

Report

Audit Committee

Part 1

Date: 28 March 2018

Item No: 6

Subject Draft Internal Audit Annual Plan 2018/19

Purpose To inform Members of the Council's Audit Committee of the Internal Audit Section's Draft Operational Audit Plan for 2018/19.

For the Audit Committee to comment on and endorse the Draft 2018/19 Operational Internal Audit 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 2018/19 based on an assessment of risk and available audit resources. It outlines where Internal Audit resources will be focused over the next year, covering systems and establishments in all service areas of the Council. 1214 productive audit days have been planned for 2017/18 [1150 days 17/18]. This is a draft plan as work on 2017/18 is not yet complete.

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

Signed

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 2018/19. 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 draft plan has been compiled from cumulative audit knowledge and experience, with reference to the Corporate Plan, Improvement Plan, Service Improvement Plans, Newport's Corporate Risk Register, Budget and Medium Term Revenue Plan 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 a summary of how the Internal Audit resource will be allocated across service areas. The more detailed plan (**Appendix 2**) shows how the systems operated and services provided within all service areas will be covered.
7. The draft operational plan (2018/19) 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 2018/19.
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. An update of the strategic audit plan will be provided to the Audit Committee by the end of the first quarter of 2018.19.

9. Although Internal Audit have limited resources (currently 8 staff including the Chief Internal Auditor), the aim is to provide as much coverage of the Council's systems and establishments as possible. The audit resources have been significantly reduced over the last few years which leads to less coverage across service areas which will have an impact on the level of assurance the audit team can give to senior management on the adequacy of sound financial management / internal control / governance / risk management across the Council.
10. The initial draft Internal 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 audit 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.
11. The initial plan for the year always starts off as a "long-list" of what work we should be covering in that particular year. We then have to balance that with the resources we have available and the risk profile of the individual audit job. The 2018/19 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.
12. Agreed management actions of previous audit reports will be followed up during 2018/19; 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.
13. 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.
14. 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.
15. 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

16. 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.

17. 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.
18. 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.
19. 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. The Internal Audit team will also be working with the Senior Finance Business Partner during 2018/19 to further develop a training package to specifically support schools with their financial management.
20. 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.
21. The audit team will continue to be more involved with the verification of the Council's performance indicators in 2018/19 before they are externally scrutinised, to ensure accuracy and completeness. This will be at the expense of covering other services within the People and Business Change Service Area.
22. 1214 productive audit days have been incorporated into the 2018/19 draft audit plan. The total resource available for the beginning of the year was 2080 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.
23. 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 2017/18 the allocation will be 200 days:

	Allocation of days	Actual days
2014/2015	240	279
2015/2016	240	140
2016/2017	200	91
2017/2018	200	c 90
2018/2019	180	

Risks to the Provision of Internal Audit

24. There is a potential change to the way audit services are delivered across South Wales with shared services on the agenda following the Williams Report. This could be seen as an opportunity for Newport Internal Audit team especially as the Chief Internal Auditor currently provides the same service to a neighbouring local authority. This will continue into 2018/19.

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

Audit Opinion

26. 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

27. The Internal Audit Section comprises of two teams each led by an Audit Manager both reporting directly to the Chief Internal Auditor. The section has an establishment of 8 and is responsible for auditing all of the Council’s systems and establishments including the payroll functions for 6,000+ staff.

Resources

28. Consideration has been given to the appropriate level of resources for Internal Audit at Newport City Council. The current establishment of 8 staff remains just about adequate for the current level of assessed risk as outlined above; a greater audit resource could provide a greater assurance to management and allow the section to be even more responsive to changing priorities and risk profiles throughout the year. Any unplanned absences such as long term sickness, secondments or prolonged special investigations could significantly affect the audit plan as cover is limited.
29. 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.
30. It has been difficult to prioritise workload for 2018/19; 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. Audit work which was originally either included in the audit plan as a result of the audit risk assessment or at the request of the service area is shown at **Appendix 3**. This amounts to **292 audit days** which have been taken out of the plan in order to balance back to the operational audit resources the team has available. If priorities change during the year we will need the flexibility of bringing these jobs into the plan and swapping with existing jobs as required or bringing in as additional audit work.

