

Report

Audit Committee

Part 1

Date: 26 May 2016

Subject Internal Audit Annual Plan 2016/17

Purpose To inform Members of the Council's Audit Committee of the Internal Audit Section's Operational Audit Plan for 2016/17 and 5 year Strategic Plan.

For the Audit Committee to endorse the Draft 2016/17 Operational Internal Audit Plan and 5 year Strategic Plan and provide comments as appropriate.

Author Chief Internal Auditor

Ward General

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

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

The attached report identifies a draft operational internal audit plan for 2016/17. It outlines where internal audit resources will be focused over the next year, covering systems and establishments in all service areas of the Council. 1187 productive audit days have been planned for 2016/17 [1343 days^{15/16}].

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

Proposal That the report be noted and endorsed by the Council's Audit Committee

Action by The Audit Committee

Timetable Immediate

This report was prepared after consultation with:

- Chief Financial Officer
- Monitoring Officer
- Head of People and Business Change

Background

1. This report aims to inform Members of the Audit Committee of the work to be undertaken by the Internal Audit Section at an operational level for 2016/17. 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, Prospectus for Change, Improvement Plan, Service Improvement Plans, Newport's whole authority risk analysis and external audit reports along with previous history of known problems or issues. The views and concerns of service area management teams have also been incorporated into prioritising workloads for the audit planning process. Heads of Service have been afforded the opportunity to contribute to the drafting of the plan.
3. The report refers to options considered, preferred choice and consultation undertaken. The report lists all background papers relevant to scrutiny of this issue.
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 how the systems operated and services provided within all service areas will be covered; the figures shown are in days.
7. The operational plan (2016/17) is as realistic as possible taking account of available audit resources and an allowance for financial training and advice; special investigations have also been included. Allowances for post entry training, general training, holidays, sickness and professional studies have been made in arriving at the number of available audit days for 2016/17.
8. The timing of each review in the 5 year cycle depends on an assessment of the risk that each system poses for the Council, Service Area and Section. A number of factors are taken into account when assessing risk, but it should be stressed that management are responsible for managing that risk, and are best placed to identify the risk in the first place. Accordingly the views of the management teams within each service area have been sought when compiling this plan and incorporated where appropriate.
9. Although Internal Audit have limited resources (currently 9 staff including the Chief Internal Auditor), the aim is to provide as much coverage of the Council's systems and establishments as possible. The initial draft audit plan has been discussed with service group management teams to ensure the risk profile determined by the audit management team is right. Comments from

some management teams suggest that greater coverage should be given to their specific service areas to provide even more assurance, which would be achievable given greater resources. Heads of Service have welcomed the opportunity to contribute to the audit planning process and view it as a positive move forward. Some are seeking audit advice in system implementation stages more so, moving away from the traditional audit opinion work, which is encouraging from the audit perspective.

10. The initial plan for the year always starts off as a “long-list” of what work we should be covering in that particular year. We then have to balance that with the resources we have available and the risk profile of the individual audit job. The 2016/17 operational plan aims to cover the areas stated within the given time allocations but professionally I feel that it will provide assurance to managers on the effectiveness of their internal controls and safeguard the assets of the Authority whilst covering the key risks. Time allocations per review are also tight but have been set to provide as much coverage as possible within service areas.
11. Agreed management actions of previous audit reports will be followed up during 2016/17; 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 Audit Committee.
12. 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 Audit Committee. Internal Audit’s performance against this plan will continue to be reported to the Audit Committee on a regular basis.
13. 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.
14. With collaboration, change and efficiency reviews on the horizon, across the whole Council, the audit team will need to be flexible enough and adaptable to respond to changing priorities within the Council in order to provide the assurances required. The Chief Internal Auditor will continue to provide the same service to Monmouthshire CC, in collaboration.

Risk Analysis

15. The risks that the Council face are many and varied. A number of factors have been taken into consideration in compiling both the operational one year plan and the strategic plan; financial budgets, previous audit work, The Measure, history of fraud, theft, misappropriation or non-compliance, changes in systems, changes in key personnel, along with concerns of management. A risk assessment exercise is undertaken in compiling the audit plan. An assessment is made of the likelihood and impact of an event happening, taking into account any mitigation.
16. 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.
17. Grant income and external funding is becoming more prominent within the finances of the Council; generally these will be audited externally by the external auditor who provides assurances to the grant paying body. Internal Audit may be requested to audit some grants, therefore, a limited number of days have been included in the Internal Audit planning process.

