

Report

Governance and Audit Committee

Part 1

Date: 25th May 2023

Subject Internal Audit Annual Plan 2023/24

Purpose To inform Members of the Council's Governance and Audit Committee of the Internal Audit Section's Operational Audit Plan for 2023/24.

For the Governance and Audit Committee to comment on as appropriate and approve the 2023/24 Operational Internal Audit Plan.

Author Acting 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 2023/24 based on an assessment of risk and available audit resources for the 12 months of the financial year. The plan is based on delivering 862 audit days.

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

Proposal That the Internal Audit Annual Plan 2023/24 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 2023/24. 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. The Executive Board and 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 2022/23 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 audit plan (**Appendix 1**) shows a summary of how the Internal Audit resource will be allocated across the 11 service areas. The more detailed plan (**Appendix 2**) shows how the systems operated and services provided will be covered during the year broken down by Directorate and service area. An additional appendix (**Appendix 3**) details the strategic audit plan (audit universe) sorted by date of last audit for information.
7. The operational plan takes account of available audit resources and an allowance for financial advice, delivering corporate training and special investigations have also been included. Allowances for non-productive days such as general and specific training, management, holidays, sickness and professional studies as needed, have also been made in arriving at the number of available audit days for 2023/24. Total days available at the outset amounted to 1,166 days, less non-productive days, leaves 862 days available to undertake audit work (includes an element for vacancies).
8. With a full establishment, the number of audit days available would be 1009 but the actual available days noted above takes into account the current vacancies in place and the following assumptions:
 - recruitment of 2 Principal Auditors from October 2023 onwards
 - 80 audit days from external internal audit resource

Recruitment remains a challenge, especially for qualified and experienced staff and therefore there is risk involved in delivering the audit days noted above. Further use of an external internal audit resource will need to be considered but that will not deliver the same number of audit days and therefore the risk to the delivery of the audit plan is somewhat uncertain at this point.

9. 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.
10. Although Internal Audit has limited resources (establishment of 6.5 FTE staff including the part time Chief Internal Auditor), the aim is to provide as much coverage of the Council's systems and establishments as possible.
11. The Internal Audit plan has been circulated to Heads of Service to ensure the risk profile determined by the audit management team is correct. Heads of Service have welcomed the continued opportunity to contribute to the audit planning process and view it as a positive move forward.
12. 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 2023/24 based on the strategic plan. The long list is further risk assessed with audit work prioritised. This annual plan is based on resources available of 862 audit days.
13. We have to balance the plan with the resources we have available the best we can. The 2023/24 operational plan aims to cover the areas stated within the given time allocations and 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 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 vacancies (x2).
14. 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 would not return, there was less disruption to the 2022/23 plan and the 2023/24 plan should not be disrupted to any significant degree. In saying that; hybrid working continues to cause some 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. As has been noted above, recruitment challenges may also impact on the delivery of the audit plan.
15. Agreed management actions of previous audit reports will be followed up during 2023/24; 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.
16. 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.
17. 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. 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. Since the departure of the Chief Internal Auditor in April 2023, the dual role arrangement with Monmouthshire County Council 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.

Risk Analysis

18. The risks that the Council face are many and varied. A number of factors have been taken into consideration in compiling the operational one-year 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 still very 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 for this.
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 Acting 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 and Financial Regulations. The allocation has been consistent over the last few years; for 2023/24 the allocation is 150 days:

Year	Allocation of days for special investigations
2019/20	150
2020/21	150
2021/22	150
2022/23	150
2023/24	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. Since the departure of the Chief Internal Auditor in April 2023, and the dual role arrangement with Monmouthshire County Council temporarily suspended, opportunities for collaboration will be explored further during 2023/24.

Independence

25. 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 Opinions - Update

26. 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 previous suite of opinions ranged 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 exist; fundamental improvements required with immediate effect; unacceptable level of assurance.

27. Internal Audit will be revising the audit opinions used in audit reports from 2023/24 onwards and these will be based on those as recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA). CIPFA commissioned a special interest group to examine the range of current reporting practice and opinions in use by different internal audit providers across the UK public sector. The exercise included 52 organisations across the public sector including small in-house internal audit teams, large shared services, external commercial audit firms and specialist assurance providers. The results were analysed alongside a review of professional and regulatory practice and standards. A report, Internal Audit Engagement Opinions – Setting Common Definitions, was published in 2020. This recommended a standardised approach to Internal Audit Opinions across the public sector. The new suite of opinions from 2023/24 will be as follows:

	SUBSTANTIAL	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited
	REASONABLE	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
	LIMITED	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
	NO ASSURANCE	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited

28. 48 audit opinion jobs and 27 non-opinion jobs have been incorporated within the 2023/24 Plan, which includes 4 grant claim audits.

Structure

29. Wef 1st April 2023, the Internal Audit Section comprises of one team led by an Audit Manager reporting directly to the Chief Internal Auditor. The section has an establishment of 6.5 FTE 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 4, due to 2 Principal Auditor vacancies and the recent departure of the shared Chief Internal Auditor. The Audit Manager is currently acting up as the Chief Internal Auditor on a part time basis (50%) as well as covering the Audit Manager role. To help facilitate this, the Principal Auditor is undertaking some management and supervisory roles and the effectiveness of this temporary change will need to be constantly reviewed to ensure it is working.

Resources

30. Consideration has been given to the appropriate level of resources for Internal Audit at Newport City Council. The current establishment of 6.5 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 or prolonged special investigations could significantly affect the audit plan as cover is limited.

31. The current vacancies have been factored in when calculating the available audit days for 2023/24. Additional external audit resource will be bought in to cover the 2 vacant Principal Auditor (PA) posts. We have assumed the vacant posts will be recruited to by the second half of the financial year. If this is not possible and recruitment is not successful, additional external audit resource will be sourced, subject to budget availability.

32. 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.

33. It has been difficult to prioritise workload for 2023/24; 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 to deal with. This is not uncommon and as always, prioritisation was required to match demand/risk reviews and resources available.

Staffing & Training

34. 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 Acting Chief Internal Auditor is a qualified CIPFA accountant (Chartered Institute of Public Finance and Accountancy) and has extensive working knowledge of internal audit practices within the public sector. Others in the team are part qualified / studying either IIA, ACCA or AAT.
35. 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.
36. 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 2023/24.

External Auditor Relations

37. 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.
38. The Chief Internal Auditor will continue to ensure compliance with the Public Sector Internal Audit Standards.

Service Areas

39. 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.
40. 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

41. 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 into 2021/22 and during 2022/23, hybrid

working between the Civic Centre, operational premises / establishments and home became the norm.

42. 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. 2022/23 was also impacted to some degree.

43. Generally in Q1 of our audit plan the team are finalising reports that were 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

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

Risks

45. 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 Title / Description	Risk Impact score of Risk if it occurs* (H/M/L)	Risk Probability of risk occurring (H/M/L)	Risk Mitigation Action(s) What is the Council doing or what has it done to avoid the risk or reduce its effect?	Risk Owner Officer(s) 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

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

Options Available

47. (1) That the Annual Internal Audit Plan for 2023/24 be approved, subject to any amendments suggested by the Governance and Audit Committee.

