

# Report

## Governance and Audit Committee

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### Part 1

Date: 25<sup>th</sup> May 2023

**Subject** Internal Audit Annual Report 2022/23

**Purpose** To inform the Members of the Council's Governance and Audit Committee of:

- i) the overall opinion on the internal controls of the City Council for 2022/23;
- ii) Internal Audit's progress against the agreed audit plan;
- iii) Internal Audit's performance against local performance indicators.

**Author** Acting Chief Internal Auditor

**Ward** General

**Summary** Internal Audit 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.

This report has been prepared in accordance with the Public Sector Internal Audit Standards. It gives an overall opinion on the adequacy and effectiveness of the City Council's internal controls during 2022/23, which was **Reasonable** - Adequately controlled although risks identified which may compromise the overall control environment; improvements required; reasonable level of assurance.

For 2022/23 the overall opinion has been based on the approved Revised Internal Audit plan 2022/23 (July 2022). The full year plan was based on delivering 1073 audit days. Reliance on previous years' audit work has also been taken into consideration in arriving at this year's opinion in that there have been no significant systems or staff changes.

The second part of the report relates to the performance of the Internal Audit Section and how well its key targets in the year were met. 77% of the approved audit plan was completed for the year against a target of 80%.

**Proposal** That the Annual Internal Audit Report 2022/23 and overall Audit Opinion be noted and endorsed 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. Internal Audit 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, efficient and effective use of resources.
2. In line with the Public Sector Internal Audit Standards, this is the Chief Internal Auditor's formal annual report to the Council which gives an opinion on the overall adequacy and effectiveness of the Council's internal control environment; a summary of the work completed during the year and the performance of the Internal Audit team.

### Overall Audit Opinion

3. The level of assurance that can be placed on the internal controls operating effectively for 2022/23 is "**Reasonable**" (**Appendix A**).

4. The opinion for the internal financial controls operating within the Council in 2022/23 is:

We have undertaken our internal audit work for the year ending 31/03/2023 in accordance with the audit plan agreed by the Head of Finance and approved by the Council's Governance & Audit Committee on 28<sup>th</sup> July 2022. The plan was designed to ensure adequate coverage over the year of the Council's accounting and operational systems.

Our audit work included reviews, on a sample basis, of each of these systems / establishments sufficient to discharge the Head of Finance's responsibilities under section 151 of the Local Government Act 1972 and The Accounts and Audit (Wales) Regulations 2014. The opinion is based upon the work undertaken. We planned and performed our work to obtain the information necessary to provide us with sufficient evidence to give us reasonable assurance of the internal control systems tested.

The audit work undertaken was in line with the audit plan for 2022/23. Audit knowledge of previous systems and processes in place at NCC was also taken into consideration in arriving at this opinion, where there had been very little change to key systems or personnel within the organisation.

Based on this work, in my view the internal controls in operation are **Reasonable**. The opinion expressed relates in part to the systems and areas reviewed during the year.

Dona Palmer  
Acting Chief Internal Auditor  
May 2023

### Audit Opinions Issued

5. The definition of the audit opinions used are shown at **Appendix A**. Internal audit reports provide a balanced view of the controls in place and record strengths and weaknesses.
6. The opinions given to individual audit reviews are shown at **Appendix B**. In summary the following opinions were issued following audit reviews:

	2019/20	%	2020/21	%	2021/22	%	2022/23	%
Good	7	22	5	17	10	29	9	24
Reasonable	19	60	23	80	23	66	25	66
Unsatisfactory	6	18	1	3	2	5	3	8
Unsound	0	0	0	0	0	0	1	2
Total	32	100	29	100	35	100	38	100

Overall Opinion	Reasonable	Reasonable	Reasonable	Reasonable
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7. In addition to planned work the team also undertook “special investigation” reviews. 5 special investigations were undertaken during 2022/23; some were ongoing from previous years. These reviews can be time intensive and on occasions difficult to prove.
8. Planned work not completed by the year end is noted in **Appendix C**.
9. Work was also undertaken during the year which did not warrant an audit opinion on the control environment but demonstrates where Internal Audit is adding value. This is shown at **Appendix D** as Non Opinion Work.