Staffing & Training

31. 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. Two members of staff are PIIA qualified (Institute of Internal Auditors) and others in the team are part qualified, either ACCA or AAT.
32. 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.
33. 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.
34. 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

35. 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.

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

Service Areas

37. 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.

38. 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

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 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

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

Options Available

42. (1) That the Annual Audit Plan for 2017/18 be endorsed, subject to any amendments suggested by the Audit Committee.

Preferred Option and Why

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

Comments of Chief Financial Officer

44. I can confirm that I have been consulted on Annual Audit Plan 2018/19 and have no additional comments.

Comments of Monitoring Officer

45. I can confirm that I have been consulted on this 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

46. The audit plan details how the resources available to the Chief Internal Auditor are allocated based on organisational risk and priority. I confirm that I have been consulted upon about this plan and agree with the allocation or resource within it.

Comments of Cabinet Member

47. Not applicable.

Local issues

48. No local issues.

Scrutiny Committees

49. Not appropriate

Equalities Impact Assessment

50. Not required.

Children and Families (Wales) Measure

51. Not appropriate.

Consultation

52. Not appropriate:

Background Papers

53. 2017/18 Internal Audit quarterly reports, Corporate Plan, Improvement Plan, Corporate Risk Register, Service Improvement Plans.

Dated:

APPENDIX 1

Internal Audit Services		
Operational Audit Plan for 2018/19		
Service Area	Number of days	Percentage of plan
Finance	159	13%
People & Business Change	176	14%
Law & Regulation	86	7%
Children & Young People Services	93	8%
Adult Services	100	8%
Streetscene & City Services	131	11%
Regeneration, Investment & Housing	88	7%
Education Services	191	16%
External Audits	10	1%
Special Investigations	180	15%
Total Days for Operational Plan	1214	100.0%

Service Grouping	Number of days	Percentage of plan
Chief Executive		
Corporate Services	421	35%
People		
Social Services	193	16%
Education Services	191	16%
Place		
Streetscene & Regeneration	219	18%
Other	190	15%
Total Days for Operational Plan	1214	100.0%

The above table is a general indication of where audit resources will be allocated as the audit of the 2018/19 plan is not yet complete.

APPENDIX 2

DRAFT INTERNAL AUDIT SERVICES – 2018/19

The table below is a general indication of where audit resources will be allocated as the Internal Audit team are still in discussions with Heads of Service regarding the prioritisation of work to be undertaken. The draft plan will be finalised by the end of the first quarter of 2018/19.

INTERNAL AUDIT SERVICES - STRATEGIC PLAN 2018/19 to 2022/23							
*Review planned to be undertaken in financial year indicated							
Finance	Risk	2018/19 Days	2019/20	2020/21	2021/22	2022/23	
Accountancy							
Main Accounting System							
~ Bank Reconciliation					*		
~ Budgetary Control (Revenue)				*			
~ Budgetary Control (Capital)	H	20					
~ Coding Structure / Journals / Holding & Suspense			*				
~ System Security & Integrity			*				
~ Feeder Systems			*				
Social Services Income Assessment & Charging						*	
Taxation (VAT)						*	
Treasury Management							
~ Financial Vetting				*			
~ Income Management			*				
~ Income Returns						*	
~ Internet Banking	M	7				*	
~ Paye.net	H	20					
~ Treasury Management						*	
Income Collection							
Council Tax	M	20		*		*	
National Non Domestic Rates (NNDR)			*		*		
Sundry Debtors			*		*		
Strategic Procurement							
Corporate Procurement			*		*		
Creditors CAATs	M	15		*		*	
Petty Cash / Imprest Accounts	M	20					
Procure to Pay (eProcurement)					*		
Purchasing Cards (System)	M	8				*	
Purchasing Cards (Transactions)	M	10	*	*	*	*	
General							
Annual Governance Statement		10	*	*	*	*	
Capital Programme Delivery/Monitoring							
National Fraud Initiative (NFI)		15	*	*	*	*	
Financial Advice		6	*	*	*	*	
Follow up of Agreed Management Actions		2	*	*	*	*	
Finalisation of 17/18 Audits		6					