Preferred Option and Why

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

Comments of Chief Financial Officer

49. The Internal Audit operational plan is shown in an Appendix to the report and identifies the areas agreed for review. This has been co-produced between the Internal Audit team and Chief Officers / Directors and incorporates the audit team's strategic and risk assessment with local priorities. Audit coverage is adversely affected by a lower level of resources in 2023/24, mainly due to current high level of vacancies and which can only be partially mitigated by external resources. The Committee should appreciate the risk of delivering the plan in 2023/24 due to the challenges of recruiting suitable qualified/experienced staff and if recruitment was unsuccessful; it would reduce audit coverage further. This will be updated and reported to the Committee in early Autumn. In the worst-case scenario where audit coverage is very significantly affected; it could affect the ability of the Chief Internal Auditor to provide an overall assessment of the Council's risk and control environment for 2023/24 and focus and time is being given to prevent this situation as far as is possible.

Comments of Monitoring Officer

50. There are no specific legal issues arising from the report, which sets out the operational Internal Audit Plan for 2023/24 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 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

51. There are no specific HR issues arising as a result of the report. which sets out the operational Internal Audit Plan for 2023/24 and identifies the specific areas of audit work that will be carried out, having regard to the corporate risk profile and available staffing resources. 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 Well-Being of Future Generations Act. 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

52. Not applicable.

Local issues

53. No local issues.

Scrutiny Committees

54. Not applicable.

Equalities Impact Assessment

55. 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.

56. 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

57. Not appropriate.

Wellbeing of Future Generations (Wales) Act 2015

58. 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

59. Not applicable.

Background Papers

60. 2022/23 Internal Audit quarterly reports, Corporate Plan, Corporate Risk Register, Service Plans.

Dated:

APPENDIX 1

Internal Audit Services		
Operational Audit Plan for 2023/24		
Service Area	Number of Days	Percentage of Plan
Finance	108	12%
People, Policy & Transformation	74	9%
Law & Standards	36	4%
Children Services	67	8%
Adult Services	54	6%
Prevention & Inclusion	35	4%
Infrastructure	39	5%
Environment & Public Protection	32	4%
Housing & Communities	61	7%
Regeneration & Economic Development	47	5%
Education Services	155	18%
Peer Assessment - PSIAS (EQA)	5	1%
Special Investigations	150	17%
Total Days for Operational Plan	862	100.00%

Total Resources Available within the IA team = 862 audit days

APPENDIX 2

INTERNAL AUDIT ANNUAL PLAN 2023/24

CHIEF EXECUTIVE

Regeneration & Economic Development		Last Review	Risk	2023/24 Days
City Regeneration				
	Regeneration Initiatives	-	M	15
	- Targeted Regeneration Investment Funding (Prev VVP)	2017/18		
	- Heritage Lottery Funding	Never		
	- Newport Market	2005/06		
Economic Development				
	Business Support Loans & Grants	2017/18		
Work & Skills				
	Work, Skills & Performance	-		
	- Inspire to Achieve	2018/19		
	- Inspire to Work	Never		
	- Skills & Work Contract	2015/16	M	15
Planning, Building Control & Development				
	Development Control	-		
	- Planning Applications	2020/21		
	- Planning Enforcement	2020/21		
	- Historic Building Conservation	Never		
	Building Control	2021/22		
	Planning Policy	-		
	- Planning Obligations (S106)	2017/18	M	13
	Technical Support	Never		
Destination				
	Museum & Heritage			
	- Museum & Art Gallery	2019/20		
	- Medieval Ship	2008/09		
	- Transporter Bridge	2012/13		
	- Tredegar House (National Trust Agreement)	2012/13		
	Destination Development (inc City Festivals & Events)	2019/20		
Newport Live				
	Newport Live (Partnership Arrangements)	2019/20		
General				
	Financial Advice	Annual		3
	Follow up of Agreed Management Actions 2022/23	Annual		1
	Finalisation of 2022/23 Audits			
Total Planned Days for Regeneration & Economic Development				47

Education		Last Review	Risk	2023/24 Days
School Improvement				
	Education Achievement Service (Partnership Arrangements)	Never		
Engagement & Learning				
	Education Welfare Service	2017/18		
	Early Years	2020/21		
Inclusion / Additional Learning Needs (ALN)				
	Bridge Achievement Centre (PRU) (Follow Up)	2019/20		
	Behaviour & Autism	-		
	- Advisory Service	Never		
	- Pupil Exclusions	2021/22		
	Educational Psychology	2022/23		
	Additional Learning Needs (ALN)			
	- ALN Assessments	2015/16		
	- ALN Out of County Placements	2020/21		
	- ALN Recoupment	2009/10		
	- ALN Equipment & Resources	Never		
	- ALN Transport	Never		
	Education Other Than At Schools (EOTAS)	2005/06		
Resources & Planning				
	School Admissions & Appeals 2022/23	2010/11	M	3.5
	21st Century Schools Capital Programme	Never		
	School Reorganisation Programme	Never		
	Education Properties (Caretakers)	2006/07		
	School Meals	-		
	- Catering Contract Management (Chartwells)	2012/13	M	10
	- Outside Preferred Catering Contractor (Schools)	2017/18		
	- Cashless Catering (Parent Pay)	Never		
	- Free School Meals	2010/11		
	Breakfast Clubs	Never	M	15
	Trips & Visits (Evolve System) (Follow Up #2)	2022/23		
	Healthy Schools	Never		
Gwent Education Minority-Ethnic Service (GEMS)				
	Gwent Education Minority-Ethnic Service (GEMS)	2017/18		
Gwent Music Service				
	Music Support Service (Follow Up)	2022/23		
Nursery Schools				
	Kimberley Nursery Closure / Amalgamation	2021/22		
	Fairoak Nursery Closure / Amalgamation	2021/22		
	Newport Nursery	Never		
Primary Schools				
	Marshfield Primary	2013/14	M	10
	St Mary's RC Primary	2013/14	M	10

	Jubilee Park Primary	Never	M	10
	Glan Llyn Primary School	Never	M	10
	Pillgwenlly Primary School	2018/19	M	10
Secondary Schools				
	Ysgol Gyfun Gwent Is Coed	Never	M	12
Special Schools				
	Maes Ebbw	2017/18		
	Ysgol Bryn Derw	Never	M	12
Grants				
	Education School Improvement Grant (SIG) 2022/23	Annual	M	5
	Pupil Development Grant (PDG) 2022/23	Annual	M	5
	Appetite for Life Grant	2012/13		
Other - School Related				
	CRSA's / Healthcheck - Secondary / Primary / Nursery	Annual	M	12
	John Frost Sports Hall	2011/12		
	Post-16 Funding	Never		
	Deficit Budget Project	2019/20		
	Schools Financial Regulations Training / Cluster Meetings	Annual		3
General				
	Financial Advice	Annual		15.5
	Follow up of Agreed Management Actions 2022/23	Annual		3
	Finalisation of 2022/23 Audits			8.5
Total Planned Days for Education				155

ENVIRONMENT & SUSTAINABILITY

		Last Review	Risk	2023/24 Days
Housing & Communities				
Strategic Housing				
	- Private Sector Housing (Leasing)	2009/10	H	12
	Housing Renewals			
	- Empty Homes (Houses to Homes Grant)	2013/14		
	Ellen Ridge Gypsy & Traveller Site	Never		
Housing Needs & Homelessness				
	Housing Needs	-	H	15
	- Home Options (Common Register)	2018/19		
	- Homelessness Assessment & Prevention	2017/18		
HSG / Supporting People				
	Supporting People	2013/14		
	- Housing Support Grant 2022/23	2022/23	M	7

