

Internal Audit Report

– Section 106 & CIL 2023-24

Torbay Council

July 2023 – Draft; June 2024 - Final

Official



Service Objective

To manage Section 106 (planning obligations) and CIL charges in relation to chargeable developments, from application through to charge and associated spend.

Audit Opinion

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.

Risks or Areas Covered - key concerns or unmitigated risks	Level of Assurance
System (including integrations and hosted solution) – weak system controls leading to potential resilience or security issues – The need to establish contractual arrangements and associated monitoring; – High level of system Administrators; – Lack of local policy and procedure to support system management.	Limited Assurance
Exacom Project - Data Migration (CIL – All; S106 to date) fails to ensure complete and accurate data – Data quality of historic agreements. Associated financial impact on the Council; – Sole reliance on key individuals.	No Assurance
The CIL scheme is not administered effectively, or in line with statutory guidance – The need to comply fully with CIL regulations; – Sole reliance for monitoring CIL/S106 and lack of operational governance; – Lack of CIL project ownership within the organisation and associated financial impact on the Council;	Limited 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

If a planning proposal is generally acceptable but may have some adverse impacts upon the local infrastructure, the Local Planning Authority may seek to offset those impacts by securing planning obligations with the applicant to ensure and enhance the quality of development and to enable proposals that might otherwise have been refused to go ahead in a suitable manner. Section 106 Agreements are also known as 'Planning Obligations'. They are formal deeds between the Local Planning Authority, the applicant/developer and all others who have a legal interest in the land, such as a mortgage lender. CIL is a non-negotiable charge on certain types of development. It is charged at different rates dependent on the proposal and its location within Torbay.

There is a new Section 106 and CIL system (Exacom); it was agreed that we would evaluate the new CIL process, and aspects of the project implementation.

Executive Summary

The implementation of the new system (Exacom back office and the public facing module) along with the integrations, particularly into the Council's Finance and Income collection systems, and dedicated Officers to support the system and manage the obligations, provides the Council with a more robust technical solution within which planning obligations can be managed and associated income collected and spent in line with agreements going forward. However there is a need for a robust framework and process for the wider management.

Our concerns relate primarily to a number of key issues.

- Historic planning obligation records where the data quality and governance has been poor in a number of cases, and the lack of historic ownership of projects.
- The Council are now experiencing difficulties in aligning and linking historic income to agreements (with £2.7m of historic s106 monies unaccounted for and assumed by Finance to relate to data quality issues before 2002/03; the Finance view is it would be disproportionate in officer time to reconcile), and this exercise has identified:
 - income not having been consistently collected or allocated to projects;
 - collected income not having been spent, and not spent within agreed timescales and requiring return to the Developer;
 - income having been written off;
 - liability not being established within the source (Uniform system) resulting in loss of income;

The accuracy of the data in the Exacom system is initially reliant on the data input to the Uniform system by the Planning Officers, as such it is vital that Planning Officers ensure data is entered correctly to initiate an obligation in order for the liability to be raised in Exacom and income collected and allocated, thereby supporting complete, accurate and timely management of obligations going forward. Our review identified inconsistencies in these practices.

The Exacom system and the hosted service do not appear to be provided through an established contract, and we have been unable to identify any associated contract monitoring processes leaving the Council unable to maintain assurance in relation to system and data security, and system resilience. Whilst the system is clearly supported by a dedicated Planning Support Officer, and the associated S106/CIL obligations managed and monitored by a dedicated S106/CIL Officer, there is clear sole reliance in relation to these two members of staff, presenting single points of failure.

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.

Value Added

Evaluation of the CIL process following the transfer to the new system, and evaluation of system implementation aspects including the system control framework; the data migration processes; system integrations and controls related to the system being a hosted solution.

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. In our opinion, the following require inclusion within the annual governance statement:

- The need to enforce CIL and S106 project ownership, maximising potential for planning obligation income to be allocated and spent in line with agreements.
- The need to ensure monies are collected and allocated to projects, and to make any related accounting adjustments if required.
- The need to establish a CIL/S106 operational governance framework linked to the Council's strategic objectives.

Acknowledgements

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

Sam Wharton, Senior Auditor

Detailed Audit Observations and Action Plan

1. Risk Area: System (including integrations and hosted solution) – weak system controls leading to potential resilience or security issues:		Level of Assurance		
		Limited Assurance		
Opinion Statement:				
In our opinion the Exacom system operates within a reasonable control framework in terms of Council processes, however the Limited Assurance relates primarily to the lack of contractual / service level arrangements between the Supplier and the Council both in relation to the software provision and hosting service, and associated monitoring by the Council.				
There are some areas that require strengthening, in particular the urgent need to establish contractual / service level arrangements with the supplier, including the hosting provision, and establish contract/SLA monitoring processes; sole reliance on key individuals resulting in single points of failure; and the excessive number of users with System Administrator access which weakens the control framework and would benefit from review, based on the 'least privilege' approach.				
Although parameter changes appear reasonably well controlled and we understand are primarily applied either by the System Administrators, IT, or the supplier, as previously noted this control is somewhat diluted by the high proportion of users with Administrator access. As recommended, the principle of least privilege should be applied.				
As reported, there are issues in relation to key reliance, in particular on the Planning Support Officer who operates and maintains the Exacom system, and the S106/CIL Officer. Both roles are key in effective operation of the system, along with the associated processes. To alleviate an element of risk associated with key reliance, we identified a need for specific local policy and procedural documentation, in particular to support the system administration roles, and the local functions operated by the S106/CIL Officer.				
The system is a hosted solution with the updates / new releases being driven by the Supplier. When a release is available this is notified to the Council and then updates are applied in liaison with the supplier using associated release notes and guidance.				
The key integrations are between Uniform to Exacom, and Exacom to FIMS and Adelante. We have reviewed an element of integration from Uniform to Exacom within the migration review and CIL testing. Our annual review of ICT Key Financial Systems provides assurance that the FIMS and Adelante systems are included on the Council's software inventory and are appropriately managed.				
We undertook a top-level review of the integration processes between Exacom, FIMS and Adelante. From the top-level review and through discussion with IT and Finance, the integrations appear to be established, with clear data flows, validations, and reconciliations. The integration provides a means for customers to pay via Adelante, for records to be maintained on FIMS, whilst also enabling debt monitoring and chasing through Exacom.				
No.	Observation and Implications	Impact / Priority	Recommendation	Management Response
1.1	We have been unable to obtain either of the two contracts related the hosting of the S106/CIL Software or the Public Facing Module. The contracts referenced on the contracts register (DN658645 (public facing), and DN355862 (CIL and S106 Software) are not held by Procurement, Planning or IT Services.	High	Clarify the contractual position with Procurement and/or Legal Services. The contractual position in relation to the hosted solution must also be determined	Agreed by September 2024 - Service Manager – Planning Support

