

Report

Governance and Audit Committee

Part 1

Date: 26th May 2022

Subject **DRAFT - Internal Audit Annual Plan 2022/23**

Purpose To inform Members of the Council's Governance and Audit Committee of the Internal Audit Section's Draft Operational Audit Plan for 2022/23.

For the Governance and Audit Committee to comment on as appropriate and approve the 2022/23 Draft Operational Internal Audit Plan.

Author Chief Internal Auditor

Ward General

Summary Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, effective and efficient use of the Council's resources.

The attached report is the Operational Internal Audit Plan for 2022/23 based on an assessment of risk and available audit resources for the 12 months of the financial year. The plan is based on delivering 1147 audit days; available Internal Audit resources equals 998 days therefore further refinement of the plan is required.

The Council's Section 151 Officer has the legal responsibility for the provision of Internal Audit.

Proposal **That the Internal Audit Annual Plan 2022/23 be noted and approved by the Council's Governance and Audit Committee**

Action by The Governance and Audit Committee

Timetable Immediate

This report was prepared after consultation with:

- Chief Financial Officer
- Monitoring Officer
- Head of People, Policy & Transformation

Signed

Background

1. This report aims to inform Members of the Governance and Audit Committee of the work to be undertaken by the Internal Audit Section at an operational level for 2022/23. It identifies why the Council operates an Internal Audit function, the resources currently available and how they will be applied across the services of Newport City Council to give management assurance that systems are working as intended.
2. The plan has been compiled from cumulative audit knowledge and experience, with reference to the Corporate Plan, Service Plans, Newport's Corporate Risk Register, Budget and Medium Term Revenue Plans and external audit reports along with previous history of known problems, issues or risks. The views and concerns of service area management teams have also been incorporated into prioritising workloads for the audit planning process. Heads of Service have been afforded the opportunity to contribute to the drafting of the plan.
3. As a result of Covid-19, audit work has been re-prioritised in conjunction with Heads of Service. Some of the audits planned in 2021/22 which were not undertaken have been included within this year's plan.
4. The Head of Finance is, for the purposes of Section 151 of the 1972 Local Government Act, responsible for the proper administration of the Council's financial affairs. More specifically, The Accounts and Audit (Wales) Regulations 2014 require that the relevant body maintains an adequate and effective internal audit function. Under the direction of the Chief Internal Auditor, the Internal Audit Section at Newport City Council undertakes this provision on behalf of the Head of Finance.
5. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It provides assurance or otherwise to management.
6. An organisation as diverse as the City Council has many internal systems which require appropriate controls. Each of these systems can be considered appropriate for internal audit review along with the Council's establishments. However, it is not considered appropriate to review all systems every year so they are undertaken on a cyclical basis, prioritised by way of a risk assessment approach (high, medium or low priority). The attached draft audit plan (**Appendix 1**) shows a summary of how the Internal Audit resource will be allocated across service areas. The more detailed draft plan (**Appendix 2**) shows how the systems operated and services provided within all service areas will be covered during the year.
7. The operational plan takes account of available audit resources and an allowance for financial training and advice; special investigations have also been included. Allowances for non-productive days such as post entry training, general training, holidays, sickness and professional studies have been made in arriving at the number of available audit days for 2022/23. Total days available at the outset amounted to 1,399 days, less non-productive days, leaves 998 days available to undertake audit work (includes an element for vacancies).
8. The timing of each review in the 5-year cycle depends on an assessment of the risk that each system poses for the Council, Service Area and Section. A number of factors are taken into account when assessing risk, but it should be stressed that management are responsible for managing that risk, and are best placed to identify the risk in the first place. Accordingly, the views of the management teams within each service area have been sought when compiling this plan and incorporated where appropriate.