	- Homelessness Prevention Grant	2021/22		
Environmental Health Housing				
	- Private Sector Housing (HMO)	2012/13	M	15
Community Regeneration				
	Communities First	2009/10		
	Community Buildings / Hubs	Never		
	- Directly Managed	2008/09		
	- Voluntary Managed	2015/16		
	- Community Development Improvement Plan	2011/12		
	- Financial & Admin Systems	2009/10		
	Business Support Team	Never		
	Community Learning & Libraries	-		
	- Adult Education	2015/16		
	- Library Service	2014/15		
Community Cohesion				
	Community Cohesion	Never		
Vulnerable Persons Resettlement Scheme				
	Vulnerable Persons Resettlement Scheme	Never	M	8
General				
	Financial Advice	Annual		4
	Follow up of Agreed Management Actions 2022/23	Annual		
	Finalisation of 2022/23 Audits			
Total Planned Days for Housing & Communities				61

Environment & Public Protection		Last Review	Risk	2023/24 Days
Waste & Cleansing				
	Waste Collections	-		
	- Refuse	2022/23		
	- Agency / Overtime (Follow Up #2)	2018/19		
	Recycling	-		
	- Recycling & Engagement	Never		
	- Enforcement	Never	M	15
	Landfill Site	-		
	- Waste Disposal Site (Landfill Site)	2021/22		
	- Household Waste Recycling Centre	2022/23		
	- Agency / Overtime	2016/17		
	Cleansing	-		
	- Street Cleansing (Follow Up)	2019/20		
	Wastesavers (Partnership Arrangements)	2004/05		
Grounds				
	Grounds Maintenance (Follow Up)	2020/21		
Public Protection				
	Community & Environment	-		

	Environmental Health	-		
	- Food Safety	2018/19		
	- Environmental & Health & Safety	Never		
	- Port Health	2006/07		
	- Neighbourhood - CCTV	2020/21		
	- Neighbourhood - Community Safety Warden Service	2022/23		
	- 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 2022/23	Annual	M	8.5
	- Newport City Dogs Home (Follow Up)	2022/23		
Parks & Recreation				
	- Parks & Outdoor Recreation	2020/21		
	- Allotments	Never		
	- Fourteen Locks	Never		
Cemetery & Crematorium				
	- Cemeteries (Follow Up)	2018/19		
	- Gwent Crematorium	2022/23		
Climate Change				
	- Carbon Reduction Team	2021/22		
Biodiversity				
	Countryside & Conservation	2021/22		
	- Access to Countryside	2006/07		
	- Tree Surveys and Inspections (TPO)	Never		
	Biodiversity	Never		
General				
	Financial Advice	Annual		4
	Follow up of Agreed Management Actions 2022/23	Annual		2.5
	Finalisation of 2022/23 Audits			2
Total Planned Days for Environment & Public Protection				32

Infrastructure (Prev City Services)	Last Review	Risk	2023/24 Days
Highways			
	Highways (Follow Up)	2020/21	
	Overtime & On Call Facility	2017/18	
	Street Works	2021/22	

	Winter Maintenance	Never		
	Streetlighting	2020/21		
	Highways Network Assets Valuation (Follow Up)	2017/18		
	Telford Depot CCTV & Security (Follow-Up)	2018/19		
Transport				
	Parking Services 2022/23	2017/18	M	9
	Home to School Transport	2020/21		
	Social Services Taxi Framework	2013/14		
	Passenger Transport Unit - Taxi Contracts Follow Up #2	2021/22	H	10
	Public Transport Support	2006/07		
	Bus Services Support Grant	2017/18		
	Civil Parking Enforcement (Consultancy)	2018/19		
	Traffic, Transport & Road Safety	Never		
Flooding				
	Flooding	Never		
Fleet				
	Fleet / Vehicle Management	2012/13	M	14
	Vehicle Usage & Trackers (Follow Up)	2022/23		
Engineering Projects				
	SDR Contract	2021/22		
	Highways Improvement Contracts (Follow Up)	2015/16		
	Project Management	Never		
Active Travel				
	Active Travel	Never		
Sustainable Drainage Approval Body (SAB)				
	Drainage	2019/20		
Civil Contingencies				
	Civil Contingencies	2019/20		
General				
	Financial Advice	Annual		4
	Follow up of Agreed Management Actions 2022/23	Annual		1
	Finalisation of 2022/23 Audits			1
Total Planned Days for Infrastructure				39

TRANSFORMATION & CORPORATE

		Last Review	Risk	2023/24 Days
Finance				
Accountancy				
-	Main Accounting System	-		
	- 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		
-	Accountancy Teams	-		
	- Education & Schools	2020/21		
	- Place & Corporate	2021/22		
	- Social Services	2017/18		
	- 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 Strategy	2017/18	H	15
-	Fees & Charges	Never		
-	Capital Programme	2022/23		
-	New Financial System	2022/23	H	5
Income & Tax				
-	Council Tax	2020/21		
	- Online Council Tax & Self Service	New		
-	National Non Domestic Rates (NNDR)	2021/22		
-	Grant Schemes	-		
	- Retail, Leisure and Hospitality Business Rate Relief	Never		
	- City Centre Local Rate Relief	Never		
	- Discretionary Relief for Charities	Never		
	- Energy Bills Support Scheme (EBSS) Alternative Funding	New		
-	Debtors	2022/23		
Benefits				
-	Housing Benefits Follow Up	2022/23		
	- Winter Fuel Scheme	Never		
Procurement & Payments				
-	Strategic Procurement	-		
	- Gateway Process (incl. Excepted Contracts)	2021/22		
	- eTendering	2015/16	H	15
	- Procure to Pay (eProcurement)	2016/17		
-	Contract Management	2020/21		
-	Construction Industry Scheme	Never		
-	Creditor CAATs	2021/22		
-	Petty Cash / Imprest Accounts	2018/19		
-	Purchasing Cards			
	- System	2022/23		
	- Transactions (Follow-up)	2022/23	H	20
Cross-Cutting				

-	Authorisation Processes (Creditors / Treasury / Payroll)	New	H	15
Customer Services				
-	Contact Centre	2015/16		
-	Online Services / 'My Newport'	Never		
-	Information Station / Face to Face Service	2012/13		
General				
	Annual Governance Statement	Annual		8
	National Fraud Initiative (NFI)	Annual	H	20
	Financial Advice	Annual		6
	Follow up of Agreed Management Actions 2022/23	Annual		1.5
	Finalisation of 2022/23 Audits			2
Total Planned Days for Finance				108

People, Policy & Transformation		Last Review	Risk	2023/24 Days
HR & OD / Health & Safety				
-	Employment Services	-		
	- Agency Staff	2017/18		
	- Employment Status	2019/20		
	- Wellness at Work	New		
	- Sickness Absence Payments	2017/18	M	15
	- Maternity Absence Payments	2017/18		
	- Members' Allowances	2018/19		
	- HR/Payroll CAATs	2022/23		
	- Recruitment & Selection (incl. Safer Recruitment)	2022/23		
	- Termination of Employment	2016/17		
	- Redundancy	2012/13		
	- Travel & Subsistence	2019/20		
	- Salary Deductions	Never		
	- Additional Duties and Honoraria	Never		
	- Volunteers	Never		
-	Human Resources & Organisational Development	-		
	- Job Evaluation	2018/19		
	- Organisational Development	Never		
-	Health, Safety & Wellbeing	2022/23		
-	Whistleblowing	Never		
Policy & Partnership				
-	Corporate Policy	Never		
-	Partnerships	Never		
-	Welsh Language Standards	Never		
Transformation & Intelligence				
-	Street Naming & Numbering	2022/23		

