

Report

Audit Committee



Part 1

Date: 28th May 2015

Item No: 09

Subject Internal Audit Annual Plan 2015/16

Purpose To inform Members of the Council's Audit Committee of the Internal Audit Section's DRAFT Operational Audit Plan for 2015/16.

For the Audit Committee to endorse the Draft 2015/16 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 2015/16. It outlines where internal audit resources will be focused over the next year, covering systems and establishments in all service areas of the Council. 1343 productive audit days have been planned for 2015/16 [1498 days13/14].

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 2015/16. 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 Regulations 2005 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 draft 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 draft operational plan (2015/16) 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 2015/16.
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 2015/16 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 2015/16; 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 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 Regulations 2005 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 2015/16 before they are externally scrutinised, to ensure accuracy and completeness.
21. 1343 productive audit days have been incorporated into the 2015/16 audit plan. The total resource available for the beginning of the year was 2340 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 2015/16 the allocation will be 240 days:

	Allocation of days	Actual days
2010/2011	300	234
2011/2012	300	294
2012/2013	300	260
2013/2014	300	158
2014/2015	240	279
2015/2016	240	

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 2015/16.

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 very good through to unsound with reasonable being the middle opinion but not the average or satisfactory level in terms of the adequacy of the internal control environment:

VERY GOOD	Very well controlled with minimal risk identified; a few minor issues arising.
GOOD	Well controlled although some risk identified which needs addressing.
REASONABLE	Adequately controlled although risks identified which may compromise the overall control environment; improvements required.
UNSATISFACTORY	Not well controlled, unacceptable levels of risk identified; changes required urgently.
UNSOUND	Poorly controlled; major risk exists; fundamental improvements are 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; Lifelong Learning & Leisure / Environment & The Economy Team and Social Services / Corporate Services Team. 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 2015/16; 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 two are currently studying for this qualification; 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. (i) That the Annual Audit Plan for 2015/16 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 2015/16 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. 2014/15 Internal Audit Annual Report, Corporate Plan, Prospectus for Change, Improvement Plan, Corporate Risk Register, Service Improvement Plans.

Dated:

APPENDIX 1

INTERNAL AUDIT SERVICES - ANNUAL PLAN 2015/16

Service Area / Job		Risk	2015/16 Days
Finance			
Accountancy			
	Main Accounting System	M	18
	Financial Vetting		
	Taxation (VAT)		
	Treasury Management		
Strategic Procurement			
	Corporate Procurement	H	23
	E-Procurement		
	Purchasing Cards System		
	Purchasing Cards (Transactional Testing)	H	8
	Payments		
	~ Accounts Payable System		
	~ Accounts Payable CAATS		
	~ Car Loans		
	~ Petty Cash		
Income Collection			
	Income Collection		
	~ Income Management	M	18
	~ Debtors	H	18
	Local Taxation		
	~ Council Tax	M	18
	~ National Non-Domestic Rates	M	18
General			
	National Fraud Initiative (NFI)		30
	Annual Governance Statement		10
	Financial & Administrative Procedures		
	Financial Advice		15
	Follow up of Agreed Management Actions		8
	Finalisation of 2014/15 Jobs		5
Total planned days for Finance			<u>189</u>
Customer Services & Digital Innovation			
Customer Services			
	Contact Centre	M	18
	E-Access (Transactional Web Services)		
	Housing Benefits	H	18
	Face to Face (Information Station)		

Service Area / Job		Risk	2015/16 Days
Information Governance & Risk			
	Document Services		
	~ Mail Service		
	~ Printing / Reprographic Service		
	Electronic Document Management Systems (EDMS)		
	Information Development		
	Spatial Data		
Information Technology			
	E-mail		
	Hardware Asset Management		
	Internet / Intranet		
	IT Back Up, Contingency & Disaster Recovery		
	IT Governance (Control Framework)	H	23
	IT Procurement		
	IT Training Unit		
	Network Security		
	Operating Systems Security		
	Payment Card Industry Data Security Standards		
	Physical Security		
	Schools Support		
	Service Desk		
	Software Asset Management		
	Telecommunication Services		
	User Access Management		
	Web Development		
General			
	Financial & Administrative Procedures		
	Super-Connected Cities Scheme		
	Financial Advice		10
	Follow up of Agreed Management Actions		2
Total planned days for Customer Services & Digital Innovation			<u>71</u>
People & Business Change			
Human Resources			
	Strategic HR		
	~ Agency Staff		
	Employment Services		
	~ Management of Attendance		
	~ Maternity Absence		
	~ Members' Allowances		
	~ Payroll System		