9. Although Internal Audit has limited resources (establishment of 7.5 staff including the Chief Internal Auditor), the aim is to provide as much coverage of the Council's systems and establishments as possible. The audit resources have been significantly reduced over the last few years which leads to less coverage across service areas which will have an impact on the level of assurance the audit team can give to senior management on the adequacy of sound financial management / internal control / governance / risk management across the Council.
10. The draft Internal Audit plan has been circulated to Heads of Service to ensure the risk profile determined by the audit management team is right. Heads of Service have welcomed the opportunity to contribute to the audit planning process and view it as a positive move forward.
11. The initial plan for the year always starts off as a "long-list" of what work we should be covering in that particular year. In an ideal world these are the audits the team should be undertaking in 2022/23 based on the strategic plan. The long list is further risk assessed with audit work prioritised. This plan is based on 1147 audit days; resources available are 998 days.
12. We then have to balance the plan with the resources we have available the best we can. The 2022/23 operational plan aims to cover the areas stated within the given time allocations but professionally I feel that the plan will provide assurance to managers on the effectiveness of their internal controls and safeguard the assets of the Authority whilst covering the key risks. Time allocations per review are also tight but have been set to provide as much coverage as possible within service areas. External support will be brought in to support the delivery of the audit plan and cover the existing Principal Auditor vacancy.
13. The UK was subject to the Pandemic, Covid-19, late February early March 2020. Work in the Council was prioritised to deliver essential front line services which meant Internal Audit was unable to undertake its normal duties early in 2020/21 and throughout 2021/22. Following discussions with Heads of Service and optimism that Covid-19 restrictions will not return, there will be less disruption to this year's plan.
14. Agreed management actions of previous audit reports will be followed up during 2022/23; this will identify the progress managers have made on addressing weaknesses in internal control; i.e. have the agreed management actions been implemented? This could impact on the coverage planned for other systems within service areas. This will be reported back to the Governance and Audit Committee.
15. From time to time the risk profile or priority of audit workload or service area may change so the planning process needs to be flexible enough to accommodate this. Where significant changes to the operational plan are required, the matter will be reported to the Head of Finance for approval; this will subsequently be reported to the Governance and Audit Committee. Internal Audit's performance against this plan will continue to be reported to the Governance and Audit Committee on a regular basis.
16. Ultimately, the Audit Team has to undertake sufficient work across the whole Authority to enable the Chief Internal Auditor to give an overall annual audit opinion, and hence assurance, on the adequacy of the internal control environment of the systems operated within the Council.
17. With collaboration, change and efficiency reviews on the horizon, across the whole Council, the Audit Team will need to be flexible enough and adaptable to respond to changing priorities within the Council in order to provide the assurances required. The Chief Internal Auditor will continue to provide the same service to Monmouthshire CC, in collaboration.

Risk Analysis

18. The risks that the Council face are many and varied. A number of factors have been taken into consideration in compiling both the operational one-year plan and the strategic plan; financial budgets, previous audit work, The Measure, history of fraud, theft, misappropriation or non-

compliance, changes in systems, changes in key personnel, along with concerns of management. A risk assessment exercise is undertaken in compiling the audit plan.

19. The audit workload needs to be prioritised to ensure appropriate coverage is given in all service areas and that assurance can be given that Council and service area objectives are being achieved. This is helped with Heads of Service and their senior managers being involved with the process and contributing to the risk profile assessment as a collaborative exercise with Internal Audit.
20. Grant income and external funding is becoming more prominent within the finances of the Council; from time to time, Internal Audit may be requested to audit some grants, therefore, a limited number of days have been included in the Internal Audit planning process.
21. In the Audit Section's continual efforts to ensure that Council assets are safeguarded and to provide assurance to management that their internal controls are robust, further training specifically on Financial Regulations and Contract Standing Orders has been incorporated in the audit plan. Heads of Service have noted that this is a positive step and encourage their staff to attend.
22. A requirement of the Accounts and Audit (Wales) Regulations 2014 is that an Annual Governance Statement needs to be included with the Statement of Accounts; this covers corporate governance, performance measurement and risk management as well as internal financial control. The Chief Internal Auditor will continue to be involved with collating and co-ordinating the relevant information to support this statement, although the preparation of the statement should be a corporate responsibility. The draft Annual Governance Statement will go through CMT for comment and approval before being presented as part of the Statement of Accounts.
23. An allocation of time has been included in the plan for special investigations and unplanned work which members of the team may get involved with during the year. These could range from allegations of fraud or theft to non-compliance with Contract Standing Orders. The allocation has been consistent over the last few years; for 2022/23 the allocation is 150 days:

Year	Allocation of days for special investigations
2019/20	150
2020/21	150
2021/22	150
2022/23	150

Provision of Internal Audit - Opportunities

24. There is a potential change to the way audit services are delivered across South Wales with shared services on the agenda following the Williams Report. This could be seen as an opportunity for Newport Internal Audit team especially as the Chief Internal Auditor currently provides the same service to a neighbouring local authority. This will continue into 2022/23.
25. The team are using current technology to undertake audits in a variety of ways which could lead to more efficient ways of working.

Independence

26. Independence is achieved through the organisational status of Internal Audit and the objectivity of internal auditors. In order to ensure the objective nature of audit reviews is not compromised,

Internal Audit must be seen to be demonstrably independent of all managerial influence. Within Newport City Council this is achieved as follows:

- the Chief Internal Auditor is responsible for the control and direction of Internal Audit;
- the Chief Internal Auditor has a duty to report direct to the Chief Executive and the Leader of the Council on any matter which he feels appropriate, in particular where the Head of Finance appears to be personally involved;
- individual audit reports are sent to service managers and Heads of Service as appropriate in the name of the Chief Internal Auditor; and
- the Chief Internal Auditor submits an annual report to the Governance and Audit Committee giving an overall opinion on the adequacy of internal controls operated within the Council.

Audit Opinion

27. At the end of each audit review an audit opinion is given on the level assurance gained from the internal controls operated within that system or establishment. Taking into account strengths and weaknesses, the current suite of opinions ranges from good through to unsound:

	GOOD	Well controlled with no critical risks identified which require addressing; substantial level of assurance.
	REASONABLE	Adequately controlled although risks identified which may compromise the overall control environment; improvements required; reasonable level of assurance.
	UNSATISFACTORY	Not well controlled; unacceptable level of risk; changes required urgently; poor level of assurance.
	UNSOUND	Poorly controlled; major risks exists; fundamental improvements required with immediate effect.