- iTrent		2021/22		
- Corporate Geographical Information Systems (GIS)		Never		
- Database System Administration		Never	M	15
- Education Systems & Support		2006/07		
- Performance Management		-		
- Performance Indicators (Data Quality)		2021/22		
- Risk Management		2018/19	H	20
- Project Management		Never		
Digital Services & Complaints				
- Document Services		-		
- Electronic Document Management System (EDMS) & Modern Records		Never		
- Mail Services		2014/15		
- Printing / Reprographic Services		2013/14		
- Internal Mobile Telephony (Follow Up)		2022/23		
- Information Management		-		
- Data Protection (General Data Protection Regulation)		2019/20		
- Freedom of Information		2017/18		
- Payment Card Industry Data Security Standards (PCI DSS) (Follow Up)		2022/23		
- Information Governance Group		Annual	M	2
- Digital Projects		-		
- SRS Client Relationship Management		2018/19		
- Compliments & Complaints		2020/21		
PR & Communication				
- Marketing & Strategic Communications		2020/21		
- Graphic Design		Never		
- Social Media		Never		
Assets				
- Newport Norse - Joint Venture Contract		2021/22		
- Commercial & Industrial Properties		2020/21		
- Premises Management				
- Facilities Management		Never		
- Building Access & Fire Safety		Never		
General				
Corporate Governance (Follow Up) 2022/23*		2019/20	H	3
Financial Advice		Annual		8
Financial Regulations Corporate Training		Annual		7
Follow up of Agreed Management Actions 2022/23		Annual		2.5
Finalisation of 2022/23 Audits				1.5
*Cross cutting with Law & Standards				
Total Planned Days for People, Policy & Transformation				74

Law & Standards		Last Review	Risk	2023/24 Days
Legal				
	Land Charges	2022/23		
	Litigation	2021/22		
	Corporate Admin Team	2019/20		
Insurances				
	Insurances	2021/22		
Registration & Coroner Service				
	Registration Services	2022/23		
	Coroner Service	Never		
Democratic Services				
	Democratic Services & Governance	2018/19	H	15
	Mayoralty & Events	2004/05		
Electoral Registration				
	Electoral Registration	2012/13	M	15
General *				
	Financial Advice	Annual		4
	Follow up of Agreed Management Actions 2022/23	Annual		1
	Finalisation of 2022/23 Audits			1
	<i>*Also Corporate Governance Follow Up - Cross cutting with PP&T</i>			
Total Planned Days for Law & Standards				36

SOCIAL SERVICES

Children Services		Last Review	Risk	2023/24 Days
Children's Social Work Teams				
	Pathway Teams x3	2011/12		
	Child Protection & Family Support (x 4 Teams)	2019/20		
	Family Contact Centre	2018/19		
	Mentoring, Assessment & Consultancy	Never		
	Children & Families Imprest Account	2021/22		
	Asylum Seekers Imprest Account	Never	M	15
Youth Justice				
	Youth Justice Service	2021/22		
Safeguarding				
	Corporate Safeguarding	2017/18		
	Children's Safeguarding	-		
	- Education Safeguarding	2016/17		
	- Independent Reviewing Officers (IROs)	2021/22		
	- LAC Education Support	2014/15		
	Adult Safeguarding	-		
	- Appointeeships	2016/17		
	- Deprivation of Liberty Safeguards (DOLS)	Never		
	- Adults at Risk	2019/20		

	Children's Money (Follow-up)	2022/23	H	10
VAWDASV				
	Violence against Women, Domestic Abuse and Sexual Violence	Never		
Residential & Operations				
	Residential	-		
	- Forest Lodge	2021/22		
	- Oaklands	2021/22		
	- Rose Cottage	2022/23		
	- Rosedale	Never	M	15
	- Windmill Farm	New		
	Trips & Visits	Never		
	Control Risk Self-Assessments	Annual	M	3
Fostering & Adoption				
	Adoption Allowances (Follow Up #3)	2022/23	H	12
	Fostering	2022/23		
	SGO/Kinship Payments	2019/20		
	Adoption Fees	2018/19		
General				
	Financial Advice	Annual		8
	Follow up of Agreed Management Actions 2022/23	Annual		1
	Finalisation of 2022/23 Audits			3
Total Planned Days for Children Services				67

Adult Services		Last Review	Risk	2023/24 Days
Adult Social Work Teams				
	Occupational Therapy Service	2014/15	M	15
	Mental Health Service	2022/23		
Residential & Day Services				
	Residential Services	-		
	~ Blaen-y-Pant	2021/22		
	~ Parklands	2018/19		
	~ Spring Gardens	2017/18	M	15
	Day Services	Never		
	Cross-Cutting / Thematic Reviews	-		
	~ Residents' Monies	2014/15		
	~ Amenity Funds	2016/17		
	Short Break Service	New		
	Control Risk Self-Assessments	Annual	M	3
Social Services Workforce Development				
	Social Services Training Unit	2017/18		
First Contact				
	Hospital Team	2019/20		
	Intake Team	2017/18		

	Independent Living Advisors	Never		
Home First				
	Home First	Never		
Managed Care				
	NCN Teams (x 3 - East, North, West)	2018/19		
Commissioning				
	Commissioning & Contracts	-		
	- Commissioning, Contracts, Monitoring	2016/17		
	- Direct Payments	2017/18	H	15
	- Non-Residential Care Provider Payments	2021/22		
	- Residential Care Provider Payments	2018/19		
	- Supported Living Provider Payments	Never		
Frailty				
	Frailty Service (Reablement)	2019/20		
General				
	Financial Advice	Annual		5
	Follow up of Agreed Management Actions 2022/23	Annual		1
	Finalisation of 2022/23 Audits			
Total Planned Days for Adult Services				54

Prevention & Inclusion		Last Review	Risk	2023/24 Days
Families First				
	Families First	2018/19	H	15
	Children & Communities Grant (Flexible Funding)	2019/20		
	Flying Start	2019/20		
	Youth Service	2017/18		
	Duke of Edinburgh Award	2017/18		
	Play Development	2003/04		
	Family Information Service	2022/23		
	Childcare Offer (30 Hours Free Childcare)	2019/20		
Integrated Family Support Service				
	Housing Renewals & Adaptations	2017/18		
	Disabled Facilities Grants	2017/18		
	Children with Disabilities	2021/22		
	Early Intervention & Prevention	2019/20		
	Community Connectors and Carers	Never	M	15
Substance Misuse				
	Substance Misuse	Never		
General				
	Financial Advice	Annual		4
	Follow up of Agreed Management Actions 2022/23	Annual		1
	Finalisation of 2022/23 Audits			