Service Area / Job		Risk	2015/16 Days
	~ Payroll CAATs		
	~ Recruitment & Selection		
	~ Redundancy		
	~ Sickness Absence		
	~ Travel & Subsistence		
	Total Reward	H	23
	Health & Safety		
	Corporate Training (Organisational Development)		
	Social Services Training Unit		
Business Service Development			
	Business Improvement Team		
	Performance Indicators	M	35
Partnership & Policy			
	Partnerships Team		
	Partnerships & Planning	M	10
	Consortium		
	Community Safety Grant		
	Families First Grant		
General			
	Financial & Administrative Procedures		
	Financial Advice		7
	Financial Regulations Training		25
	Follow up of Agreed Management Actions		4
	Finalisation of 2014/15 Jobs		4
Total planned days for People & Business Change		-	<u>108</u>
Children & Young People Services			
Safeguarding			
	POVA		
	Child Protection & Quality Assurance		
	~ Independent Reviewing Officers		
	Domestic Abuse		
	Child Protection		
	LADO		
Youth Offending Services			
	Youth Offending Service		
Integrated Family Support Service			
	Substance Misuse		
	Integrated Family Support Service		
	Family Support		
	Crisis Support		

Service Area / Job		Risk	2015/16 Days
Operations			
	Duty and Assessment	M	23
	Child Protection		
	Mentoring, Assessment & Planning		
Resources			
	Residential		
	~ Brynglas Bungalow		
	~ Cambridge House		
	~ Forest Lodge	M	15
	~ Oaklands (Respite Care)		
	Fostering		
	Placement Matching & Support		
	~ LAC Education Support		
Children's Teams			
	Disabled Children Team		
	Looked After Children Team (#1, #2, #3)		
	Looked After Children Team (16+)	H	23
	Out of Authority Placements		
General			
	Amenity Funds		
	Children's Case Management System		
	Financial & Administrative Procedures		
	Financial Advice		9
	Follow up of Agreed Management Actions		2
	Finalisation of 2014/15 Jobs		5
Total planned days for Children & Young People Services			<u>77</u>
Adult & Community Services			
Quality Assurance			
	Commissioning & Contracts		
	Supporting People		
	~ Supporting People Grant Certification	M	7
	Finance & Income		
	~ Domiciliary Care Charging	H	23
	~ Residential Care Charging		
	~ Direct Payments		
	~ Appointeeships		
	~ Blue Badges		
	CHC / Quality Assurance		
	Drug & Alcohol Service		
	Performance Information		
Occupational Therapy			
	Occupational Therapy		

Service Area / Job		Risk	2015/16 Days
CRT / Frailty			
	Hospital Frailty Team		
	Community Reablement Team (CRT)		
End to End Service			
	Duty & Assessment		
	Review Team		
Learning Disability			
	Adult Learning Disability		
Mental Health			
	Assertive Outreach		
	Home Treatment		
	Newport West		
	Newport East		
	In-Patient Ward		
Provider Services			
	Residential		
	~ Blaen-y-Pant		
	~ Spring Gardens		
	~ Parklands	M	15
	New Willows		
	Day Operations		
	~ Brynglas Adult Training Centre		
	~ Kensington Court		
	Supported Living Agency		
	Domiciliary Care		
	Telecare		
	Direct Payments (Support)		
General			
	Amenity Funds (F/Up)	M	12
	T&S / Flexi (F/Up)	M	12
	Client Monies		
	Adult Information System (AIS) (Case Recording)		
	Financial & Administrative Procedures		
	Financial Advice		16
	Follow up of Agreed Management Actions		2
	Finalisation of 2014/15 Jobs		7
Total planned days for Adult & Community Services			94
External Audits			
Caldicot & Wentlooge Levels Internal Drainage Board			
	Caldicot & Wentlooge Levels IDB (Annual IA Report / Return)		1

Service Area / Job	Risk	2015/16 Days
	Lower Wye IDB (Annual IA Report / Return)	1
WCAG Training Programme		10
Total planned days for External Audits		12

Total Days Corporate Services / Social Services Audit Plan

551

Service Area / Job	Risk	2015/16 Days
Education Services		
Resources & Planning	Risk	2015/16 Days
School Organisation		
	Business Support Team	
	Free Schools Meals	
	School Admissions	H 20
	Catering Contract Management	
	Trips & Visits (Evolve System)	
Finance Support & School Resources		
	Schools Finance Team	
	Foundation Phase Grant	
	Education Improvement Grant 2015/16	H 6
E-Learning & Information Support		
	e-LIS Team	
	SIMS / EMS Systems - Security/User Support	
	Pupil Statistics	
Nursery Schools		
	Kimberley Nursery	M 5
	Fairoak Nursery	M 5
Primary Schools		
	Ysgol Gymraeg Bro Teyrnnon	M 10
	Maesglas Primary	M 10
	St Woolos Primary	M 10
	Mount Pleasant	M 10
	Milton Infants & Nursery	M 10
	Glan Usk Primary	M 10
	Lliswerry Primary	M 10
	Monnow Primary	M 10
	Malpas Court Primary Follow Up	H 5
	Malpas Court Special	H 2
Secondary Schools		
	Newport High	M 12
	Llanwern High	M 12
Special Schools		
	Maes Ebbw	
Other - School Related		

