

Internal Audit Report

– Estates Management

December 2021

Official



Service Objective	
Management of the Council's estate portfolio in support of strategic goals.	
Audit Opinion	Direction of travel
Limited Assurance - Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	

Assurance Opinion on Risks or Areas Covered - key concerns or unmitigated risks	Level of Assurance	Direction of travel
Poor strategic planning may lead to an inability to deliver core services and an escalation in costs. - Asset Management Plan. - Asset management strategy.	Limited Assurance	
Unreliable property information may hinder the effective management of the assets.	Limited Assurance	
Inefficiency leading to higher service costs. - Performance measures.	Limited Assurance	
Poor Estate Management may lead to fire, flood or health and safety incidents. - List of statutory inspections. - Condition surveys.	Reasonable Assurance	
Ineffective financial control may lead to higher costs or a misstatement within the Authority's accounts.	Substantial Assurance	

These areas / risks combine to provide the overall audit assurance opinion. Definitions of the assurance opinion ratings can be found in the Appendices. The observations and findings in relation to each of these areas has been discussed with management, see the "Detailed Audit Observations and Action Plan" appendix A. This appendix records the action plan agreed by management to enhance the internal control framework and mitigate identified risks where agreed

Introduction

Local Authorities manage a portfolio of land and buildings which are integral to their strategic planning and their ability to deliver services. In recent years, financial pressures and the real term cuts have placed ever greater importance on the effective management of these assets and the streamlining of the portfolio itself.

Many authorities have been forced to sell off surplus land, buildings and public spaces in order to reduce costs whilst generating capital receipts that can be held in reserve or used to offset budget deficiencies. The introduction of the Localism Act 2011 makes provision for a different approach, namely the establishment of Local

Authority Trading Companies (LATC) which can be used to generate surplus income. This approach, taken by some authorities, carries greater risk and reward but has allowed them to increase their portfolio of properties.

Within Torridge District Council, the Property and Procurement team are responsible for the management of the Authority's land and buildings and for ensuring that the property terrier (the Authority's principal database of land and buildings) is kept up to date. The Major Projects and Estates Manager had a budget of £1.7m and Income of £1.1m for 2021/22. The previous audit of this area was concluded in January 2020 and provided an audit opinion equivalent to Limited Assurance.

Executive Summary

Many of the recommendations from our previous audit report of January 2020 have yet to be implemented and a Limited Assurance remains applicable. However, we report the new Estate Manager has plans to progress these recommendations and address the areas of weakness within a reasonable timeframe. If that work is taken forward, we would expect to raise this Limited Assurance opinion in 2022/23. We do note that some recommendations have been implemented since the last audit (supported by the new Estate Manager, and Climate Change Officer) such as the identification and monitoring of Green House Gas emissions, and the creation of the Estate Project Management team. We detail below some of our conclusions about this work, and re-state those recommendations that have yet to be completed in Appendix A.

Our previous audit report recommended creation of an Asset Management Plan to maintain and manage council assets to help it move from a reactive to proactive approach to estate work. This is not yet in place at present; however, the new Estate Manager is in the process of producing an Asset Management Plan which is currently at the information gathering stage. This will include costing the work required over the plan period and ensure budgetary provision is made. It will also support work to align with the carbon reduction requirement related to the 2030 Net Zero target. The current intention is for a draft plan to be generated by the end of March 2022 and agreed with senior management. While this will now be implemented after completion of the budget setting exercise for the 2022/23 financial year, it will ultimately improve future estate management planning.

Associated with an Asset Management Plan is an aspiration to better align estate management with the corporate priorities. The Estate Manager has noted the intention to review current capital assets as he considers the council may be holding too many, to maximise the returns on commercial leased assets, to move to a more proactive estate management strategy, and to ensure contracted work secures best value for money. Given that the Strategic Plan is a very high-level expression of priorities, we suggest in this report the need for an estate management strategy to express some of those aspirations.

