

Report

Audit Committee



Part 1

Date: 28th March 2019

Item No: 8

Subject Draft Internal Audit Annual Plan 2019/20

Purpose To inform Members of the Council's Audit Committee of the Internal Audit Section's Draft Operational Audit Plan for 2019/20.

For the Audit Committee to comment on and approve the Draft 2019/20 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 is the draft operational Internal Audit plan for 2019/20 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. 1258 productive audit days have been planned for 2019/20 [1214 days 2018/19]. This is a draft plan as work on 2018/19 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 2019/20. 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, 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 (2019/20), at this point in time, 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 2019/20.
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 2019/20.
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 Heads of Service 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 2019/20 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 2019/20; 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 sessions will be targeted to managers who have previously received unfavourable audit opinions.
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. 1258 productive audit days have been incorporated into the 2019/20 draft audit plan. The total resource available for the beginning of the year was 2096 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 2019/20 the allocation will be 150 days:

	Allocation of days	Actual days
2015/2016	240	140
2016/2017	200	91
2017/2018	200	70
2018/2019	180	60 approx.
2019/2020	150	

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 2019/20.

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 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

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 ranges from good through to unsound:

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

Structure

26. The Internal Audit Section comprises of two teams 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

27. 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.

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 2019/20; 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. Currently the draft plan is under resourced by **96 audit days**; the proposed audit work will be finalised showing a balanced audit plan by the end of quarter 1 of 2019/20.

Staffing & Training

30. The Section is supported by staff on a range of grades with appropriate professional qualifications including part qualified and fully qualified accountants and auditors. The staff have considerable experience of working within the local authority and audit environment. The Chief Internal Auditor, Andrew Wathan, is a qualified CIPFA accountant (Chartered Institute of Public Finance and Accountancy) and has extensive working knowledge of external and internal audit practices within the public sector. Andrew's management team consists of two professionally qualified Audit Managers, one CIPFA qualified and one ACCA qualified. One member of staff is PIIA qualified (Institute of Internal Auditors) and others in the team are part qualified, either PIIA, 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. 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.

External Auditor / Relations

33. 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.
34. The Chief Internal Auditor will continue to ensure compliance with the Public Sector Internal Audit Standards.

Service Areas

35. 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.
36. 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

37. 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

38. 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

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

Options Available

40. (1) That the Draft Annual Audit Plan for 2019/20 be approved, subject to any amendments suggested by the Audit Committee.

Preferred Option and Why

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

Comments of Chief Financial Officer

42. I can confirm that I have been consulted on Annual Audit Plan 2019/20 and have no additional comments.

Comments of Monitoring Officer

43. There are no specific legal issues arising from the report, which sets out the draft operational Internal Audit plan for 19/20 and identifies the specific areas of audit work that will be carried out, having regard to the corporate risk profile and available staffing resources. The Council has a statutory duty under the Accounts and Audit (Wales) Regulations 2014 to ensure that it has adequate and effective financial management and a sound system of internal control, which is reviewed regularly. The Audit Committee has responsibility under the Local Government (Wales) Measure 2011 to keep under review the Council's risk management, internal control and corporate governance arrangements and to oversee the work of the internal audit team. Therefore, Audit Committee are required to consider the draft operational plan and satisfy themselves that the annual work programme to be undertaken by the internal audit team is sufficient to discharge this responsibility.

Comments of Head of People and Business Change

44. 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 of resource within it.
45. As part of the Well-being of Future Generations Act (2015) it is necessary to ensure that the Council's functions are operating effectively and efficiently to manage its governance, internal control and risk management arrangements to deliver the Corporate Plan. This report presents the proposed Internal Audit activity during the period to meet this requirement.

Comments of Cabinet Member

46. Not applicable.

Local issues

47. No local issues.

Scrutiny Committees

48. Not appropriate

Equalities Impact Assessment

49. The Equality Act 2010 contains a Public Sector Equality Duty which came into force on 06 April 2011. The Act identifies a number of 'protected characteristics', namely age; disability; gender reassignment; pregnancy and maternity; race; religion or belief; sex; sexual orientation; marriage and civil partnership. The new single duty aims to integrate consideration of equality and good relations into the regular business of public authorities. Compliance with the duty is a legal obligation and is intended to result in better informed decision-making and policy development and services that are more effective for users. In exercising its functions, the Council must have due regard to the need to: eliminate unlawful discrimination, harassment, victimisation and other conduct that is prohibited by the Act; advance equality of opportunity between persons who share a protected characteristic and those who do not; and foster good relations between persons who share a protected characteristic and those who do not. The Act is not overly prescriptive about the approach a public authority should take to ensure due regard, although it does set out that due regard to advancing equality involves: removing or minimising disadvantages suffered by people due to their protected characteristics; taking steps to meet the needs of people from protected groups where these differ from the need of other people; and encouraging people from

protected groups to participate in public life or in other activities where their participation is disproportionately low.