28. 62 audit opinion and 29 non-opinion jobs have been incorporated within the draft 2022/23 Plan, in addition to 5 grant claims.

Structure

29. The Internal Audit Section comprises of two teams each led by an Audit Manager both reporting directly to the Chief Internal Auditor. The section has an establishment of 7.5 and is responsible for auditing all of the Council's systems and establishments including the payroll functions for 6,000+ staff. Actual FTE is currently 5.5, due to 2 vacancies as at 31.03.22

Resources

30. Consideration has been given to the appropriate level of resources for Internal Audit at Newport City Council. The current establishment of 7.5 staff remains just about adequate for the current level of assessed risk as outlined above; a greater audit resource could provide a greater assurance to management and allow the section to be even more responsive to changing priorities and risk profiles throughout the year. Any unplanned absences such as long term sickness, secondments or prolonged special investigations could significantly affect the audit plan as cover is limited.

31. If the risk profile of the Council significantly changes or if more investigations into allegations of Council staff are required than were planned for, then consideration will need to be given to increasing the resources of the Internal Audit team in order to maintain the current level of service provided.
32. It has been difficult to prioritise workload for 2022/23; after discussions with senior management teams in the service areas, in particular Social Services and Education Services, it was evident that a lot more audit coverage was required than the team is resourced up to deal with.

Staffing & Training

33. The Section is supported by staff on a range of grades with appropriate professional qualifications including part qualified and fully qualified accountants and auditors. The staff have considerable experience of working within the local authority and audit environment. The Chief Internal Auditor, Andrew Wathan, is a qualified CIPFA accountant (Chartered Institute of Public Finance and Accountancy) and has extensive working knowledge of external and internal audit practices within the public sector. Andrew's management team consists of two professionally qualified Audit Managers, one CIPFA qualified and one IIA qualified (CIA). Others in the team are part qualified, either IIA, ACCA or AAT.
34. Audit management will continue to support professional and work related training in order to enhance the Section's effectiveness in service delivery in line with the Council's management expectations and the Public Sector Internal Audit Standards. This will ensure that all staff are kept up to date with developments in auditing techniques and changes within local government which may impact on the provision of the service.
35. The team normally arranges technical audit training on behalf of the South Wales Chief Auditors' Group throughout the year which Newport's Internal Audit staff have the opportunity of attending. These sessions are run on a breakeven basis. This will be reviewed during 2022/23.

External Auditor Relations

36. The Council's external auditor is Audit Wales. The Internal Audit team has developed a good working relationship with the team and will continue to do so to work jointly, share good practice and avoid duplication. They will also continue to assess Internal Audit against the standards to ensure that a professional and effective service is being provided.
37. The Chief Internal Auditor will continue to ensure compliance with the Public Sector Internal Audit Standards.

Service Areas

38. Many of the managers within the Council call upon the Internal Audit Section for financial advice which is incorporated within the plan. Audit staff are more than willing to offer any help and assistance they can to ensure that operations are undertaken properly but this also has an impact on planned audit reviews where time allocations are exceeded.
39. As a service to all levels of management, it is important that Internal Audit is seen as contributing positively to managers undertaking their responsibilities. These are wide ranging but include the prevention of fraud and corruption and securing the efficient and effective delivery of services; part of management obligations under the Council's Financial Regulations.

Impact of Covid-19

40. The pandemic struck Wales mid February, early March 2020. All Council staff were advised to work from home from the 18th March 2020. This continued during 2021/22, however, it is envisaged that hybrid working between the Civic Centre, operational premises / establishments and home will become the norm during 2022/23.
41. As per the Internal Audit Annual Reports 2019/20, 2020/21 and 2021/22, we were unable to complete all work as planned as service areas re-prioritised their staff and workloads, staff became unavailable, meetings and site visits were cancelled and requests came in to postpone ongoing audit work.
42. Generally in Q1 of our audit plan the team are finalising reports in draft at year end, completing audit jobs which were ongoing at year end, picking up carried forward jobs from the previous year and starting new year audit jobs. In order to undertake audit work effectively and efficiently we need the co-operation of service managers and the staff in their service areas to accommodate site visits, meetings and provide relevant documentation.

Financial Summary

43. There are no financial issues related to this report.

Risks

44. If Members are not involved in the process of endorsing the annual Internal Audit Plan then this weakens the governance arrangements and would be non-compliant with the Public Sector Internal Audit Standards, which could then be subject to adverse criticism from the external auditor, currently Audit Wales.

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?
Members not involved in approving the IA Annual Plan	M	L	The Chief Internal Auditor reports regularly into Governance and Audit Committee so its Members are aware of the obligations of Internal Audit and its plans	Chief Internal Auditor

* Taking account of proposed mitigation measures

Links to Council Policies and Priorities

45. The work of Internal Audit supports all of the Council's priorities and plans.

Options Available

46. (1) That the Draft Annual Internal Audit Plan for 2022/23 be approved, subject to any amendments suggested by the Governance and Audit Committee.

