

Report to: **South Hams Audit and Governance Committee**

Date: **28 September 2023**

Title: **Update on the 2023-24 Internal Audit Plan, and Charter and Strategy**

Portfolio Area: **Cllr Julian Brazil – Leader of the Council**

Wards Affected: **All**

Urgent Decision: **N** Approval and clearance obtained: **Y**

Author: **Paul Middlemass** Role: **Audit Manager**

Contact: Paul.Middlemass@devon.gov.uk **07736 155687**  
Tony.d.Rose@devon.gov.uk **01392 383000**

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**Recommendations:**

Progress made against the 2023/24 internal audit plan, and any key issues arising are noted and approved.

Approve the Internal Audit Charter and Strategy.

## 1. Executive summary

The purpose of this report is to inform members of the principal activities and findings of the Council's Internal Audit team, and to obtain approval for the Audit Charter and Strategy.

## 2. Background

The Audit and Governance Committee, under its Terms of Reference contained in South Hams District Council's Constitution, is required to monitor, and review the internal audit programme and findings, and the associated progress and performance of Internal Audit. As part of that role, it is required to approve the Internal Audit Charter and Strategy.

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

The purpose and role of Internal Audit, and of the related Council responsibilities is also contained in the Internal Audit Charter and Strategy.

### 3. Outcomes/outputs

Members will note the assurances provided on the audited areas and seek management assurance that identified weaknesses are being addressed.

The table below details the assurances we have provided to date this year:

Audit	Business Area	Assurance provided
Energy Bill Support Scheme	Strategic Finance	Substantial Assurance
Insurance	Strategy and Governance	Reasonable Assurance
Food Safety	Place and Enterprise	Reasonable Assurance
Council Tax Rebate Checks	Strategic Finance	Reasonable Assurance
Project Management	Strategy and Governance	Reasonable Assurance
Travel and Subsistence	Strategy and Governance	Reasonable Assurance
Counter Fraud Resilience and Assessment Report	Strategy and Governance	NA
Devon Building Control Partnership	NA	Reasonable Assurance

### 4. Options available and consideration of risk

No alternative operation has been considered as the function of internal audit is a requirement of Corporate Governance.

### 5. Proposed Way Forward

That Audit and Governance Committee approves the Internal Audit Charter and Strategy and notes the results of Internal Audit work undertaken since the last meeting.

### 6. Implications

Implications	Relevant to proposals Y/N	Details and proposed measures to address
Legal/Governance	Y	<p>The Accounts and Audit Regulations 2015 issued by the Secretary of State require every local authority to 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.</p> <p>The work of the internal audit service assists the Council in maintaining high standards of public accountability and probity in the use of public funds. The service has a role in promoting robust service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.</p>
Financial	Y	<p>There are no additional or new financial implications arising from this report. The cost of the internal audit team is in line with budget expectations.</p>

Risk	Y	The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.
Supporting Corporate Strategy	Y	This Progress Report and the work of Internal Audit supports all the Council's corporate strategy themes.
Climate Change – Carbon / Biodiversity Impact	Y	None directly arising from this report. The Internal Audit function, managed by Devon Audit Partnership is mindful of the need to minimise travel in completing the internal audit plan. Where possible, desk-top review of documents, and the use of electronic records, is used to support the audit process, although it is inevitable that on-site verification may be required at times. The team use an audit management system (Ideagen) which enables managerial review to take place remotely, thus also saving on the need for travel.
Comprehensive Impact Assessment Implications		
Equality and Diversity	N	There are no specific equality and diversity issues arising from this report.
Safeguarding	N	There are no specific safeguarding issues arising from this report.
Community Safety, Crime and Disorder	N	There are no specific community safety, crime and disorder issues arising from this report.
Health, Safety and Wellbeing	N	There are no specific health, safety and wellbeing issues arising from this report.
Other implications	N	There are no other specific implications arising from this report.