50. As this is a progress report on performance and audit opinions there is no need for an Equalities Impact Assessment. All audits are undertaken in a non-discriminatory manner.

Children and Families (Wales) Measure

51. Not appropriate.

Wellbeing of Future Generations (Wales) Act 2015

52. In compiling this report the principles of this Act have been considered:

- Long term: The Internal Audit workload is based on an annual operational plan supported by a 5-year Strategic Plan
- Prevention: Internal Audit identify strengths and weaknesses within the control environment of Newport City Council; addressing the weaknesses gives management the opportunity of preventing gaps in service provision getting worse. This should also minimise the potential for fraud, theft, loss or error.
- Integration: Internal Audit opinions provide an objective opinion on the adequacy of the internal control environment in operation and support sound stewardship of public money. Internal Audit will work with external audit to avoid duplication.
- Collaboration: Internal Audit work with operational managers to develop an appropriate action plan in order to address identified concerns.
- Involvement: Heads of Service and Senior Managers are invited to contribute to the audit planning process each year in order to prioritise audit resources.

Crime and Disorder Act 1998

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

Consultation

54. Not appropriate

Background Papers

55. 2018/19 Internal Audit quarterly reports, Corporate Plan, Corporate Risk Register, Service Improvement Plans.

Dated:

APPENDIX 1

Internal Audit Services		
Operational Audit Plan for 2019/20		
Service Area	Number of days	Percentage of plan
Finance	151	12%
People & Business Change	180	14%
Law & Regulation	99	8%
Children & Young People Services	147	12%
Adult Services	109	9%
Streetscene & City Services	106	8%
Regeneration, Investment & Housing	78	6%
Education Services	228	18%
External Audits	10	1%
Special Investigations	150	12%
Total Days for Operational Plan	1258	100.0%

Service Grouping	Number of days	Percentage of plan
Chief Executive		
Corporate Services	430	34%
People		
Social Services	256	20%
Education Services	228	18%
Place		
Streetscene & Regeneration	184	15%
Other	160	13%
Total Days for Operational Plan	1258	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 – 2019/20

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 2019/20.

INTERNAL AUDIT SERVICES - AUDIT PLAN 2019/20 (DRAFT)

Finance		Last Review	Risk	2019/20 Days
Accountancy				
	Main Accounting System	-	M	15
	~ Bank Reconciliation	2016/17		
	~ Budgetary Control (Revenue)	2014/15		
	~ Budgetary Control (Capital)	2018/19		
	~ Coding Structure / Journals / Holding & Suspense	2010/11		*
	~ System Security & Integrity	2012/13		*
	~ Feeder Systems	2010/11		*
	Schools Finance	2014/15	H	20
	Social Services Income Assessment & Charging	2017/18		
	Taxation (VAT)	2018/19		
	Treasury Management	-		
	~ Financial Vetting	Never		
	~ Income Management	2015/16		
	~ Income Returns	2018/19		
	~ Internet Banking	2018/19		
	~ Paye.net	2010/11	H	20
	~ Treasury Management	2017/18		
Income Collection				
	Council Tax	2018/19		
	National Non Domestic Rates (NNDR)	2016/17	M	18
	Sundry Debtors	2017/18	M	18
Strategic Procurement				
	Strategic Procurement	-		
	~ Gateway Process (incl. Excepted Contracts)	2017/18		
	~ eTendering	2015/16		
	Creditors CAATs	2018/19		
	Petty Cash / Imprest Accounts	2018/19		
	Procure to Pay (eProcurement)	2016/17		
	Purchasing Cards (System)	2017/18		
	Purchasing Cards (Transactions)	2018/19	M	12

