audit plan includes an IT Risk Management review, with scope to</p> <p>It is not possible to guarantee beyond doubt that an assurance exercise has discovered all weaknesses within an organisation, as such these should always be supplemented by any additional local knowledge as part of the organisations approach to information security risk management.</p>
<p><b>Grant Declaration Sign Off</b></p> <p><b>Non-Opinion</b></p>	<p>We reviewed spend for the Cullompton Heritage Action Zone grant to enable sign off to Historic England. This was a complex grant spanning over 4 years.</p> <p>Spend was verified.</p> <p>We will communicate with the Council and provide advice and feedback about how this can be strengthened and streamlined for future projects, including annual engagement on multi-year schemes.</p>

## Appendix 2 – Clearance of Audit Recommendations

The table below shows all recommendations by Audit subject. There are 5 Medium and 1 Low recommendation that are Overdue

Audit references	H Not Due	H Overdue	M Not Due	M Overdue	L Not Due	L Overdue	Total Due and Overdue
Capital Asset Management	0	0	1	0	3	0	4
Care Services	0	0	1	0	0	0	1
Cemeteries and Bereavement Services	0	0	1	0	0	0	1
Contract Management	0	0	5	0	0	0	5
Corporate Health and Safety	0	0	0	1	0	0	1
Corporate Repairs and Maintenance	0	0	2	0	1	0	3
Culm Valley Leisure	0	0	2	0	0	0	2
Cyber Security	1	0	2	0	3	0	6
Equality and Diversity	0	0	1	0	0	0	1
Housing Health & Safety	0	0	1	0	0	0	1
Income Management	0	0	0	1	0	0	1
Information Governance	0	0	3	0	0	0	3
Leisure Centre	0	0	1	0	1	0	2
Performance Management	0	0	2	0	0	0	2
Procurement	0	0	0	2	1	1	4
Risk Management	0	0	1	0	0	0	1
Safeguarding	0	0	0	1	0	0	1
Service charges	0	0	0	0	1	0	1
Tiverton Pannier Market	0	0	1	0	3	0	4
<b>Total</b>	<b>1</b>	<b>0</b>	<b>24</b>	<b>5</b>	<b>13</b>	<b>1</b>	<b>44</b>

**The table below provides more detail on the overdue High and Medium Recommendations**

<b>Audit reference</b>	<b>Priority</b>	<b>Title</b>	<b>Objective</b>	<b>Target Date</b>	<b>Managers comment</b>
<b>Procurement</b>	M	Procurement Action Plan	Support from the DCC team should be sought (assuming required) as a discreet piece of work in creating the procurement action plan.	28/02/2025	The new Regulations have been delayed until Feb 2025. Once the new regulations are brought in (moving away from the EU regulations following Brexit), the Strategy may need to be updated. This will then flow down to an action plan to deliver the strategy.
<b>Income Management</b>	M	Duplicate customers	The 2022/23 audit review re-reported a finding brought forward from the 2019/20 and 2020/21 reviews where it had been reported: - 'There is currently no regular review carried out to identify duplicate customers or those who are no longer used. 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. The risk is non-compliance with GDPR, as well as incorrect billing of an organisation. The understanding gained from the Finance Officer was that the debtors Masterfile has not been subject to recent review. Speaking with the Systems Accountant the new functionality for the GDPR anonymisation has not yet been tested; however, she did think testing for duplicate customers was taking place as there was no outstanding recommendations on Spar'. Email communication with the Systems Accountant (now working in Housing) found that the anonymisation function in eFin had been tested but it failed. Whilst the routine was available within the eFin menus, it was established extra costs would need to be paid to Advanced (software supplier) for this to be enabled. She emphasised where duplicate customers are identified, they are marked for deletion, meaning they cannot be used for raising invoices, therefore	31/10/2024	