APPENDIX 3

INTERNAL AUDIT STRATEGIC PLAN

Service Area	Section or Team	Job Title	Last Audit	2023/24 Days
Regeneration & Economic Development	City Regeneration	Heritage Lottery Funding	Never	
Regeneration & Economic Development	Work & Skills	Inspire to Work	Never	
Regeneration & Economic Development	Planning, Building Control & Development	Historic Building Conservation	Never	
Regeneration & Economic Development	Planning, Building Control & Development	Technical Support	Never	
Education Services	School Improvement	EAS (Partnership Arrangements)	Never	
Education Services	Inclusion / Additional Learning Needs (ALN)	Advisory Service	Never	
Education Services	Inclusion / Additional Learning Needs (ALN)	ALN Equipment & Resources	Never	
Education Services	Inclusion / Additional Learning Needs (ALN)	ALN Transport	Never	
Education Services	Resources & Planning	21st Century Schools Capital Programme	Never	
Education Services	Resources & Planning	School Reorganisation Programme	Never	
Education Services	Resources & Planning	Cashless Catering (Parent Pay)	Never	
Education Services	Resources & Planning	Breakfast Clubs	Never	15
Education Services	Resources & Planning	Healthy Schools	Never	
Education Services	Nursery Schools	Newport Nursery	Never	
Education Services	Primary Schools	Glan Llyn Primary	Never	10
Education Services	Primary Schools	Jubilee Park Primary	Never	10
Education Services	Secondary Schools	Ysgol Gyfun Gwent Is Coed	Never	12
Education Services	Special Schools	Ysgol Bryn Derw	Never	12
Education Services	Other - School Related	Post-16 Funding	Never	
Housing & Communities	Strategic Housing	Ellen Ridge Gypsy & Traveller Site	Never	
Housing & Communities	Community Regeneration	Community Buildings / Hubs	Never	
Housing & Communities	Community Regeneration	Business Support Team	Never	
Housing & Communities	Community Cohesion	Community Cohesion	Never	
Housing & Communities	Vulnerable Persons Resettlement Scheme	Vulnerable Persons Resettlement Scheme	Never	8
Environment & Public Protection	Waste & Cleansing	Recycling & Engagement	Never	
Environment & Public Protection	Waste & Cleansing	Enforcement	Never	15
Environment & Public Protection	Public Protection	Environmental & Health & Safety	Never	

Environment & Public Protection	Parks & Recreation	Allotments	Never	
Environment & Public Protection	Parks & Recreation	Fourteen Locks	Never	
Environment & Public Protection	Biodiversity	Tree Surveys and Inspections (TPO)	Never	
Environment & Public Protection	Biodiversity	Biodiversity	Never	
Infrastructure (City Services)	Highways	Winter Maintenance	Never	
Infrastructure (City Services)	Transport	Traffic, Transport & Road Safety	Never	
Infrastructure (City Services)	Flooding	Flooding	Never	
Infrastructure (City Services)	Engineering Projects	Project Management	Never	
Infrastructure (City Services)	Active Travel	Active Travel	Never	
Finance	Accountancy	Fees & Charges	Never	
Finance	Income & Tax	Retail, Leisure and Hospitality Business Rate Relief	Never	
Finance	Income & Tax	City Centre Local Rate Relief	Never	
Finance	Income & Tax	Discretionary Relief for Charities	Never	
Finance	Benefits	Winter Fuel Scheme	Never	
Finance	Procurement & Payments	Construction Industry Scheme	Never	
Finance	Customer Services	Online Services / 'My Newport'	Never	
People, Policy & Transformation	HR & OD / Health & Safety	Salary Deductions	Never	
People, Policy & Transformation	HR & OD / Health & Safety	Additional Duties and Honoraria	Never	
People, Policy & Transformation	HR & OD / Health & Safety	Volunteers	Never	
People, Policy & Transformation	HR & OD / Health & Safety	Organisational Development	Never	
People, Policy & Transformation	HR & OD / Health & Safety	Whistleblowing	Never	
People, Policy & Transformation	Policy & Partnership	Corporate Policy	Never	
People, Policy & Transformation	Policy & Partnership	Partnerships	Never	
People, Policy & Transformation	Policy & Partnership	Welsh Language Standards	Never	
People, Policy & Transformation	Transformation & Intelligence	Corporate Geographical Information Systems (GIS)	Never	
People, Policy & Transformation	Transformation & Intelligence	Database System Administration	Never	15
People, Policy & Transformation	Transformation & Intelligence	Project Management	Never	
People, Policy & Transformation	Digital Services & Complaints	EDMS & Modern Records	Never	
People, Policy & Transformation	PR & Communication	Graphic Design	Never	
People, Policy & Transformation	PR & Communication	Social Media	Never	
People, Policy & Transformation	Assets	Facilities Management	Never	
People, Policy & Transformation	Assets	Building Access & Fire Safety	Never	

Law & Standards	Registration & Coroner Service	Coroner Service	Never	
Children's Services	Children's Social Work Teams	Mentoring, Assessment & Consultancy	Never	
Children's Services	Children's Social Work Teams	Asylum Seekers Imprest Account	Never	15
Children's Services	Safeguarding	Deprivation of Liberty Safeguards (DOLS)	Never	
Children's Services	VAWDASV	VAWDASV	Never	
Children's Services	Residential & Operations	Rosedale	Never	15
Children's Services	Residential & Operations	Trips & Visits	Never	
Adult Services	Residential & Day Services	Day Services	Never	
Adult Services	First Contact	Independent Living Advisors	Never	
Adult Services	Home First	Home First	Never	
Adult Services	Commissioning	Supported Living Provider Payments	Never	
Prevention & Inclusion	Integrated Family Support Service	Community Connectors and Carers	Never	15
Prevention & Inclusion	Substance Misuse	Substance Misuse	Never	
Prevention & Inclusion	General	Follow up of Agreed Management Actions 2022/23	Never	1
Prevention & Inclusion	Families First	Play Development	2003/04	
Environment & Public Protection	Waste & Cleansing	Wastesavers (Partnership Arrangements)	2004/05	
Law & Standards	Democratic Services	Mayoralty & Events	2004/05	
Regeneration & Economic Development	City Regeneration	Newport Market	2005/06	
Education Services	Inclusion / Additional Learning Needs (ALN)	Education Other Than At Schools (EOTAS)	2005/06	
Education Services	Resources & Planning	Education Properties (Caretakers)	2006/07	
Environment & Public Protection	Public Protection	Port Health	2006/07	
Environment & Public Protection	Biodiversity	Access to Countryside	2006/07	
Infrastructure (City Services)	Transport	Public Transport Support	2006/07	
People, Policy & Transformation	Transformation & Intelligence	Education Systems & Support	2006/07	
Environment & Public Protection	Public Protection	Industrial & Animal Health	2007/08	
Regeneration & Economic Development	Destination	Medieval Ship	2008/09	
Housing & Communities	Community Regeneration	Directly Managed	2008/09	
Education Services	Inclusion / Additional Learning Needs (ALN)	ALN Recoupment	2009/10	
Housing & Communities	Strategic Housing	Private Sector Housing (Leasing)	2009/10	12
Housing & Communities	Community Regeneration	Communities First	2009/10	
Housing & Communities	Community Regeneration	Financial & Admin Systems	2009/10	
Environment & Public Protection	Public Protection	Pollution	2009/10	

Education Services	Resources & Planning	School Admissions & Appeals 2022/23	2010/11	3.5
Education Services	Resources & Planning	Free School Meals	2010/11	
Education Services	Other - School Related	John Frost Sports Hall	2011/12	
Housing & Communities	Community Regeneration	Community Development Improvement Plan	2011/12	
Children's Services	Children's Social Work Teams	Pathway Teams x3	2011/12	
Regeneration & Economic Development	Destination	Transporter Bridge	2012/13	
Regeneration & Economic Development	Destination	Tredegar House (National Trust Agreement)	2012/13	
Education Services	Resources & Planning	Catering Contract Management (Chartwells)	2012/13	10
Education Services	Grants	Appetite for Life Grant	2012/13	
Housing & Communities	Environmental Health Housing	Private Sector Housing (HMO)	2012/13	15
Environment & Public Protection	Public Protection	Scambusters Team / Project	2012/13	
Infrastructure (City Services)	Fleet	Fleet / Vehicle Management	2012/13	14
Finance	Customer Services	Information Station / Face to Face Service	2012/13	
People, Policy & Transformation	HR & OD / Health & Safety	Redundancy	2012/13	
Law & Standards	Electoral Registration	Electoral Registration	2012/13	15
Education Services	Primary Schools	Marshfield Primary	2013/14	10
Education Services	Primary Schools	St Joseph's R.C Primary	2013/14	
Education Services	Primary Schools	St Mary's R.C Primary	2013/14	10
Housing & Communities	Strategic Housing	Empty Homes (Houses to Homes Grant)	2013/14	
Housing & Communities	HSG / Supporting People	Supporting People	2013/14	
Infrastructure (City Services)	Transport	Social Services Taxi Framework	2013/14	
People, Policy & Transformation	Digital Services & Complaints	Printing / Reprographic Services	2013/14	
Education Services	Primary Schools	Langstone Primary	2014/15	
Education Services	Primary Schools	St Gabriel's R.C Primary	2014/15	
Education Services	Primary Schools	St Michael's R.C Primary	2014/15	
Education Services	Primary Schools	Tredegar Park Primary	2014/15	
Education Services	Secondary Schools	Bassaleg	2014/15	
Housing & Communities	Community Regeneration	Library Service	2014/15	
People, Policy & Transformation	Digital Services & Complaints	Mail Services	2014/15	
Children's Services	Safeguarding	LAC Education Support	2014/15	
Adult Services	Adult Social Work Teams	Occupational Therapy Service	2014/15	15
Adult Services	Residential & Day Services	Residents' Monies	2014/15	