	<p>IT Services contacted the supplier to obtain a copy of the contracts, to which they stated, <i>'It appears that there isn't a contract as such, appears that the Exacom solutions have been acquired by way of a quote being issued and a PO being provided.'</i> In addition, they stated <i>'there is no contract Term, with the associated support and maintenance renewable annually'</i>.</p> <p>Various documents were provided to or obtained by Audit from various sources, including quotes/proposals, waiver documents, purchase orders, contract register entries, email strings, and maintenance renewal notices, but none of these contained any reference to the contractual obligations of Exacom/Idox and the Council in relation to the hosting of the system. Within the invoice there was reference to provision of a hosted solution, inclusive of training and Exacom integration with Idox systems. It details the contract period as a minimum period of one year. The quoted prices included upgrades resulting from legislative changes, updates, additional reports and documents, additional users, amendments, Helpdesk and User Forums. The Idox integration was to provide and configure the data exchange via the Idox Cloud Connector Framework (CCF) which integrates between the Exacom Obligations Suite and Uniform. The supplier also provided a copy of a 'Contract Addendum' related to the public facing module, suggesting that there is a contract in place.</p> <p>Given there is no apparent contract or SLA between the two parties, we are therefore unable to provide any assurance in relation to contractual arrangements.</p>		<p>and clearly understood, with clearly defined responsibilities outlined for each party. Given that the back-office element of the software is classified as 'Medium' risk from a DR perspective, it is vital that the Council has assurance that contractual / service level arrangements are complied with.</p>	
1.2	<p>Through discussion with IT and the supplier, we understand that there are a number of expected security and resilience measures in place, including annual penetration testing; back up arrangements; compliance with GDPR; accreditation to Cyber Essentials and ISO 27001; update processes; firewall protection; environmental controls, all of which provide a good level of assurance to the Council in relation to measures in place, albeit that we have not tested these as part of this audit and we are not aware that the Council is monitoring the supplier compliance.</p> <p>The Supplier offered to provide outcomes of Penetration testing, due to commence 5th September 2023. Previous years testing output could be provided to the Council however the supplier stated that they have refreshed a number of their server hardware</p>	High	<p>Once contractual arrangements are clarified, the Council needs to allocate responsibility for and undertake monitoring of the contract / SLA in relation to the software and hosting provision. This would provide the Council with assurance in relation to ongoing compliance by the Supplier.</p> <p>This should include requesting and obtaining the relevant information from the supplier in</p>	<p>Agreed by September 2024 – Service Manager – Planning Support to discuss with IT (Head of Systems)</p>

	<p>/ VM's in the last 9 months, therefore may be more beneficial to wait for this year's test output. Given that they stated that this 'could' be provided, we would conclude that it is not currently. Again, provision of this information would demonstrate an element of compliance to the Council and provide assurance in relation to the hosting service.</p> <p>Based on our review of the DR/BC document provided by the supplier, we would conclude that the practices stated should be something that the Council should be aware of. There are areas for consideration by the Council for example, the supplier's reliance on third parties; the potential data loss periods; fix and response times; the option for the Council to download their data nightly. The BCP/DR document also refers to responses as SLA as per contract, however as noted we have been unable to obtain either of the two contracts and the supplier themselves have stated that they do not believe there is one. We noted the response and fix times stated in the DR/BC document, although there is no established performance reporting by the supplier to demonstrate compliance.</p>		<p>order to undertake effective monitoring by the Council. Consideration should be given to aspects and associated risks of the supplier DR/BC provision, such as response and fix times; potential data loss periods; supplier reliance on third parties and any associated DPA responsibilities; provision of penetration testing outputs; and the potential option for the Council to download their data from the supplier to protect against supplier failure.</p>	
1.3	<p>Tutorial for System user Management has been reviewed and covers the expected information from a system functionality perspective. However, there are no local process/procedure notes in relation to the supporting user management practices i.e., management of starters, transfers, leavers, access amendments, reactivating accounts, periodic review of the user base etc.</p> <p>In relation to 'Leavers' and 'Transfers' we understand that the System Administrators do not currently receive the auto-notification from the Council's HR/Payroll (MyView) system and IT to provide timely notification and allow any related system amendments to specified users. Reliance would therefore be placed on manual notifications. The risk is reduced due to the small user base and the limited access in relation to leavers, who would be unable to access the system without access to the Council's network. Internal Audit have enquired of the MyView System Administrators and IT as to whether S106/CIL System Administrators could be added to the auto-notification.</p>	Medium	<p>Local user management processes and procedure should be developed to support the related Administrator functions. These should cross refer to the on-line system tutorials which outline the system steps from a functional perspective. These may include reference to the auto notification from MyView/IT if this can be set up.</p>	<p>Agreed by September 2024 – S106/CIL Officer and Service Development Technician.</p>