### **Supporting Information**

#### **Attachments:**

- A – Internal Audit Progress Report
- B- The Internal Audit Charter and Strategy

#### **Background Papers:**

Internal Audit Plan 2023/24 as approved by Audit and Governance Committee.

### **Approval and clearance of report**

<b>Process checklist</b>	<b>Completed</b>
Portfolio Holder briefed	<b>Yes</b>
SLT Rep briefed	<b>Yes</b>
Relevant Exec Director sign off (draft)	<b>Yes</b>
Data protection issues considered	<b>Yes</b>
If exempt information, public (part 1) report also drafted. (Committee/Scrutiny)	<b>N/A</b>

# Internal Audit Progress Report 2023-24

## South Hams Audit & Governance Committee

28 September 2023

Tony Rose  
Head of Audit Partnership

Paul Middlemass  
Audit Manager



Auditing for achievement

## Introduction

The Audit and Governance Committee, under its Terms of Reference contained in South Hams 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 Internal Audit plan for 2023-24 was presented and approved by the Audit and Governance Committee in March and July 2023. The following report and appendices set out the background to audit service provision and provides a position statement on the overall adequacy and effectiveness of the Authority's internal control environment.

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual report providing an opinion that can be used by the organisation to inform its governance statement. This report contributes to that annual opinion.

### **Expectations of the Audit and Governance 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 revised audit plan provided.
- audit coverage and findings provided.
- the overall performance and customer satisfaction on audit delivery.

In review of the above the Audit and Governance 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.

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## Opinion Statement

**Overall, based on work performed during 2022/23 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 each 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 but may be reviewed during subsequent audits or as part of a follow-up process.

Directors and Senior Management are provided with details of Internal Audit's opinion for 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

### Key Financial Systems

We undertook two audits related to grants issued to the council: the Energy Bill Support Scheme, and the Council Tax Rebate Checks. We confirmed that the councils administered the grants in accordance with the scheme guidance.

### Risk Based Audits

We provided Reasonable Assurance opinions on four other areas (Insurance, Food Safety, Project Management and Travel and Subsistence). We confirmed that plans exist to address our concerns in the Food Safety audit to ensure the inspection regime meets the Food Law Code of Practice.

We also report that we audited the Devon Building Control Partnership, which supports Teignbridge, South Hams, and West Devon councils, and gave a Reasonable Assurance. This audit was agreed as part of the Teignbridge audit plan, as it hosts the partnership.

Appendix 1 of this report provides more detail on the audits delivered since the last Committee meeting with the overall assurance opinion and recommendations. Where a "substantial assurance" or "reasonable assurance" of audit opinion has been provided we can confirm that, overall, sound controls are in place to mitigate exposure to risks identified; where an opinion of "limited assurance" has been provided then issues were identified during the audit process that required attention. We have provided a summary of key issues reported that are being addressed by management. We are content that management are appropriately addressing these issues.

## Counter Fraud Work

Recent assessments state that there is an epidemic of fraud cases. Fraud now account for 40% of all crimes; it is anticipated that this will further increase by 25% in the coming years ([see Fraud and the Justice System](#)). The government has responded with formation of the Public Sector Fraud Authority. Given this landscape, it is important for councils to have effective measures to reduce the risk and impact of fraud.

We have provided a Counter Fraud Resilience and Assessment report and helped update the Anti-Fraud, Bribery and Corruption Policy, Response Plans, and Whistleblowing Policy. These will be discussed at the December 2023 Audit and Governance Committee.

We are not aware of any reported fraud issues in the year to date. Management is aware that suspected issues can be referred to our specialist counter fraud team.

The council has agreed to support a review of Single Person Discounts for Council Tax, which is being undertaken by Liberata and paid for by Devon County Council as a spend to save measure.

## Internal Audit Recommendation Tracking

We previously reported that officers are working to assess the status of the recommendations made since April 2020.

A report on the status of recommendations from the Assistant Director Strategy and Organisational Development is on this agenda.