**The table below provides more detail on the overdue High and Medium Recommendations**

			mitigating risk of incorrect billing. Whilst mitigation is in place regarding customers with duplicate accounts the issue regarding old, aged accounts no longer used, remains.		
<b>Safeguarding</b>	M	Modern Slavery and Human Trafficking statement	The statement will be updated and re-published on the website before the end of June following adoption of the updated corporate Safeguarding Policy.	30/06/2024	
<b>Corporate Health and Safety</b>	M	Monitoring of induction forms	New induction process to be rolled out. Induction form to request the line manager contacts HR Business Partner should specific aspects require a review.	31/03/2024	Induction plan and welcome guide shared with the Union for feedback. Approved by LT. Once feedback from the Union is received this will be rolled out across the organisation

**The table below provides more detail on the overdue High and Medium Recommendations**

<p><b>Procurement</b></p>	<p>M</p>	<p>Contract detail within the contracts register</p>	<p>Ensure that the links to detail of the contract register are operational at the earliest opportunity.</p>	<p>31/07/2023</p>	<p>Work is continuing within Procurement and Digital Services on preparing the new contracts register for rollout. Testing identified some minor issues which have recently been resolved, with the contracts register now expected to go live in the next few weeks.</p>
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## Appendix 3 - Professional Standards and Customer Service

### Conformance with Public Sector Internal Audit Standards (PSIAS)

**Conformance** - Devon Assurance Partnership conforms to the requirements of the PSIAS for its internal audit activity. The purpose, authority and responsibility of the internal audit activity is defined in our internal audit charter, consistent with the *Definition of Internal Auditing*, the *Code of Ethics* and the *Standards*. Our internal audit charter was approved by senior management and the Audit Committee in March 2024. This is supported through external assessment of conformance with Public Sector Internal Audit Standards & Local Government Application Note.

The Institute of Internal Audit (IIA) are the key body involved in setting out the global standards for the profession which form the basis for the Public Sector Internal Audit Standards (PSIAS) and have been undergoing review and revision. The proposed new standards will take effect in the public sector in April 2025 and provide clarity and raise awareness of the audit committee's governance roles and responsibilities. [2024 Global Internal Audit Standards \(theiia.org\)](https://theiia.org)

**Quality Assessment** - the Head of Devon Assurance Partnership maintains a quality assessment process which includes review by audit managers of all audit work. The quality assessment process and improvement is supported by a development programme.

External Assessment - The PSIAS states that a quality assurance and improvement programme must be developed; the programme should be informed by both internal and external assessments.

An **external assessment** must be conducted at least once every five years by a suitably qualified, independent assessor. For DAP this is currently being conducted by an IIA qualified ex Assistant Director of an Audit Partnership.

The previous assessment result was that *“Based on the work carried out, it is our overall opinion that DAP generally conforms\* with the Standards and the Code of Ethics”*. The report noted that *“As a result of our work, a small number of areas where partial conformance was identified. These were minor observations, none of which were significant enough to affect the overall opinion”*. DAP is actively addressing these improvement areas.

\* **Generally Conforms** – This is the top rating and means that the internal audit service has a charter, policies and processes that are judged to be in conformance to the Standards

**Improvement Programme** – DAP maintains a rolling development plan of improvements to the service and customers. All recommendations of the external assessment of PSIAS and quality assurance are included in this development plan which is ongoing. Our development plan is regularly updated and links to our overall strategy, both of which are reported to the DAP Management Board and DAP Committee.

