

Report

Governance and Audit Committee

Part 1

Date: 27 May 2021

Item No: 10

Subject Internal Audit Annual Report 2020/21

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 2020/21;
- ii) Internal Audit's progress against the agreed audit plan;
- iii) Internal Audit's performance against local performance indicators.

Author 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 2020/21, which was **Reasonable** - Adequately controlled although risks identified which may compromise the overall control environment; improvements required; reasonable level of assurance.

For 2020/21 the overall opinion has been based on the approved revised Internal Audit plan 2020/21 (September 2020) which was for the last 6 months of the year. Audit work undertaken in the first 6 months of 2020/21 was very limited due to the Covid-19 pandemic; the team were involved in extensive counter fraud work and supporting TTP. The full year plan was based on delivering 1208 audit days; the revised plan was based on delivering 626 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. 78% of the approved revised audit plan was completed for the second part of the year against a target of 82%.

Proposal That the Annual Internal Audit Report 2020/21 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 and Business Change

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 2020/21 is "**Reasonable**" (**Appendix A**).

4. The opinion for the internal financial controls operating within the Council in 2020/21 is:

We have undertaken our internal audit work for the year ending 31/03/2021 in accordance with the revised audit plan agreed by the Head of Finance and approved by the Council's Audit Committee on 28th September 2020. 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 revised audit plan which related to the last 6 months of 2020/21, as minimal audit work could be undertaken in the first 6 months due to the Covid-19 pandemic. 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.

Andrew Wathan
Chief Internal Auditor
April 2021

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:

	2017/18	%	2018/19	%	2019/20	%	2020/21	%
Good	11	28	10	22	7	22	5	17
Reasonable	23	58	27	57	19	60	23	80
Unsatisfactory	6	14	10	19	6	18	1	3
Unsound	0	0	1	2	0	0	0	0
Total	40	100	48	100	32	100	29	100

Overall Opinion	Reasonable	Reasonable	Reasonable	Reasonable
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7. In addition to planned work the team also undertook “special investigation” reviews. 4 special investigations were undertaken during 2020/21; some were ongoing from previous years and some are continuing. These reviews are typically time intensive and on occasions difficult to prove.
8. Planned work not completed by the year end is noted in **Appendix C**, based on the revised audit plan for the last 6 months of the year.
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 5 “**Good**” audit opinions were issued during the year:
 - Council Tax
 - Strategic Comms
 - Early Years
 - Main Accounting System
 - Parks & Outdoor Recreation

12. 23 “**Reasonable**” audit opinions were issued

13. However, 1 “**Unsatisfactory**” audit opinion was issued:

- Newport City Dogs Home

14. For the second year running there were no “**Unsound**” audit opinions issued during 2020/21.
15. A summary of the issues identified in the above **Unsatisfactory** audit report has already, or will be reported to the Governance and Audit Committee separately:

	Previously reported to Governance and Audit Committee	Due to be reported to Governance and Audit Committee
Newport City Dogs Home	Yes – March 2021	

Impact of Covid-19

16. At the start of March 2020, indications were that the Internal Audit team would have completed 82% (target percentage) of the audit plan. However, the disruption caused by the Coronavirus outbreak during March initially hampered the team’s ability to contact clients as resources were being dedicated to ensure front line services remained operational.
17. The disruption continued into 2020/21 with the IA team unable to undertake most of their planned work due to services prioritising their staff to deliver front line services, many sites being closed and the restrictions imposed on visiting premises as a result of the pandemic. Hence the reason for taking a Revised Audit Plan to, and getting it approved by, Governance and Audit Committee in September 2020 for the last 6 months of 2020/21. The Audit team were involved with extensive counter fraud work as a result of the Welsh Government business grants which were administered by the Council and also supported the TTP process.
18. Much of the original planned audit work for 2020/21 which was not undertaken will be carried forward into the 2021/22 Audit plan.
19. During the year the Internal Audit team had to work from home; some having to balance work and childcare responsibilities as schools were closed for much of the year. Key staff in some service areas were unavailable due to Covid-19. To minimise the spread of the virus the corporate decision was that staff had to work from home.

Additional Resource

20. In order to partially cover the vacancy and to back fill for the Principal Auditor acting up to Audit Manager for part of the year and the 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 7 audit jobs in the 2020/21 Audit Plan:

Audit Job
Corporate Governance
Frailty Service (Reablement)
Flying Start

Newport Live (Partnership Arrangements)
Complaints Handling
Home to School Transport
Additional Learning Needs

Implementation of Agreed Management Actions

21. 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 2019/20 finalised audit reports.
22. Not all responses had been received; we therefore have not got full assurance that all agreed management actions have been implemented. This will be followed up in 2021/22 and reported back to Governance and Audit Committee in due course.
23. There are insufficient resources within the team to follow up all audit reports issued to test that all of the agreed management actions have been implemented at an operational level; the Internal Audit team therefore have to rely on the integrity of managers to provide accurate feedback on whether or not they have implemented the actions they agreed.