In addition to monitoring by the council's Performance Board, we will review closure of High priority recommendations. We will also review implementation of all recommendations while undertaking future audits in the area concerned.

## Value Added

It is important that the internal audit service seeks to "add value" whenever it can. We consider internal audit activity has added value to the organisation and its stakeholders by:

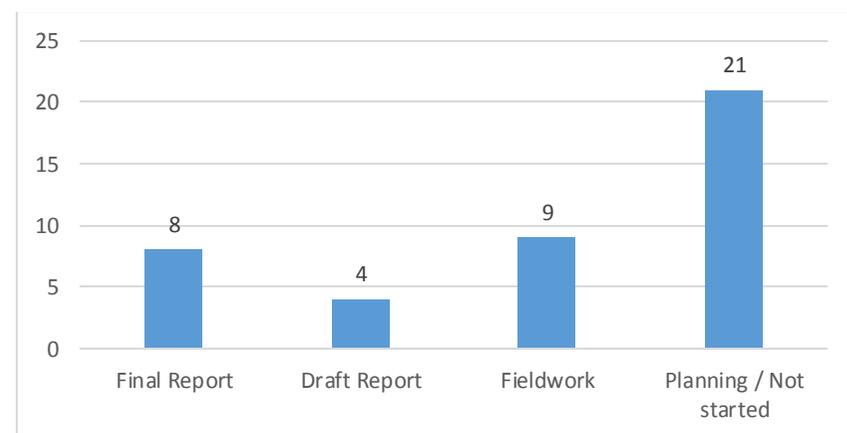
- Providing objective and relevant assurance.
- Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes.
- Adjusting the audit plan when needed to provide real time assurance.
- Comparing and contrasting controls across the different Devon Councils that we support.

## Audit Coverage and Performance Against Plan

Appendix 2 provides detail on delivery of the audit plan. Since the start of the plan several reviews of grants have been undertaken at client request which has taken resource away from the original plan, and some audits have been paused while management undertake reviews. That said, we are making reasonable progress to deliver the plan.

The chart below shows the status of audits at each stage.

**Chart: Delivery of the 2023-24 audit plan**



## Customer Satisfaction

For every audit we ask the client to complete a customer satisfaction form. We have had the following returned to us recently.

Audit	Overall Score
Procurement	Excellent
Health and Wellbeing	Excellent
Pay	Excellent
Regeneration and Investment	Excellent
Council Tax Rebate Checks	Excellent

## DAP Member event – 16 Nov 23

DAP is sponsoring a free half day event for Audit Committee members on 16 Nov 23. This will be a morning session at Buckfast Abbey, with a buffet lunch. We have provided the flyer for the event to member services, for issue to members.

## Appendix 1 – Summary of audit reports and findings

Audit / Assurance Opinion	Summary, risk exposure and management actions
<b>Energy Bill Support Scheme</b>  <b>Substantial Assurance</b>	<p>The Councils operated and administered the scheme within the guidance provided by BEIS. The portal went live to applicants on 06 March 2023 with applications closing on 31 May 2023 and the Council completing final payments by 30 June 2023. Total payments made by the councils comprise £286,200 (SHAMS £139,200 for 494 Households; WD £147,000 for 520 Households). The Councils were able to process all applications received by the required payment date. The scheme has been extended by BEIS several times and the current final payment date is 1 September 2023. This is to enable process of applications that have already been received by BEIS that may not have been correctly processed. At the time of the report the Councils have not received or processed any late applications past 31 July 2023. Our review is based on the current live scheme processes and has not been to determine the final scheme closure or reconciliation.</p> <p>We tested 14 applications across the two authorities from both schemes, including unverified bank accounts, cancelled, and rejected applications. We confirmed procedures were followed by officers operating the scheme and that checks were operating effectively. We identified a couple of areas where officers were aware of issues and are taking remediation work forward. Given these are being addressed we have not made recommendations.</p> <p><b>There were no recommendations.</b></p>
<b>Council Tax Rebate Checks (£150 CT rebate)</b>  <b>Reasonable Assurance</b>	<p>The Councils operated and administered the scheme within the guidance provided by the DLUHC for the scheme period April to November 2022. They were able to distribute 98% of the funding provided to its eligible households, roughly 50% by the end of April and 88% by the end of July 2022. We confirm procedures were followed by officers operating the scheme. We have identified process improvements for consideration for the current and future schemes.</p> <p>We have identified as a high risk that Spotlight checks, as stipulated by the DLUHC guidance, have not been completed for discretionary payments where current bank details were not already held. Going forward, Spotlight checks will be completed post payment for additional assurance.</p> <p>For discretionary scheme applications it was not always possible to clearly determine the reason for approval as determination, in line with the scheme policy, was not always included on the application notes. This confirmation of compliance to the scheme may be required for any future award confirmation by DLUHC.</p>

