

Report

Audit Committee

Part 1

Date: 28th May 2015

Item No: 08

Subject **Internal Audit Annual Report 2014/15**

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

- i) the overall opinion on the internal controls of the City Council for 2014/15;
- 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 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.

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 2014/15, which was **Reasonable** - Adequately controlled although risks identified which may compromise the overall control environment; improvements required.

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. 66% of the approved audit plan was completed in the year against a target of 75%.

Proposal **That the Annual Audit Report 2014/15 and overall Audit Opinion 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. Newport City Council, a local government organisation, is subject to The Accounts and Audit Regulations 1996 (Wales) (updated in 2005) and therefore has a duty to make provision for internal audit in accordance with the Local Government Act 1972.
2. The Regulations state that the Responsible Finance Officer of the organisation shall maintain an adequate and effective internal audit of the accounts of that organisation. 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, efficient and effective use of resources.
3. In line with the Public Sector Internal Audit Standards, the Chief Internal Auditor should present a formal annual report to the Council which gives an opinion on the overall adequacy and effectiveness of the Council's internal control environment. The annual report should also:
 - a. disclose any qualifications to that opinion, together with reasons for the qualification
 - b. present a summary of the audit work undertaken to formulate the opinion
 - c. draw attention to any issues the Chief Internal Auditor judges particularly relevant to the preparation of the statement on internal control
 - d. compare the work actually undertaken with that planned and summarise the performance of the internal audit function against its performance measures and criteria
 - e. comment on compliance with these standards and communicate the results of the internal quality assurance programme.
4. This report is the Annual Internal Audit Report which incorporates the requirements of the Standards. It provides the overall audit opinion for Members on the internal controls operating within the City Council and provides a summary of the work completed during the year, identifying key findings and outcomes from the work undertaken. It also outlines the performance of the Internal Audit team during the year against agreed pre-set targets.
5. The internal controls operating within the Council are of a complex nature, reflecting the organisational arrangements. Internal Audit plans its work to address the major risks that the Authority faces. That work is not designed to check the work of others but to comment on the controls in place to protect the Council from loss of assets or inefficient operations caused by whatever factors.

Overall Audit Opinion

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| 6. The level of assurance that can be placed on the internal controls operating effectively for 2014/15 is " Reasonable " (Appendix A). |
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7. The opinion for the internal financial controls operating within the Council in 2014/15 is:

We have undertaken our internal audit work for the year ending 31/3/2015 in accordance with the plan agreed by the Head of Finance and endorsed by the Council's Audit Committee on 23 rd May 2014. 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 Regulations 2005. 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.

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

Andrew Wathan
Chief Internal Auditor
May 2015

Audit Opinions Issued

8. On undertaking audit reviews in accordance with the annual audit plan, an opinion is given on how well the internal controls of the system or establishment are operating (**Appendix B**). Internal audit reports provide a balanced view of the controls in place and record strengths and weaknesses. The opinion is determined by the number of issues identified during the course of the review and the risk rating and priority given to each. Each audit review undergoes a comprehensive review process by the Audit Manager and occasionally the Chief Internal Auditor before the draft report is sent out to management. The controls are generally measured against a predetermined matrix of expected internal controls for each system; for fundamental systems these are usually derived from CIPFA Control Matrices.
9. The opinions given to individual audit reviews are shown at **Appendix A**. In summary the following opinions were issued following audit reviews:

	2011/12	%	2012/13	%	2013/14	%	2014/15	%
Very Good	1	3	2	4	2	5	0	0
Good	7	18	9	20	21	51	8	24
Reasonable	25	66	29	64	18	44	21	62
Unsatisfactory	4	10	5	11	0	0	5	14
Unsound	1	3	0	0	0	0	0	0

Total	38	100%	45	100	41	100	34	100
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Overall Opinion	Reasonable	Reasonable	Good	Reasonable
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10. In the past external audit have relied upon the work undertaken by internal audit, in particular on the audit of the fundamental financial systems. The audit opinions issued on these during 2014/15 were Good / Reasonable. None were classified as unsatisfactory or unsound.
11. In addition to planned work the team also undertook "special investigation" reviews. 9 (8) special investigations were undertaken during 2014/15. These arose for a number of different reasons, including information passed straight to the Section regarding allegations against members of Council staff, potential fraud, theft or non-compliance with Council policy / procedures for example. These reviews are typically time intensive and on occasions difficult to prove.
12. Work was also undertaken during the year which did not warrant an audit opinion on the control environment. This is shown at **Appendix C** as Non Opinion Work.