		Last Review	Risk	2019/20 Days
General				
	Annual Governance Statement	2018/19		10
	National Fraud Initiative (NFI)	2018/19	H	20
	Financial Advice	Annual		10
	Follow up of Agreed Management Actions 2018/19	Annual		5
	Finalisation of 2018/19 Audits	-		3
Total Planned Days for Finance				151

		Last Review	Risk	2019/20 Days
People & Business Change				
Digital Services				
	Document Services	-		
	~ Electronic Document Management System (EDMS) & Modern Records	Never		
	~ Mail Services	2014/15		
	~ Printing / Reprographic Services	2013/14		
	Information Management	-		
	~ Data Protection (General Data Protection Regulation) (Follow Up)	2018/19	H	12
	~ Freedom of Information	2017/18		
	~ Payment Card Industry Data Security Standards (PCI DSS) (Follow Up)	2016/17	H	5
	Digital Projects	-		
	~ SRS Client Relationship Management (Follow Up)	2018/19	H	12
Human Resources				
	Employment Services	-		
	~ Agency Staff	2017/18		
	~ Employment Status	Never	M	13
	~ Management of Attendance	Never		
	~ Maternity Absence Payments	2017/18		
	~ Members' Allowances	2018/19		
	~ Organisational Structure	2011/12		
	~ Payroll CAATs	2018/19		
	~ Payroll System	2016/17		
	~ Recruitment & Selection	2013/14		
	~ Redundancy	2012/13		
	~ Sickness Absence Payments	2017/18		
	~ Travel & Subsistence	2016/17	M	18
	Health & Safety	2013/14		
	Human Resources & Organisational Development	-		
	~ Job Evaluation / Equal Pay	2018/19		

		Last Review	Risk	2019/20 Days
	~ Social Services Training Unit	2017/18		
	~ Organisational Development	Never	M	20
Newport Intelligence Hub				
	Address Management Function (Corporate Gazetteer)	Never	M	15
	Business Development (iTrent)	Never		
	Corporate Geographical Information Systems (GIS)	Never		
	Database System Administration	Never		
	Education Learning & Support	2006/07		
	Performance Analysis	Never		
Partnership Support				
	Civil Contingencies	Never	H	23
	Corporate Policy	Never		
	Partnerships	Never		
	Performance Management	Never		
	~ Performance Indicators (Data Quality)	2018/19		
	Risk Management	2018/19	M	18
General				
	Corporate Governance	Never	M	18
	Project Management	Never		
	Welsh Language Standards	Never		
	Financial Advice	Annual		8
	Financial Regulations Training	Annual		10
	Follow up of Agreed Management Actions 2018/19	Annual		4
	Finalisation of 2018/19 Audits			4
Total Planned Days for People & Business Change				180

Children & Young People Services		Last Review	Risk	2019/20 Days
Children's Teams				
	Children With Disabilities	2012/13	M	20
	Pathway Teams x3	2011/12		
	Safeguarding Hub	2008/09		
Child Protection & Family Support				
	Child Protection & Family Support (x 4 Teams)	Never	H	20
	Family Contact Centre	2018/19		

		Last Review	Risk	2019/20 Days
	Integrated Family Support Service	2012/13		
	Mentoring, Assessment & Consultancy	Never		
Resources				
	Adoption Allowances (Follow Up)	2018/19	M	12
	Fostering	2014/15		
	Family & Friends	-		
	~ SGO/Kinship Payments (Follow Up)	2017/18	H	12
	Matching & Placement Support	Never		
	~ LAC Education Support	2014/15		
	Residential	-		
	~ Cambridge House	2014/15	M	15
	~ Forest Lodge	2015/16		
	~ Oaklands	2016/17		
	~ Rose Cottage	Never		
Safeguarding, Quality Assurance & Child Protection				
	Adult Safeguarding	-		
	~ Appointeeships	2016/17		
	~ Deprivation of Liberty Safeguards (DOLS)	Never		
	~ Adults at Risk	2012/13	M	20
	Corporate Safeguarding	2017/18		
	Children's Safeguarding	-		
	~ Education Safeguarding	2016/17		
	~ Independent Reviewing Officers (IROs)	2013/14		
	Violence Against Women Domestic Abuse & Sexual Violence (VAWDASV)	Never		
	Quality Assurance	Never		
Youth Justice & Preventions				
	Preventions	Never	H	20
	Youth Offending Service	Never		
General				
	Adoption Fees	2018/19		
	Children & Families Imprest Account	2016/17	M	15
	Financial Advice	Annual		6
	Follow up of Agreed Management Actions 2018/19	Annual		3
	Finalisation of 2018/19 Audits			4
Total Planned Days for Children & Young People Services				147