The system identified that two applications were received for the same household and that two £150 discretionary payments were made to the same person. No action has yet been taken to recover this overpayment.

We also identify process improvements for this and future schemes in:

- Completing a risk assessment and or pre/post-payment assurance plan at the start of the project and updating this as the scheme progresses.
- Retaining documentation during the process such as process notes and system change records, publicity, social media, website information and application forms that are more difficult to evidence when the scheme has closed but might be required in post assurance testing.

**We agreed one High, one Medium and five Low priority recommendations.**

The High recommendation related to undertaking Spotlight checks before payment where applicable – this is being done.

## Insurance Reasonable Assurance

The Councils have insurance policies expected as standard which provide appropriate cover for all activities and risks except cyber-attack. For the year 2023, SHDC paid £626k in insurance premiums and WDBC £105k and the excess value varying from £100 to £5k. The method of recording claims prior to October 2022 has meant that the cost of the premiums against the value of claims settled cannot be compared. This would help assess if value for money was being obtained from the insurance held.

Between 2019 and 2022, SHDC received between thirty and fifty claims annually but in 2023 has received fifty in the first five months; half were attributable to the Waste service. WDBC received eleven claims in 2019, reducing to around five per year from 2020 to 2022 and one in the first five months of 2023. Review of claims indicate there is a process to promptly consider whether they are merited and to pay or challenge them. Working practice is to settle any agreed claims valued at less than £1k despite the Excess value set.

The Councils do not have a strategy governing their approach to insurance cover, nor is it informed by analysis of claims. Spreadsheet records maintained by officers previously responsible for administering insurance claims do not include the value of claims settled or which services gave rise to the claims. Officers have not used the data to highlight areas where there are large numbers of insurance claims. Work is now underway to analyse the data and use it to identify staff training needs and procedures to be changed to reduce incidents.

In relation to Cyber Security, we have previously identified the council have good prevention and recovery controls. It has not procured Cyber Insurance. The insurance is expensive and difficult to secure but would help mitigate the financial impact of a cyber-incident. The costs and benefits of this insurance should be considered.

**We agreed two Medium and five Low priority recommendations.**

**Food Safety**  
**Reasonable Assurance**

There was a good system of governance, risk management and control, supported by comprehensive policies and procedures to manage and deliver the Food Safety service. However, this is undermined by limited staffing levels and significant issues with the software to administer the service. These have contributed to an inability to meet the requirements of the FSA Covid Recovery Plan and the Food Law Code of Practice (England) 2021.

Following the end of Covid-19 measures, the FSA issued a Recovery Plan to move to a normal inspection regime between July 2021 and March 2023. SHDC and WDBC were not able to fully meet this plan, in part due to the failure of contractors brought in to assist. For 2022/23 out of all Recovery Plan inspections of rated food businesses, 46% were completed for SHDC and 51% for WDBC. This has resulted in a significant backlog of 425 unrated premises to be inspected, 18% of the total food businesses across the two authorities. From April 2023 the required inspection frequency has returned to that detailed in the Food Law Code of Practice (England) 2021.