Key Issues

13. The opinion is derived from the audit opinions given to individual reviews undertaken during the year, as shown at **Appendix A**, and these range from Good to Unsatisfactory. A Good opinion - Well controlled with some risks identified which require addressing.
14. Where unacceptable levels of risk have been identified Heads of Services and their service managers have the responsibility for addressing the situation.
15. It is pleasing to note that 8 "Good" audit opinions were issued during the year:
 - Main Accounting System
 - National Non-Domestic Rates
 - Mail Service
 - Land Charges
 - Payroll System (Key Controls)
 - Caerleon Lodge Hill Primary
 - St Joseph's Primary 2013/14
 - St Julian's School
16. 21 "Reasonable" audit opinions were issued
17. However, 5 "Unsatisfactory" audit opinions were issued:
 - Amenity Funds
 - Financial & Administrative Procedures (Adult Services)
 - CCTV / Security - Depot 2013/14
 - Discretionary Charging
 - SEN Assessments
18. Reassuringly, there were no Unsound audit opinions issued during 2014/15.
19. The main reasons for giving an unsatisfactory opinion would generally be where there was a failure to comply with the Council's Financial Regulations or Contract Standing Orders, failure to comply with financial procedures, lack of financial procedures, poor administration, failure to adhere to recognised best practice, non-compliance with their own procedures, insufficient controls in place to properly account for income or an inability to demonstrate value for money. A summary of the issues identified in the above Unsatisfactory audit reports will be reported to Audit Committee separately later in the year.
20. 9 Community Centre accounts were audited, 8 were unqualified, 1 qualified.

The Way Forward

21. 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.
22. 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. 9 (10 in 2013/14) sessions were delivered to 103 (91 in 2013/14) delegates during 2014/15.
23. 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 2014/15 (Appendix D)

24. Despite not having a full complement of staff for the whole year, 66% of the approved audit plan was completed against a target of 75%; (73% completed in 2013/14). A total of 97 (104) audit reviews were planned during the year with 64 (76) being completed to at least draft stage by the end of the year. Comparisons against periods 2011/12 to 2014/15 are shown at **Appendix D**. As a result of the commitment and dedication of the remaining Internal Audit staff in post during the year, the team did reasonably well against pre-set targets.
25. 10 jobs were included in the plan for following up previous agreed management actions. Unfortunately due to the lack of resource within the team and the prioritisation of other work, these jobs were not undertaken during the year.
26. We planned to fill the Senior Auditor vacancy in the team from the middle of July 2014 and therefore planned work for this post-holder for the remainder of the year, which amounted to 102 days to undertake audit work. This post was advertised twice but applicants didn't meet the shortlisting criteria. This post was actually vacant for the whole year as an instruction was given not to fill this post for budget saving reasons. The resource was therefore not available to complete these amount of days allocated in the audit plan.
27. An Auditor also left the team in January 2015 for an internal promotion. This also meant that no resource was available to undertake 50 days of allocated work within the plan.
28. 279 productive days were spent auditing special investigations during the year, 39 days more than allocated within the plan which meant less planned work could be undertaken.
29. On average the planned time to undertake each audit job during 2014/15 was 12.5 days. Therefore if the resource had been available to undertake the work and the actual time spent on special investigations was within the original allocation, a total of 191 productive days [102+50+39] could have been used to undertake planned audit work. On average this would have resulted in a further 15 jobs being undertaken; the percentage of the audit plan completed would therefore have been 81% [(64+15)/97] which would have been above the target of 75%.
30. There continued to be audit coverage throughout the service areas of the Council which again, was met with positive feedback from management. The team continually provides advice on

financial matters to ensure managers are better placed to ensure sound financial management in their service areas. This may impact on the audit plan but this is where internal audit adds value to the Authority.