Adult & Community Services		Last Review	Risk	2019/20 Days
Integrated Teams				
	Occupational Therapy Service	2014/15		
	Mental Health Service	Never	H	20
First Contact				
	Hospital Team	Never	H	20
	Intake Team	2017/18		
	~ Independent Living Advisors	Never	M	12
	Telecare Contracts	Never		
	Out of Hours Emergency Scheme	Never		
Managed Care				
	Frailty Service (Reablement)	2010/11	M	20
	NCN Teams (x 3 - East, North, West)	2018/19		
Service Development & Commissioning				
	Commissioning & Contracts			
	~ Commissioning, Contracts, Monitoring	2016/17		
	~ Direct Payments	2017/18		
	~ Non-Residential Care Provider Payments	2015/16		
	~ Residential Care Provider Payments	2018/19		
	~ Supported Living Provider Payments	Never		
	Supporting People	2013/14		
	~ Supporting People Programme Grant (SPPG) Certification (Finances)	2017/18	M	4
	~ Supporting People Programme Grant (SPPG) Certification (Outcomes)	2017/18	M	4
	Performance Information	Never		
Care & Support Services				
	Residential Services	-		
	~ Blaen-y-Pant	2016/17		
	~ Parklands	2018/19		
	~ Spring Gardens	2017/18		
	Day Services	-		
	~ Brynglas Day Opportunities	2017/18		
	Cross-Cutting / Thematic Reviews			
	~ Residents' Monies	2014/15	H	18
	~ Amenity Funds	2016/17		
General				
	Financial Advice	Annual		6
	Follow up of Agreed Management Actions 2018/19	Annual		3
	Finalisation of 2018/19 Audits			2

		Last Review	Risk	2019/20 Days
Total Planned Days for Adult & Community Services				109

Law & Regulation		Last Review	Risk	2019/20 Days
Democratic Services & Communications				
	Democratic Administration	2018/19		
	Marketing & Communications	Never	M	12
	City Festivals & Events			
	Mayoralty & Events	2004/05		
Electoral Registration				
	Electoral Registration	2012/13		
Legal				
	Insurances	2015/16		
	Land Charges	2014/15		
	Litigation	2012/13		
	Corporate Admin Team	Never	M	10
Regulatory Services				
	Community & Environment			
	Environmental Health			
	- Food Safety	2018/19		
	- Domestic Health	2002/03	M	15
	- Port Health	2006/07		
	- Private Sector Housing	2012/13		
	- Pollution	2009/10		
	- Neighbourhood (CCTV / CSW)	2002/03 (CCTV) 2015/16 (CSW)	M	15
	- Discretionary Charging	2015/16		
	Commercial			
	Consumer Protection			
	- Consumer Protection Team	2018/19		
	- RIPA	2017/18		
	- Industrial & Animal Health	2007/08		
	- Licensing (Premises)	2011/12	H	15
	- Licensing (Taxi)	2013/14		
	- Scambusters Team	2012/13		
	- Scambusters Grant Claim 2018/19	Annual	M	8
	- Newport City Dogs Home	2007/08	M	12

		Last Review	Risk	2019/20 Days
Registration Services				
	Registration Services	2016/17		
General				
	Financial Advice	Annual		5
	Follow up of Agreed Management Actions 2018/19	Annual		2
	Finalisation of 2018/19 Audits			5
Total Planned Days for Law & Regulation				<u>99</u>