1.4	<p>As reported, there are no formal process/procedure documents to support user management administration.</p> <p>We understand that during the set up and ongoing migratory work in relation to S106, users with 'Administrator' access is greater than usual (13 out of the 20-user base). Given the system access and functionality that 'Administrator' roles give a user, there may be merit in exploring the setup of alternative user groups which would provide sufficient access but not full Administrator access to the current 13 users (i.e., applying the rule of least privilege) in order to maximise system security.</p>	Medium	<p>Review users with Administrator access to determine if further user groups could be set up to specifically align to functional requirements, operating on the principle of least privilege.</p>	<p>Agreed by September 2024 - S106/CIL Officer and Service Development Technician.</p> <p><i>Note: The high level of Admin access is due to Obligations Office users who require Admin rights to undertake their role. Once this is complete these users will drop off the system.</i></p>
1.5	<p>In v3.10 onwards, there is a new facility to delete applications within the Info tab. We understand that this functionality is not used as it would delete entire applications, and instead, the archive function is used. Although both actions would be recorded on the audit trail, there is a risk that an application could be deleted in error if this facility remains available.</p>	Low	<p>Investigate whether the functionality to delete applications can be 'disabled' to prevent the risk of applications being deleted in error.</p>	<p>Agreed by September 2024 – Service Development Technician.to liaise with supplier</p>

2. Risk Area: Exacom Project - Data Migration (CIL – All; S106 to date) fails to ensure complete and accurate data:

Level of Assurance

No Assurance

Opinion Statement:

We acknowledge the commendable work undertaken by the Planning Support Officer and the S106 and CIL Officer in relation to their ongoing review of historic records and resolution of arising matters. However, the process is hampered by engagement issues across the Council including its subsidiaries and ongoing inconsistent data entry by Planning Officers.

In relation to CIL, we understand that a manual exercise was undertaken to review all applications on the Uniform system to ensure that where necessary, CIL liability had been applied. Applications were manually adjusted in consultation with relevant officers where CIL liability had not initially been recorded, and we understand this process remains ongoing. Following the adjustment, the Exacom system would then 'pull' this data through from Uniform. As such, there is no formal data migration record for Audit to review, and we therefore place reliance on the accuracy of the manual exercise being undertaken. The process has identified a number of issues, particularly with historic CIL records and these are being actively progressed as reported within Risk 3 of this report.

The S106 migration remains ongoing given the significant size of associated records. The internal work is supported by a contractual arrangement with the 'Obligations Office' who are working on deed files in order to upload them to the system. We have reviewed Obligations office documentation and Council records which identify records that have been corrected and subsequently flagged for input to the Exacom system, and, where appropriate the public facing portal.

Again, as reported, there are numerous data quality issues with the historic S106 records resulting in a number of key areas of concern, the most notable issue being approximately £9.2m of S106 monies unaccounted for at the time of the audit. Following the draft report, the Planning Team worked with the Finance Team and have reduced the value unaccounted for to £2.7m. The difference was found to relate to various issues including data quality, inconsistency in inclusion of capital, inaccurate recording of use of monies etc. Finance have assumed that the remaining £2.7m relates to records prior to 2002/03 where the same inconsistencies in data quality would likely be found. A decision has been made by the S151, that further details reconciliation would not be beneficial at this stage, instead relying on improved processes going forward.

We understand that internal processes linked to the new system will minimise the risk of future occurrence of these issues, however as noted, there are reliance issues related to these Offices that weaken the associated control framework.

In addition to the engagement issues around data, we understand that there is a view that teams (including subsidiaries) outside of planning should be tasked to deliver against the deed/project, acknowledging that use of the contributions from S106 or CIL need to be considered corporately rather than departmentally.

No.	Observation and Implications	Impact / Priority	Recommendation	Management Response
2.1	<p>We understand that the S106 migration exercise remains ongoing, with the Council (Planning Support Officer) undertaking a review of agreements, ensuring applications have S106 liability applied where applicable, and a matching exercise to correlate income received against spend on S106 projects. This is supported by a third party (Obligations Office) who are providing the service 'To process and redact S106 deed pdf files, reuniting of split deed parts into single deed document and upload into existing Exacom software' via contractual agreement.</p> <p>Whilst there is no formal data migration documentation, there is a combination of monthly updates from Obligations Office in relation to delivery of their contractual work, and a spreadsheet maintained by the Council supporting the internal review of agreements, with corrective action being taken as identified, to allow 'correct' records to be pulled in to Exacom and subsequently made available on the Public portal. This is then evident on the system itself.</p> <p>From the ongoing exercise we understand that there are numerous issues with the historic S106 records. Of concern are the inaccuracies in record details; monies being spent after the agreement dates which could be clawed back from the Council; and the record keeping itself, which has resulted in the identification of S106 income totalling £19,656,340.63, with records supporting only £10,435,834.43 having been spent, leaving a balance of £9,220, 506.20 unaccounted for against S106 projects. Following the draft report, work has been undertaken and this figure reduced to £2.7m.</p> <p>In addition, a progress report from Obligations Office identifies that they have received, 1147 deed documents, which have been processed and redacted; they have reviewed 53 previously uploaded deeds. Of the 1147 deeds, 12 were identified as duplicates, leaving 1135 for upload of which 788 had been uploaded to date (i.e., as at the date of the report which was 27 July 2023). A total of 5 damaged/faulty deeds have also been</p>	High	<p>The S106 data accuracy issues identified in the migration exercise and the reconciliation process between Planning and Finance records, must be considered and addressed going forward to ensure that the quality of data entered into the Planning system and pulled into Exacom is as required to allow identification, collection and use of S106 monies in line with agreement clauses, and evident in associated financial and project records.</p> <p>Consideration be given to establishing greater collaboration and closer working between Planning and Finance.</p>	<p>Agreed by September 2024 – Divisional Director Planning, Housing and Climate Emergency, and S151</p> <p>Finance and Service Development Technician undertook a reconciliation which resulted in a current unaccounted-for figure of £2.7m which is related to Capital spend in excess of 20 years old, hence no records held. There needs to be consideration of how this is reflected in Exacom.</p> <p>Going forward the aim is to achieve flexibility in spend, with a more strategic focus against priorities. It is intended that the Programme Officer role will support. Monthly Capital and Growth Board has a dedicated slot within which projects can be proposed and where permissible, S106 monies redirected. This requires a mechanism within which the proposals to Board are agreed with the Council's S151 Officer.</p> <p>Whilst migrating data into the new system building a comprehensive data set has been our primary focus in order to ensure the new system is as</p>

identified, all relating to 'pages missing'.

comprehensive as possible based on existing multiple data sources. Once data is consolidated into one system ongoing monitoring of collection will become easier and capacity to develop proactive monitoring of sites should be released

There remains an ongoing concern with the quality of historic spend record keeping and the capacity of spending departments to unsure future spend is accurately documented. The Exacom system enables the Section 106/CIL officer to run exception reports to target investigations in this area.