Total planned days for Finance		Days	159				
People & Business Change		Risk	2018/19 Days	2019/20	2020/21	2021/22	2022/23
Business Service Development							
	Change & Efficiency Programme			*			
	Performance Indicators	M	18	*	*	*	*
	Risk Management	H	23				
Corporate Human Resources							
	Employment Services						
	~ Agency Staff						*
	~ Employment Status			*			
	~ Management of Attendance			*			
	~ Maternity Absence Payments						*
	~ Members' Allowances	M	15				
	~ Organisational Structure			*			
	~ Payroll CAATs	M	15		*		
	~ Payroll System			*	*	*	*
	~ Recruitment & Selection			*			
	~ Redundancy			*			
	~ Sickness Absence Payments						*
	~ Travel & Subsistence			*			
	Strategic Human Resources						
	~ Equal Pay	M	18				
	~ Social Services Training Unit						*
	Organisational Development			*			
	Health & Safety			*			
Digital & Information							
	Information Development						
	~ Electronic Document Management Services (EDMS)			*			
	~ Freedom of Information						*
	~ General Data Protection Regulation (GDPR)	H	23				
	~ Mail Services				*		
	~ Payment Card Industry Data Security Standards (PCI DSS) (Follow Up)	H	7				
	~ Printing / Reprographic Services			*			
	~ Subject Access Requests	M	10				
	Spatial Data			*			
	SRS Client Relationship Management	H	23				
Partnership Support							
	Partnerships			*			
	Corporate Policy				*		
General							
	Welsh Language Standards			*			
	Financial Advice		8	*	*	*	*
	Financial Regulations Training		10	*	*	*	*
	Follow Up of Agreed Management Actions		2	*	*	*	*
	Finalisation of 17/18 Audits		4				
Total planned days for People & Business Change		Days	176				

Children & Young People Services		Risk	2018/19 Days	2019/20	2020/21	2021/22	2022/23
Children's Teams							
	Leaving Care Team					*	
	Pathway Team			*			
Integrated Family Support Service							
	Family Support Team			*			
	Preventions (TAF) Newport			*			
	Family Contact Centre	M	20				
Operations							
	Adoption Fees	H	10				
	Child Protection & Family Support (x 4 Teams)	H	23				
	Duty and Assessment						
Resources							
	Adoption Allowances	M	18				
	Children With Disabilities			*			
	Fostering			*			
	SGO/Kinship Payments (F/Up)	H	12				
	Out of Authority Placements					*	
	Placement Matching & Support			*			
	Residential						
	~ Cambridge House			*			
	~ Forest Lodge				*		
	~ Oaklands Respite Care					*	
Safeguarding, Quality Assurance & Child Protection							
	Appointeeships					*	
	Child Protection Unit			*			
	Independent Reviewing / Quality Assurance			*			
	Protection of Vulnerable Adults (POVA)			*			
	Quality Assurance				*		
	Safeguarding						*
Youth Offending Service							
	Youth Offending Service			*			
General							
	Amenity Funds					*	
	Children & Families Imprest Account			*			
	Financial Advice		6	*	*	*	*
	Follow up of Agreed Management Actions		2	*	*	*	*
	Finalisation of 17/18 Audits		2				
Total planned days for Children & Young People Services		Days	93				
Adult & Community Services		Risk	2018/19 Days	2019/20	2020/21	2021/22	2022/23
Integrated Teams							
	Integrated Learning Disability Service			*			
	Integrated Occupational Therapy Service			*			
	Integrated Mental Health Service				*		
First Contact							