To support the asset management plan, a single system and database of all work undertaken on all estate assets is needed. Work is planned to consider options to introduce one asset management software system and database with support from the IT section as part of a Systems and Practice Review. This was originally scheduled to be undertaken during 2021 but has been delayed into this current year. The result is that there are currently several systems used to record maintenance and estate management work:

- The ELF system has details of all assets held by the authority and is used to task a contractor (WPS) to undertake estate maintenance work. At present the ELF system is no longer maintained or accessed by WPS due to IT system compatibility issues, and there is no process to create management reports or to monitor estimated versus final costs.
- Other contractor information is listed on an Excel spreadsheet and input by "Cedar". This is a rough spreadsheet and not all fields of information are maintained, such as final cost of work. The Cedar system does not currently have a property/asset referencing system such that it is difficult to filter spend per property. This makes it difficult to compare estimated cost versus final cost to allow suitable challenge and comparison of estimating accuracy.

- Separately, the corporate financial system also details the work orders paid to each contractor but does not list the work undertaken on each specific asset. This means it is unable to provide detail on the maintenance tasks and costs undertaken for each individual asset. Review of budget information indicates that there is sufficient funding to pay for current maintenance with a reserve maintained for un-expected expenditure.
- There is no database or single record of the Statutory Inspections required, making it difficult to confirm that all inspections have been undertaken for all assets within the required timeframe. This record is currently being compiled.

The Terrier system itself contains all land and buildings owned by the Authority along with the principal interests. We were told that pockets of land considered owned by the council are occasionally identified but which are not registered for various reasons. Where identified these instances are rectified by the Legal Team in ensuring the land is formally registered. Deed packets are kept both digitally and manually, it is very rare that a packet will need to be retained manually as for each physical deed packet there is a corresponding electronic file on the Terrier. Manual records are kept in a strong room which is fireproofed.

Estate management performance is only reported to members using one key performance on “End to End response repair times. The Q1 QBR states current performance is 3.7 days (compared to a year target of 7, and a total for 2020/21 of 15). However, we understand this is based on incomplete information given the lack of detail contained in the various systems (see above). The current Q2 performance is reported on the council’s website as 4.2 days although there is no update yet for Q3. Some other indicators are used internally, but a broader range of performance indicators will be needed to help identify performance as part of the Asset Management Plan. This will also help the council benchmark costs against external sources such as BCIS, which is to be considered in the Property Service Review. In the short term, the council is undertaking an Estimated Rental Value (ERV) review to internally benchmark Market Rental level to quantify the portfolio gap between ERV and Current Income in addition to having internal targets for the lease activity.

The Authority currently ensures assets are fully utilised by monitoring vacant units within the let estate. The Estate Manager is in the process of implementing changes that will monitor/record vacancy rate on a sq. ft basis both on a building-by-building basis and across the portfolio. In addition to this, the Authority will eventually be able to monitor vacancy on an ERV basis to demonstrate lost income and potentially on a holding cost basis. The operational estate is tracked by users and the Authority’s various teams. We were told that the built estate tends to be fully utilised unless it is not fit for occupation or being refurbished. Action is taken with underutilised assets by looking to let them as soon as possible as part of the Authority’s investment portfolio, by a marketing campaign, with spending undertaken if necessary to make the asset more lettable. With occupied estate a decision would be made based on a needs-based decision for occupying/using like storage use as an example. If the asset is surplus to requirements both short and long term a review will be conducted on an ad-hoc basis what the options are for re-purposing, letting, refurbishing, redeveloping, disposing, and offering to other public sector entities such as Town Councils.

The council uses a range of different contractors to undertake its maintenance work. There is no overall commercial strategy to consider how to get best value for money from this spend or achieve other objectives such as encouraging smaller businesses. WPS are directly tasked via ELF for a significant amount of the maintenance work on assets, albeit significantly less now than in previous years (£16k for works in 2021). Providing work directly to WPS is based on a long-standing relationship and there is no current contract in place with the contractor. This goes against procurement regulations that work above £7,500 should be competed. Work provided to other contractors is mainly below the £7,500 threshold with only one quote being required for this type of work.

The Council is currently in the process of putting together a full schedule of the date of Statutory inspections and setting a five-year maintenance inspection plan. The absence of this global list of H&S/statutory inspections means it is difficult to confirm that all inspections have been undertaken. The current arrangement to arrange ad-hoc inspections may also reduce the extent to which value for money is achieved if lots of suppliers are involved. The Authority are however looking to recruit a Compliance Officer to keep data up to date and tracked accordingly.