Preferred Option and Why

47. Option (1) as it is requirement of the Public Sector Internal Audit Standards.

Comments of Chief Financial Officer

48. I can confirm that I have been consulted on the Annual Internal Audit Plan 2022/23 and have no additional comments.

Comments of Monitoring Officer

49. There are no specific legal issues arising from the report, which sets out the revised operational Internal Audit plan for 22/23 and identifies the specific areas of audit work that will be carried out, having regard to the corporate risk profile and available staffing resources. The Council has a statutory duty under the Accounts and Audit (Wales) Regulations 2014 to ensure that it has adequate and effective financial management and a sound system of internal control, which is reviewed regularly. The Governance and Audit Committee has responsibility under the Local Government (Wales) Measure 2011 to keep under review the Council's risk management, internal control and corporate governance arrangements and to oversee the work of the internal audit team. Therefore, the Governance and Audit Committee are required to consider the revised operational plan and satisfy themselves that the annual work programme to be undertaken by the internal audit team is sufficient to discharge this responsibility.

Comments of Head of People, Policy & Transformation

50. Due to the Covid-19 outbreak the Council has had to reassess its strategic priorities and resources. As the Council is moving towards recovery, new / emerging opportunities and risks will need to be considered as part of the audit plan to ensure the Council has adequate internal controls, governance and risk management processes in place. The involvement of the Council's Corporate Management Team to support the Internal Audit team to effectively undertake their role is vital to provide necessary assurance, advice and guidance to meet our statutory duties and protect public finances. This plan will also ensure that the Council can meet its requirements under the Wellbeing of Future Generations Act and ensure sustainable development can meet short and long term objectives of the Council.

Comments of Cabinet Member

51. Not applicable.

Local issues

52. No local issues.

Scrutiny Committees

53. Not appropriate

Equalities Impact Assessment

54. The Equality Act 2010 contains a Public Sector Equality Duty which came into force on 06 April 2011. The Act identifies a number of 'protected characteristics', namely age; disability; gender reassignment; pregnancy and maternity; race; religion or belief; sex; sexual orientation; marriage and civil partnership. The new single duty aims to integrate consideration of equality and good relations into the regular business of public authorities. Compliance with the duty is a legal obligation and is intended to result in better informed decision-making and policy development and services that are more effective for users. In exercising its functions, the Council must have due regard to the need to: eliminate unlawful discrimination, harassment, victimisation and other conduct that is prohibited by the Act; advance equality of opportunity between persons who share a protected characteristic and those who do not; and foster good relations between persons who share a protected characteristic and those who do not. The Act is not overly prescriptive about the approach a public authority should take to ensure due regard, although it does set out that due regard to advancing equality involves: removing or minimising disadvantages suffered by people due to their protected characteristics; taking steps to meet the needs of people from protected groups where these differ from the need of other people; and encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low.
55. As this is an annual report on planned audit work there is no need for an Equalities Impact Assessment. All audits are undertaken in a non-discriminatory manner.

Children and Families (Wales) Measure

56. Not appropriate.

Wellbeing of Future Generations (Wales) Act 2015

57. The role of Internal Audit supports the Council in complying with the principles of the Wellbeing Act and providing assurance on the activities undertaken across the Council. In compiling this report the principles of this Act have been considered:

Long term - The Internal Audit workload is based on an annual operational plan supported by a 5 year strategic plan that is aligned to the Council's Corporate Plan.

Prevention - Internal Audit identify strengths and weaknesses within the control environment of Newport City Council; addressing the weaknesses gives management the opportunity of preventing gaps in service provision getting worse. This should also minimise the potential for fraud, theft, loss or error.

Integration - Internal Audit opinions provide an objective opinion on the adequacy of the Council's corporate governance, internal control and risk management environment in operation and support sound stewardship of public money.

Collaboration - Internal Audit work with delivered in collaboration with operational managers to develop an appropriate action plan in order to address identified concerns.

Involvement - Heads of Service and Senior Managers are invited to contribute to the audit planning process each year in order to prioritise audit resources. The involvement of the Governance & Audit Committee

Consultation

58. Not applicable

Background Papers

59. 2021/22 Internal Audit quarterly reports, Corporate Plan, Corporate Risk Register, Service Plans.

Dated:

APPENDIX 1

Internal Audit Services		
Operational Audit Plan for 2021/22		
Service Area	Number of days	Percentage of plan
Finance	131	11%
People & Business Change	140	12%
Law & Regulation	93	8%
Children & Young People Services	89	8%
Adult Services	81	7%
City Services	100	9%
Regeneration, Investment & Housing	115	10%
Education Services	236	21%
External – SWCAG Training Programme	2	0%
Peer Assessments (PSIAS)	10	1%
Special Investigations	150	13%
Total Days for Operational Plan	1147	100.00%

Total Resources Available within the IA team = 998 days

Overplanned / under resourced by 149 days

APPENDIX 2

DRAFT INTERNAL AUDIT PLAN – 2022/23

The plan will be reviewed and updated during 2022/23.