18. 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. Some of these sessions will be targeted to managers who have previously received unfavourable audit opinions.
19. A requirement of the Accounts and Audit (Wales) Regulations 2014 is that an Annual Governance Statement needs to be included with the Statement of Accounts; this covers corporate governance, performance measurement and risk management as well as internal financial control. The Chief Internal Auditor will continue to be involved with collating and co-ordinating the relevant information to support this statement, although the preparation of the statement should be a corporate responsibility.
20. The audit team will continue to be more involved with the verification of the Council's performance indicators in 2016/17 before they are externally scrutinised, to ensure accuracy and completeness.
21. 1187 productive audit days have been incorporated into the 2016/17 audit plan. The total resource available for the beginning of the year was 2385 days; annual leave, public holidays, sickness, training, known vacancies, management and administration time is then deducted to determine the available audit days to undertake audit reviews, deal with special investigations, provide advice and deliver training. On average an auditor has 180 available days to undertake audit work during the year.
22. An allocation of time has been included in the plan for special investigations which members of the team may get involved with during the year. These could range from allegations of fraud or theft to non-compliance with Contract Standing Orders. The allocation has been fairly consistent over the last few years; for 2016/17 the allocation will be 200 days:

	Allocation of days	Actual days
2012/2013	300	260
2013/2014	300	158
2014/2015	240	279
2015/2016	240	140
2016/2017	200	

Risks to the Provision of Internal Audit

23. There is a potential change to the way audit services are delivered across South Wales with shared services on the agenda following the Williams Report. This could be seen as an opportunity for Newport Internal Audit team especially as the Chief Internal Auditor currently provides the same service to a neighbouring local authority. This will continue into 2016/17.

Independence

24. 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 Head of Finance 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 Audit Committee giving an overall opinion on the adequacy of internal controls operated within the Council.

Audit Opinion

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

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

Structure

26. The Internal Audit Section comprises of two teams led by an Audit Manager both reporting directly to the Chief Internal Auditor. The section has an establishment of 9 and is responsible for auditing all of the Council's systems and establishments including the payroll functions for 6,000+ staff.

Resources

27. Consideration has been given to the appropriate level of resources for Internal Audit at Newport City Council. The current establishment of 9 staff remains adequate for the current level of assessed risk as outlined above; a greater resource could provide a greater assurance to management and allow the section to be even more responsive to changing priorities and risk profiles throughout the year. Any unplanned absences such as long term sickness, secondments or prolonged special investigations could significantly affect the audit plan as cover is limited.

28. 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.

29. It has been difficult to prioritise workload for 2016/17; after discussions with senior management teams in the service areas, in particular Social Services and Education Services, it was evident that a lot more audit coverage was required than the team is resourced up to deal with.

Staffing & Training

30. The Section is supported by staff on a range of grades with appropriate professional qualifications including part qualified and fully qualified accountants and auditors. The staff have considerable experience of working within the local authority and audit environment. The Chief Internal Auditor, Andrew Wathan, is a qualified CIPFA accountant (Chartered Institute of Public Finance and Accountancy) and has extensive working knowledge of external and internal audit practices within the public sector. Andrew's management team consists of two professionally qualified Audit Managers, one CIPFA qualified and one ACCA qualified. One member of staff is PIIA qualified (Institute of Internal Auditors) and others in the team are part qualified, either ACCA or AAT.
31. 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.
32. There are a number of active audit benchmarking clubs operating within South Wales under the auspices of the Welsh Chief Auditors' Group, which are attended by members of the Audit Section. These are a useful way for staff to network with colleagues and share good practice.
33. The team will continue to arrange 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 although Newport's Internal Audit team benefit from one free place for managing the administration.

External Auditor / Relations

34. The Council's external auditor is the Wales Audit Office. 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. The external auditor places reliance on work undertaken by Internal Audit on what they consider to be the Council's fundamental systems. They will also continue to assess Internal Audit against the standards to ensure that a professional and effective service is being provided.
35. The Chief Internal Auditor will continue to ensure compliance with the Public Sector Internal Audit Standards.