Education Services		Last Review	Risk	2019/20 Days
Resources & Planning				
	School Admissions & Appeals	2010/11	H	15
	21st Century Schools Capital Programme	Never		
	School Reorganisation Programme	Never		
	Education Properties (Caretakers)	2006/07		
	School Meals			
	- Catering Contract Management (Chartwells)	2012/13		
	- Outside Preferred Catering Contractor (Schools)	2018/19		
	- Cashless Catering (Parent Pay)	Never		
	- Free School Meals	2010/11		
	Breakfast Clubs	Never		
	Trips & Visits (Evolve System) (Follow-Up)	2018/19		
	Early Years	Never		
Engagement & Learning				
	Education Welfare Service	2017/18		
	Gwent Education Minority-Ethnic Service (GEMS)	2017/18		
	Gwent Music Support Service			
	- Music Support Service	2011/12	M	15
	- Review of Procedures for Trips & Events	2006/07		
Inclusion				
	Bridge Achievement Centre (PRU) Follow up	2018/19	H	8
	Curriculum Improvement			
	- Additional Educational Needs (AEN) Service	Never		
	- Specific Learning Difficulty (SpLD) Service	Never		
	- Healthy Schools	Never		
	Educational Psychology	2011/12		
	Special Educational Needs			
	- SEN Assessments	2015/16		
	- SEN Out of County Placements	2015/16		

		Last Review	Risk	2019/20 Days
	- SEN Recoupment	2009/10	H	15
	- SEN Equipment & Resources	Never		
	- SEN Transport	Never		
	Education Safeguarding & Child Protection	2016/17		
	Pupil Exclusions	Never		
	Education Other Than At Schools (EOTAS)	2005/06	M	15
Education Grants				
	Education Improvement Grant 2018/19	Annual	H	5
	Pupil Deprivation Grant 2018/19	Annual	M	5
	Appetite for Life Grant	2012/13		
Nursery Schools				
	Kimberley Nursery	2016/17		
	Fairoak Nursery	2015/16		
Primary Schools				
	Millbrook Primary	2009/10	M	10
	Ringland Primary	2010/11	M	10
	St Patricks RC Primary	2010/11	M	10
	Glasllwch Primary	2011/12	M	10
	Pentrepoeth Primary	2011/12	M	10
	High Cross Primary	2012/13	M	10
	Maesglas Primary 2018/19	2015/16	M	5
Secondary Schools				
	Ysgol Gyfun Gwent Is Coed	Never	M	12
	John Frost	2013/14	M	12
	Caerleon Comprehensive Follow up	2018/19	H	8
	Secondary Learning Resource Units	Never		
Special Schools				
	Maes Ebbw	2017/18		
	Ysgol Bryn Derw	Never	M	12
	New Social, Emotional & Behavioural Difficulties School	Never		
Other - School Related				
	CRSA's / Healthcheck - Secondary / Primary / Nursery	Annual	M	12
	Duffryn High Sports Hall	2011/12		
General				
	Schools Financial Regulations Training	Annual		4
	Financial Advice	Annual		20
	Follow up of 2018/19 Agreed Management Actions	Annual		3
	Finalisation of 2018/19 Audits			2
Total Planned Days for Education Services				228

Regeneration, Investment & Housing		Last Review	Risk	2019/20 Days
Community Regeneration				
	Communities First	2009/10		
	Community Buildings			
	- Directly Managed	2008/09		
	- Voluntary Managed	2015/16		
	Families First	2018/19		
	Flying Start			
	- Flying Start	Never		
	- Play Development	2003/04		
	30 hours Free Childcare	Never	M	15
	Work, Skills & Performance			
	- Inspire to Achieve	2018/19		
	- Skills & Work Contract	2015/16		
	- Community Development Improvement Plan	2011/12		
	- Financial & Admin Systems	2009/10		
	Youth Development			
	- Youth Service	2017/18		
	- Duke of Edinburgh Award	2017/18		
	- Inspire to Work	Never		
	Grants			
	- Flexible Funding Grant 2018/19	Never	M	10
Development Services				
	Development Control			
	- Planning Applications	2011/12		
	- Planning Enforcement	2011/12		
	- Historic Building Conservation	Never		
	Building Control	2013/14		
	Regeneration Initiatives			
	- Vibrant & Viable Places	2017/18		
	- Heritage Lottery Funding	Never		
	- Business Support Loans & Grants	2017/18		
	- Europeans Grants	2007/08		
	Planning Policy			
	- Planning Obligations (S106)	2017/18		
	Technical Support	Never		
Culture, Libraries and Community Learning				
	Business Support Team	Never		
	Community Learning & Libraries			
	- Adult Education	2015/16		
	- Library Service	2014/15		
	Museum & Heritage			