### Key Issues

10. Where unacceptable levels of risk have been identified Heads of Services and their service managers have the responsibility for addressing the situation.
11. It is pleasing to note that 9 “**Good**” audit opinions were issued during the year.
12. 25 “**Reasonable**” audit opinions were issued.
13. However, 3 “**Unsatisfactory**” audit opinions were issued:
  - Purchasing Cards (Transactions)
  - Adoption Allowances Follow Up #2
  - PTU Taxi Contracts Follow Up
14. Also, 1 “**Unsound**” audit opinion was issued during 2022/23:
  - Safeguarding – Children’s Money
15. A summary of the issues identified in the above **Unsatisfactory & Unsound** audit reports have already, or will be reported to the Governance and Audit Committee separately:

Audit Job	Previously reported to Governance & Audit Committee	Due to be reported to Governance and Audit Committee
Purchasing Cards (Transactions)	Yes (January 2023)	Call in - May 2023
Adoption Allowances Follow Up #2 [3 <sup>rd</sup> consecutive unsatisfactory audit opinion]	Yes (Verbal update provided January 2023)	Call in – July 2023
PTU Taxi Contracts Follow Up	Yes (Call in January 2023)	3 mth update – May 2023
Safeguarding – Children’s Money	No	2023/24 – follow up audit

Impact of Covid-19

16. The disruption caused by the Coronavirus pandemic started to settle during 2022/23 with only a small number of planned audit jobs not being able to take place due to services returning to normal. In saying that; hybrid working continues to cause challenges with availability of service area staff and documents for those audits which have progressed and scheduling work within the audit team can at times be difficult in these circumstances.
17. Original planned audit work for 2022/23 which was not undertaken will be carried forward into the 2023/24 Audit plan.
18. During the year the Internal Audit team continued a hybrid arrangement of working from home and the office.

Additional Resource

19. In order to partially cover the back fill for a Principal Auditor acting up to Audit Manager during the year and another ongoing Principal Auditor vacancy, an external resource was brought in to undertake specific audits. The Internal Audit team engaged the services of the South West Audit Partnership (SWAP); they were contracted to complete 4 audit jobs in the 2022/23 Audit Plan:

Audit Job
Health & Safety (Occupational Health)
Capital Programme
Fostering Panel
Corporate Governance Follow Up

3 of these audit jobs were completed and issued as draft by year end. The remaining one has been brought forward as part of the 2023/24 audit plan and will be completed shortly.

### Implementation of Agreed Management Actions

20. During the year the team sought assurance from operational managers that previously agreed management actions to improve the internal control environment and reduce the level of risk had been implemented. This related to 2021/22 finalised audit reports. 91% of agreed management actions had been implemented. Of the 9% that have not been implemented, reasons have been provided and / or revised timescales for implementation provided.
21. There are insufficient resources within the audit team to follow up on all audit reports issued to test and confirm that all of the agreed management actions have been implemented at an operational level. The implementation of agreed management action performance reported above is primarily based on managers feedback on this. The Internal Audit team therefore have to rely on managers to provide accurate feedback on whether or not they have implemented the actions they agreed.

### National Fraud Initiative (NFI)

22. The Internal Audit Team is responsible for co-ordinating the NFI process for the Council, an initiative run by the Cabinet Office. This is a biennial data matching exercise that matches electronic data within and between participating bodies to detect and prevent fraud and overpayments from the public purse across the UK. On an annual basis Council Tax and Electoral Roll data is collated and matched.
23. NCC data has been uploaded for the current exercise and matches have been returned from the Cabinet Office (Jan-Mar 2023). Internal Audit and service areas are continuing to review the matches and verify their legitimacy, reporting any issues as fraud as necessary to the Chief Internal Auditor. NFI is the only dedicated piece of anti-fraud work being delivered by Internal Audit.