In addition, the Planning Service of the Future review has identified need for additional resources and has proposed the creation of a new Infrastructure Programme Officer Role. This post would support the documenting of strategic planning, strategic transportation and neighbourhood plan spend of Section 106 and CIL in the Exacom project module. It is also envisaged to provide capacity and contingency cover for the Section 106/CIL officer. Although the need for this post is accepted through the project an establishment control form is awaiting approval subject to funding identification.

2.2	<p>It's clear that there are many and varied issues in relation to the data quality of historic S106 agreements resulting in potential financial and reputational loss to the Council. We understand that these issues are not likely to occur going forward due to the functionality of the Exacom system, coupled with the S106/CIL Officer. However, risks are still present in relation to data input, i.e., accurate and timely output is reliant on the quality of the input; and also, in relation to reliance on the S106 and CIL Officer, and the Planning Support Officer.</p>	High	<p>The sole reliance on both the S106/CIL Officer, and the Planning Support Officer present significant risk to the Council if either of these Officers were absent / no longer in post. Appropriate cover arrangements, including supporting process/procedure documents and structure knowledge management activities would go some way to minimising these risks.</p>	<p>The Planning Service of the Future review has identified need for additional resources and has proposed the creation of a new Infrastructure Programme Officer Role. This post would support the documenting of strategic planning, strategic transportation and neighbourhood plan spend of Section 106 and CIL in the Exacom project module. It is also envisaged to provide capacity and contingency cover for the Section 106/CIL officer. Although the need for this post is accepted through the project an establishment control form is awaiting approval subject to funding identification.</p> <p>Programme Officer Role appointment – January 2024 – Manager, Planning Support.</p> <p>UPDATE: the Programme Officer has been appointed and is now in post (from February 2024).</p>

3. Risk Area: The CIL scheme is not administered effectively, or in line with statutory guidance:

Level of Assurance

Limited Assurance

Opinion Statement:

Whilst we can see that the administration of the CIL scheme is improved through the Exacom system, the integrations with other systems, and the dedicated S106/CIL Officer role, there remains a key issue of Officer engagement to take responsibility for projects, thereby ensuring that collected income is allocated and spent in line with the CIL agreements. In addition, there is a lack of a CIL/S106 operational governance framework linked into a strategic approach.

In addition, although there are new monitoring processes in place, the initial step to trigger CIL liability is within the Uniform system and reliant on Planning Officers ticking and completing the appropriate field(s). In our opinion there remains a risk, albeit reduced from the previous status, that CIL liability may still be missed and potential opportunity for CIL income to the Council lost. The new system implementation identified a number of historic planning applications where CIL liability had not been flagged on the Uniform system, resulting in late issue of CIL demand notices and in some cases, income not collected resulting in a proportion being written off in consultation with Legal Services.

As reported, work remains ongoing to obtain historical records and match spend to CIL income received, resulting in what appears to be a significant level of unspent CIL monies.

The Exacom system and its public facing element, along with dedicated supporting staff provide a good level of control and, dependent on the quality of data input going forward, an increase in transparency related to CIL monies and the associated spend. However, a key area of concern is the sole reliance on the S106 and CIL Officer, the absence of whom would significantly weaken the control framework.

No.	Observation and Implications	Impact / Priority	Recommendation	Management Response
3.1	<p>In order to trigger the CIL liability being pulled through to the Exacom system for the demand to be raised, there is a requirement for Planning Officers to 'select' the CIL liability box within the Planning (Uniform) system as part of planning application data entry. We understand that despite numerous reminders to Planning Officers, the CIL liability step is not consistently completed, resulting in no liability being raised within the Exacom system and no demand being issued in some cases. Per Section 65 of CIL Regulations '<i>The collecting authority must issue a liability notice as soon as practicable after the day on which a planning permission first permits development.</i>' Given that the CIL liability is not consistently being flagged and liability notices may not be issued in all relevant planning application cases, there is a risk of Legal challenge and/or refusal to pay from a liable body/individual were a notice to be issued sometime after the planning development is permitted. It is vital therefore that regulations are strictly adhered to.</p> <p>We have been advised that reliance is placed on checks and</p>	<p>High</p>	<p>In line with CIL Regulations, section 65, the '<i>The collecting authority must issue a liability notice as soon as practicable after the day on which a planning permission first permits development.</i>' In order to maximise CIL income and mitigate associated risks of late / delayed issue of liability notices, it's vital that the Council strictly adheres to CIL regulations.</p> <p>To support this, Management should continue to instruct and remind staff of the need to ensure that CIL liability is applied within the Planning (Uniform system) as part of the planning</p>	<p>Agreed – reminders are sent and now the new Development Manager (Head of Service role that manages the Planners) is in post any potential training needs can be highlighted to the correct manager for action.</p> <p>It should also be noted that reports are produced, and weekly validation lists copied to the Section 106/CIL officer to mitigate the risk of CIL liability being missed.</p>