31. The efficiency of turning final reports around and getting them out to operational managers is within the targets set (average of Welsh local authority internal audit teams). Having agreed identified issues with management we are now giving management the responsibility for coming up with their own actions of how controls can be improved; the use of laptops at draft report discussions has speeded up this process and has been welcomed by management.
32. Getting draft reports out this year took 12 days against a target of 10. Final reports were sent out within 2 days of receiving agreed management comments.
33. In 2014/15 the Audit Section continued to send out evaluation questionnaires to managers after an audit review had been undertaken in their area, which gave them an opportunity to feedback on the performance, professionalism and the audit process in general. Following the finalisation of reviews, 47% of questionnaires were returned (45% in 2013/14) with the 95% of managers stating they were satisfied with the audit process and that it added value to service provision, which is reassuring.
34. The Audit Team had an establishment of 11 staff (including the Chief Internal Auditor) which reduced to 9 during the year. The section is split into two teams which cover the whole of the Council's systems, establishments and staff, each managed by an Audit Manager.
35. The majority of the fundamental financial systems audited were completed to at least draft report stage by the year end.
36. The Audit Section's management realistically plans for externalities like special investigations, financial advice and financial training although ad-hoc reviews requested by management are not always taken into consideration but will have an immediate impact on the achievement of the audit plan. In 2014/15, 9 special investigations were undertaken across all service areas which ranged from non-compliance with Council policy to misappropriation of Council income; 279 days were spent on special investigations (84 in 2013/14) against an allocation of 240 days, no days were spent on unplanned work (74 days in 2013/14).
37. The team also continued to provide an audit service to Caldicot & Wentlooge Levels Internal Drainage Board, generating a small income. This was the last year of providing this service as the administration of this organisation has subsequently been taken over by Natural Resources Wales.
38. Many of the managers within the Council also call upon the Audit Section for financial advice which is generally reactive. Audit staff are more than willing to offer any help and assistance they can to ensure that operations are undertaken properly but this can also have an impact on planned audit reviews.
39. The number of planned audits completed within the estimated time allocation amounted to 50% this year [2014/15] compared with 75% last year [2013/14]. Generally overruns are due to issues being identified during the course of the audit. The reasoning behind any significant overruns will be explored by management.
40. Newport's Internal Audit Section's performance is benchmarked annually with the other 21 authorities in Wales via the Welsh Chief Auditors' Group. This will be reported to the Audit Committee at a later date as the data has not yet been collated for 2014/15.
41. Where targets have not been achieved, Internal Audit management will continue to address this in the 2015/16 audit plan which should lead to future improvements in performance. Inevitably,

delays caused by means beyond the control of the audit section can only be minimised by on-going discussions with management.

42. The Policy Finance Committee (1998) requested that on-going consideration be given to the sufficiency of internal audit resources. With a full complement of staff the audit resource is 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 is confident that adequate and appropriate coverage will be provided throughout the Council although prioritisation is required, provided the resource is maintained to at least the current level.
43. 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 on-going involvement with The Measure, performance indicators, the changing risk profile of the Council and auditing grant claims not reviewed by the external auditor.

Developments

44. In the spirit of Making the Connections and shared services 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.
45. 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.

Financial Summary

46. 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

47. If members are not involved in the endorsing the 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 WAO.

Risk	Impact of	Probability	What is the Council doing or	Who is
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	Risk if it occurs* (H/M/L)	of risk occurring (H/M/L)	what has it done to avoid the risk or reduce its effect	responsible for dealing with the risk?

* Taking account of proposed mitigation measures

Links to Council Policies and Priorities

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

Options Available

49. (i) That the Annual Audit Report 2014/15 and overall Audit Opinion be noted and endorsed by the Council's Audit Committee

Preferred Option and Why

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

Comments of Chief Financial Officer

51. I can confirm that I have been consulted on the Annual Audit Report 2014/15 and have no additional comments.

Comments of Monitoring Officer

52. 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.

Staffing Implications: Comments of Head of People and Business Change

53. There are no direct Human Resources issues arising from this report. In terms of Corporate Policy & Performance, the report presents a thorough review of audit activity during the period concerned and is set out in the context of the Annual Governance Statement and the wider performance framework. The ongoing development of the interface between internal audit functions and the performance management systems within the Council is welcomed.

Comments of Cabinet Member

54. Not applicable.

Local issues

55. No local issues.

Scrutiny Committees

56. Not appropriate

Equalities Impact Assessment

57. Not required.

Children and Families (Wales) Measure

58. Not appropriate.

Consultation

59. Not appropriate:

Background Papers

60. 2014/15 Audit Plan.