Service Area / Job		Risk	2015/16 Days
	CRSA's / Healthcheck - Primary/Secondary/Nursery	M	15
	Duffryn High Sports Hall		
	Current Contract - New School Builds		
Improvement & Inclusion			
Education Psychology Service			
	Education Psychology		
Education Welfare Service			
	Education Welfare Service		
Pupil Referral Unit			
	Bridge Achievement Centre	M	10
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		
	SEN Follow up	H	6
	SEN Funding - Schools		
	SEN Recoupment		
Inclusion Services			
	Child Protection / Safeguarding	H	8
General			
	Financial Advice		20
	Follow up of Agreed Management Actions		5
	Finalisation of 2014/15 jobs		26
Total planned days for Education Services			237

Law & Regulation			
Chief Democratic Services			
	Democratic Administration		
	Scrutiny		
Electoral Registration			
	Electoral Registration		
Legal			
	Insurances	H	15
	Land Charges		
	Litigation		
	Social Services / Education		
	Support		
Registration Services			
	Registration Service		

Service Area / Job		Risk	2015/16 Days
Marketing & Communications			
	M & C Team		
	City Events		
Public Protection Service			
	Community Safety Warden Service	M	15
	CCTV (Corn Street)		
Environmental Health			
	Food Safety		
	Health & Safety		
	Review of Port Health - Inspection Arrangements		
	Private Sector Housing		
	Licensing		
	Hackney Carriages		
	Pollution		
	Discretionary Charging Follow Up	H	6
Trading Standards			
	Animal Health		
	Enforcement		
	Fair Trading		
	Pest Control / Dog Control & Kennels		
	Scambusters Project		
	Scambusters Grant Claim 2014/15	M	8
General			
	Financial Advice		5
	Follow up of Agreed Management Actions		2
Total planned days for Law & Regulation			<u>51</u>

Regeneration, Investment & Housing			
Development Services			
	Building Control		
	Development Management		
	Developers Contributions		
Economic Regeneration & Policy			
	Regeneration Initiatives - Vibrant & Viable Places	M	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		

Service Area / Job		Risk	2015/16 Days
	Rehousing Services	M	15
	Empty Homes / Houses to Homes Grant		
Community Development			
	Work Based Learning Academy	M	16
	Financial & Administrative Systems		
Community Centres		L	22.5
Housing Improvements			
	Renovation Grants		
Community Learning & Libraries			
	Library Service 2014/15	M	5
	Libraries Management System		
	Adult Education Income & Enrolments	M	15
	St Julian's Community Learning & Library		
	Sickness Procedures		
	Time Off in Lieu		
	Flying Start (Early years)		
Museums & Heritage			
	Tredegar House (National Trust Agreement)		
	Museum & Art Gallery	M	12
	Central Tourist Information Centre		
	Newport Medieval Ship		
	Transporter Bridge		
Youth & Community			
	Youth Service		
	Youth Service - Trips & visits		
	NERYSS		
	Playschemes		
General			
	Client Relationship Management - Joint Venture Newport Norse	H	20
	Sickness Reporting/Procedures		
	Financial Advice		8
	Follow Up of Agreed Management Actions		3
Total planned days for Regeneration, Investment & Housing			136.5

Streetscene & City Services			
Strategic Area			
	IT Systems		
	Framework Agreement-Consultants		
	Highways Improvement Contracts 2014/15	H	5
	HIC Follow Up	H	5
	Traffic Management / Road Safety		
	Traffic Management Act		

Service Area / Job		Risk	2015/16 Days
	Access to Countryside		
	Allotments		
	Business Support Team / Administration	M	15
	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 2014/15	M	5
Environmental Services			
	Waste Disposal Site		
	Refuse Collection 2014/15	H	5
	Recycling & Sustainability	M	12
	Recycling - Wastesavers Review		
	Household Waste Recycling Centre		
	Re-use Shop		
	Green Services		
	Cemeteries		
	Crematorium	M	15
Civil Contingencies			
	Civil Contingencies		
General			
	Agency / Overtime (follow up)	M	8
	Financial Advice		8
	Follow Up of Agreed Management Actions		3
	Transformation Projects	H	20
	Finalisation of 2014/15 jobs		6
Total planned days for Streetscene & City Services			127.0

Total Days Educ, RIH, SSCS, L&R Audit Plans

552

Special Investigations

240

Total Audit Days 2015/16

1343