	monitoring of reports from other sources, undertaken by the S106 and CIL Officer to review applications and adjust the Uniform system to apply CIL liability where required. Given this is a manual check and adjustment there remains a risk that CIL liability may not be triggered, and subsequent potential income lost.		application data input. There may also be merit in reviewing records relating to specific Planning Officers where issues are consistently identified in order to establish any further training needs.	
3.2	In one of our samples (Planning Application Number P/2021/1024, Liability Notice reference LN00000018 dated 16/3/2023) it was found that not only had a works commencement form not been completed, but this development had also not been identified through any other established monitoring processes. We understand that the S106/CIL Officer had personally witnessed that the works had commenced and clearly been ongoing for some time, whilst in the area in a non-work capacity. Following this, the S106/CIL Officer raised the associated CIL demand notice, albeit later than it would have been had the correct works commencement form been completed by the developer (TDA).	High	Processes to identify commencement of works should be reviewed to ensure that all commencements are accurately and timely identified, leading to timely issue of demand notices and associated collection of CIL monies.	<p>Risks reasonably mitigated as outlined below. Given current resourcing constraints, no further mitigations can be applied at this time. Therefore, any residual risks are currently accepted by Management.</p> <p>The responsibility for notifying a commencement for CIL purposes sits with the developer. Although the Section 106/CIL officer monitors commencements notified through Building Control some developers will use approved inspectors, making this difficult.</p> <p>Where development commences without notifying the CIL authority the right to pay in instalments no longer applies and penalties can be applied.</p>
3.3	Section 1.1 of the 'Accompanying Policies and Regulation 123 List' states that ' <i>A "neighbourhood portion" of CIL must be spent in the neighbourhood in which CIL arises. When Neighbourhood Plans are in place, this will be 25%. The proportion will be 15% until Neighbourhood Plans are in place. "In place" is defined by CIL Regulation 59A(11) as being "made" (adopted) and extant.</i>	High	In the current financial climate, it is more vital than ever that income is maximised. Therefore, it is critical that the issue related to lack of Neighbourhood forum project	Divisional Director Planning, Housing and Climate Emergency, and S151 – ongoing CIL Neighbourhood

<p><i>In the case of the Brixham Peninsula, the money will be passed directly to Brixham Town Council. For the “unparished” parts of Torbay (i.e. Torquay and Paignton), the Council will hold the money and spend it on matters agreed with the local communities. This will be used to support the infrastructure priorities identified by Community Partnerships and Neighbourhood Forums’.</i></p> <p>Records within the Exacom system detail a number of projects, however we are unable to fully align these with those detailed in the 'CIL Funds - Administration and Governance of Neighbourhood Proportion', Cabinet Record of Decisions, dated November 2022. Within the record of decision there was a stated requirement for the Divisional Director of Planning, Housing and Climate Emergency to present to Cabinet on 13 December 2022 a revised and streamlined bidding process to determine what local projects the Community Infrastructure Levy Neighbourhood proportion should be spent on.</p> <p>We note from the Council's website that both the Torquay and Paignton Forums ceased to exist in December 2022. We understand that this is related to a 5-year review period. For example, the Paignton Neighbourhood Forum area and forum were first designated in 2012. The Forum was last designated on 7 December 2017. A designation ceases to have effect at the end of the period of 5 years (beginning with the day on which it is made). Therefore, Paignton Neighbourhood Forum no longer has a formal status from 7 December 2022. This does not affect the validity of the adopted Paignton Neighbourhood Plan. This therefore suggests that in December 2022 when the CIL Neighbourhood proportion was to be defined, these particular neighbourhood plans were not technically in place. We have been advised that currently there isn't a forum for Paignton and nothing allocated to Churston or Brixham.</p> <p>We have been advised that the Council has collected approximately £384k in CIL income related to Neighbourhood forums, with approximately £8k accounted for and evidenced as spent. We understand that projects require ownership in order for the collected income to be allocated and spent, and the lack of ownership leading to the unspent monies.</p>		<p>ownership linked to CIL income be escalated to the Council's S151 Officer and Senior Leadership Team to establish and allocate ownership, ensuring the projects are set up and the CIL income appropriately spent in line with Government legislation.</p>	<p>Portion Spend Panel – S151 to be engaged in Panel.</p> <p>CIL Neighbourhood Portion Spend Panel held on 11 October 2023. This Panel makes decisions in relation to allocation of monies for Paignton and Torquay (with the same process applying to Broadsands, Churston and Galmpton). An application process with forms and guidance is in place.</p> <p>Brixham (Town Council) receive the money directly (automatic receipt of monies applies to Town and Parish Councils), however there is a current query from them in relation to this.</p>

<p>3.4</p>	<p>We have been advised about a project (CCTV Project) where not all the CIL monies have been spent (currently a £7.5k underspend). We understand that the underspend is still being held by the Council, which breaches the terms of the agreement that states any unspent monies not used within 3 months should be returned. This leaves the Council at risk of recovery by the developer and potential legal challenge.</p> <p>We understand that at present there is very little engagement from other areas, such as TDA and SWISCo. An example being the SWISCo spend (£6.5k) related to the building of a wall linked to an agreed project. Prior to this being uploaded to the public facing part of the system, efforts were being made by the Planning Support Officer to obtain a breakdown of the works and associated costs for the wall building. As stated, we understand lack of engagement has been an issue along with the lack of provision of supporting evidence. However, as part of the Audit, Internal Audit pursued these records and has been provided with some evidence of a proportion of the SWISCo spend.</p> <p>The Council's website lists a number of projects, albeit that these date back to 2017. We have been advised that in at least one of these projects, i.e., the resurfacing of the fish quay, works have never been undertaken. It is not clear whether the related CIL monies were ever allocated to this project or indeed where the monies are.</p>	<p>High</p>	<p>All of the historic CIL projects listed, regardless of where these records exist (i.e., website; council minutes; Exacom system), must be reviewed to determine the current status, including the receipt, allocation and associated spend of CIL monies. This may benefit from escalation to the Council's S151 Officer and Senior Leadership Team to support engagement within the Council (including its subsidiaries). Where monies have not been spent and, as per agreement clauses, are now outside of agreed dates, these monies must be returned to the associated developer/liable body.</p> <p>Whilst we have made recommendations to address the historical CIL records, the Council must ensure that, in order to support the new processes, the Exacom system provides, there is proper engagement in CIL projects across the Council (and its subsidiaries) going forward thereby ensuring CIL income is collected and spent in line with agreements, and proper records maintained.</p>	<p>Divisional Director Planning, Housing and Climate Emergency - timeframe for delivery of project is end of 2023/24. Expect to run reports September 2024.</p> <p>Refunds of monies and decisions re virements to be routed through Finance for review and will also require updates to relevant systems.</p> <p>Monthly reporting to Capital and Growth Board. Divisional Director Planning, Housing and Climate Emergency already receiving some reports from FIMS and other related systems. It is intended that reporting from the new Exacom system will more easily identify monies that should have been spent or refunded. Project is still in migration phase therefore reporting from Exacom will be dependent on project completion timescales as stated above.</p>
<p>3.5</p>	<p>The Council's website contains a planning list table that sets out the requirements that must be submitted for each type of planning application. This states that '<i>The local requirements (the Local List) must be reviewed and updated every two years</i>', however the current list available is dated 2018 and therefore</p>	<p>High</p>	<p>The published information available via the Council's website must be up to date to ensure it meets and accurately reflects current guidance and</p>	<p>Revised local list published 1 November 2023</p>