INTERNAL AUDIT SERVICES – DRAFT AUDIT PLAN 2022/23

Finance		Last Review	Risk	2022/23 Days	
Accountancy					
	Main Accounting System	-			
	~ New Financial System	n/a	H	12	
	~ Bank Reconciliation	2016/17			
	~ Budgetary Control (Revenue)	2021/22			
	~ Budgetary Control (Capital)	2018/19			
	~ Coding Structure / Journals / Holding & Suspense	2019/20			
	~ System Security & Integrity	2019/20			
	~ Feeder Systems	2019/20			
	Education & Schools Accountancy	-			
	~ Schools Finance	2020/21			
	Place & Corporate Accountancy	2021/22			
	Social Services Accountancy	-			
	~ Social Services Income Assessment & Charging	2017/18			
	Taxation (VAT)	2018/19			
	Treasury Management	-			
	~ Income Management	2015/16			
	~ Income Returns	2018/19			
	~ Internet Banking	2018/19			
	~ Paye.net	2019/20			
	~ Treasury Management	2017/18			
	Fees & Charges	Never			
	Capital Programme	2018/19	H	20	
Income & Tax					
	Council Tax	2020/21			
	National Non Domestic Rates (NNDR)	2021/22			
	Rate Relief Schemes				
	~ Business Rate Retail Hospitality and Leisure Relief Scheme	Never			
	~ City Centre Local Rate Relief Scheme	Never			
	~ Discretionary Relief for Charities	Never			
	Sundry Debtors	2019/20	M	20	
Procurement & Payments					
	Strategic Procurement	-			
	~ Gateway Process (incl. Excepted Contracts)	2021/22			
	~ eTendering	2015/16			
	Contract Management	2020/21			
	Creditors CAATs	2021/22			
	Petty Cash / Imprest Accounts	2018/19			
	Procure to Pay (eProcurement)	2016/17			
	Purchasing Cards (System)	2017/18	H	15	

	Purchasing Cards (Transactions)	2021/22	M	13	
Housing Benefits					
	Issues raised by External Audit (Follow Up)	2021/22	H	12	
Customer Services					
	Contact Centre	2015/16			
	Information Station	2012/13			
General					
	Annual Governance Statement	Annual		10	
	National Fraud Initiative (NFI)	Annual		15	
	Financial Advice	Annual		10	
	Follow up of Agreed Management Actions 2021/22	Annual		3	
	Finalisation of 2021/22 Audits	Annual		1	
Total Planned Days for Finance				131	
People & Business Change		Last Review	Risk	2022/23 Days	
Digital Services & Complaints					
	Document Services	-			
	~ Electronic Document Management System (EDMS) & Modern Records	Never			
	~ Mail Services	2014/15			
	~ Telephony (Follow-up)	2021/22	H	8	
	~ Printing / Reprographic Services	2013/14			
	Information Management	-			
	~ Data Protection (General Data Protection Regulation) (Follow Up)	2019/20			
	~ Freedom of Information	2017/18			
	~ Payment Card Industry Data Security Standards (PCI DSS) (Follow Up)	2016/17	H	8	
	Digital Projects	-			
	~ SRS Client Relationship Management	2018/19			
	Complaints	2020/21			
Human Resources					
	Employment Services	-			
	~ Agency Staff	2017/18			
	~ Employment Status	2019/20			
	~ Wellness at Work	Never			
	~ Maternity Absence Payments	2017/18			
	~ Members' Allowances	2018/19			
	~ iTrent	2021/22			
	~ HR/Payroll CAATs	2018/19	M	15	
	~ Starters, Leavers & Transfers	2016/17			
	~ Recruitment & Selection	2020/21	H	20	
	~ Redundancy	2012/13			
	~ Sickness Absence Payments	2017/18			
	~ Travel & Subsistence	2019/20			

	Health & Safety	2013/14	H	18	
	Human Resources & Organisational Development	-			
	~ Job Evaluation / Equal Pay	2018/19			
	~ Social Services Training Unit	2017/18			
	~ Organisational Development	Never			
Newport Intelligence Hub			M	18	
	Address Management Function (Corporate Gazetteer)	Never			
	iTrent	2021/22			
	Corporate Geographical Information Systems (GIS)	Never			
	Database System Administration	Never			
	Education Learning & Support	2006/07			
Policy & Partnership					
	Civil Contingencies	2019/20			
	Corporate Policy	Never			
	Partnerships	Never			
	Performance Management				
	~ Performance Indicators (Data Quality)	2021/22			
	Risk Management	2018/19	H	20	
Business Transformation					
	Business Improvement Team	Never			
PR & Communication					
	Marketing & Communications	2020/21			
Assets					
	Newport Norse - Joint Venture Contract	2021/22			
	Commercial & Industrial Properties	2020/21			
General					
	Corporate Governance (Follow-Up)	Annual	M	10	
	Project Management	Never			
	Welsh Language Standards	Never			
	Financial Advice	Annual		8	
	Financial Regulations Training	Annual		10	
	Follow up of Agreed Management Actions 2021/22	Annual		3	
	Finalisation of 2021/22 Audits	Annual		2	
Total Planned Days for People & Business Change				140	
Children & Young People Services		Last Review	Risk	2022/23 Days	
Children's Teams					
	Children with Disabilities 2021/22	2012/13	M	10	
	Pathway Teams x3	2011/12			
Child Protection & Family Support					