	Hospital Team	M	20				
	Intake Team						*
	Telecare Contracts			*			
	Out of Hours Emergency Scheme			*			
Managed Care							
	NCN Teams (x 3 - East, North, West)	H	23				
	Gwent Frailty			*			
	Community Reablement				*		
Service Development & Commissioning							
	Commissioning & Contracts						
	~ Commissioning, Contracts, Monitoring					*	
	~ Direct Payments						*
	~ Non-Residential Care Provider Payments				*		
	~ Residential Care Provider Payments	H	18				
	~ Supported Living Provider Payments			*			
	Supporting People				*		
	Supporting People Programme Grant (SPPG) Certification	M	12	*	*	*	*
	Performance Information Team			*			
Care & Support Services							
	Access to Residents' Money			*			
	Amenity Funds					*	
	Reablement & Homecare			*			
	Residential Services						
	~ Blaen-y-Pant					*	
	~ Parklands	M	15				
	~ Spring Gardens						*
	Extra Care Scheme			*			
	Day Services						
	~ Brynglas Day Opportunities						*
	Supported Living Agency			*			
General							
	Financial Advice		6	*	*	*	*
	Follow up of Agreed Management Actions		2	*	*	*	*
	Finalisation of 17/18 Audits		4				
Total planned days for Adult Services		Days	100				
TOTAL DAYS ALLOCATED			528				
Law & Regulation		Risk	2018/19 Days	2019/20	2020/21	2021/22	2022/23
Democratic Services & Communications							
·	Democratic Administration	H	15				
·	Members Allowances				*		
·	Marketing & Communications	M	12				
·	City Festivals & Events						
·	Mayoralty & Events					*	
Electoral Registration							

·	Electoral Registration			*			
Legal							
·	Insurances					*	
·	Land Charges				*		
·	Litigation			*			
·	Corporate Admin Team			*			
Public Protection							
·	Environmental Health						
	- Food Safety	M	13				
	- Domestic Health			*			
	- Port Health						*
	- Private Sector Housing				*		
	- Pollution			*			
	- Neighbourhood (CCTV / CSW)	M	15				
	- Discretionary Charging					*	
·	Consumer Protection						
	- Consumer Protection Team	M	15				
	- RIPA						*
	- Industrial & Animal Health			*			
	- Licensing (Taxi)				*		
	- Scambusters Team			*			
	- Scambusters Grant Claim 2017/18	H	8	*	*	*	*
Registration Services							
·	Registration Services					*	
General							
·	Financial Advice		5	*	*	*	*
·	Follow-Up of Agreed Management Actions		1	*	*	*	*
·	Finalisation of 2017/18 Jobs		2	*	*	*	*
Total Planned Days for Law & Regulation		Days	86				
Regeneration, Investment & Housing		Risk	2018/19 Days	2019/20	2020/21	2021/22	2022/23
Community Regeneration							
·	Communities First			*			
·	Community Buildings						
	- Directly Managed					*	
	- Voluntary Managed						*
·	Families First	H	15				
·	Flying Start						
	- Flying Start			*			
	- Play Development	M	10				
·	Work, Skills & Performance						
	- Inspire to Achieve	M	15				
	- Skills & Work Contract					*	
	- Community Development Improvement Plan			*			
	- Financial & Admin Systems				*		
·	Youth Development						