	should have been subject to review and update in 2020, and again in 2022.		legislative requirements. For example, the Local List for Validating Planning Applications.	
3.6	Currently there is one S106 and CIL Officer dedicated to the monitoring of CIL applications and issuing the CIL demands. This creates a sole reliance and presents associated risks to the Council of CIL liabilities being missed and demands not issued in a timely manner.	High	Given the sole reliance on the S106 and CIL Officer, Management should consider knowledge management practices, including development of process notes and training of other support staff to ensure ongoing monitoring and issuing of CIL liabilities in compliance with CIL Legislation, ensuring that CIL monies owed are collected or debt recovery processes applied in a timely manner.	<p>Agreed by September 2024 - Manager, Planning Support.</p> <p>The Planning Service of the Future review has identified need for additional resources and has proposed the creation of a new Infrastructure Programme Officer Role. This post would support the documenting of strategic planning, strategic transportation and neighbourhood plan spend of Section 106 and CIL in the Exacom project module. It is also envisaged to provide capacity and contingency cover for the Section 106/CIL officer.</p> <p>Programme Officer Role appointment – January 2024 – Manager, Planning Support.</p> <p>UPDATE: the Programme Officer has been appointed and is now in post (from February 2024).</p>

3.7	<p>Linked to the observation at 3.6, discussions with Planning and Finance Officers did not identify an operational level governance framework.</p> <p>Whilst we acknowledge that decisions regarding amendment to CIL and S106 are the responsibility of the Divisional Director Planning, Housing and Climate Emergency under the Council's scheme of delegation, there is not an associated established governance practice in place operationally to enable wider and discussion and management in relation to areas such as monitoring usage of planning obligation monies, decisions in relation to the best use of the monies across a wider council remit, reconciliation of systems, and reporting transparency, including financial reporting.</p>	High	<p>Given both the legal and financial risks and until the issues identified in this report are fully resolved, consider establishing a wider operational governance framework in relation to both CIL and S106 that incorporates the s151 Officer's involvement and that this arrangement be formalised in the Scheme of Delegation.</p>	<p>Divisional Director Planning, Housing and Climate Emergency; S151; and Service Manager – Planning Support</p> <p>Service Manager – Planning Support to work with S151 to identify and agree reporting requirements and frequency; and to investigate and agree options for greater integration with Finance. Integrated meetings to commence with immediate effect, with reporting options being progressed January 2024.</p> <p>Visibility and flexibility at Capital Growth Board, with ongoing reporting, including development of reports from Exacom when project is completed. Various Exacom reporting options once requirements are understood i.e., Supplier could write bespoke reports; potential use of PBI; standard reports on system.</p> <p>Stronger links with a more formal role for Finance (reporting to S151) to support admin and management.</p>
3.8	<p>CIL regulations make provision for Enforcement by the Council where relevant criteria are met (e.g., non-payment). These include 'Surcharges – regulations 80 - 86'; 'Late payment interest – regulation 87'; 'Stop notices – regulations 89 - 94'; and 'Recovery of Community Infrastructure Levy – regulations 96 - 107'. To support this Enforcement, we understand that it is</p>	High	<p>The drafting, approval, adoption, and publication of a CIL debt enforcement policy should be completed to provide the Council with clear grounds for enforcement processes to be applied.</p>	<p>Agreed - Development Management Service Manager – revised due date – September 2024</p>