Our last audit noted there were significant delays in taking forward estate projects. Since that report, a Major Projects Team has been created and is expected to have a positive impact on progressing Capital projects more quickly. Removing this work from the Estates team has increased its ability to take other work forward more quickly such as the recent successful deliveries of the removal of Torrington Pannier Market Bellcote and resurfacing of the All-Terrain Pitch.

The detailed findings and recommendations regarding these issues and less important matters are described in Appendix A. Recommendations have been categorised to aid prioritisation. Definitions of the priority categories and the assurance opinion ratings are also given in the Appendices to this report.

Management is required to agree an action plan, ideally within three weeks of receiving the draft internal audit report.

Written responses should be returned to Lee Elson (lee.elson@devon.gov.uk). Alternatively, a meeting to discuss the report and agree the action plan should be arranged with the named auditors.

Value Added

Internal Audit adds value to the organisation by employing a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes. In this audit we have helped the estate manager in formulating actions to deal with the identified weaknesses.

Issues for the Annual Governance Statement

The evidence obtained in internal audit reviews can identify issues in respect of risk management, systems and controls that may be relevant to the Annual Governance Statement.

Acknowledgements

We would like to express our thanks and appreciation to all those who provided support and assistance during the course of this audit.

Robert Hutchins
Head of Partnership

Detailed Audit Observations and Action Plan

Risk Area: Poor strategic planning may lead to an inability to deliver core services and an escalation in costs.				Level of Assurance
				Limited Assurance
Opinion Statement:				
The Estate Manager is currently in the process of creating an Asset Management Plan which will support a more strategic and proactive approach to manage assets.				
The Strategic Plan found is a very high expression of the council's strategic objectives. Therefore, it is unlikely to provide the necessary strategic direction on how the council's estate should be managed to ensure it most effectively supports delivery of the overall objectives in the Strategic Plan. As a result, we suggest there is a need for a lower-level document on Estate Strategy that details the council's approach to its assets, how they are managed effectively, how to deliver best value for money and how to support strategic objectives.				
No.	Observation and Implications	Impact / Priority	Recommendation	Management Response
1.1	<p>We identified in our last audit that the council does not have a current Asset Management Plan and is therefore unable to take a proactive approach to managing its assets.</p> <p>The Estate Manager is currently creating an Asset Management Plan to detail out the work required to maintain its assets, with the plan due to be completed by the start of April 2022. This should support a more strategic and proactive approach to managing its assets.</p>	High	<p>A new Asset Management Plan should be drawn up, approved and published. The new Plan should be aligned closely with the Authority's Strategic Plan to ensure it will support and help deliver strategic priorities over the short to medium term.</p> <p>Recommendation from last audit.</p>	<p>A change in personnel has frustrated the production of the Strategic Asset Management Plan. However, this is now being progressed in the background and an internally approved Draft has a target completion date of end of financial year. End of September for it being adopted.</p>
			Action Officer: Estate Manager	Target Date: 31 March 2022 and 30 September 2022
1.2	The Strategic Plan is a very high expression of the council's strategic objectives. It is therefore unlikely to provide the necessary strategic direction on how the councils estate should be managed to ensure it most effectively supports delivery of the overall objectives in the Strategic Plan. This suggests there is a need for a lower-level document on Estate Strategy that details	Medium	Produce an Estate Strategic Plan that outlines the intended approach to manage assets, including rationalising down the number of assets and maximising the returns on commercial leased assets, and	The Strategic Asset Management Plan will eventually form three tiers: 1 - high level strategy. 2 - delivery action plan.

the council approach to its assets and how to ensure they are managed effectively and to deliver best value for money and support to strategic objectives.		adopting a more proactive approach to asset maintenance.	3 - detailed asset by asset plans and maintain, improve, hold, dispose earmarking
		Action Officer: Estates Manager	Target Date: 31 March 2023

Risk Area: Unreliable property information may hinder the effective management of the assets.	Level of Assurance
	Limited Assurance

Opinion Statement:

A Property Terrier system is in place containing a good amount of property information. Further improvements are possible in terms of the level and accuracy of information recorded. Our last audit identified errors relating to some of the postcodes. We will review again in our next audit in 2022-23.

