

# Report

## Audit Committee

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### Part 1

Date: 28<sup>th</sup> September 2020

Item No: 5

**Subject** Revised Internal Audit Annual Plan 2020/21

**Purpose** To inform Members of the Council's Audit Committee of the Internal Audit Section's Revised Operational Audit Plan for 2020/21.

For the Audit Committee to comment on and approve the 2020/21 Revised 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 Revised Operational Internal Audit Plan for 2020/21 based on an assessment of risk and available audit resources for the remaining 6 months of this financial year. The plan is based on delivering 626 audit days.

Covid19 has significantly impacted on Internal Audit and its ability to deliver the original full year plan. Corporately the focus was on delivering essential front line services to deal with the pandemic. The Internal Audit team supported the business grants process and undertook extensive counter fraud work whilst the regularity audits were put on hold for an interim period.

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

**Proposal** That the report be noted and approved 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 the remainder of 2020/21. 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, 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. As a result of Covid-19, audit work has been re-prioritised in conjunction with Heads of Service.
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 operational plan takes 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 2020/21.
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 has limited resources (establishment of 7.5 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 revised Internal Audit plan has been circulated to Heads of Service to ensure the risk profile determined by the audit management team is right. Heads of Service have welcomed the opportunity to contribute to the audit planning process and view it as a positive move forward.
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. In an ideal world these are the audits the team should be undertaking in 2020/21 based on the strategic plan. The long list is further risk assessed with audit work prioritised. **The original plan was based on 1208 audit days; the revised plan is based on 626 audit days.**
12. The UK was subject to the Pandemic, Covid-19, late February early March 2020. Work in the Council was prioritised to deliver essential front line services which meant Internal Audit was unable to undertake its normal duties early in 2020/21. This had an impact on the original plan.
13. We then have to balance the plan with the resources we have available the best we can. The 2020/21 operational plan aimed to cover the areas stated within the given time allocations but professionally I feel that the revised plan 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. **Audit resources available amounts to 600 days for Q3 and Q4.** External support may be brought in to deliver the audit plan.
14. Agreed management actions of previous audit reports will be followed up during 2020/21; 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.
15. 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.
16. 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.
17. 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**

18. 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.
19. 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.

20. 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.
21. 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.
22. 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.
23. 600 productive audit days are available for the 2020/21 revised audit plan. The total resource available for the Q3 and Q4 was 1040 days; annual leave, public holidays, sickness, training, 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 a normal audit year; available audit days will be considerably less as a result of Covid-19 as explained below.
24. An allocation of time has been included in the plan for special investigations and unplanned work 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 2020/21 the allocation was 150 days, reduced to 75 for half a year:

	Allocation of days	Actual days
2016/2017	200	91
2017/2018	200	70
2018/2019	180	64
2019/2020	150	151
2020/2021	150 (full year)	
	75 (half year)	

### **Provision of Internal Audit - Opportunities**

25. 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 2020/21.
26. The team are using current technology to undertake audits in a variety of ways which could lead to more efficient ways of working.

### **Independence**

27. 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

28. 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.

29. In line with CIPFA's best practice guidelines, the audit opinions and their definitions will change in 2021/22. Following extensive consultation CIPFA have decided to promote a standard set of opinions to be used by all internal audit teams across the public sector within the UK. Further information will be presented to Audit Committee later in 2020/21.

30. 50 audit opinion jobs have been incorporated within the revised plan.

## Structure

31. 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 7.5 and is responsible for auditing all of the Council's systems and establishments including the payroll functions for 6,000+ staff.

## Resources

32. Consideration has been given to the appropriate level of resources for Internal Audit at Newport City Council. The current establishment of 7.5 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.

33. 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.
34. It has been difficult to prioritise workload for 2020/21; 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 plan is under resourced; the original audit plan includes more audit days across audit jobs than audit staff available to undertake the work.

### **Staffing & Training**

35. 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 a Certified Internal Auditor (Institute of Internal Auditors) and others in the team are part qualified, either IIA, ACCA or AAT.
36. 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.
37. The team normally arranges 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. This will be postponed until 2021/22.

### **External Auditor Relations**

38. The Council's external auditor is Audit Wales. 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. They will also continue to assess Internal Audit against the standards to ensure that a professional and effective service is being provided.
39. The Chief Internal Auditor will continue to ensure compliance with the Public Sector Internal Audit Standards.

### **Service Areas**

40. Many of the managers within the Council call upon the Internal 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.

41. 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.

### Impact of Covid-19

42. The pandemic struck Wales mid February, early March 2020. All Council staff were advised to work from home from the 18th March 2020. This meant the Internal Audit Team had to change the way it operated for the year end and for the start of the new financial year.

43. As per the Internal Audit Annual Report 2019/20, we were unable to complete all work as planned as service areas re-prioritised their staff and workloads, staff became unavailable, meetings and site visits were cancelled and requests came in to postpone ongoing audit work.

44. Generally in Q1 of our audit plan the team are finalising reports in draft at year end, completing audit jobs which were ongoing at year end but draft reports had not been issued, picking up carried forward jobs from the previous year and starting new year audit jobs. In order to undertake audit work effectively and efficiently we need the co-operation of service managers and the staff in their service areas to accommodate site visits, meetings and provide relevant documentation; as a result of "Lockdown" services were re-prioritised and some staff deployed to support front line service provision. Key staff were therefore not available for audit work to be completed which effectively meant the Internal Audit service was effectively put on hold.