### The Way Forward

24. Managers of the service areas need to ensure that robust internal controls are in place and adhered to in order to ensure that the systems in operation run efficiently and effectively and the scope for misappropriation, theft or error is minimised. Heads of Service have a responsibility to ensure that the Council's Financial Regulations are complied with at an operational level. Staff should be made aware of the Financial Regulations and the requirements therein and the consequences of non-compliance.
25. Internal Audit currently run bi-monthly corporate training sessions on Financial Regulations and Contract Standing Orders. These are mandatory for all staff who have a financial / administrative role within their post. 6 corporate sessions (available on a self-nomination basis) and 4 service area/team specific (as a result of a recent audit review) were delivered to 146 delegates during 2022/23. Attendance at mandatory training has been identified as a common theme of non-compliance in completed audit reviews. This has been reported into HR colleagues to address at a Corporate / Authority level and arrangements are now in place to improve the monitoring of attendance at mandatory training, including refresher cycles.
26. Adequate financial procedures need to be put in place and disseminated to all concerned to make sure that they are complied with to ensure systems and processes are run as intended by management. Agreed management actions stated in audit reports should be implemented to eliminate or reduce the weakness and minimise the risk.

### Performance of the Internal Audit Section 2022/23 (Appendix E)

27. Despite not having a full complement of staff for the whole year;

- 77% of the approved audit plan was completed against a target of 80%;
  - Draft reports were issued within 5 days of completion;
  - Final reports were issued within 2 days of receiving management comments;
28. The Audit Team had an establishment of 7.5 staff (including the part time Chief Internal Auditor) and 2 vacancies in the team during the year. From 1<sup>st</sup> April 2023, an Audit Manager (1 FTE) has been removed from the staffing structure as a result of a budget saving.
29. During 2022/23 the team was supported by SWAP (South West Audit Partnership) who undertook some planned audit reviews to cover reduced resources.
30. Many of the managers within the Council also call upon the Audit Section for financial advice which is generally reactive. This can have an impact on planned audit reviews.
31. The Internal Audit service, and the Chief Internal Auditor in particular, looks to provide the greatest level of assurance to the Council it can, within the constraints of audit resources available. A key part of this is ensuring a wide coverage of audits across all parts of the Council which has a basis on risk assessment and resulting priorities. This will be more challenging than normal in 2023/24 given recent staff changes and the Chief Internal Auditor will have to monitor the situation closely and use a range of options to ensure appropriate audit coverage is provided. The Chief Internal Auditor will endeavour to provide adequate and appropriate audit coverage throughout the Council although prioritisation is required, given the reduced resources within the team. A separate report to Governance & Audit Committee set's out the 2023/24 Audit Plan and how it will be resourced and the risks around that.
32. The current level of resources does not meet the continuing needs of service led demands and requests. However, the level of resources will need to be assessed periodically in line with Internal Audit's on-going involvement with The Measure, performance indicators, the changing risk profile of the Council and auditing grant claims not reviewed by the external auditor.

### Developments

33. The Chief Internal Auditor continued in his dual role acting in that capacity for both Newport City Council and Monmouthshire County Council during 2022/23. Since the departure of the Chief Internal Auditor in April 2023, this arrangement has been temporarily suspended whilst both Councils assess the best way forward together on their operating models, for the delivery arrangements of the internal audit service.
34. Where unfavourable audit opinions are issued it is the Head of Service's responsibility to inform their respective Cabinet Member of the situation and ensure that appropriate action is taken to address the issues identified. Heads of Service are reminded of this when they are sent each draft audit report. Internal Audit reviews and outcomes also now feature as a standard agenda item at Directorate Management Team meetings.
35. During 2017/18 the Internal Audit team had its self-assessment against the Public Sector Internal Audit Standards externally validated. The outcome was that the team is Generally Compliant, which is the highest level of achievement. The report and subsequent action plan were reported to Governance and Audit Committee in September 2018. Another External Quality Assessment is now due and will be completed during 2023/24. Results of which will be reported into Governance & Audit Committee.