	advised that the Council produce and publish a CIL Debt Enforcement Policy/Procedure. We have been advised that the drafting of this policy/procedure had been commenced but to date has not formally been approved or adopted.			
3.9	We have been advised that despite the demand notice being issued in March 2023 (Planning Application Number P/2021/1024, Liability Notice reference LN00000018 dated 16/3/2023), for the full amount of £325,579.87 (instalment options having been removed in line with policy) the TDA are refusing to pay stating that the then Section 151 officer had agreed to waive the charge. The S106/CIL Officer has since been attempting to obtain supporting evidence to this waiver, which as yet has not been received. The CIL policy does provide for 'Exceptional Circumstances Relief' which states that although CIL is not intended to be a negotiated item, the Council will consider offering exceptional circumstances relief as set out in CIL Regulation 55, which must be undertaken prior to works commencing, with the developer completing a viability report at a cost to themselves. In relation to Planning Application Number P/2021/1024, Liability Notice reference LN00000018 dated 16/3/2023, the CIL forms, one completed by the TDA, and one completed by the Architects acting on behalf of the TDA, did not include any self-notified eligibility or request for CIL exemption or relief.	High	In relation to Planning Application Number P/2021/1024, we would recommend that this issue now be escalated to the Council's S151 Officer to either request that TDA provide evidence supporting the alleged waiver of the CIL demand by the previous S151 Officer (totalling £325,579.87), or to enforce collection of the full amount including any enforcement penalties that may apply.	This recommendation has been raised with the Council's Section 151 Officer and the Director of Pride of Place. However, by way of an update the Council has decided to bring the functions currently sat within the TDA back to being within the core Council and this may have an implication. Development Management Service Manager – September 2024
3.10	In relation to Planning Application Number P/2021/1024, Liability Notice reference LN00000018 dated 16/3/2023, there remain outstanding queries in relation to the CIL amount linked to stated floor space, with the two CIL liability forms stating differing floor spacing.	High	The CIL liability related to Planning Application Number P/2021/1024 must be reviewed to confirm and agree the CIL charge value based on the correct floor space, following which an updated demand notice must be issued as required.	Agreed we will look into this further asap but note comment around TDA decision above. Development Management Service Manager – September 2024
3.11	Whilst there is a list of current projects, it is evident that not all of these have been undertaken as expected. Examples of this are the project for Maidencombe, where we understand that despite numerous efforts from the S106/CIL Team, there are no Council Officers taking ownership of the project and as such no CIL monies allocated for spend. In addition, we have been advised that one specific project listed	High	Ownership for the Cabinet agreed Maidencombe Project must be established in order for the project to be set up and income allocated and spent. This may require escalation to the Council's S151 Officer in order to establish potential	Refer to 3.3 above. Divisional Director Planning, Housing and Climate Emergency – monies are beginning to be spent, with Member engagement. Due to capacity these are not currently

	<p>in Exacom relates to tree planting at Torbay Hospital. When this was followed up to evidence spend, we understand that the trees had been planted in Shiphay Lane and not on the Torbay Hospital site as required by the CIL, thereby leaving the Council open to a request for repayment of the CIL monies as they were not spent in line with the agreement.</p>		<p>ownership.</p> <p>In addition, there needs to be further investigation into the Torbay Hospital tree planting to determine whether the Council is at risk of any of the payment having to be returned.</p>	<p>followed up afterwards. Potential for the Infrastructure Programme Role (when appointed) to investigate reporting / evidencing to support, and to establish the process where projects fall through, and monies are not then spent.</p> <p>Programme Officer Role appointment – January 2024 – Manager, Planning Support.</p> <p>Update from MI 04/03/2024: Have now appointed an Infrastructure Programme Officer in late January 2024 (Erika Clouder). She has fitted in well is currently on probation and going through training and mentoring. Erika has been looking at some migration spend data with Sean Smith, training on finance and Exacom and cross-training so she and Nicky can support each other.</p> <p>There may be a bit of slippage on some of the dates whilst Erika gets up to speed and due to poor state of some historic spend data which Sean is attempting to improve prior to migration.</p>
3.12	<p>The Council's CIL charging schedule 2017 has been published and is available to the public through the Council's website. There is evidence supporting a review and update in line with regulations in 2020, and evidence of related fees and charges being uplifted within the Council's published Fees and Charges</p>	<p>Medium</p>	<p>In line with Government Guidance and to support charging transparency, the Council should publish CIL charges annually demonstrating</p>	<p>Service Manager Strategy and Project Management to review and consider by September 2024.</p>

	<p>(albeit this only relates to the charges for 'confirmation of compliance with an obligation'). However, the requirement to revise CIL charges annually based on the RICS CIL Index is not evident from published information, thereby reducing potential transparency in the associated charging. We noted an example at another Local Authority where published information demonstrated the charge revision</p> <p>https://www.shropshire.gov.uk/planning-policy/community-infrastructure-levy-cil/indexation-of-cil-rates/</p>		<p>revision to the charges based on the annual RICS CIL Index. The Council may wish to consider adopting a similar publication as per the example provided (Shropshire Council).</p>	<p>Considered low risk as notices references indexing.</p>
3.13	<p>Within the Authorities CIL policy there is a section that covers 'Exceptional Circumstances Relief Policy' which outlines the criteria for providing relief. We understand that the S106 and CIL Officer was unaware of the policy and to their knowledge no such relief has been granted by the Council to date. Where relief is granted, this must be appropriately authorised in compliance with the Council's scheme of delegation, and in line with CIL Regulation 55, which sets out the circumstances within which relief can be applied. In addition, there is a requirement for a viability study to be completed prior to commencement of works.</p>	Medium	<p>Regulations set out arrangements for specific reliefs from both CIL and s106, and there is delegated authority in the Officer Scheme of Delegation for the Divisional Director of Planning, Housing and Climate Emergency to consider and determine amendments to planning obligations (s106 and CIL) (Officer Scheme of Delegation 5.3 and 5.4). However, in the interests of transparent governance and given the high financial values involved, it is recommended that authority to approve such amendments to planning obligations requires the involvement of the Chief Finance Officer (as s151 officer). This could be achieved through changes to Officer Scheme of Delegation and the inclusion of an outline of the process in Financial Regulations at 13.25 (section 13 of Financial Regulations is Debtors).</p> <p>In addition, it is vital that relief applied is done so in line with the appropriate CIL regulation (CIL</p>	<p>Divisional Director Planning, Housing and Climate Emergency – Sept 2024</p>