Service Areas

36. Many of the managers within the Council call upon the 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.
37. 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.

Financial Summary

38. 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

39. If members are not involved in the process of endorsing the draft annual 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 WAO.

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?

* Taking account of proposed mitigation measures

Links to Council Policies and Priorities

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

Options Available

41. (1) That the Annual Audit Plan for 2016/17 be endorsed, subject to any amendments suggested by the Audit Committee.

Preferred Option and Why

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

Comments of Chief Financial Officer

43. I can confirm that I have been consulted on Annual Audit Plan 2016/17 and have no additional comments.

Comments of Monitoring Officer

44. I can confirm that I have been consulted on this strategic and operational internal audit plan and I agree that this reflects the current risk profile of the service.

Staffing Implications: Comments of Head of People and Business Change

45. No Human resources or policy implications for this report but agree with the planned audit coverage within my service area.

Comments of Cabinet Member

46. Not applicable.

Local issues

47. No local issues.

Scrutiny Committees

48. Not appropriate

Equalities Impact Assessment

49. Not required.

Children and Families (Wales) Measure

50. Not appropriate.

Consultation

51. Not appropriate:

Background Papers

52. 2015/16 Internal Audit Annual Report, Corporate Plan, Prospectus for Change, Improvement Plan, Corporate Risk Register, Service Improvement Plans.

APPENDIX 1

Internal Audit Services

Operational Audit Plan for 2016/17

Service Area	Number of days	Percentage of plan
Finance	199	16.8%
People & Business Change	139	11.7%
Law & Regulation	50	4.2%
Children & Family Services	83	7.0%
Adult Services	97	8.2%
Streetscene & City Services	107	9.0%
Regeneration, Investment & Housing	104	8.8%
Education Services	198	16.7%
External Audits	10	0.8%
Special Investigations	200	16.8%
Total Days for Operational Plan	1187	100.0%

Service Grouping	Number of days	Percentage of plan
Corporate Services	388	32.7%
Social Services	180	15.2%
Streetscene / Regeneration	211	17.8%
Education Services	198	16.7%
Other	210	17.7%
Total Days for Operational Plan	1187	100.0%

INTERNAL AUDIT SERVICES - STRATEGIC PLAN 2016/17 to 2020/21

*Review planned to be undertaken in financial year indicated

CORPORATE SERVICES

Finance	Risk	2016/17 Days	2017/18	2018/19	2019/20	2020/21
Accountancy						
Main Accounting System						
~ Bank Reconciliation	M	15				
~ Budgetary Control						*
~ Capital Accounting			*			
~ Coding Structure / Journals / Holding & Suspense Accounts				*		
~ System Security					*	
~ Feeder Systems					*	
Social Services Income Assessment & Charging			*			
Taxation (VAT)	M	12				
Treasury Management						
~ Financial Vetting						*
~ AXIS Income Management (AIM)					*	
~ Income Returns			*			
~ Paye.net				*		
~ Treasury Management (incl Internet Banking)	M	18				
Income Collection						
Council Tax			*		*	
National Non Domestic Rates (NDR)	M	18		*		*
Sundry Debtors			*		*	
Strategic Procurement						
Corporate Procurement			*		*	
Creditors CAATs	M	15	*	*	*	*
Petty Cash / Imprest Accounts			*			
Procure to Pay (eProcurement)	H	23		*		*
Purchasing Cards (System)			*			
Purchasing Cards (Transactions)	H	10	*	*	*	*
General						
Annual Governance Statement		10	*	*	*	*
Capital Monitoring			*			
Highways Network Assets Valuation	H	23				
National Fraud Initiative (NFI)	M	30	*	*	*	*
Financial Advice		13	*	*	*	*
Follow up of Agreed Management Actions		4	*	*	*	*