	Child Protection & Family Support (x 4 Teams)	2019/20			
	Family Contact Centre	2018/19			
	Integrated Family Support Service	2012/13			
	Mentoring, Assessment & Consultancy	Never			
Fostering & Adoption					
	Adoption Allowances (Follow Up #2)	2021/22	H	10	
	Fostering	2014/15	M	18	
	Family & Friends	-			
	~ SGO/Kinship Payments	2019/20			
	Matching & Placement Support	Never			
	~ LAC Education Support	2014/15			
Residential & Operations					
	Residential	-			
	~ Forest Lodge	2021/22			
	~ Oaklands	2021/22			
	~ Rose Cottage	Never	M	15	
	~ Rosedale	Never			
Safeguarding, Quality Assurance & Child Protection			H	18	
	Adult Safeguarding	-			
	~ Appointeeships	2016/17			
	~ Deprivation of Liberty Safeguards (DOLS)	Never			
	~ Adults at Risk	2019/20			
	~ Violence Against Women Domestic Abuse & Sexual Violence (VAWDASV)	Never			
	Children's Safeguarding	-			
	~ Education Safeguarding	2016/17			
	~ Independent Reviewing Officers (IROs)	2021/22			
	Corporate Safeguarding	2017/18			
	Quality Assurance	Never			
Youth Justice & Preventions					
	Preventions	2019/20			
	Youth Justice Service	2021/22			
General					
	Adoption Fees	2018/19			
	Children & Families Imprest Account	2021/22			
	Control Risk Self-Assessments	Annual	M	3	
	Financial Advice	Annual		8	
	Follow up of Agreed Management Actions 2021/22	Annual		3	
	Finalisation of 2021/22 Audits	Annual		4	
Total Planned Days for Children & Young People Services				89	

Adult & Community Services		Last Review	Risk	2022/23 Days	
Integrated Teams					
	Occupational Therapy Service	2014/15	M	18	
	Mental Health Service (2021/22)	Never	H	2	
First Contact					
	Hospital Team	2019/20			
	Intake Team	2017/18			
	Independent Living Advisors	Never			
Managed Care					
	Frailty Service (Reablement)	2019/20			
	NCN Teams (x 3 - East, North, West)	2018/19			
Service Development & Commissioning					
	Commissioning & Contracts				
	~ Commissioning, Contracts, Monitoring	2016/17	M	18	
	~ Direct Payments	2017/18			
	~ Non-Residential Care Provider Payments	2021/22			
	~ Residential Care Provider Payments	2018/19			
	~ Supported Living Provider Payments	Never			
	Supporting People	2013/14			
	~ Housing Support Grant	2021/22	M	6	
	~ Homelessness Prevention Grant	2021/22	M	6	
Care & Support Services					
	Residential Services	-			
	~ Blaen-y-Pant	2021/22			
	~ Parklands	2018/19			
	~ Spring Gardens	2017/18			
	Day Services	-			
	Cross-Cutting / Thematic Reviews				
	~ Residents' Monies	2014/15			
	~ Amenity Funds	2016/17			
	Short Break Service	New	M	15	
General					
	Control Risk Self-Assessments	Annual		3	
	Financial Advice	Annual		6	
	Follow up of Agreed Management Actions 2021/22	Annual		3	
	Finalisation of 2021/22 Audits	Annual		4	
Total Planned Days for Adult & Community Services				81	
	TOTAL AUDIT DAYS			441	
	SPECIAL INVESTIGATIONS			75	
	TOTAL PLANNED AUDIT DAYS			516	

Law & Standards		Last Review	Risk	2022/23 Days	
Democratic Services					
	Democratic Services & Governance	2018/19			
	Mayoralty & Events	2004/05			
Electoral Registration					
	Electoral Registration	2012/13	M	15	
Legal					
	Insurances	2021/22			
	Land Charges	2014/15	M	12	
	Litigation	2021/22			
	Corporate Admin Team	2019/20			
Public Protection					
	Community & Environment				
	Environmental Health				
	- Food Safety	2018/19			
	- Environmental & Health & Safety				
	- Port Health	2006/07			
	- Private Sector Housing (HMO)	2012/13	M	15	
	- Neighbourhood - CCTV	2020/21			
	- Neighbourhood - CSW	2015/16	M	15	
	- Pollution	2009/10			
	- Discretionary Charging	2015/16			
	Consumer Protection				
	- Consumer Protection Team	2018/19			
	- RIPA	2017/18			
	- Industrial & Animal Health	2007/08			
	- Licensing (Premises)	2019/20			
	- Licensing (Taxi)	2021/22			
	- Scambusters Team / Project	2012/13			
	- Scambusters Grant Claim 2021/22	Annual	M	7	
	- Newport City Dogs Home Follow Up	2019/20	H	8	
Registration Services					
	Registration Services & Coroners	2016/17	M	15	
General					
	Financial Advice	Annual		4	
	Follow up of Agreed Management Actions 2021/22	Annual		1.5	
	Finalisation of 2021/22 Audits	Annual		1	
Total Planned Days for Law & Standards				93.5	
Regeneration, Investment & Housing		Last Review	Risk	2022/23 Days	