	- Youth Service						*
	- Duke of Edinburgh Award					*	
	- Inspire to Work				*		
·	Grants						
	- All Wales Play Opportunities Grant 2017-18	M	6				
	- Youth Strategy Grant 2017-18	M	6				
Development Services							
·	Development Control						
	- Planning Applications				*		
	- Planning Enforcement				*		
	- Historic Building Conservation				*		
·	Building Control				*		
·	Regeneration Initiatives						
	- Vibrant & Viable Places					*	
	- Heritage Lottery Funding				*		
	- Business Support Loans & Grants						*
	- Europeans Grants					*	
·	Planning Policy						
	- Planning Obligations (S106)						*
·	Technical Support				*		
Culture, Libraries and Community Learning							
·	Business Support Team				*		
·	Community Learning & Libraries						
	- Adult Education					*	
	- Library Service					*	
·	Museum & Heritage				*		
	- Museum & Art Gallery						
	- Medieval Ship						
	- Transporter Bridge						
	- Tredegar House (National Trust Agreement)						
	- Fourteen Locks						
	- Tourist Information Centre						
Housing, Regeneration & Property							
·	Housing Needs						
	- Home Options (Common Register)						*
	- Homelessness Assessment & Prevention						*
	- Private Sector Housing				*		
·	Housing Renewals						
	- Disabled Facilities Grants						*
	- Empty Homes (Houses to Homes Grant)					*	
·	Newport Norse (Joint Venture)	H	8				
·	Ellen Ridge Site				*		
·	Integrated Property Unit						
	- Commercial Properties	H	15				
	- Newport Market				*		
	- Facilities Management (Civic Centre / Info Station)				*		
	- Carbon Reduction					*	

General							
·	Financial Advice		7	*	*	*	*
·	Follow up of 2016/17 Agreed Management Actions		2	*	*	*	*
·	Finalisation of 2017/18 Jobs		4	*	*	*	*
Total Days for Regeneration, Investment & Housing		Days	88				
Streetscene & City Services		Risk	2018/19 Days	2019/20	2020/21	2021/22	2022/23
Customer Experience							
·	Contact Centre						
	- Contact Centre				*		
	- Information Station					*	
·	Digital Optimisation						
	- Channel Optimisation			*			
·	Complaints Handling						
	- Children's Rights & Complaints				*		
·	Benefits						
	Housing Benefits	H	15	*	*		
Environment & Leisure							
·	Bereavement Services						
	- Cemeteries (Follow-Up)	H	8				
	- Gwent Crematorium					*	
·	Parks & Recreation						
	- Parks & Outdoor Recreation			*			
	- Allotments						*
·	Biodiversity						
	- Access to Countryside			*			
	- Active Travel				*		
	- Tree Surveys and Inspections (TPO)					*	
·	Grounds Maintenance						
	- Grounds Maintenance	M	15				
·	Newport Live (Partnership Arrangements)			*			
Highways & Engineering							
·	Highways Maintenance						
	- Highways & Drainage (Network)	H	15				
	- Overtime & On Call Facility						*
	- Parking Services						*
	- Street Works					*	
	- Winter Maintenance				*		
·	Transport						
	- Fleet / Vehicle Management			*			
	- Vehicle Usage & Trackers	H	17				
	- Home to School Transport			*			
	- Passenger Transport Taxi Framework	H	18				
	- Public Transport Support			*			
	- Bus Services Support Grant	M	5	*	*	*	*
·	Traffic & Safety						

	- Traffic, Transport & Road Safety			*			
·	Asset Management						
	- Telford Depot CCTV & Security (Follow-Up)	H	7				
	- Highways Improvement Contracts (Follow-Up)			*			
	- Project Management			*			
	- Streetlighting				*		
	- Highways Network Assets				*		
Waste & Cleansing							
·	Waste Collections						
	- Refuse					*	
	- Agency / Overtime (Follow-Up #2)	H	7				
·	Recycling						
	- Recycling & Engagement			*			
	- Enforcement			*			
·	Landfill Site						
	- Waste Disposal Site			*			
	- Household Waste Recycling Centre			*			
	- Agency / Overtime					*	
·	Cleansing						
	- Street Cleansing	H	15	*			
·	Wastesavers (Partnership Arrangements)					*	
General							
·	Financial Advice	*	6	*	*	*	*
·	Follow-Up of Agreed Management Actions	*	2	*	*	*	*
·	Finalisation of 2017/18 Jobs	*	1	*	*	*	*
Total for Streetscene & City Services		Days	131				
Education Services		Risk	2018/19 Days	2019/20	2020/21	2021/22	2022/23
Resources & Planning							
·	School Admissions & Appeals			*			
·	21st Century Schools Capital Programme			*			
·	School Reorganisation Programme			*			
·	Education Properties (Caretakers)				*		
·	School Meals						
	- Catering Contract Management (Chartwells)				*		
	- Outside Preferred Catering Contractor (Schools) Follow-Up			*			
	- Cashless Catering (Parent Pay)			*			
	- Free School Meals					*	
·	Breakfast Clubs						*
·	Trips & Visits (Evolve System)						*
·	Early Years				*		
Engagement & Learning							
·	Education Welfare Service						*
·	Gwent Education Minority-Ethnic Service (GEMS)						*
·	Gwent Music Support Service						
	- Music Support Service	M	15				
	- Review of Procedures for Trips & Events						