	Finalisation of 2015/16 Audits		8				
Total Planned Days for Finance			199				

People & Business Change		Risk	2016/17 Days	2017/18	2018/19	2019/20	2020/21
Business Service Development							
	Change & Efficiency Programme				*		
	Performance Indicators	M	23				
Corporate Human Resources							
	Employment Services						
	~ Agency Staff				*		
	~ Car Loans						*
	~ Management of Attendance				*		
	~ Maternity Absence Payments			*			
	~ Members' Allowances			*			
	~ Organisational Structure			*			
	~ Payroll CAATs	M	15	*	*	*	*
	~ Payroll System	H	23	*	*	*	*
	~ Recruitment & Selection			*			
	~ Redundancy			*			
	~ Sickness Absence Payments			*			
	~ Travel & Subsistence	H	23				
	Total Reward	H	12				
	Strategic Human Resources						
	~ Social Services Training Unit			*			
	Corporate Training (Organisational Development)						
	~ Organisational Development				*		
	Health & Safety				*		
Digital & Information							
	Information Development						
	~ Electronic Document Management Services (EDMS)				*		
	~ Freedom of Information			*			
	~ Mail Services						*
	~ Payment Card Industry Data Security Standards (PCI DSS)	H	3				
	~ Printing / Reprographic Services					*	
	Spatial Data				*		
IT Infrastructure							
	IT Governance						

	Change Management						
	Network Security						
	Operating Systems Security						
	Physical Security						
	IT Service Desk						
	IT Back Up, Contingency & Disaster Recovery						
	Cloud Computing						
	Data Storage & Capacity Management						
	IT Procurement						
	Software Asset Management						
	Hardware Asset Management						
	Telephony (Fixed and Mobile)						
	Schools Support						
	Payment Card Industry Data Security Standards (PCI DSS)						
	Web Development						
Partnership Support							
	Partnerships			*			
	Corporate Policy				*		
	Grants to Voluntary Sector Organisations (F/Up)	M	5				
General							
	SRS Transfer			*			
	Welsh Language Standards			*			
	Financial Advice		9	*	*	*	*
	Financial Regulations Training		23	*	*	*	*
	Follow Up of Agreed Management Actions		2	*	*	*	*
	Finalisation of 2015/16 Audits		1				
Total Planned Days for People & Business Change		-	139				

Law & Regulation		Risk	2016/17 Days	2017/18	2018/19	2019/20	2020/21
Chief Democratic Services							
	Democratic Administration			*			
	Scrutiny			*			
Electoral Registration							
	Electoral Registration			*			
Legal							
	Insurances						*
	Land Charges					*	
	Litigation			*			
Registration Services							
	Registration Service (Financial Systems)	M	15				

Marketing & Communications							
	M & C Team			*			
	City Events			*			
Public Protection Service							
	Community Safety Warden Service						*
	CCTV (Corn Street)			*			
Environmental Health							
	Food Safety			*			
	Health & Safety						
	Review of Port Health - Inspection Arrangements						
	Private Sector Housing			*			
	Licensing			*			
	Hackney Carriages				*		
	Pollution			*			
	Discretionary Charging						*
Trading Standards		M	15				
	Animal Health						
	Enforcement						
	Fair Trading			*			
	Pest Control / Dog Control & Kennels						
	Scambusters Project				*		
	Scambusters Grant Claim 2015/16	M	8	*	*	*	*
General							
	Financial Advice		3	*	*	*	*
	Follow up of Agreed Management Actions		2	*	*	*	*
	Finalisation of 2015/16 Audits		7				
Total Planned Days for Law & Regulation			<u>50</u>				

SOCIAL SERVICES							
Children & Family Services		Risk	2016/17 Days	2017/18	2018/19	2019/20	2020/21
Children's Teams							
	Looked After Children Team (#1, #2)			*			
	Looked After Children Team (16+) F/Up	H	10				
	Out of Authority Placements	H	23				
Integrated Family Support							

Service							
	Family Support				*		
	Family Assessment & Support Services (FASS)				*		
	Integrated Family Support Team (IFST)			*			
	Preventions					*	
	Youth Offending Service			*			
Operations							
	Child Protection & Family Support			*			
	Duty and Assessment			*			
	Mentoring, Assessment & Planning				*		
Resources							
	Children With Disabilities			*			
	Fostering					*	
	Placement Matching & Support						
	~ LAC Education Support					*	
	Residential						
	~ Brynglas Bungalow						
	~ Cambridge House					*	
	~ Forest Lodge						*
	~ Oaklands Respite Care	M	15				
Safeguarding, Quality Assurance & Child Protection							
	Appointeeships	M	20				
	Child Protection			*			
	Independent Reviewing / Quality Assurance				*		
	POVA			*			
	Domestic Abuse				*		
	Safeguarding			*			
General							
	Children's Case Management System (CCM)				*		
	Financial & Administrative Procedures						
	Financial Advice		13	*	*	*	*
	Follow up of Agreed Management Actions		1	*	*	*	*
	Finalisation of 2015/16 Audits		1				
Total Planned Days for Children & Family Services			83				