Management has highlighted that the FSA, as the regulating body, has been informed of the issues and their plans to address them, and has not highlighted it as a significant issue. Officers continue to challenge delivery methods, to seek further efficiencies and to address the software issues. To allow service delivery levels to be met by the end of 2024/25 actions are being taken on recruitment and staff training. It was also noted that inspections of high-risk food premises are prioritised, allowing these to be completed on time. However, there remains risk that these actions may not be delivered. Appropriate reporting to members should be introduced to ensure they are aware of the risks and progress made to meet legal requirements.

The team administers registration documents for the movement of shellfish from production areas and issue food export certificates, principally for the South Hams shellfish industry. Due to post Brexit regulations, work for the shellfish industry has increased significantly, with no additional staff resource, although the council should seek to recover costs. While it is not a statutory requirement to provide this export certificate service and it places significant burden on the team, it is considered important to support local business.

**We agreed two High, two Medium and three Low priority recommendations.**

The two High recommendations related to:

1. Ensure effective steps are taken to increase staff resource to meet legal requirements.
2. Improve the accuracy of the register of Food Businesses.

**Project Management**  
**Reasonable Assurance**

The formal project management framework is used effectively to deliver the larger council projects. We reviewed three major Council projects: the time critical waste contract moving back in-house; Batson Development part of the capital plan; and the planning project requiring IT support and involvement and part of the Future IT (FIT) plan. In these we found good adherence to project management principles.

We note that the waste project was able to deliver the cessation of part of the waste contract and moving this

and related services back in house within the planned timescales and budgets and met the objectives of the project plan. The Batson Development had issues related to the contractor to deliver the final project but again project planning and management of processes mitigated most issues and delivered the planned outcomes. The planning system is currently progressing to the testing phase and has developed SharePoint Teams software to enable assigning of tasks, tracking progress, and storing of records.

However, work is needed to consider an appropriate and consistent approach to managing smaller projects. Smaller projects although subject to reviews by project boards or line management, are not consistently overseen by trained Project Managers. Project officers were not fully aware of, or used, the Councils Project Process or Toolkit and issues and lessons learnt, as part of a formalised end of project, are not gathered to improve and contribute to the planning process for future projects.

The councils centrally manage its key projects with other projects managed at Service level. A Project Register to record all Council projects is to be created. This would be beneficial, and we suggest this should also record key project performance information like timeliness, budgeting, and effectiveness. This should also consider the centralised recording of project approvals, records, and the wider use of standard project templates.

The waste project was an uncommon and unplanned exceptional project that had to be undertaken in a relatively short timeframe and will have identified issues related to the cessation of a significant agreement mid contract. An advantage of this is that the closedown of this project stage will provide insights into the complexities of undertaking this project which should be considered in producing a business continuity plan for the waste service and applied to other contracts and projects, such as the Leisure Contract.

**We agreed three Medium and six Low priority recommendations.**

## Travel and Subsistence Reasonable Assurance

The Travel and Subsistence Policy outlines the circumstances in which employees may claim for expenses. The Policy is now being updated to reflect changes to the system, business arrangements and corporate objectives. This will align the policy to Financial Procedure Rules and working practice. Our audit has also informed the review including management approval of travel claims, and reminders to staff to deduct travel to work mileage, and holding current driving licence, insurance, and MoT.

The new i-Trent system has simplified the claim process for officers, and reduced Payroll team processing work. Claims are submitted and paid promptly and are coded accurately within the ledgers. While the system has resulted in efficiencies, there have been recent instances of duplicate claim payments through i-Trent which are being investigated. There is also potential to make better use of system reporting to help monitor claims.

Officers currently self-certify their claims. This is significantly at variance to public sector practice and increases the risk of fraud and error. Receipts are often not submitted with claims; without checks to identify such instances expenses are reimbursed in full without deduction of tax, as required by HMRC rules. The Councils do not recover VAT from HMRC, this being dependent on ensuring receipts are provided with all claims. 10% of claims are checked by the payroll team, however their knowledge of the journey need is limited. We identified

claims which were not within the scope of the Policy, although we do not consider them fraudulent. In relation to VAT, there is no process for the councils to recover VAT incurred on travel and subsistence payments.