National Fraud Initiative (NFI)

24. 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 Role data is collated and matched.
25. NCC data has been uploaded for the current exercise (October 2020) and matches have been returned from the Cabinet Office. Internal Audit and service areas will review the matches and verify their legitimacy, reporting any issues as fraud as necessary to the Chief Internal Auditor.

The Way Forward

26. 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.
27. Internal Audit currently run seminars on what Financial Regulations and Contract Standing Orders mean, why they are in place, what they are about and to whom they relate. 4 sessions were delivered to 40 delegates during 2020/21.
28. 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 2020/21 (Appendix F), based on 6 months of the year and the revised audit plan.

29. Despite not having a full complement of staff for the whole year;
- 78% of the approved audit plan was completed against a target of 82%;
 - Draft reports were issued within 8 days of completion;
 - Final reports were issued within 3 days of receiving management comments;
30. The Audit Team had an establishment of 8 staff (including the Chief Internal Auditor); 1 vacancy in the team; 1 long term sickness returned to work on a phased return in September 2020.
31. During 2020/21 the team was supported by SWAP (South West Audit Partnership) who undertook planned audit reviews to cover reduced resources.
32. 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.
33. Governance and Audit Committee Members regularly comment on the adequacy of the Internal Audit resources. Audit staff resources have been reduced over the last few years which means that fewer audit jobs can be undertaken in the audit plan which results in the provision of less assurance across all service areas.
34. With a full complement of staff, the audit resource is only just about sufficient to provide assurance on the Council's internal control environment, but given the experiences of staff changes in the last couple of years, 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.
35. The current level of resources is just about adequate to meet the continuing needs of service led demands. However, the level of resources needs to be assessed in line with Internal Audit's ongoing involvement with The Measure, performance indicators, the changing risk profile of the Council and auditing grant claims not reviewed by the external auditor.

Developments

36. The Chief Internal Auditor has continued in his dual role acting in that capacity for Newport City Council and Monmouthshire County Council. This is a permanent arrangement.
37. 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.
38. 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 was reported to Governance and Audit Committee in September 2018; progress against this action plan will be reported to Governance and Audit Committee separately.

Financial Summary

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

	Year 1 (Current) £	Year 2 £	Year 3 £	Ongoing £	Notes including budgets heads affected
Costs (Income)					
Net Costs (Savings)					
Net Impact on Budget					

Risks

40. If Members are not involved in the endorsing the Annual 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.

Risk	Impact of Risk if it occurs* (H/M/L)	Probability of risk occurring (H/M/L)	What is the Council doing or what has it done to avoid the risk or reduce its effect	Who is responsible for dealing with the risk?
Members not involved 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

41. Giving management assurance on systems in operation gives them confidence that there is sound financial management in place, that more effective services can be provided and the risk of theft, fraud and corruption is minimised. Better service provision, looking after the public pound makes our City a better place to live for all our citizens, hence Improving People's Lives.

- To make our city a better place to live for all our citizens
- To be good at what we do
- To work hard to provide what our citizens tell us they need

Options Available

42. 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.
43. The Governance and Audit Committee is asked to note progress on delivery of the revised audit plan and the annual audit opinion given to date and ask questions, make observations and recommendations, as necessary.

Preferred Option and Why

44. Option (1) as it is requirement of the Public Sector Internal Audit Standards and ensures good governance.

Comments of Chief Financial Officer

45. I can confirm that I have been consulted on the Annual Audit Report 2020/21 and have no additional comments.

Comments of Monitoring Officer

46. The Annual 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 and Business Change

47. There are no other 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. Clearly the work of the audit team is critical in giving assurance that the work of the Council is being undertaken within the set policies and procedures and meets the requirements of the Well-being of Future Generations Act (2015). 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 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

48. Not applicable.

Local issues

49. No local issues.

Scrutiny Committees

50. Not appropriate.

Equalities Impact Assessment

51. Not required.
52. 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.
53. As this is an annual report on performance and audit opinions there is no need for an Equalities Impact Assessment. All audits are undertaken in a non-discriminatory manner.

Children and Families (Wales) Measure

54. Not appropriate.

Wellbeing of Future Generations (Wales) Act 2015

55. 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
 - 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 internal control environment in operation and support sound stewardship of public money.
 - Collaboration: Internal Audit work 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.