### **Financial Summary**

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

## Risks

37. If Members are not involved in the endorsing the Annual Internal Audit Report it would weaken the overall governance arrangements of the Council and be non-compliant with the Public Sector Internal Audit Standards, which therefore, could be subject to adverse criticism from the external auditor, currently Audit Wales.

<b>Risk Title / Description</b>	<b>Risk Impact score of Risk if it occurs* (H/M/L)</b>	<b>Risk Probability of risk occurring (H/M/L)</b>	<b>Risk Mitigation Action(s)</b> What is the Council doing or what has it done to avoid the risk or reduce its effect?	<b>Risk Owner</b> Officer(s) responsible for dealing with the risk?
Members not involved with audit reporting process	M	L	Internal Audit attend all Governance and Audit Committee meetings and present reports on a regular basis	Chief internal Auditor

\* Taking account of proposed mitigation measures

## Links to Council Policies and Priorities

38. Giving Management assurance on the systems in operation gives them confidence that there is sound financial management in place, that more effective and efficient services can be provided and the risk of theft, fraud and corruption is minimised. Better service provision and looking after the public pound makes our City a better place to live for all our citizens, hence delivering an ambitious, fairer, greener Newport for everyone. (Corporate Plan 2022-2027).

## Options Available and Considered

39. This is a factual report and therefore there are no specific options to be considered. The annual report provides a mechanism for monitoring the performance and progress of the Internal Audit team and the adequacy of the Council's internal control environment to ensure the public pound is spent wisely and appropriately and that fraud, theft and corruption is minimised.
40. The Governance and Audit Committee is asked to note progress on delivery of the audit plan and the annual audit opinion given to date and ask questions, make observations and recommendations, as necessary.

## Preferred Option and Why

41. As per paragraphs above as it is requirement of the Public Sector Internal Audit Standards and ensures good governance.

## Comments of Chief Financial Officer

42. The annual report is a key summary report for the Committee and gives a useful outline on performance of the team as well as the results of the work undertaken. The team continue to deal with resourcing issues, and this has worsened very recently with the departure of a Principal Auditor and the Chief Internal Auditor. As the report outlines, this Council, alongside Monmouthshire County Council are looking at what options are open to us to move forward as we share common resourcing challenges (as do other Councils too) and this will be reported



back to the Committee in due course. As the report details, a sufficient amount of work was completed last year to give an opinion based on a reasonable coverage of work across the Council and a 'satisfactory overall opinion' issued.

## **Comments of Monitoring Officer**

43. The Annual Internal Audit Report is in accordance with the Accounts and Audit Regulations and the Public Sector Internal Audit Standards. The report confirms that adequate and effective internal financial controls are in place to ensure that the Council complies with its financial duties. The second part of the report puts the work of the Audit Section into context within the Council's Performance Management Framework and again highlights the effectiveness of the work undertaken by this service area.

## **Comments of Head of People, Policy & Transformation**

44. There are no specific HR issues arising as a result of the report. In terms of Corporate Policy & Performance, the report presents a review of audit activity during the period concerned and is set out in the context of performance framework. Efficient and effective use of resources within agreed parameters is required if the Council is to operate in a sustainable way and within the principles of the WFG Act – long term, integration, prevention, collaboration and involvement. Audit activity should ensure that the Council is working to achieve the correct balance between meeting these requirements, managing short and medium term financial challenges and well managed risk.

## **Comments of Cabinet Member**

45. Not applicable.

## **Local issues**

46. No local issues.

## **Scrutiny Committees**

47. Not applicable.

## **Equalities Impact Assessment**

48. Not required.
49. 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.

50. As this is an annual report on performance and audit opinions there is no requirement for an Equalities Impact Assessment. All audits are undertaken in a non-discriminatory manner.

## **Children and Families (Wales) Measure**

51. Not appropriate.

## **Wellbeing of Future Generations (Wales) Act 2015**

52. 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 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 provides assurance and oversight of an effective internal audit provision to carry out its duties.

## **Consultation**

53. Not applicable.


## **Background Papers**

54. 2022/23 Approved Internal Audit Plan.