Regeneration & Economic Development	Work & Skills	Skills & Work Contract	2015/16	15
Education Services	Inclusion / Additional Learning Needs (ALN)	ALN Assessments	2015/16	
Education Services	Primary Schools	Caerleon Lodge Hill Primary	2015/16	
Education Services	Primary Schools	Eveswell Primary	2015/16	
Education Services	Primary Schools	St Woolos Primary	2015/16	
Education Services	Primary Schools	Ysgol Gymraeg Bro Teyrnnon	2015/16	
Housing & Communities	Community Regeneration	Voluntary Managed	2015/16	
Housing & Communities	Community Regeneration	Adult Education	2015/16	
Environment & Public Protection	Public Protection	Discretionary Charging	2015/16	
Infrastructure (City Services)	Engineering Projects	Highways Improvement Contracts (Follow Up)	2015/16	
Finance	Accountancy	Income Management	2015/16	
Finance	Procurement & Payments	eTendering	2015/16	15
Finance	Customer Services	Contact Centre	2015/16	
Education Services	Primary Schools	Crindau Primary	2016/17	
Education Services	Primary Schools	Glan Usk Primary	2016/17	
Education Services	Primary Schools	Lliswerry Primary	2016/17	
Education Services	Primary Schools	Malpas Court Primary	2016/17	
Education Services	Primary Schools	Monnow Primary	2016/17	
Education Services	Primary Schools	Mount Pleasant Primary	2016/17	
Education Services	Primary Schools	Ysgol Gymraeg Casnewydd	2016/17	
Education Services	Secondary Schools	Newport High School	2016/17	
Environment & Public Protection	Waste & Cleansing	Agency / Overtime	2016/17	
Finance	Accountancy	Bank Reconciliation	2016/17	
Finance	Procurement & Payments	Procure to Pay (eProcurement)	2016/17	
People, Policy & Transformation	HR & OD / Health & Safety	Termination of Employment	2016/17	
Children's Services	Safeguarding	Education Safeguarding	2016/17	
Children's Services	Safeguarding	Appointeeships	2016/17	
Adult Services	Residential & Day Services	Amenity Funds	2016/17	
Adult Services	Commissioning	Commissioning, Contracts, Monitoring	2016/17	
Regeneration & Economic Development	City Regeneration	Regeneration Initiatives	2017/18	15
Regeneration & Economic Development	City Regeneration	Targeted Regeneration Investment Funding (Prev VVP)	2017/18	
Regeneration & Economic Development	Economic Development	Business Support Loans & Grants	2017/18	

Regeneration & Economic Development	Planning, Building Control & Development	Planning Obligations (S106)	2017/18	13
Education Services	Engagement & Learning	Education Welfare Service	2017/18	
Education Services	Resources & Planning	Outside Preferred Catering Contractor (Schools)	2017/18	
Education Services	Gwent Education Minority-Ethnic Service (GEMS)	Gwent Education Minority-Ethnic Service (GEMS)	2017/18	
Education Services	Primary Schools	Alway Primary	2017/18	
Education Services	Primary Schools	Clytha Primary	2017/18	
Education Services	Primary Schools	Llanmartin Primary	2017/18	
Education Services	Primary Schools	Somerton Primary	2017/18	
Education Services	Primary Schools	St David's R.C Primary	2017/18	
Education Services	Primary Schools	St Julian's Primary	2017/18	
Education Services	Secondary Schools	Lliswerry High School	2017/18	
Education Services	Secondary Schools	St Julian's School	2017/18	
Education Services	Special Schools	Maes Ebbw	2017/18	
Housing & Communities	Housing Needs & Homelessness	Homelessness Assessment & Prevention	2017/18	
Environment & Public Protection	Public Protection	RIPA	2017/18	
Infrastructure (City Services)	Highways	Overtime & On Call Facility	2017/18	
Infrastructure (City Services)	Highways	Highways Network Assets Valuation (Follow Up)	2017/18	
Infrastructure (City Services)	Transport	Parking Services 2022/23	2017/18	9
Infrastructure (City Services)	Transport	Bus Services Support Grant	2017/18	
Finance	Accountancy	Social Services	2017/18	
Finance	Accountancy	Social Services Income Assessment & Charging	2017/18	
Finance	Accountancy	Treasury Management Strategy	2017/18	15
People, Policy & Transformation	HR & OD / Health & Safety	Agency Staff	2017/18	
People, Policy & Transformation	HR & OD / Health & Safety	Sickness Absence Payments	2017/18	15
People, Policy & Transformation	HR & OD / Health & Safety	Maternity Absence Payments	2017/18	
People, Policy & Transformation	Digital Services & Complaints	Freedom of Information	2017/18	
Children's Services	Safeguarding	Corporate Safeguarding	2017/18	
Adult Services	Residential & Day Services	Spring Gardens	2017/18	15
Adult Services	Social Services Workforce Development	Social Services Training Unit	2017/18	
Adult Services	First Contact	Intake Team	2017/18	
Adult Services	Commissioning	Direct Payments	2017/18	15
Prevention & Inclusion	Families First	Youth Service	2017/18	

Prevention & Inclusion	Families First	Duke of Edinburgh Award	2017/18	
Prevention & Inclusion	Integrated Family Support Service	Housing Renewals & Adaptations	2017/18	
Prevention & Inclusion	Integrated Family Support Service	Disabled Facilities Grants	2017/18	
Regeneration & Economic Development	Work & Skills	Inspire to Achieve	2018/19	
Education Services	Primary Schools	Charles Williams CiW Primary	2018/19	
Education Services	Primary Schools	Maindee Primary	2018/19	
Education Services	Primary Schools	Milton Primary	2018/19	
Education Services	Primary Schools	Pillgwenlly Primary	2018/19	10
Education Services	Primary Schools	St Andrews Primary	2018/19	
Education Services	Primary Schools	Ysgol Gymraeg Ifor Hael	2018/19	
Education Services	Secondary Schools	St Joseph's RC High School	2018/19	
Education Services	Secondary Schools	Llanwern High School	2018/19	
Housing & Communities	Housing Needs & Homelessness	Housing Needs	2018/19	15
Housing & Communities	Housing Needs & Homelessness	Home Options (Common Register)	2018/19	
Environment & Public Protection	Waste & Cleansing	Agency / Overtime (Follow Up #2)	2018/19	
Environment & Public Protection	Public Protection	Food Safety	2018/19	
Environment & Public Protection	Public Protection	Consumer Protection Team	2018/19	
Environment & Public Protection	Cemetery & Crematorium	Cemeteries (Follow Up)	2018/19	
Infrastructure (City Services)	Highways	Telford Depot CCTV & Security (Follow-Up)	2018/19	
Infrastructure (City Services)	Transport	Civil Parking Enforcement (Consultancy)	2018/19	
Finance	Accountancy	Budgetary Control (Capital)	2018/19	
Finance	Accountancy	Taxation (VAT)	2018/19	
Finance	Accountancy	Income Returns	2018/19	
Finance	Accountancy	Internet Banking	2018/19	
Finance	Procurement & Payments	Petty Cash / Imprest Accounts	2018/19	
People, Policy & Transformation	HR & OD / Health & Safety	Members' Allowances	2018/19	
People, Policy & Transformation	HR & OD / Health & Safety	Job Evaluation	2018/19	
People, Policy & Transformation	Transformation & Intelligence	Risk Management	2018/19	20
People, Policy & Transformation	Digital Services & Complaints	SRS Client Relationship Management	2018/19	
Law & Standards	Democratic Services	Democratic Services & Governance	2018/19	15
Children's Services	Children's Social Work Teams	Family Contact Centre	2018/19	
Children's Services	Fostering & Adoption	Adoption Fees	2018/19	