Adult & Community Services	Risk	2016/17 Days	2017/18	2018/19	2019/20	2020/21
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Quality Assurance							
	Quality Assurance				*		
	Commissioning & Contracts	H	23				
	~ Brokerage				*		
	~ Non-Residential Care Provider Payments						*
	~ Residential Care Provider Payments			*			
	Supporting People						
	~ Direct Payments			*			
	~ Supporting People Grant Certification	M	7				
Occupational Therapy							
	Occupational Therapy					*	
CRT / Frailty							
	Hospital Frailty Team				*		
	Community Reablement Team (CRT)			*			
End to End Service							
	Duty & Assessment			*			
	Review Team			*			
Learning Disability							
	Adult Learning Disability				*		
Mental Health							
	Adults					*	
	Older People						*
Provider Services							
	Residential Services						
	~ Blaen-y-Pant	M	15				
	~ Spring Gardens			*			
	~ Parklands			*			
	Day Services						
	~ Brynglas	M	15				
	Reablement & Homecare			*			
	Supported Living Agency				*		
General							
	Amenity Funds (F/Up)	M	12				
	T&S / Flexi (F/Up)	M	12				
	Client Monies					*	
	Adult Information System (AIS)				*		
	Financial Advice		8	*	*	*	*
	Follow up of Agreed Management Actions		2	*	*	*	*
	Finalisation of 2015/16 Audits		3				
Total Planned Days for Adult			97				

Services							
Streetscene & City Services		Risk	2016/17 Days	2017/18	2018/19	2019/20	2020/21
Strategic Area							
	IT Systems						
	Framework Agreement-Consultants						
	Highways Improvement Contracts						
	HIC Follow Up - Project Management	H	15				
	Traffic Management / Road Safety						
	Traffic Management Act						
	Access to Countryside						
	Allotments						
	Business Support Team / Administration			*			
	Final Accounts						
	Current Contracts						
	Filming Policy						
	Streetworks	M	15				
Operational Areas							
	Highways & Drainage			*			
	Grounds Maintenance			*			
	Street Cleansing				*		
	Parking Services			*			
	Street Lighting					*	
	CCTV / Security - Telford Depot Follow up	H	5				
Transport Management							
	ITU - S/S Taxi Framework					*	
	Fleet / Vehicle Management				*		
	Public Transport Support			*			
	Bus Services Support Grant 2015/16	M	5	*	*	*	*
Environmental Services							
	Waste Disposal Site			*			
	Refuse Collection						*
	Recycling & Sustainability			*			
	Recycling - Wastesavers Review						
	Household Waste Recycling Centre				*		
	Re-use Shop (set up Jun 14)			*			
	Green Services			*			
	Cemeteries			*			
	Crematorium	M	15				
Civil Contingencies							

	Civil Contingencies			*			
Customer Services							
	Contact Centre						*
	E-Access (Transactional Web Services)						
	Information Station			*			
	Housing Benefits	H	17	*	*	*	*
General							
	Agency / Overtime - WDS (inc Follow up)	M	6				
	Agency / Overtime - Highways	M	7				
	Agency / Overtime - Refuse (inc Follow Up)	M	7				
	Financial Advice		8	*	*	*	*
	Follow Up of Agreed Management Actions		2	*	*	*	*
	Transformation Projects						
	Finalisation of 2015/16 Audits		5				
Total Planned Days for Streetscene & City Services				107			

Regeneration, Investment & Housing		Risk	2016/17 Days	2017/18	2018/19	2019/20	2020/21
Development Services							
	Building Control				*		
	Development Management			*			
	Developers Contributions			*			
Economic Regeneration & Policy							
	Regeneration Initiatives - Vibrant & Viable Places	H	20				
	Financial Support Initiatives			*			
	European Affairs Unit / Initiatives			*			
	Business Support Unit			*			
Housing & Community Regeneration (Retained Services)							
Housing Enabling & Projects							
	Homelessness - B&B			*			
	Private Sector Leasing			*			
	Rehousing Services	M	15				
	Empty Homes / Houses to Homes Grant				*		
Community Development							
	Skills & Work Contract Provision					*	