			Regulation 55, which sets out the circumstances within which relief can be applied), with all supporting steps completed, including completion of the viability study prior to commencement of works.	
3.14	<p>There are Government regulations in place, along with Council policy and procedure for processing, determining liability, assessing a claim for relief, and application of the CIL charges. These are supported in part with the Exacom system tutorial videos which are provided and updated by the supplier, integrated into the system.</p> <p>Currently there are no documented procedures / policies in place for monitoring the allocation / spend of CIL monies and the associated debt recovery aspects.</p>	Medium	<p>Policy and procedural documentation should be established to address all elements of the CIL process, in particular those covering the how the allocation / spend of CIL monies will be monitored.</p>	<p>Procedures to be put in place by spending services in co-ordination with Planning as lead service for EXACOM.</p> <p>Part of Service Manager, Planning Support's team to monitor – December 2024.</p>
3.15	<p>Government CIL regulations states that '<i>Any local authority that has received developer contributions is required to publish an infrastructure funding statement (IFS) at least annually</i>'. Going on to state that '<i>For the financial year 2019/2020 onwards, any local authority that has received developer contributions (section 106 planning obligations or Community Infrastructure Levy) must publish online an infrastructure funding statement by 31 December 2020 and by the 31 December each year thereafter.</i>'</p> <p>In addition, Torbay Council's own website refers to the IFS, providing a link to it. However, the latest IFS relates to 2019-20, and was published in December 2020. We are unable to locate an IFS beyond the 2019-20 period. The Council does refer to CIL within its Authority Monitoring Report (AMR), that latest one being 2021-22, published in February 2023, however this does not cover all required information per the Government regulations set out below. In addition, the AMR includes a link back to the 2019-20 IFS.</p> <p>CIL reporting regulations state that: '<i>Charging authorities must report on CIL it has collected, or any CIL collected on its behalf. The report must be published on the authority's website no later than 31 December and include:</i></p> <ul style="list-style-type: none"> <i>The total CIL receipts for the reported year;</i> 	Medium	<p>In compliance with Government CIL Regulations, the Council must publish an infrastructure funding statement at least annually. This must cover the reporting requirements stated in the regulations, specifically, the required report content and timeliness of publication.</p>	<p>Agreed - one not produced for last year. By April 2025 for 2024-25. To be investigated in relation to whether the Exacom System addresses the requirement – co-ordination of this to sit with Service Manager, Planning Support.</p>

	<ul style="list-style-type: none"> • The total CIL expenditure for the reported year; • Summary details of CIL expenditure during the reported year including: • The items of infrastructure to which CIL has been applied; • The amount of CIL expenditure on each item; • The amount of CIL applied to repay money borrowed, including interest, with details of the infrastructure items which that money was used to provide; • The amount of CIL applied to administrative expenses and that amount expressed as a percentage of CIL collected in that year; and • The total amount of CIL receipts retained at the end of the reported year' 			
3.16	<p>We have been advised that during the data migration into Exacom a number of planning applications had been identified as not having been 'flagged' as being CIL liable when they should have been, and as such no demand notice was ever raised. We understand that this led to a small number being written off, in consultation with the Council's Legal department, with the reason for write off being related to the age of the application and the associated difficulties in pursuing and recovering a charge applied so long after the original application was made. We have not been provided with specific details about the amounts written off or whether any records were maintained, and as such are unable to provide assurance in relation to write-off compliance with the Council's Financial Regulations.</p>	Medium	<p>Given that CIL is considered a 'debt' to the Council, the CIL records must be maintained to evidence that any associated write-offs are undertaken in compliance with the Council's Financial Regulations and approved Officer Scheme of Delegation.</p>	<p>This appears to be a reference to historical CIL liabilities picked up during the migration to EXACOM underlining the more robust checks and balances in place reducing the risk of this happening in the future. Any decision not to pursue CIL would have been taken in discussion with the Council's Legal department. In the unlikely event this happens in the future we will ensure any write off is documented – with immediate effect and ongoing as required - Divisional Director Planning, Housing and Climate Emergency</p>
3.17	<p>Section 1 of the 'Self-build and Custom Housebuilding Act 2015' states that '<i>Each relevant authority must keep a register of (a) individuals, and (b) associations of individuals</i>'. In compliance with this part of the legislation, the Council's website states, '<i>to help the us better understand the local demand for self-build housing, we have created a register which records a list of individuals who are interested in opportunities to self-build in Torbay</i>'. However, the S106/CIL Officer was unaware of such a register and as such we are unable to confirm that this is in place and maintained.</p>	Medium	<p>In compliance with Section 1 of the 'Self-build and Custom Housebuilding Action 2015' the Council must keep a register of individuals and associations of individuals. As we were unable to establish the existence of such a register, we would recommend that a register is either established and</p>	<p>This register is kept by Strategic Planning, and they will share this with the Section 106/CIL officer - Service Manager, Strategy and Project Management - ongoing</p> <p>Note: <i>Whilst this might be best practice the Section 106/CIL Officer can perform their</i></p>

			maintained or, if already in place, the existing register made available to relevant staff (specifically the S106/CIL Officer).	<i>function without reference to this register of interest.</i>
3.18	Once CIL liability has been determined and the planning application agreed the developer is sent a CIL liability notice, detailing the CIL charge amount and payment terms. Payments can be made in instalments providing the developer informs the Council when works are due to commence. If they fail to do so, then the full amount is billed. The Liability Notice contains a section on the consequences of failing to follow the CIL payment procedures and provides a link to the government website for further details. However, we found this link to be incorrect, resulting in a 'webpage not found' message.	Medium	The Liability Notice must be reviewed and updated to ensure that any links to additional information i.e., to websites, function correctly.	These templates are prepared by the supplier EXACOM and we will request they are updated asap - Planning Support – July 2024

Scope and Objectives

The audit for 2023-24 was undertaken against key risks based on discussions with the department and Internal Audit's view on risk within the function. We had originally intended to address the following key risks:

- Section 106 contributions are incorrectly calculated.
- Related amounts are not collected or not spent in line with the s106 agreement.
- The CIL scheme is not administered effectively, or in line with statutory guidance.

However, due to the ongoing Exacom System implementation and associated data cleansing works, we revised the scope as agreed with the client to address the following current key risks:

- System (including integrations and hosted solution) – weak system controls leading to potential resilience or security issues.
- Exacom Project - Data Migration (CIL – All; S106 to date) fails to ensure complete and accurate data.
- The CIL scheme is not administered effectively, or in line with statutory guidance.

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 exist, 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 are 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, North Devon councils and Devon & Somerset Fire and Rescue Service. We aim to be recognised as a high-quality internal audit service in the public sector. We collaborate 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 conducting 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