Adult Services	Residential & Day Services	Parklands	2018/19	
Adult Services	Managed Care	NCN Teams (x 3 East, North, West)	2018/19	
Adult Services	Commissioning	Residential Care Provider Payments	2018/19	
Prevention & Inclusion	Families First	Families First	2018/19	15
Regeneration & Economic Development	Destination	Museum & Art Gallery	2019/20	
Regeneration & Economic Development	Destination	Destination Development (inc City Festivals & Events)	2019/20	
Regeneration & Economic Development	Newport Live	Newport Live (Partnership Arrangements)	2019/20	
Education Services	Inclusion / Additional Learning Needs (ALN)	Bridge Achievement Centre (PRU) (Follow Up)	2019/20	
Education Services	Primary Schools	Maesglas Primary	2019/20	
Education Services	Primary Schools	Millbrook Primary	2019/20	
Education Services	Primary Schools	St Patrick's R.C Primary	2019/20	
Education Services	Secondary Schools	The John Frost School	2019/20	
Education Services	Other - School Related	Deficit Budget Project	2019/20	
Environment & Public Protection	Waste & Cleansing	Street Cleansing (Follow Up)	2019/20	
Environment & Public Protection	Public Protection	Licensing (Premises)	2019/20	
Infrastructure (City Services)	Sustainable Drainage Approval Body (SAB)	Drainage	2019/20	
Infrastructure (City Services)	Civil Contingencies	Civil Contingencies	2019/20	
Finance	Accountancy	Coding Structure / Journals / Holding & Suspense	2019/20	
Finance	Accountancy	System Security & Integrity	2019/20	
Finance	Accountancy	Feeder Systems	2019/20	
Finance	Accountancy	Paye.net	2019/20	
People, Policy & Transformation	HR & OD / Health & Safety	Employment Status	2019/20	
People, Policy & Transformation	HR & OD / Health & Safety	Travel & Subsistence	2019/20	
People, Policy & Transformation	Digital Services & Complaints	Data Protection (General Data Protection Regulation)	2019/20	
People, Policy & Transformation	General	Corporate Governance (Follow Up) 2022/23*	2019/20	3
Law & Standards	Legal	Corporate Admin Team	2019/20	
Children's Services	Children's Social Work Teams	Child Protection & Family Support (x 4 Teams)	2019/20	
Children's Services	Safeguarding	Adults at Risk	2019/20	
Children's Services	Fostering & Adoption	SGO/Kinship Payments	2019/20	
Adult Services	First Contact	Hospital Team	2019/20	
Adult Services	Frailty	Frailty Service (Reablement)	2019/20	
Prevention & Inclusion	Families First	Children & Communities Grant (Flexible Funding)	2019/20	

Prevention & Inclusion	Families First	Flying Start	2019/20	
Prevention & Inclusion	Families First	Childcare Offer (30 Hours Free Childcare)	2019/20	
Prevention & Inclusion	Integrated Family Support Service	Early Intervention & Prevention	2019/20	
Regeneration & Economic Development	Planning, Building Control & Development	Planning Applications	2020/21	
Regeneration & Economic Development	Planning, Building Control & Development	Planning Enforcement	2020/21	
Education Services	Engagement & Learning	Early Years	2020/21	
Education Services	Inclusion / Additional Learning Needs (ALN)	ALN Out of County Placements	2020/21	
Education Services	Primary Schools	Glasllwch Primary	2020/21	
Education Services	Primary Schools	High Cross Primary	2020/21	
Education Services	Primary Schools	Pentrepoeth Primary	2020/21	
Education Services	Primary Schools	Ringland Primary	2020/21	
Education Services	Secondary Schools	Caerleon Comprehensive	2020/21	
Environment & Public Protection	Grounds	Grounds Maintenance (Follow Up)	2020/21	
Environment & Public Protection	Public Protection	Neighbourhood CCTV	2020/21	
Environment & Public Protection	Parks & Recreation	Parks & Outdoor Recreation	2020/21	
Infrastructure (City Services)	Highways	Highways (Follow Up)	2020/21	
Infrastructure (City Services)	Highways	Streetlighting	2020/21	
Infrastructure (City Services)	Transport	Home to School Transport	2020/21	
Finance	Accountancy	Education & Schools	2020/21	
Finance	Income & Tax	Council Tax	2020/21	
Finance	Procurement & Payments	Contract Management	2020/21	
People, Policy & Transformation	Digital Services & Complaints	Compliments & Complaints	2020/21	
People, Policy & Transformation	PR & Communication	Marketing & Strategic Communications	2020/21	
People, Policy & Transformation	Assets	Commercial & Industrial Properties	2020/21	
Regeneration & Economic Development	Planning, Building Control & Development	Building Control	2021/22	
Education Services	Inclusion / Additional Learning Needs (ALN)	Pupil Exclusions	2021/22	
Housing & Communities	HSG / Supporting People	Homelessness Prevention Grant	2021/22	
Environment & Public Protection	Waste & Cleansing	Waste Disposal Site (Landfill Site)	2021/22	
Environment & Public Protection	Public Protection	Licensing (Taxi)	2021/22	
Environment & Public Protection	Biodiversity	Countryside & Conservation	2021/22	
Infrastructure (City Services)	Highways	Street Works	2021/22	
Infrastructure (City Services)	Engineering Projects	SDR Contract	2021/22	