Community Regeneration			H	20	
	Communities First	2009/10			
	Community Buildings / Hubs (wef 2019)	Never			
	- Directly Managed	2008/09			
	- Voluntary Managed	2015/16			
	Families First	2018/19			
	Flying Start				
	- Flying Start	2019/20			
	- Play Development	2003/04			
	30 hours free childcare	2019/20			
	Work, Skills & Performance				
	- Inspire to Achieve	2018/19			
	- Inspire to Work	Never			
	- Skills & Work Contract	2015/16	M	15	
	- Community Development Improvement Plan	2011/12			
	- Financial & Admin Systems	2009/10			
	Youth Development				
	- Youth Service	2017/18			
	- Duke of Edinburgh Award	2017/18			
	Grants				
	- Children & Communities Grant (Flexible Funding)	2019/20			
Development Services					
	Development Control				
	- Planning Applications	2020/21			
	- Planning Enforcement	2020/21			
	- Historic Building Conservation	Never			
	Building Control	2021/22			
	Regeneration Initiatives		M	15	
	- Targeted Regeneration Investment Funding (Prev VVP)	2017/18			
	- Heritage Lottery Funding	Never			
	- Business Support Loans & Grants	2017/18			
	Planning Policy				
	- Planning Obligations (S106)	2017/18	M	15	
	Technical Support	Never			
Culture, Libraries and Community Learning					
	Business Support Team	Never			
	Community Learning & Libraries	under Hubs			
	- Adult Education	2015/16			
	- Library Service	2014/15			
	Museum & Heritage				
	- Museum & Art Gallery	2019/20			
	- Medieval Ship	2008/09			
	- Transporter Bridge	2012/13	M	10	
	- Tredegar House (National Trust Agreement)	2012/13			

	- Fourteen Locks	Never			
	- Tourist Information Centre	2010/11			
Housing, Regeneration & Property					
	Housing Needs		H	15	
	- Home Options (Common Register)	2018/19			
	- Homelessness Assessment & Prevention	2017/18			
	- Private Sector Housing (Leasing)	2009/10	M	15	
	Housing Renewals				
	- Disabled Facilities Grants	2017/18			
	- Empty Homes (Houses to Homes Grant)	2013/14			
	Newport Norse (Joint Venture) Follow Up 2020/21	2020/21			
	Ellen Ridge Gypsy & Traveller Site	Never			
	Integrated Property Unit				
	- Commercial & Industrial Properties Follow up	2020/21			
	- Newport Market	2005/06			
	- Facilities Management (Civic Centre / Info Station)	Never			
	- Carbon Reduction Commitment 2021/22	Never	M	2	
	Destination Development (inc City Festivals & Events)	2019/20			
General					
	Financial Advice	Annual		4	
	Follow up of Agreed Management Actions 2021/22	Annual		1.5	
	Finalisation of 2021/22 Audits	Annual		2	
Total Planned Days for Regeneration, Investment & Housing				114.5	
City Services		Last Review	Risk	2022/23 Days	
Customer Services					
	Contact Centre				
	- Contact Centre	2015/16			
	- Information Station	2012/13			
	Digital Optimisation				
	- Channel Optimisation	Never			
	Complaints Handling	2020/21			
	- Children's Rights & Complaints	Never			
	Benefits				
	- Housing Benefits	2021/22			
Environment & Leisure					
	Bereavement Services				
	- Cemeteries (Follow-Up)	2018/19			
	- Gwent Crematorium	2016/17	M	15	
	Parks & Recreation				
	- Parks & Outdoor Recreation	2020/21			
	- Allotments	Never			
	Countryside & Conservation	2021/22			

	- Access to Countryside	2006/07			
	- Active Travel	Never			
	- Tree Surveys and Inspections (TPO)	Never			
	- Biodiversity	Never			
	Grounds Maintenance				
	- Grounds Maintenance Follow up	2020/21			
	Newport Live (Partnership Arrangements)	2019/20			
Highways & Engineering					
	Highways Maintenance				
	- Highways & Drainage (Network)	2010/11			
	- Highways (follow up) 2020/21	2020/21			
	- Drainage	2019/20			
	- SDR Contract	2021/22			
	- Overtime & On Call Facility	2017/18			
	- Parking Services	2017/18			
	- Street Works	2021/22			
	- Winter Maintenance	Never			
	Transport				
	- Fleet / Vehicle Management	2012/13	M	15	
	- Vehicle Usage & Trackers (follow up)	2018/19	H	8	
	- Home to School Transport	2020/21			
	- Social Services Taxi Framework	2013/14			
	- Passenger Transport Unit - Taxi Contracts Follow Up 2021/22	2018/19	H	6	
	- Public Transport Support	2006/07			
	- Bus Services Support Grant	2017/18			
	- Civil Parking Enforcement (Consultancy)	2018/19			
	Traffic & Safety				
	- Traffic, Transport & Road Safety	Never	H	15	
	Asset Management				
	- Telford Depot CCTV & Security (Follow-Up)	2018/19			
	- Highways Improvement Contracts (Follow-Up)	2015/16			
	- Project Management	Never			
	- Streetlighting	2020/21			
	- Highways Network Assets Valuation Follow Up	2017/18			
Waste & Cleansing					
	Waste Collections				
	- Refuse	2015/16	M	15	
	- Agency / Overtime (Follow-Up #2)	2018/19			
	Recycling				
	- Recycling & Engagement	Never			
	- Enforcement	Never			
	Landfill Site				
	- Waste Disposal Site (Landfill Site)	2021/22			
	- Household Waste Recycling Centre	2013/14	M	15	
	- Agency / Overtime	2016/17			
	Cleansing				
	- Street Cleansing (follow up)	2019/20			