Detailed examination of claims highlighted some deviations from the Travel and Subsistence Policy. Not all claims deducted home-to-work mileage for journeys starting or finishing at home. This may be a genuine error as the practice was suspended during the Covid pandemic and its re-introduction in May 2022 was only notified in a single e-newsletter. Other errors were also noted but the complexity of the Policy may contribute to these. This complexity has arisen from efforts to ensure fairness to all officers and to operate across two headquarters.

The Payroll team recently became aware the system is paying occasional historic claims a second time. This is believed to have only affected a handful of staff and has been logged with the software supplier for resolution.

The induction process for new staff includes a check of their driving licence, MOT, and insurance, which should include “business use”. However, no further checks are made. Reliance is placed on the certification statement within the travel and subsistence claim form. Staff are not required to confirm they acknowledge and agree the certification, nor does it refer to the need for “business use car insurance”, only “car insurance”. This may result in staff using their own vehicles without appropriate insurance or tax.

**We agreed six Medium and six Low priority recommendations.**

## Devon Building Control Partnership

**Good (equates to a Reasonable Assurance)**

The management of the DBCP is very experienced and the team are providing the statutory service to a high standard. Our ‘Good’ level of assurance is mainly due to factors outside of Building Control as they are reliant on IT services provided by Teignbridge which have weaknesses. We would consider an ‘Excellent’ opinion if these were not included.

Board meetings are held regularly and documented on the TDC website (albeit the March 2023 meeting minutes have not yet been published). Meetings have been well supported in the past and appropriate DBCP plans and reports, and other relevant documents are shared with committee members. New members will be appointed to the committee following the elections.

Operations are undertaken in accordance with current legislation and the Head of Service has close links with the Local Authority Building Control (LABC) service as the South West Chair. There are changes to the way surveyors are regulated coming into effect in 2024, and the team are undertaking the necessary qualifications in Q4 2023 including Level 6 qualifications required for Fire Safety. There is currently a review of the Partnership Agreement being done to ensure that it encompasses the appropriate wording to protect itself from potential future changes in non-fee work for large or ‘relevant buildings’ which may otherwise adversely impact DBCP.

Performance monitoring is excellent with an impressive central dashboard which we consider a major asset to the operation and the standard other authorities should aspire to. We examined various performance measures which were all being met. Workloads are high across the team, and there is risk related to the impact of staff

departure or sickness. We are told that some work e.g., plan checking can be outsourced if required, however this will impact profitability.

The financial position of the partnership has faced challenges in the last three years due to unexpected (inherited) pension costs necessitating use of the Building Control partnership reserves. However, an increase in reserves to £150k has been approved which should make it more robust. With interest rates rising and a cost-of-living crisis it is conceivable that a downturn in the housing market is a potential future threat. A pricing review led to an average 14% increase in fees across all lines in May 2023 to maintain a zero impact in-year. Budget monitoring is thorough with monthly meetings between accountants and Head of Service. For 2022-23 there was a surplus of £53.6k.

Market share remains strong at c.85% and the team work hard to sustain and develop their reputation and network of contacts in the professional community. This leads to significant new and repeat business. Maintaining the current staffing levels is also a challenge for the partnership. An experienced, mature team with several staff approaching retirement age raises concerns about future planning and sustainability, particularly when recruiting is difficult in this specialist sector. Training and retention will require careful management, even with the external funding secured from the LABC for two new apprentices.

Due to the databases of the three districts being combined there are legacy data protection concerns relating to the data being held by the DBCP. A software cleanse is being progressed via Strata; however, this will take time to complete.