Finance	Accountancy	Budgetary Control (Revenue)	2021/22	
Finance	Accountancy	Place & Corporate	2021/22	
Finance	Income & Tax	National Non Domestic Rates (NNDR)	2021/22	
Finance	Procurement & Payments	Gateway Process (incl. Excepted Contracts)	2021/22	
Finance	Procurement & Payments	Creditor CAATs	2021/22	
People, Policy & Transformation	Transformation & Intelligence	iTrent	2021/22	
People, Policy & Transformation	Transformation & Intelligence	Performance Indicators (Data Quality)	2021/22	
People, Policy & Transformation	Assets	Newport Norse Joint Venture Contract	2021/22	
Law & Standards	Legal	Litigation	2021/22	
Law & Standards	Insurances	Insurances	2021/22	
Children's Services	Children's Social Work Teams	Children & Families Imprest Account	2021/22	
Children's Services	Youth Justice	Youth Justice Service	2021/22	
Children's Services	Safeguarding	Independent Reviewing Officers (IROs)	2021/22	
Children's Services	Residential & Operations	Forest Lodge	2021/22	
Children's Services	Residential & Operations	Oaklands	2021/22	
Adult Services	Residential & Day Services	Blaen-y-Pant	2021/22	
Adult Services	Commissioning	Non-Residential Care Provider Payments	2021/22	
Regeneration & Economic Development	General	Financial Advice	2022/23	3
Regeneration & Economic Development	General	Follow up of Agreed Management Actions 2022/23	2022/23	1
Education Services	Inclusion / Additional Learning Needs (ALN)	Educational Psychology	2022/23	
Education Services	Resources & Planning	Trips & Visits (Evolve System) (Follow Up #2)	2022/23	
Education Services	Gwent Music Service	Gwent Music Support Service (Follow Up)	2022/23	
Education Services	Primary Schools	Gaer Primary	2022/23	
Education Services	Primary Schools	Malpas CiW Primary	2022/23	
Education Services	Primary Schools	Malpas Park Primary	2022/23	
Education Services	Primary Schools	Rogerstone Primary	2022/23	
Education Services	Grants	Education School Improvement Grant (SIG) 2022/23	2022/23	5
Education Services	Grants	Pupil Development Grant (PDG) 2022/23	2022/23	5
Education Services	Other - School Related	Control Risk Self-Assessments	2022/23	12
Education Services	Other - School Related	Schools Financial Regulations Training / Cluster Meetings	2022/23	3
Education Services	General	Financial Advice	2022/23	15.5
Education Services	General	Follow up of Agreed Management Actions 2022/23	2022/23	3

Housing & Communities	HSG / Supporting People	Housing Support Grant 2022/23	2022/23	7
Housing & Communities	General	Financial Advice	2022/23	4
Housing & Communities	General	Follow up of Agreed Management Actions 2022/23	2022/23	
Environment & Public Protection	Waste & Cleansing	Waste Collections	2022/23	
Environment & Public Protection	Waste & Cleansing	Household Waste Recycling Centre	2022/23	
Environment & Public Protection	Public Protection	Neighbourhood Community Safety Warden Service	2022/23	
Environment & Public Protection	Public Protection	Scambusters Grant Claim 2022/23	2022/23	8.5
Environment & Public Protection	Public Protection	Newport City Dogs Home (Follow Up)	2022/23	
Environment & Public Protection	Cemetery & Crematorium	Gwent Crematorium	2022/23	
Environment & Public Protection	Climate Change	Carbon Reduction Team	2022/23	
Environment & Public Protection	General	Financial Advice	2022/23	4
Environment & Public Protection	General	Follow up of Agreed Management Actions 2022/23	2022/23	2.5
Infrastructure (City Services)	Transport	Passenger Transport Unit Taxi Contracts Follow Up #2	2022/23	10
Infrastructure (City Services)	Fleet	Vehicle Usage & Trackers (Follow Up)	2022/23	
Infrastructure (City Services)	General	Financial Advice	2022/23	4
Infrastructure (City Services)	General	Follow up of Agreed Management Actions 2022/23	2022/23	1
Finance	Accountancy	Capital Programme	2022/23	
Finance	Accountancy	New Financial System	2022/23	5
Finance	Income & Tax	Debtors	2022/23	
Finance	Benefits	Housing Benefits Follow Up	2022/23	
Finance	Procurement & Payments	Purchasing Cards - System	2022/23	
Finance	Procurement & Payments	Purchasing Cards - Transactions (Follow-up)	2022/23	20
Finance	General	Annual Governance Statement	2022/23	8
Finance	General	National Fraud Initiative (NFI)	2022/23	20
Finance	General	Financial Advice	2022/23	6
Finance	General	Follow up of Agreed Management Actions 2022/23	2022/23	1.5
People, Policy & Transformation	HR & OD / Health & Safety	HR/Payroll CAATs	2022/23	
People, Policy & Transformation	HR & OD / Health & Safety	Recruitment & Selection (incl. Safer Recruitment)	2022/23	
People, Policy & Transformation	HR & OD / Health & Safety	Health, Safety & Wellbeing	2022/23	
People, Policy & Transformation	Transformation & Intelligence	Street Naming & Numbering	2022/23	
People, Policy & Transformation	Digital Services & Complaints	Internal Mobile Telephony (Follow Up)	2022/23	
People, Policy & Transformation	Digital Services & Complaints	PCI DSS (Follow Up)	2022/23	

People, Policy & Transformation	General	Financial Advice	2022/23	8
People, Policy & Transformation	General	Financial Regulations Corporate Training	2022/23	7
People, Policy & Transformation	General	Follow up of Agreed Management Actions 2022/23	2022/23	2.5
Law & Standards	Legal	Land Charges	2022/23	
Law & Standards	Registration & Coroner Service	Registration Services	2022/23	
Law & Standards	General	Financial Advice	2022/23	4
Law & Standards	General	Follow up of Agreed Management Actions 2022/23	2022/23	1
Children's Services	Safeguarding	Children's Money (Follow-up)	2022/23	10
Children's Services	Residential & Operations	Rose Cottage	2022/23	
Children's Services	Residential & Operations	Control Risk Self-Assessments	2022/23	3
Children's Services	Fostering & Adoption	Adoption Allowances (Follow Up #3)	2022/23	12
Children's Services	Fostering & Adoption	Fostering	2022/23	
Children's Services	General	Financial Advice	2022/23	8
Children's Services	General	Follow up of Agreed Management Actions 2022/23	2022/23	1
Adult Services	Adult Social Work Teams	Mental Health Service	2022/23	
Adult Services	Residential & Day Services	Control Risk Self-Assessments	2022/23	3
Adult Services	General	Financial Advice	2022/23	5
Adult Services	General	Follow up of Agreed Management Actions 2022/23	2022/23	1
Prevention & Inclusion	Families First	Family Information Service	2022/23	
Prevention & Inclusion	Integrated Family Support Service	Children with Disabilities	2022/23	
Prevention & Inclusion	General	Financial Advice	2022/23	4
Education Services	Primary Schools	Ysgol Gymraeg Nant Gwenlli	New	
Finance	Income & Tax	Online Council Tax & Self Service	New	
Finance	Income & Tax	Energy Bills Support Scheme (EBSS) Alternative Funding	New	
Finance	Cross Cutting	Authorisation Processes (Creditors / Treasury / Payroll)	New	15
People, Policy & Transformation	HR & OD / Health & Safety	Wellness at Work	New	
People, Policy & Transformation	Digital Services & Complaints	Information Governance Group	New	2
Children's Services	Residential & Operations	Windmill Farm	New	
Adult Services	Residential & Day Services	Short Break Service	New	
Regeneration & Economic Development	General	Finalisation of 2022/23 Audits	Annual	
Education Services	General	Finalisation of 2022/23 Audits	Annual	8.5
Housing & Communities	General	Finalisation of 2022/23 Audits	Annual	

Environment & Public Protection	General	Finalisation of 2022/23 Audits	Annual	2
Infrastructure (City Services)	General	Finalisation of 2022/23 Audits	Annual	1
Finance	General	Finalisation of 2022/23 Audits	Annual	2
People, Policy & Transformation	General	Finalisation of 2022/23 Audits	Annual	1.5
Law & Standards	General	Finalisation of 2022/23 Audits	Annual	1
Children's Services	General	Finalisation of 2022/23 Audits	Annual	3
Adult Services	General	Finalisation of 2022/23 Audits	Annual	
Prevention & Inclusion	General	Finalisation of 2022/23 Audits	Annual	