Inclusion							
·	Bridge Achievement Centre (PRU)	H	12				
·	Curriculum Improvement						
	- Additional Educational Needs (AEN) Service			*			
	- Specific Learning Difficulty (SpLD) Service			*			
	- Healthy Schools					*	
·	Educational Psychology			*			
·	Special Educational Needs						
	- SEN Assessments					*	
	- SEN Out of County Placements			*			
	- SEN Recoupment			*			
	- SEN Equipment & Resources				*		
	- SEN Transport					*	
·	Education Safeguarding & Child Protection				*		
·	Pupil Exclusions			*			
·	Education Other Than At Schools (EOTAS)	M	15				
Education Grants							
·	Education Improvement Grant 2017/18	H	5	*	*	*	*
·	Pupil Deprivation Grant 2017/18	M	5	*	*	*	*
·	Appetite for Life Grant			*			
Nursery Schools							
·	Kimberley Nursery						*
·	Fairoak Nursery						*
Primary Schools							
·	Charles Williams Primary (Follow-Up)	H	7				
·	Maindee Primary	M	10				
·	Pillgwenlly Primary	M	10				
·							
·	Ysgol Gymraeg Ifor Hael	M	10				
·	St. Andrew's Primary	M	10				
·	Maesglas Primary	M	10				
Secondary Schools							
·	Llanwern High (Follow-Up)	H	7				
·	St Joseph's High	M	12				
·	Caerleon Comprehensive	H	12				
·	Secondary Learning Resource Units			*			
Special Schools							
·	Maes Ebbw						*
·	Ysgol Bryn Derw			*			
·	New Social, Emotional & Behavioural Difficulties School				*		
Other - School Related							
·	CRSA's / Healthcheck - Secondary / Primary / Nursery	M	14	*	*	*	*
·	Duffryn High Sports Hall			*			
General							
·	Schools Financial Regulations Training		9	*	*	*	*
·	Financial Advice		20	*	*	*	*
·	Follow up of 2017/18 Agreed Management Actions		4	*	*	*	*
·	Finalisation of 2017/18 Audits		4				
Total Days for Education Services		Days	191				

TOTAL DAYS FOR LLL / E&E TEAM	Days	496					
TOTAL AUDIT DAYS 2018/19		1024					
SPECIAL ALLOCATION DAYS		180					
Welsh Chief Auditors' Group		10					
TOTAL ALLOCATED DAYS		1214					

APPENDIX 3

Audit jobs which were planned to be undertaken during 2018/19 or were requested by service areas to be undertaken but have been taken out of the plan due to insufficient audit resources.

Audit Job	Days	
Main Accounting System (Journals etc)	18	
Employment Status	15	
Organisational Structure	18	
Safeguarding	20	
Electoral Registration	15	
Museum & Heritage	15	
Highways Improvement Contracts (Follow-Up)	15	
21st Century Schools Capital Programme	20	
Millbrook Primary	10	
Breakfast Clubs	10	
High Cross Primary	10	
SEN Out of County Placements	20	
Educational Psychology	15	
Duffryn High Sports Hall	12	
School Admissions & Appeals	12	
School Reorganisation Programme	15	
Early Years	15	
Pupil Exclusions	12	
Ysgol Bryn Derw	10	
Licensing (Premises)	15	
Total audit days	292	