At present, the council does not have one single system and database to monitor and manage its assets. Asset details are on ELF, although there is an issue about user ability to maintain the system including deleting or amending assets. Going forward there is planned work to introduce one system and database which will list all the council's assets resulting in a more structured way of maintaining them.

From previous audit work it indicates that manual records such as title deeds are held in a securely locked area, we did not test this due to the pandemic.

No.	Observation and Implications	Impact / Priority	Recommendation	Management Response
2.1	The council does not currently have one single system and database to monitor and manage its assets. Asset details are on ELF, although there is an issue about user ability to maintain the system including deleting or amending assets. Work is planned to introduce one system and database on which all council assets are to be listed. In terms of the manual records such as deeds, we did not check this due to covid-19 restrictions, but previous audit work indicates that these are held securely in a locked area.	Medium	The Estate Manager should progress creation of a single system and database to hold details of all estate assets and the maintenance work undertaken or planned for them.	We confirmed manual records are held in secure fireproof vault. As discussed, this was in process of being reviewed in Oct 2021 with an internal IT systems review arranged. However, this was delayed and will now take place in 2022. Following which IT will report and advise on the best software and hardware setup to implement to handle the services workloads. This

			element highlighted was to be / will be included
			Action Officer: Estates Manager Target Date: 31 December 2022

Risk Area: Inefficiency leading to higher service costs.	Level of Assurance
	Limited Assurance

Opinion Statement:

There is one Corporate Performance Indicator report (on end-to-end work times), and the estate manager has some other performance indicators. Working groups including the TDC Carbon Footprint group provides ongoing monitoring of assets. However, more Key Performance Indicators supported by a single software system and database is needed to help management to assess the value for money they are securing from the work taken place. There is also an opportunity to consider the Commercial arrangements to contract work to ensure best value for money is achieved once the new Asset Management Strategy is created.

Periodic benchmarking activity in relation to costs and other indicators are not currently being used against external sources at present but will be addressed during the Property Service Review. To help determine the effectiveness and efficiency of Estate Management, Key Performance Indicators will need to be established.

Estate management work at present is provided to companies based on a single quote where works below the £7,500 threshold do not require competing. Noted is a relationship with WPS where they are instructed through the ELF system which denotes a commercial relationship. As a result of this not being competed, the Council is open to reputational damage and poor value for money.

No.	Observation and Implications	Impact / Priority	Recommendation	Management Response
3.1	<p>Best practice performance indicators, known as Property Performance Indicators, have not been produced for over three years, due largely to resourcing issues.</p> <p>The lack of performance indicators may hamper the Authority's ability to monitor trends and take corrective measures, and to assess the value for money they are securing from the work.</p> <p>Benchmarking activity in relation to costs and other indicators are not currently being used against external sources at present but once the position is reviewed during the Property Service Review this will be addressed. Key Performance Indicators will also need</p>	Medium	<p>Suitable Performance Indicators that assist management in gauging and improving its performance should be implemented.</p> <p>Recommendation from last audit.</p>	<p>Estates has the ability to analyse a number of performance indicators to monitor the investment portfolio, however, this is undertaken ad-hoc and not routine which means there is no longer term trend analysis on some measures such as vacancy rates. This is already in the process of being changed so is regularly</p>