We also highlight our concerns around the security of accepting telephone card payments. This is an out-of-date process, which is not compliant with the Payment Service Directive (part 2). A solution is likely to be provided by the external payment provider Adelante at a future date (currently unknown). The processes are otherwise robust with payments for the Building Control service being received in advance of work commencing. This has also raised the question of whether staff who handle sensitive card / payment / personal data should have any vetting prior to employment e.g., Disclosure Barring Service checks.

There are very low levels of complaints recorded. Feedback from customers is sought via email, and whenever this highlights concerns, customers are contacted to discuss and resolve. However, DBCP does not have a 'how to complain' link on its website, though feedback is clear and easy to provide using the 'Customer Feedback' link. Complaints are expected to be routed through the customers own council website and follow their procedure, but this is not possible as none of the three authorities have a category for Building Control in their online complaints process.

**We agreed four Medium and one Low priority recommendation.**

## Appendix 2 – Progress to deliver the audit plan.

Audit	Business Area	Assurance Opinion	Comments
<b>Final Report issued / Work Completed</b>			
Energy Bill Support Scheme	Strategic Finance	Substantial Assurance	
Insurance	Strategy and Governance	Reasonable Assurance	
Food Safety	Place and Enterprise	Reasonable Assurance	
Council Tax Rebate Checks	Strategic Finance	Reasonable Assurance	
Project Management	Strategy and Governance	Reasonable Assurance	
Travel and Subsistence	Strategy and Governance	Reasonable Assurance	
Counter Fraud Resilience and Assessment Report	Strategy and Governance	NA	Provided as separate report in September 2023 meeting.
Devon Building Control Partnership	NA	Reasonable Assurance	Organisation hosted by Teignbridge but provided as a partnership for South Hams, West Devon, and Teignbridge.

Audit	Business Area	Comments
<b>Draft Report</b>		
Electoral Registration	Strategy and Governance	
Main Accounting System	Strategic Finance	
Creditors	Strategic Finance	
Comments and Complaints	Customer Services and Delivery	
<b>Fieldwork</b>		
Social Networking, Communications and Media	Strategy and Governance	We have provided an initial summary report to officers to inform development work. We will provide a formal audit report in Quarter 4.
Recruitment	Strategy and Governance	We have provided an initial summary to officers to inform development work. We will provide a formal audit report in Quarter 4
Housing	Place and Enterprise	
Homelessness	Place and Enterprise	
Main Accounting System	Strategic Finance	
Creditors	Strategic Finance	
Building Maintenance and Works – Follow Up	Customer Services and Delivery	We are holding monthly meetings with officers to discuss their work to improve controls and implement our recommendations. A formal audit report will be provided in Quarter 4.
Safeguarding	Strategy and Governance	
Members Allowances	Strategy and Governance	

Audit	Business Area	Comments
<b>Planning / Not Yet Started</b>		
Business Rates	Customer Services and Delivery	Follow up of Limited Assurance report
Council Tax	Customer Services and Delivery	Follow up of Limited Assurance report
ICT / Cyber Security	Customer Services and Delivery	
Housing Benefits	Customer Services and Delivery	
Household Waste and Recycling	Customer Services and Delivery	
Contract Management: Waste and Recycling	Customer Services and Delivery	
Car Parking	Customer Services and Delivery	
Corporate Governance	Strategy and Governance	
Performance Management including KPIs and Data Quality – Follow Up	Strategy and Governance	Follow up of Limited Assurance report
Culture and Ethics	Strategy and Governance	
Health and Safety	Strategy and Governance	
Planning - Development Management	Strategy and Governance	
Debtors	Strategic Finance	
Environmental Services (Health and Safety)	Place and Enterprise	
UK Shared Prosperity Fund	Strategic Finance	
Treasury Management	Strategic Finance	
Commercial Properties and Rents Follow Up	Place and Enterprise	Follow up of Limited Assurance report

Salcombe Harbour	Place and Enterprise	
Grounds Maintenance	Customer Services and Delivery	
Procurement	Strategy and Governance	Follow up of Limited Assurance report
Depot and Stores Control	Customer Services and Delivery	