Dated:

## APPENDIX A

### Audit Opinions used in 2022/23

	<b>GOOD</b> (Green)	Well controlled with no critical risks identified which require addressing; substantial level of assurance.
	<b>REASONABLE</b> (Yellow)	<b>Adequately controlled although risks identified which may compromise the overall control environment; improvements required; reasonable level of assurance.</b>
	<b>UNSATISFACTORY</b> (Amber)	Not well controlled; unacceptable level of risk; changes required urgently; poor level of assurance.
	<b>UNSOUND</b> (Red)	Poorly controlled; major risks exist; fundamental improvements required with immediate effect; unacceptable level of assurance.

Unqualified	<p>The Financial Statement is free from material misstatement and presents fairly the activities of the organisation.</p> <p>The terms and conditions of the grant funding have been complied with.</p>
Qualified	<p>There is a lack of supporting information or documentation to verify that that figures quoted in the Financial Statement fairly represent the activities of the organisation.</p> <p>The terms and conditions of the grant funding have not been fully complied with.</p>

## APPENDIX B

### INTERNAL AUDIT - MANGEMENT INFORMATION – 2022/23 OUTTURN

Overall Council Opinion for 2022/23 is **Reasonable**

	2019/20	2020/21	2021/22	2022/23
<b>Good</b>	7	5	10	9
<b>Reasonable</b>	19	23	23	25
<b>Unsatisfactory</b>	6	1	2	3
<b>Unsound</b>	0	0	0	1
	32	29	35	<b>38</b>

Opinions issued:

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority	Final / Draft	Opinion given
P2223-P15	People, Policy & Trans	Human Resources	Health & Safety (Occupational Health)	High	Draft	Good
P2223-P16	People, Policy & Trans	Newport Intelligence Hub	Street Naming & Numbering	Medium	Final	Good
P2223-P39	Prevention & Inclusion	Early Years, Family Information Service & Play	Family Information Service	Medium	Final	Good
P2223-P48	Education Serv	Resources & Planning	Trips & Visits Evolve System (Follow-up #2)	High	Final	Good
P2223-P49	Education Serv	Engagement & Learning	Gwent Music Support Service (Follow-up)	High	Final	Good
P2223-P55	Education Serv	Primary Schools	Gaer Primary School	Medium	Draft	Good
P2223-P56	Education Serv	Primary Schools	Malpas Park Primary School	Medium	Draft	Good
P2223-P75	Environment & PP	Public Protection	Neighbourhood - Community Safety Warden Service	Medium	Final	Good
P2223-P78	Environment & PP	Climate Change	Carbon Reduction Team (2021/22)	Medium	Final	Good
P2223-P2	Finance	Accountancy	Capital Programme	High	Draft	Reasonable
P2223-P3	Finance	Income & Tax	Sundry Debtors	Medium	Final	Reasonable
P2223-P4	Finance	Procurement & Payments	Purchasing Cards - System	High	Final	Reasonable
P2223-P6	Finance	Benefits	Housing Benefits Follow-up	High	Draft	Reasonable