		Last Review	Risk	2019/20 Days
	- Museum & Art Gallery	2005/06	M	15
	- Medieval Ship	2008/09		
	- Transporter Bridge	2012/13		
	- Tredegar House (National Trust Agreement)	2012/13		
	- Fourteen Locks	Never		
	- Tourist Information Centre	2010/11		
Housing, Regeneration & Property				
	Housing Needs			
	- Home Options (Common Register)	2018/19		
	- Homelessness Assessment & Prevention	2017/18		
	- Private Sector Housing	2009/10		
	Housing Renewals			
	- Disabled Facilities Grants	2017/18		
	- Empty Homes (Houses to Homes Grant)	2013/14		
	Newport Norse (Joint Venture) Follow Up	2015/16	H	10
	Ellen Ridge Site	Never		
	Integrated Property Unit			
	- Commercial Properties Follow up	2018/19	H	8
	- Newport Market	2005/06	M	10
	- Facilities Management (Civic Centre / Info Station)	Never		
	- Carbon Reduction Commitment	2013/14		
General				
	Financial Advice	Annual		7
	Follow up of Agreed Management Actions 2018/19	Annual		2
	Finalisation of 2018/19 Audits			1
Total Planned Days for Regeneration, Investment & Housing				<u>78</u>

		Last Review	Risk	2019/20 Days
Streetscene & City Services				
Customer Experience				
	Contact Centre			
	- Contact Centre	2015/16		
	- Information Station	2012/13		
	Digital Optimisation			
	- Channel Optimisation	Never		
	Complaints Handling			
	- Children's Rights & Complaints	Never		
	Benefits			
	- Housing Benefits	2018/19	H	12

		Last Review	Risk	2019/20 Days
Environment & Leisure				
	Bereavement Services			
	- Cemeteries (Follow-Up)	2018/19		
	- Gwent Crematorium	2016/17		
	Parks & Recreation			
	- Parks & Outdoor Recreation	2007/08	M	15
	- Allotments	Never		
	Biodiversity			
	- Access to Countryside	2006/07		
	- Active Travel	Never		
	- Tree Surveys and Inspections (TPO)	Never		
	Grounds Maintenance			
	- Grounds Maintenance	2018/19		
	Newport Live (Partnership Arrangements)	Never	M	10
Highways & Engineering				
	Highways Maintenance			
	- Highways & Drainage (Network)	2010/11		
	- Highways (follow up)	2018/19	H	8
	- Drainage	2010/11	M	15
	- Overtime & On Call Facility	2017/18		
	- Parking Services	2017/18		
	- Street Works	2016/17		
	- Winter Maintenance	Never		
	Transport			
	- Fleet / Vehicle Management	2012/13		
	- Vehicle Usage & Trackers (follow up)	2018/19	H	8
	- Home to School Transport	2005/06	H	15
	- Social Services Taxi Framework			
	- Passenger Transport Taxi Framework	2018/19		
	- Public Transport Support	2006/07		
	- Bus Services Support Grant	2016/17		
	- Civil Parking Enforcement	2018/19	H	5
	Traffic & Safety			
	- Traffic, Transport & Road Safety	Never		
	Asset Management			
	- Telford Depot CCTV & Security (Follow-Up)	2018/19		
	- Highways Improvement Contracts (Follow-Up)	2015/16		
	- Project Management	Never		
	- Streetlighting	2013/14		
	- Highways Network Assets	2017/18		
Waste & Cleansing				
	Waste Collections			

		Last Review	Risk	2019/20 Days
	- Refuse	2015/16		
	- Agency / Overtime (Follow-Up #2)	2018/19		
	Recycling			
	- Recycling & Engagement	Never		
	- Enforcement	Never		
	Landfill Site			
	- Waste Disposal Site	2011/12		
	- Household Waste Recycling Centre	2013/14		
	- Agency / Overtime	2016/17		
	Cleansing			
	- Street Cleansing (follow up)	2018/19	H	8
	Wastesavers (Partnership Arrangements)	2004/05		
General				
	Financial Advice	Annual		5
	Follow up of Agreed Management Actions 2018/19	Annual		3
	Finalisation of 2018/19 Audits			2
Total Planned Days for Streetscene & City Services				<u>106</u>

TOTAL PLANNED DAYS	1098
SPECIALS ALLOCATION	150
EXTERNAL	10
	1258
AVAILABLE CHARGEABLE DAYS 2019/20	1162
DIFFERENCE	96