	Wastesavers (Partnership Arrangements)	2004/05			
General					
	Financial Advice	Annual		5	
	Follow up of Agreed Management Actions 2021/22	Annual		2	
	Finalisation of 2021/22 Audits	Annual		4	
Total Planned Days for City Services				100	
Education Services		Last Review	Risk	2022/23 Days	
Resources & Planning					
	School Admissions & Appeals	2010/11	M	15	
	21st Century Schools Capital Programme	Never	H	15	
	School Reorganisation Programme	Never			
	Education Properties (Caretakers)	2006/07			
	School Meals				
	- Catering Contract Management (Chartwells)	2012/13			
	- Outside Preferred Catering Contractor (Schools)	2017/18			
	- Cashless Catering (Parent Pay)	Never			
	- Free School Meals	2010/11			
	Breakfast Clubs	Never			
	Trips & Visits (Evolve System) (Follow-Up #2)	2019/20	H	7	
	Early Years	2020/21			
Engagement & Learning					
	Education Welfare Service	2017/18	M	15	
	Gwent Education Minority-Ethnic Service (GEMS)	2017/18			
	Gwent Music Support Service				
	- Music Support Service Follow Up	2019/20	H	8	
	- Review of Procedures for Trips & Events	2006/07			
Inclusion					
	Bridge Achievement Centre (PRU) Follow up	2019/20			
	Curriculum Improvement				
	- Additional Educational Needs (AEN) Service	Never			
	- Specific Learning Difficulty (SpLD) Service	Never			
	- Healthy Schools	Never			
	Educational Psychology	2011/12	M	15	
	Special Educational Needs				
	- SEN Assessments	2015/16			
	- SEN Out of County Placements	2020/21			
	- SEN Recoupment	2009/10	M	12	
	- SEN Equipment & Resources	Never			
	- SEN Transport	Never			
	Education Safeguarding & Child Protection	2016/17			
	Pupil Exclusions	2021/22			
	Education Other Than At Schools (EOTAS)	2005/06	M	15	
Education Grants					
	Education Improvement Grant (SIG) 2021/22	Annual	M	5	
	Pupil Development Grant 2021/22	Annual	M	5	
	Appetite for Life Grant	2012/13			
Nursery Schools					

	Kimberley Nursery Closure / Amalgamation	2021/22			
	Fairoak Nursery Closure / Amalgamation	2021/22			
	Newport Nursery	Never			
Primary Schools					
	Gaer Primary	2012/13	M	10	
	Malpas Park Primary	2012/13	M	10	
	Rogerstone Primary 2021/22	2012/13	M	7	
	Marshfield Primary	2013/14	M	10	
	St Mary's RC Primary	2013/14	M	10	
	Malpas Church in Wales Primary	2013/14	M	10	
	St Joseph's RC Primary	2013/14	M	10	
Secondary Schools					
	Ysgol Gyfun Gwent Is Coed	Never	M	12	
	Caerleon Comprehensive Follow up	2021/22			
	Secondary Learning Resource Units	Never			
Special Schools					
	Maes Ebbw	2017/18			
	Ysgol Bryn Derw	Never	M	12	
Other - School Related					
	CRSA's / Healthcheck - Secondary / Primary / Nursery	Annual	M	12	
	Duffryn High Sports Hall	2011/12			
	Post 16 Funding	-			
	Deficit Budget Project	2019/20			
General					
	Schools Financial Regulations Training / Cluster Meetings	Annual		4	
	Financial Advice	Annual		15	
	Follow up of 2021/22 Agreed Management Actions	Annual		2	
	Finalisation of 2021/22 Audits				
Total Planned Days for Education Services				236	
	TOTAL AUDIT DAYS			544	
	EXTERNAL - SWCAG TRAINING PROGRAMME			2	
	PEER ASSESSMENT (PSIAS)			10	
	SPECIAL INVESTIGATIONS			75	
	TOTAL PLANNED AUDIT DAYS			631	
	OVERALL PLANNED AUDIT DAYS FOR TEAM			1147	
	RESOURCES AVAILABLE IN IA TEAM *			998	
	EARLY DRAFT PLAN IS THERFORE OVER PLANNED BY			149	Days
	* on the assumption that the AM and PA are only available for 6 months of the year				