	<p>to be established to help determine the effectiveness and efficiency of estate management.</p>		<p>recorded. We will also track income against ERV to set internal benchmarks. On costs we will move towards monitoring cost v estimate by improving data inputting. This is in addition to end-to-end times which are reported within QBR. Major project costs are cross-checked against BCIS stats.</p>	
			<p>Action Officer: Estate Manager</p>	<p>Target Date: 30 June 2022</p>
<p>3.2</p>	<p>Estate management work is provided to companies based on one quote. These are below the £7,500 threshold and do not require competing as a result. There is however a relationship with WPS which is given work through the ELF system which denotes a commercial relationship. This has not been competed, and the council is open to reputational damage and poor value for money as well from this work.</p> <p>Comparing the estimated costs and actual costs needs to be investigated with there being a huge difference during 2021 in the two columns on the spreadsheet provided for WPS spending. Monitoring the works more efficiently will improve work, cost and quality.</p>	<p>Medium</p>	<p>The relationship with WPS should be reviewed to ensure it is not breaching procurement regulations including competing work over £7,500.</p>	<p>Again as discussed. Senior Management appointed a dedicated Contracts Officer to the team to sort this. The immediate priority is working out existing major contracts which are due to come to an end on 31 March 2022. Following that she will be able to shift more focus to formalising this.</p>
			<p>Action Officer: Contact Officer</p>	<p>Target Date: 31 December 2022</p>

3.3	There is an opportunity to consider better value for money, and quality of service, or other priorities through a contract management strategy – for instance, competing more work more effectively, having a prime contractor and sub-contractors, or systematically encouraging smaller suppliers.	Opportunity	When the new Asset Management Strategy is created, there should be consideration of the Commercial arrangements to contract work to ensure best value for money is achieved.	Please see note above about dedicated Contract Officer. This position was filled in February 2021, so the process is already well underway.
			Action Officer:	Target Date: 31 December 2022

Risk Area: Poor Estate Management may lead to fire, flood or health and safety incidents.	Level of Assurance
	Reasonable Assurance

Opinion Statement:

At present the Council does not currently have a global list of statutory inspections for its assets. However, it is currently creating a full schedule of the date of inspections along with setting a five-year maintenance inspection plan. Firstly, what this will support is a more systematic approach to putting work out to a contractor rather than the existing approach of asking disparate contractors to undertake necessary work. Secondly, this will also reduce the risk of corporate memory that is held by a small number of Council Officers.

Condition surveys have recently started to be undertaken to start to obtain a picture of the condition of assets and to help identify immediate or priority work required. From the examples received, internal areas aren't listed on the Pollyfield Centre which could suggest the authority is not reporting back internal findings which could lead to further damage and/or costs. There is however an aspiration to utilise opportunities to use electronic surveys to remove use of paper forms and make details virtual.

No.	Observation and Implications	Impact / Priority	Recommendation	Management Response
4.1	<p>The council does not currently have a global list of statutory inspections for all its assets. It is in the process of creating a full schedule of the date of inspections and setting a five-year maintenance inspection. This will support a more systematic approach to putting this work out to a contractor, rather than the current approach of asking disparate contractors to undertake the work. It will also reduce the risk of corporate memory that is held by a small number of council staff. This work is in conjunction with creation of the Asset Management Plan, to ensure a full list of all maintenance work required for its assets.</p>	Medium	<p>The expired contract for the Statutory Building Inspection should be retendered at the first opportunity.</p> <p>Recommendation from last audit.</p> <p>A global list of all inspection requirements should be compiled.</p>	<p>As discussed, we have agreed a team restructure October 2021 with Senior Management and that included the appointment of a compliance officer.</p> <p>Ahead of that in the short term the Estate Manager will agree a capture all spreadsheet and task the technical officers with helping to populate it and keep it up to date.</p>
4.2	<p>Condition surveys are now being undertaken to start to obtain a picture of the condition of assets, and to help identify immediate or priority work required. It will take time for these to be completed. The estate team have expressed an interest in the use of electronic surveys (ipads) to remove use of paper forms and make details virtual.</p> <p>Internal areas are listed on the Cricket Club report however they aren't listed on the Pollyfield centre which could suggest the authority is not reporting back findings internally which could lead to further damage/costs.</p>	Medium	<p>Condition surveys should be promptly undertaken for the Authority's buildings and remedial actions undertaken.</p> <p>Recommendation from last audit.</p>	<p>A process of continually inspecting and reporting on condition has been introduced and pro-formas are being saved. This will build an audit trail and body of supporting documents including actions against each asset.</p> <p>Your point on one report being external only – on occasion we undertake external only inspections for good reason. I would not want a report to not be done because it doesn't include internal. This is standard practice and should not be criticised.</p>
			Action Officer: Estates Manager	Target Date: 30 June 2022
			Action Officer: Facilities Manager	Target Date: Ongoing