	Financial & Administrative Systems						
Community Centres		L	15				
	Beaufort			*	*	*	*
	Duffryn			*	*	*	*
	Blaen y Pant (Prev Evergreen)			*	*	*	*
	Eveswell			*	*	*	*
	Hatherleigh			*	*	*	*
	Maesglas			*	*	*	*
	Malpas			*	*	*	*
	Shaftesbury			*	*	*	*
	St Julian's (Orchard Lane)			*	*	*	*
Housing Improvements							
	Renovation Grants	H	15				
Community Learning & Libraries							
	Library Service						*
	Libraries Management System			*			
	Adult Education Income & Enrolments						
	St Julian's Community Learning & Library			*			
	Sickness						
	Time Off In Lieu						
	Flying Start	M	15				
Museums & Heritage							
	Tredegar House (National Trust Agreement)			*			
	Museum & Art Gallery			*			
	Central Tourist Information Centre						
	Newport Medieval Ship			*			
	Transporter Bridge				*		
	14 Locks						
Youth & Community							
	Youth Service			*			
	Youth Service - Trips & visits			*			
	NERYSS			*			
	Play Development			*			
General							
	Newport Norse - Joint Venture Follow Up	H	8				
	CLL Sickness Reporting/Procedures						
	Financial Advice		5	*	*	*	*
	Follow Up of Agreed Management Actions		2	*	*	*	*
	Finalisation of 2015/16 Audits		9				
Total Planned Days for RI&H			104				

EDUCATION SERVICES							
Education		Risk	2016/17 Days	2017/18	2018/19	2019/20	2020/21
Resourcing & Planning							
School Organisation							
	Business Support Team						
	Free Schools Meals						
	School Admissions			*			
	Catering Contract Management (Chartwells)						
	Trips & Visits (Evolve System)			*			
	Early Years	M	15				
Finance Support & School Resources							
	Schools Finance Team						
	Foundation Phase Grant						
	Education Improvement Grant 2015/16	M	5	*	*	*	*
E-Learning & Information Support							
	e-LIS Team						
	SIMS / EMS Systems - Security/User Support						
	Pupil Statistics						
Nursery Schools							
	Kimberley Nursery Follow Up	H	5				
Primary Schools							
	Ysgol Gymraeg Casnewydd Follow Up	H	8				
	Mount Pleasant Primary	M	10				
	Llanmartin Primary	M	10				
	Clytha Primary	M	10				
	Crindau Primary	M	10				
	Alway Primary	M	10				
	Charles Williams CiW Primary	M	10				
Secondary Schools							
	Newport High	M	12				
	Llanwern High	M	12				
	WM2 - Ysgol Gyfun Gwent Is Coed	H	10				
	Secondary Learning Resource Units			*			
Special Schools							
	Maes Ebbw					*	
Other - School Related							
	CRSA's / Healthcheck -	M	14	*	*	*	*

	Primary/Secondary/Nursery						
	Duffryn High Sports Hall			*			
	Current Contract - New School Builds						
	Exclusions (Pupil)			*			
Improvement & Inclusion							
Education Psychology Service							
	Education Psychology			*			
Education Welfare Service							
	Education Welfare Service			*			
Pupil Referral Unit							
	Bridge Achievement Centre			*			
Gwent Education Multi Ethnic Service							
	Gwent Education Multi-Ethnic Service			*			
Gwent Music Support Service							
	Gwent Music Support Service			*			
	Review of Procedures for Trips & Events						
Special Educational Needs							
	SEN Assessments Follow Up	H	8				
	SEN Funding - Schools						
	SEN Recoupment			*			
Inclusion Services							
	Safeguarding / Child Protection 2015/16	H	6				
General							
	Financial Regulations Training		3	*	*	*	*
	Financial Advice		20	*	*	*	*
	Follow up of Agreed Management Actions		5.5	*	*	*	*
	Finalisation of 2015/16 Audits		14.5				
Total Planned Days for Education Services			198				

EXTERNAL AUDITS							
External Audits	Risk	2016/17 Days	2017/18	2018/19	2019/20	2020/21	
WCAG Training Co-ordinator		10					
Total Planned		10					

Days for External Audits							