Dated:

APPENDIX 1

Overall Council Opinion for 2014/15 is **Reasonable**

	12/13	13/14	14/15
Very Good	2	2	0
Good	9	21	8
Reasonable	29	18	21
Unsatisfactory	5	0	5
Unsound	0	0	0
	45	41	34

Internal Audit Services - Management Information for 2014/15

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Status	Opinion given
P1415 - 3	CorpServ	Finance	Accounts Support & Procurement	Main Accounting System	Medium	Final	Good
P1415 - 8	CorpServ	Finance	Revenues & Payments	National Non-Domestic Rates	Medium	Final	Good
P1415 - 15	CorpServ	C & I S	Information Management	Mail Service	Medium	Final	Good
P1415 - 20	CorpServ	Law & Stds	Legal	Land Charges	Medium	Final	Good
P1415 - 23	CorpServ	People & Transfo rm	Human Resources	Payroll System (Key Controls)	High	Draft	Good
P1415 - 67	LL&L	Educ - Res & Plan	Primary Schools	Caerleon Lodge Hill Primary	Medium	Draft	Good
P1415 - 74	LL&L	Educ - Res & Plan	Primary Schools	St Joseph's Primary 2013/14	Medium	Final	Good
P1415 - 75	LL&L	Educ - Res & Plan	Secondary Schools	St Julian's School	Medium	Final	Good
P1415 - 4	CorpServ	Finance	Accounts Support & Procurement	Purchasing Cards (Transactions Review)	High	Draft	Reasonable
P1415 - 17	CorpServ	C & I S	General	Super-Connected Cities Scheme	Medium	Final	Reasonable

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Status	Opinion given
P1415 - 24	CorpServ	People & Transform	Human Resources	Total Reward (Single Status)	Medium	Draft	Reasonable
P1415 - 29	SocServ	Child Serv	Disabled Children, Aftercare & Looked After Children	Out of Authority Placements	Medium	Draft	Reasonable
P1415 - 30	SocServ	Child Serv	Residential & Resources, Adoption & Fostering	Cambridge House	Medium	Final	Reasonable
P1415 - 31	SocServ	Child Serv	Residential & Resources, Adoption & Fostering	LAC Education Support	Medium	Final	Reasonable
P1415 - 34	SocServ	Adult Serv	Integrated Occupational Therapy Service	Occupational Therapists	Medium	Draft	Reasonable
P1415 - 35	SocServ	Adult Serv	Provider Services	Client Monies	Medium	Draft	Reasonable
P1415 - 40	SocServ	Res & Strat	Resource and Strategy	Direct Payments (Follow Up)	High	Final	Reasonable
P1415 - 47	E&E	Streetscene	Operational Areas	Street Cleansing 2013/14	High	Final	Reasonable
P1415 - 64	LL&L	Educ - Res & Plan	Finance Support & School Resources	Schools Finance Team 2013/14	Medium	Draft	Reasonable
P1415 - 68	LL&L	Educ - Res & Plan	Primary Schools	St Gabriel's RC Primary	Medium	Final	Reasonable
P1415 - 69	LL&L	Educ - Res & Plan	Primary Schools	Malpas Court Primary	Medium	Final	Reasonable
P1415 - 70	LL&L	Educ - Res & Plan	Primary Schools	St Michael's RC Primary	Medium	Final	Reasonable
P1415 - 71	LL&L	Educ - Res & Plan	Primary Schools	Duffryn Junior	Medium	Final	Reasonable
P1415 - 72	LL&L	Educ - Res & Plan	Primary Schools	Eveswell Primary	Medium	Draft	Reasonable
P1415 - 73	LL&L	Educ - Res & Plan	Primary Schools	Langstone Primary	Medium	Final	Reasonable
P1415 - 76	LL&L	Educ - Res & Plan	Secondary Schools	Bassaleg School	Medium	Draft	Reasonable

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Status	Opinion given
P1415 - 82	LL&L	Educ - Imp & Inc	Inclusion Services	Child Protection / Safeguarding	High	Draft	Reasonable
P1415 - 87	LL&L	CL&L	Theatre, Arts & Events	SRO Ticketing Mgt System Post Implementation Review	Medium	Final	Reasonable
P1415 - 88	LL&L	CL&L	Theatre, Arts & Events	Riverfront Catering	Medium	Final	Reasonable
P1415 - 36	SocServ	Adult Serv	General	Amenity Funds	Medium	Final	Unsatisfactory
P1415 - 37	SocServ	Adult Serv	General	Financial & Administrative Procedures	Not applicable	Draft	Unsatisfactory
P1415 - 48	E&E	Streetscene	Operational Areas	CCTV / Security - Depot 2013/14	Medium	Final	Unsatisfactory
P1415 - 60	E&E	R&RS	Public Protection Service	Discretionary Charging	Medium	Final	Unsatisfactory
P1415 - 81	LL&L	Educ - Imp & Inc	Special Educational Needs	SEN Assessments	High	Draft	Unsatisfactory
P1415 - 41	SocServ	Res & Strat	Resource and Strategy	Supporting People (Grant Certification)	Not applicable	Final	Unqualified