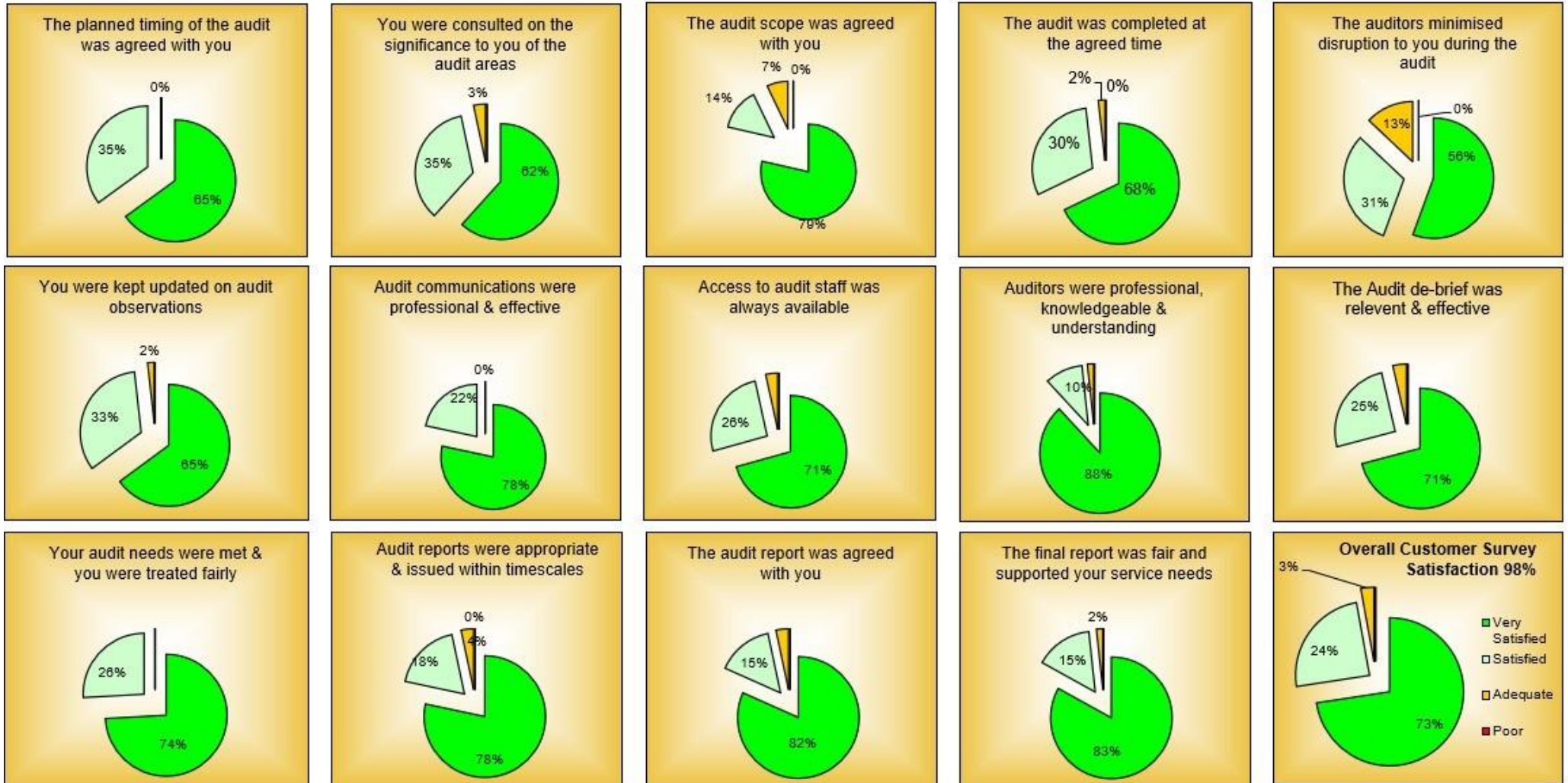
### Customer Service Excellence (CSE)

DAP was successful in re-accreditation by G4S Assessment Services of the CSE standard during 2024. This accreditation is a UK-wide quality mark which recognises organisations that prioritise customer service and are committed to continuous improvement.

During the year to date we have issued client survey forms for some of our reports, and the results of the surveys returned were very good / positive. The overall result is very pleasing, with near 97% being "satisfied" or better across our services. It is very pleasing to report that our clients continue to rate the overall usefulness of the audit and the helpfulness of our auditors highly.

## Appendix 4

### Customer Survey Results April 2024 - December 2024



## Appendix 5 – Audit Authority





## Devon Assurance Partnership

The Devon Assurance Partnership has been formed under a joint committee arrangement. We aim to be recognised as a high-quality assurance service provider. We work with our partners by providing a professional assurance services 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 [Tony.d.Rose@devon.gov.uk](mailto:Tony.d.Rose@devon.gov.uk)

## Confidentiality and Disclosure Clause

This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the Authority, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.

This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.