Crime and Disorder Act 1998

56. The work undertaken by Internal Audit should minimise potential fraud, corruption, theft or misappropriation within the Council. Allegations of potential criminal activity will be investigated and reported to the police where appropriate.

Consultation

57. Not appropriate.

Background Papers

58. 2020/21 Approved Revised Internal Audit Plan.

Dated:

Appendix A - Audit Opinions used in 2020/21

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

APPENDIX B

Overall Council Opinion for 2020/21 is **Reasonable**

	17/18	18/19	19/20	20/21
Good	11	10	7	5
Reasonable	23	27	19	23
Unsatisfactory	6	10	6	1
Unsound	0	1	0	0
	40	48	32	29

Internal Audit – Management Information 2020/21

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority	Final / Draft	Opinion given
P2021-P3	Finance	Income Collection	Council Tax	High	Final	Good
P2021-P39	Law & Regulation	Democratic Services & Communications	Strategic Communications	Medium	Draft	Good
P2021-P68	Education Services	Resources & Planning	Early Years	High	Final	Good
P2021-RP1	Finance	Accountancy	Main Accounting System	Medium	Final	Good
P2021-RP5	City Services	Environment & Leisure	Parks & Outdoor Recreation	Medium	Final	Good
P2021-P2	Finance	Accountancy	Schools Finance	High	Draft	Reasonable
P2021-P5	Finance	Procurement & Payments	Contract Management	High	Draft	Reasonable
P2021-P6	Finance	Procurement & Payments	Purchasing Cards (Transactions)	Medium	Final	Reasonable
P2021-P13	People & Business Change	Human Resources	Payroll CAATs	High	Draft	Reasonable
P2021-P14	People & Business Change	Human Resources	Recruitment & Selection	High	Final	Reasonable
P2021-P23	Children & Young People Services	Resources	Adoption Allowances (Follow-up)	Medium	Draft	Reasonable
P2021-P24	Children & Young People Services	Resources	SGO/Kinship Payments (Follow Up)	Medium	Draft	Reasonable
P2021-P26	Children & Young People Services	Safeguarding	Safeguarding (LADO)	High	Draft	Reasonable

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority	Final / Draft	Opinion given
P2021-P28	Children & Young People Services	General	Control Risk Self-Assessments	Medium	Final	Reasonable
P2021-P36	Adult & Community Service	General	Control Risk Self-Assessments	Not applicable	Final	Reasonable
P2021-P42	Law & Regulation	Public Protection	Neighbourhood (CCTV)	Medium	Draft	Reasonable
P2021-P49	RI&H	Development Services	Planning Applications	Medium	Final	Reasonable
P2021-P53	RI&H	Housing, Regeneration & Property	Commercial & Industrial Property Portfolio (Follow- Up)	High	Final	Reasonable
P2021-P57	City Services	Customer Services	Complaints Handling	Medium	Draft	Reasonable
P2021-P59	City Services	Environment & Leisure	Grounds Maintenance (Follow-Up)	High	Final	Reasonable
P2021-P63	City Services	Highways & Engineering	Street Lighting	Medium	Draft	Reasonable
P2021-P85	Education Services	General - Schools	Control Risk Self-Assessments	Medium	Final	Reasonable
P2021-RP2	Law & Regulation	Legal	Corporate Admin Team	Medium	Final	Reasonable
P2021-RP4	RI&H	Culture, Libraries & Community Learning	Museum & Art Gallery	Medium	Final	Reasonable
P2021-RP6	City Services	Highways & Engineering	Home to School Transport	High	Draft	Reasonable
P2021-RP7	Education Services	Inclusion	Additional Learning Needs	High	Draft	Reasonable
P2021-RP8	Education Services	Inclusion	Bridge Achievement Centre (Follow-Up)	Medium	Final	Reasonable
P2021-RP10	Finance	Procurement & Payments	Purchasing Cards (Co19 Transactions)	High	Draft	Reasonable
P2021-RP3	Law & Regulation	Public Protection	Newport City Dogs Home	Medium	Final	Unsatisfactory
P2021-P72	Education Services	Education Grants	Education Improvement Grant (SIG) 2019/20	Medium	Final	Qualified
P2021-P73	Education Services	Education Grants	Pupil Deprivation Grant 2019/20	Medium	Final	Qualified
P2021-P33	Adult & Community Services	Service Development & Commissioning	Supporting People Programme Grant (Finances)	Medium	Final	Unqualified

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority	Final / Draft	Opinion given
P2021-P34	Adult & Community Services	Service Development & Commissioning	Homelessness Prevention Grant (Rough Sleeping)	Medium	Final	Unqualified
P2021-P45	Law & Regulation	Public Protection	Scambusters Grant Claim (2019/20)	Medium	Final	Unqualified