Community Centres	
Beaufort 2012/13	Qualified
Duffryn	Unqualified
Blaen y Pant (prev Evergreen)	Unqualified
Eveswell	Unqualified
Hatherleigh	Unqualified
Maesglas	Unqualified
Malpas	Unqualified
Shaftesbury	Unqualified
St Julian's	Unqualified

Appendix B - Audit Opinions used in 2014/15

VERY GOOD	Very well controlled with minimal risk and minor issues arising
GOOD	Well controlled with some risks identified which require addressing
REASONABLE	Adequately controlled although risks identified which may compromise the overall control environment; improvements required
UNSATISFACTORY	Not well controlled; unacceptable levels of risk; changes required urgently
UNSOUND	Poorly controlled; major risks exists; fundamental improvements required with immediate effect

Appendix C – Non opinion audit work 2014/15

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Opinion given
P1415 - 9	CorpServ	Finance	General	National Fraud Initiative (NFI)	Not applicable	Not applicable
P1415 - 10	CorpServ	Finance	General	Annual Governance Statement	Not applicable	Not applicable
P1415 - 11	CorpServ	Finance	General	Fixed Asset Valuations	Not applicable	Not applicable
P1415 - 12	CorpServ	Finance	General	Financial Advice	Not applicable	Not applicable
P1415 - 18	CorpServ	C & IS	General	Financial Advice	Not applicable	Not applicable
P1415 - 21	CorpServ	Law & Stds	General	Financial Advice	Medium	Not applicable
P1415 - 25	CorpServ	People & Transform	Policy & Performance	Performance Indicators	Not applicable	Not applicable
P1415 - 26	CorpServ	People & Transform	General	Financial Advice	Not applicable	Not applicable
P1415 - 27	CorpServ	People & Transform	General	Financial Regulations Training	Not applicable	Not applicable
P1415 - 32	SocServ	Child Serv	General	Financial Advice	Not applicable	Not applicable
P1415 - 38	SocServ	Adult Serv	General	Financial Advice	Not applicable	Not applicable
P1415 - 42	SocServ	Res & Strat	General	Financial Advice	Not applicable	Not applicable
P1415 - 49	E&E	Streetscene	Transport Management	Regional Transport Support Grant 2013/14	Medium	Not applicable
P1415 - 51	E&E	Streetscene	Environmental Services	Re-use Shop	Medium	Not applicable
P1415 - 52	E&E	Streetscene	General	Agency / Overtime	High	Not applicable
P1415 - 53	E&E	Streetscene	General	Financial Advice	Not applicable	Not applicable
P1415 - 58	E&E	R&RS	Housing & Community Regeneration	Community Centres - Accounts	Low	Not applicable
P1415 - 61	E&E	R&RS	Public Protection Service	Scambusters Grant Claim 2013/14	Medium	Not applicable
P1415 - 62	E&E	R&RS	General	Financial Advice	Not applicable	Not applicable

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Opinion given
P1415 - 65	LL&L	Educ - Res & Plan	Finance Support & School Resources	Foundation Phase Grant 2013/14	Medium	Not applicable
P1415 - 78	LL&L	Educ - Res & Plan	Other - School Related	CRSA's / Healthcheck - Primary/Secondary/Nursery	Not applicable	Not applicable
P1415 - 79	LL&L	Educ - Res & Plan	General	Financial Advice	Not applicable	Not applicable
P1415 - 90	LL&L	CL&L	General	Financial Advice	Not applicable	Not applicable

Appendix D - Performance Indicators 2014/15 - Newport City Council - Internal Audit Section

	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Target	2014/15 Actual
Proportion of planned audits complete	68%	78%	73%	75%	66%
Number of planned audits completed within estimated days	61%	61%	75%	65%	50%
Directly chargeable time against total time available	57%	58%	54%	61%	54%
Directly chargeable time against planned	88%	87%	75%	84%	88%
Proportion of Special Reviews responded to within 5 days	100%	100%	100%	100%	100%
Continue to train staff in all Service Groups/Areas on best financial practice	17	13	10	14	9
Staff turnover rate [2 members of staff left]	N/A	N/A	N/A	1	2
Promptness of draft report issue: end of fieldwork to draft report issue date	13 days	16 days	9 days	10days	12 days
Promptness of report finalisation: client response to final report issue date	1.5 days	3 days	3 days	5days	2 days