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority	Final / Draft	Opinion given
P2223-P11	People, Policy & Trans	Digital Services & Complaints	Internal Mobile Telephony (Follow-up)	High	Draft	Reasonable
P2223-P12	People, Policy & Trans	Digital Services & Complaints	Payment Card Industry Data Security Standards (PCI DSS) (Follow-up)	High	Final	Reasonable
P2223-P13	People, Policy & Trans	Human Resources	HR/Payroll CAATs	Medium	Final	Reasonable
P2223-P14	People, Policy & Trans	Human Resources	Recruitment & Selection	High	Final	Reasonable
P2223-P22	Law & Standards	Legal	Land Charges	Medium	Final	Reasonable
P2223-P23	Law & Standards	Registration	Registration Services	Medium	Draft	Reasonable
P2223-P26	Children Services	Childrens Teams	Children With Disabilities	Medium	Final	Reasonable
P2223-P28	Children Services	Fostering & Adoption	Fostering Panel	Medium	Draft	Reasonable
P2223-P29	Children Services	Residential Homes	Rose Cottage	Medium	Final	Reasonable
P2223-P31	Children Services	Residential Homes	Control Risk Self-Assessments	Medium	Final	Reasonable
P2223-P35	Adult Services	Integrated Teams	Mental Health Service (2021/22)	High	Final	Reasonable
P2223-P36	Adult Services	Residential Homes	Control Risk Self-Assessments	Medium	Final	Reasonable
P2223-P50	Education Serv	Inclusion / ALN	Education Psychology	Medium	Draft	Reasonable
P2223-P57	Education Serv	Primary Schools	Rogerstone Primary School 2021/22	Medium	Final	Reasonable
P2223-P60	Education Serv	Primary Schools	Malpas Church in Wales Primary School	Medium	Draft	Reasonable
P2223-P64	Education Serv	Schools	Control Risk Self-Assessments	Medium	Final	Reasonable
P2223-P69	City Services	Fleet	Vehicle Usage & Trackers (Follow up)	High	Final	Reasonable
P2223-P77	Environment & PP	Public Protection	Newport City Dogs Home (Follow Up)	High	Draft	Reasonable
P2223-P79	Environment & PP	Cemetery & Crematorium	Gwent Crematorium	Medium	Final	Reasonable
P2223-P80	Environment & PP	Waste & Cleansing	Waste Collection (Refuse)	Medium	Final	Reasonable
P2223-P81	Environment & PP	Waste & Cleansing	Household Waste Recycling Centre	Medium	Final	Reasonable
P2223-P5	Finance	Procurement & Payments	Purchasing Cards - Transactions	Medium	Final	Unsatisfactory
P2223-P27	Children Services	Fostering & Adoption	Adoption Allowances (Follow Up #2)	High	Draft	Unsatisfactory

<b>Job number</b>	<b>Service Area</b>	<b>Section or Team</b>	<b>Job Title</b>	<b>Risk Rating / Priority</b>	<b>Final / Draft</b>	<b>Opinion given</b>
P2223-P70	City Services	Transport	PTU Taxi Contracts (Follow-Up) 2021/22	High	Draft	Unsatisfactory
P2223-P30	Children Services	Safeguarding	Safeguarding - Children's Money	High	Final	Unsound
P2223-P53	Education Serv	Grants	Education School Improvement Grant (SIG) 2021/22	Medium	Final	Unqualified
P2223-P54	Education Serv	Grants	Pupil Development Grant (PDG) 2021/22	Medium	Final	Unqualified
P2223-P76	Environment & PP	Public Protection	Scambusters Grant Claim 2021/22	Medium	Final	Unqualified
P2223-P84	Housing & Communities	HSG / Supporting People	Housing Support Grant (HSG) 2021/22	Medium	Final	Unqualified

## APPENDIX C

### 2022/23 Jobs in the Audit Plan which were not completed by year end 31.03.23 (x21)

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority
P2223-P17	People, Policy & Trans	Policy & Partnership	Corporate Governance (Follow-Up) *	High
P2223-P21	Law & Standards	Democratic Services	Electoral Registration	Medium
P2223-P34	Adult Services	Integrated Teams	Occupational Therapy Service	Medium
P2223-P41	Regen & Economic Dev	Work & Skills	Skills & Work Contract	Medium
P2223-P42	Regen & Economic Dev	City Regeneration	Regeneration Initiatives	Medium
P2223-P43	Regen & Economic Dev	Planning, Building Control & Development	Planning Contributions (S106 Agreements) *	Medium
P2223-P44	Regen & Economic Dev	Destination	Transporter Bridge	Medium
P2223-P47	Education Serv	Resources & Planning	School Admissions & Appeals *	Medium
P2223-P51	Education Serv	Inclusion / ALN	ALN	Medium
P2223-P52	Education Serv	Inclusion / ALN	Education Other Than At Schools (EOTAS)	Medium
P2223-P58	Education Serv	Primary Schools	Marshfield Primary	Medium
P2223-P59	Education Serv	Primary Schools	St Mary's RC Primary	Medium
P2223-P61	Education Serv	Primary Schools	Jubilee Park Primary	Medium
P2223-P62	Education Serv	Secondary Schools	Ysgol Gyfun Gwent Is Coed	Medium
P2223-P63	Education Serv	Special Schools	Ysgol Bryn Derw	Medium
P2223-P68	City Services	Fleet	Fleet / Vehicle Management	Medium
P2223-P71	City Services	Transport	Traffic, Transport & Road Safety (Car Parks) *	High
P2223-P74	Environment & PP	Public Protection	Private Sector Housing (HMO)	Medium
P2223-P85	Housing & Communities	Strategic Housing	Private Sector Housing (Leasing) *	Medium
P2223-P86	Housing & Communities	Housing Needs & Homelessness	Housing Needs	High
P2223-P89	External Audits	SWCAG Training Programme	SWCAG** Training Programme	Not applicable