CAATS – Computer Assisted Audit Techniques

SWCAG – South Wales Chief Auditors Group

APPENDIX C

2020/21 audit jobs in the plan which were not completed (16)

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority
P2021-P11	People & Business Change	Digital Services	Payment Card Industry Data Security Standards (PCI DSS) (Follow Up)	High
P2021-P18	People & Business Change	Policy & Partnership	Risk Management	High
P2021-P25	Children & Young People Services	Resources	Forest Lodge (was Cambridge House)	Medium
P2021-P27	Children & Young People Services	General	Children & Families Imprest Account (Follow-Up)	High
P2021-P31	Adult & Community Services	Integrated Teams	Mental Health Service	High
P2021-P43	Law & Regulation	Public Protection	Neighbourhood (CSW)	Medium
P2021-P51	RI&H	Housing, Regeneration & Property	Private Sector Housing	Medium
P2021-P52	RI&H	Housing, Regeneration & Property	Newport Norse (Follow-Up)	High
P2021-P60	City Services	Highways & Engineering	Highways (Follow-Up)	High
P2021-P74	Education	Primary Schools	Gaer Primary	Medium
P2021-P75	Education	Primary Schools	Malpas Park Primary	Medium
P2021-P76	Education	Primary Schools	Rogerstone Primary	Medium
P2021-P79	Education	Primary Schools	Malpas Church in Wales Primary	Medium
P2021-P81	Education	Secondary Schools	Ysgol Gyfun Gwent Is Coed	Medium
P2021-P83	Education	Secondary Schools	Caerleon Comprehensive (Follow-Up)	High
P2021-RP12	People & Business Change	Policy & Partnership	Covid-19 Response	High

Appendix D – Non opinion audit work 2020/21

Job number	Service Area	Section or Team	Job Title
P2021-P7	Finance	General	Annual Governance Statement
P2021-P8	Finance	General	National Fraud Initiative (NFI)
P2021-P9	Finance	General	Financial Advice
P2021-P10	Finance	General	Follow up of Agreed Management Actions 2019/20
P2021-P20	People & Business Change	General	Financial Advice
P2021-P21	People & Business Change	General	Financial Regulations Training
P2021-P22	People & Business Change	General	Follow up of Agreed Management Actions 2019/20
P2021-P29	Children & Young People Services	General	Financial Advice
P2021-P30	Children & Young People Services	General	Follow up of Agreed Management Actions 2019/20
P2021-P37	Adult & Community Services	General	Financial Advice
P2021-P38	Adult & Community Services	General	Follow up of Agreed Management Actions 2019/20
P2021-P46	Law & Regulation	General	Financial Advice
P2021-P47	Law & Regulation	General	Follow up of Agreed Management Actions 2019/20
P2021-P54	RI&H	General	Financial Advice
P2021-P55	RI&H	General	Follow up of Agreed Management Actions 2019/20
P2021-P65	City Services	General	Financial Advice
P2021-P66	City Services	General	Follow up of Agreed Management Actions 2019/20
P2021-P69	Education	Engagement & Learning	Gwent Music Support Service (Interim Follow-Up)
P2021-P86	Education	General - Schools	Deficit Budget Project
P2021-P87	Education	General - Schools	Schools Financial Regulations Training / Cluster Meetings
P2021-P88	Education	General	Financial Advice
P2021-P89	Education	General	Follow up of 2019/20 Agreed Management Actions
P2021-RP9	Finance	Income Collection	Covid-19 Business Rate Grants & Fraud Prevention
P2021-RP11	People & Business Change	Human Resources	iTrent System Development

Appendix E - Performance Indicators 2020/21 - Newport City Council - Internal Audit Section

	2018/19 Actual	2019/20 Actual	2020/21 Target	2020/21 Actual
Proportion of planned audits complete	83%	76%	82%	78%
Directly chargeable time against total time available	62%	58%	55%	N/A
Directly chargeable time against planned	91%	88%	100%	N/A
Proportion of Special Reviews responded to within 5 days	100%	100%	100%	N/A
Continue to train staff in all Service Groups/Areas on best financial practice – Number of sessions delivered	9	7	6	6
Staff turnover rate	1	0	0	0
Promptness of draft report issue: end of fieldwork to draft report issue date	11 days	5 days	10 days	8 days
Promptness of report finalisation: client response to final report issue date	3 days	2 days	5 days	3 days

N/A - Due to the disruption of Covid -19 during 2020/21, data was not recorded to enable these PIs to be calculated.