Risk Area: Ineffective financial control may lead to higher costs or a misstatement within the Authority's accounts.	Level of Assurance
	Substantial Assurance

Opinion Statement:

The Council has appropriate financial and procurement regulations which are included in the Torridge District Council's constitution. Accounting codes used for Estate Management look appropriate and provide good financial information where the Authority has a structure to record costs against the different estate elements. The Estate Management Team's financial management is undertaken effectively with support from the Authority's finance team.

The Council's constitution rules outline in clear detail the rules related the any Acquisitions and Disposals with appropriate arrangements in place to value their estate which is supported by the Valuation Office Agency.

No.	Observation and Implications	Impact / Priority	Recommendation	Management Response
None				

CONFIDENTIAL

Scope and Objectives

The audit is intended to provide management with independent assurance that risks associated with Estates Management are managed effectively.

- The following key risks have been identified and will form the basis of testing:
- Poor strategic planning may lead to an inability to deliver core services and an escalation in costs.
- Unreliable Property Terrier information may hinder the effective management of the assets.
- Inefficiency leading to higher service costs.
- Poor Estate Management may lead to fire, flood or health and safety incidents.
- Ineffective financial control may lead to higher costs or a misstatement within the Authority's accounts.

- To assess how well these risks are mitigated, the scope of testing will include a consideration of:
- The Authority's Strategic and Asset Management Plan's
- The adequacy of the Property Terrier
- The use of resources and how inefficiencies are avoided
- Statutory inspections of Authority owned buildings
- Financial control framework

Inherent Limitations

The opinions and recommendations contained within this report are based on our examination of restricted samples of transactions / records and our discussions with officers responsible for the processes reviewed.

Confidentiality under the National Protective Marking Scheme

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 Council, 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.

Marking	Definitions
Official	The majority of information that is created or processed by the public sector. This includes routine business operations and services, some of which could have damaging consequences if lost, stolen or published in the media, but are not subject to a heightened threat profile.
Official: Sensitive	A limited subset of OFFICIAL information could have more damaging consequences if it were lost, stolen or published in the media. This subset of information should still be managed within the 'OFFICIAL' classification tier but may attract additional measures to reinforce the 'need to know'. In such cases where there is a clear and justifiable requirement to reinforce the 'need to know', assets should be conspicuously marked: 'OFFICIAL-SENSITIVE'. All documents marked OFFICIAL: SENSITIVE must be handled appropriately and with extra care, to ensure the information is not accessed by unauthorised people.

Definitions of Audit Assurance Opinion Levels




Definition of Recommendation Priority

Assurance	Definition		
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	High	A significant finding. A key control is absent or is being compromised; if not acted upon this could result in high exposure to risk. Failure to address could result in internal or external responsibilities and obligations not being met.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	Medium	Control arrangements not operating as required resulting in a moderate exposure to risk. This could result in minor disruption of service, undetected errors or inefficiencies in service provision. Important recommendations made to improve internal control arrangements and manage identified risks.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Low	Low risk issues, minor system compliance concerns or process inefficiencies where benefit would be gained from improving arrangements. Management should review, make changes if considered necessary or formally agree to accept the risks. These issues may be dealt with outside of the formal report during the course of the audit.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	Opportunity	A recommendation to drive operational improvement which may enable efficiency savings to be realised, capacity to be created, support opportunity for commercialisation / income generation or improve customer experience. These recommendations do not feed into the assurance control environment.

Devon Audit Partnership

The Devon Audit Partnership has been formed under a joint committee arrangement comprising of Plymouth, Torbay, Devon, Mid Devon, South Hams & West Devon, Torridge and North Devon 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@devon.gov.uk

Direction of Travel Indicators

Indicator	Definitions
	No Progress has been made. The action plan is not being progressed at this time, actions remain outstanding.
	Progress has been made but further work is required. The action plan is being progressed though some actions are outside of agreed timescales or have stalled.
	Good Progress has/is being made. Good Progress has continued.