\* Jobs were in progress as at 31.03.23 and will be issued in draft in Qtr 1 2023/24

\*\* South Wales Chief Auditors Group

## APPENDIX D

### Non opinion Audit Work Completed during 2022/23

Job number	Service Area	Section or Team	Job Title
P2223-P1	Finance	Accountancy	New Financial System
P2223-P7	Finance	Accountancy	Annual Governance Statement
P2223-P8	Finance	General	National Fraud Initiative (NFI)
P2223-P9	Finance	General	Financial Advice
P2223-P10	Finance	General	Follow up of Agreed Management Actions 2021/22
P2223-P18	People, Policy & Trans	General	Financial Advice
P2223-P19	People, Policy & Trans	General	Financial Regulations Training
P2223-P20	People, Policy & Trans	General	Follow up of Agreed Management Actions 2021/22
P2223-P24	Law & Standards	General	Financial Advice
P2223-P25	Law & Standards	General	Follow up of Agreed Management Actions 2021/22
P2223-P32	Children Services	General	Financial Advice
P2223-P33	Children Services	General	Follow up of Agreed Management Actions 2021/22
P2223-P37	Adult Services	General	Financial Advice
P2223-P38	Adult Services	General	Follow up of Agreed Management Actions 2021/22
P2223-P40	Prevention & Inclusion	General	Financial Advice
P2223-P45	Regen & Economic Dev	General	Financial Advice
P2223-P46	Regen & Economic Dev	General	Follow up of Agreed Management Actions 2021/22
P2223-P65	Education Serv	General	Schools Financial Regulations Training / Cluster Meetings
P2223-P66	Education Serv	General	Financial Advice
P2223-P67	Education Serv	General	Follow up of Agreed Management Actions 2021/22
P2223-P72	City Services	General	Financial Advice
P2223-P73	City Services	General	Follow up of Agreed Management Actions 2021/22
P2223-P82	Environment & PP	General	Financial Advice



<b>Job number</b>	<b>Service Area</b>	<b>Section or Team</b>	<b>Job Title</b>
P2223-P83	Environment & PP	General	Follow up of Agreed Management Actions 2021/22
P2223-P87	Housing & Communities	General	Financial Advice
P2223-P88	Housing & Communities	General	Follow up of Agreed Management Actions 2021/22
P2223-P90	External Audits	Peer Assessment (PSIAS)	Peer Assessment (PSIAS)

## APPENDIX E

### Internal Audit Performance Indicators 2022/23

	2021/22 Target	2021/22 Actual	2022/23 Target	2022/23 Actual
Proportion of planned audits complete	82%	71%	80%	77%
Directly chargeable time against total time available	50%	53%	50%	54%
Directly chargeable time against planned	100%	80%	100%	tbc
Proportion of Special Reviews responded to within 5 days	100%	100%	100%	100%
Continue to train staff in all Service Groups/Areas on best financial practice – Number of sessions delivered	8	11	8	10
Staff turnover	0	1	0	0
Promptness of draft report issue: end of fieldwork to draft report issue date	10 days	5 days	10 days	5 days
Promptness of report finalisation: client response to final report issue date	5 days	3 days	5 days	2 days