45. Internal Audit staff were also working from home. This move happened at pace. Although we did manage to move some reports forward we could not undertake our audit work in line with the original audit plan. In early April, Internal Audit staff also got redeployed to support the payment of business rates grants; extensive counter fraud work was undertaken in relation to these grants. Other counter fraud work was also undertaken along with completion of special investigation work.

46. Audit resources available have been calculated based on the team functioning as 'normal' with effect from 1<sup>st</sup> October 2020 (**Appendix 3**). There are 600 productive audit days available to deliver the Revised Internal Audit Plan.

47. In 2019/20 external resources were brought in to undertake audit jobs which could not be completed in house due to a vacancy or long term illness. Consideration will need to be given to again bringing in an external audit resource to undertake audit jobs in 2020/21 to ensure appropriate audit coverage in the year.

48. The number of audit opinion audit jobs will be reduced for 2020/21. The year end opinion will be based on the audit work undertaken during the year, but there needs to be an understanding that for 2020/21, the number of audit opinions on individual jobs are likely to be less than in a normal year.

### Financial Summary

49. 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)					

<b>Net Impact on Budget</b>				
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## Risks

50. If members are not involved in the process of endorsing the annual Internal 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 Audit Wales.

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

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

## Options Available

52. (1) That the Revised Annual Internal Audit Plan for 2020/21 be approved, subject to any amendments suggested by the Audit Committee.

## Preferred Option and Why

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

## Comments of Chief Financial Officer

54. I can confirm that I have been consulted on the Revised Annual Internal Audit Plan 2020/21 and have no additional comments.

## Comments of Monitoring Officer

55. There are no specific legal issues arising from the report, which sets out the revised operational Internal Audit plan for 20/21 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 revised 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**

56. Due to the Covid-19 outbreak the Council has had to reassess its strategic priorities and resources. As the Council is moving towards recovery, new / emerging opportunities and risks will need to be considered as part of the audit plan to ensure the Council has adequate internal controls, governance and risk management processes in place. The involvement of the Council's Corporate Management Team to support the Internal Audit team to effectively undertake their role is vital to provide necessary assurance, advice and guidance to meet our statutory duties and protect public finances. This plan will also ensure that the Council can meet its requirements under the Wellbeing of Future Generations Act and ensure sustainable development can meet short and long term objectives of the Council.

## **Comments of Cabinet Member**

57. Not applicable.

## **Local issues**

58. No local issues.

## **Scrutiny Committees**

59. Not appropriate

## **Equalities Impact Assessment**

60. 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.

61. As this is an annual report on planned audit work there is no need for an Equalities Impact Assessment. All audits are undertaken in a non-discriminatory manner.

## **Children and Families (Wales) Measure**

62. Not appropriate.

## **Wellbeing of Future Generations (Wales) Act 2015**

63. 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: The delivery of the Internal Audit Plan is aligned with the Council's strategic and operational objectives, risks and statutory requirements. 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 and other regulatory providers 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**

64. 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**

65. Not appropriate

## **Background Papers**

66. 2019/20 Internal Audit quarterly reports, Corporate Plan, Corporate Risk Register, Service Improvement Plans, Draft Internal Audit Plan 2020/21

Dated:

APPENDIX 1

<b>Internal Audit Services</b>		
<b>Revised Operational Audit Plan for 2020/21</b>		
<b>Service Area</b>	<b>Number of days</b>	<b>Percentage of plan</b>
Finance	83	13%
People & Business Change	82	13%
Law & Regulation	43.5	7%
Children & Young People Services	80	13%
Adult Services	30	5%
City Services	61.5	10%
Regeneration, Investment & Housing	55	9%
Education Services	115.5	18%
External – SWCAG Training Programme	0	0%
Special Investigations	75	12%
<b>Total Days for Operational Plan</b>	<b>626</b>	<b>100.00%</b>

<b>Service Grouping</b>	<b>Number of days</b>	<b>Percentage of plan</b>
<b>Chief Executive</b>		
Corporate Services	209	33%
<b>People</b>		
Social Services	110	18%
Education Services	115.5	18%
<b>Place</b>		
City Services & Regeneration	116.5	19%
Other	75	12%
<b>Total Days for Operational Plan</b>	<b>626</b>	<b>100.00%</b>

## APPENDIX 2

### INTERNAL AUDIT PLAN – 2020/21 – 6 months from 1<sup>st</sup> October 2020

The plan will be reviewed and updated where necessary during 2020/21.

### REVISED INTERNAL AUDIT SERVICES - AUDIT PLAN 2020/21

\* 20/21 planned job completed before 30/09/20

\*\* Not in original draft 2020/21 plan - c/f from 2019/20

\*\*\* Not in original draft 2020/21 plan - new job

Finance		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non Opinion Job	
<b>Accountancy</b>								
	Main Accounting System	-						
	~ Budgetary Control (Revenue)	2014/15	H	20	0			
	~ Coding Structure / Journals / Holding & Suspense**	c/f 2019/20	M	0	1	Y		
	Schools Finance	2014/15	H	20	20	Y		
<b>Income Collection</b>								
	Council Tax*	2018/19	H	15	0	Y		
	~ Covid-19 Business Grants***	New	H	0	0		Y	
<b>Strategic Procurement</b>								
	Strategic Procurement	-						
	~ Gateway Process (incl. Excepted Contracts)	2017/18	H	20	0			
	Contract Management	Never	H	20	20	Y		
	Purchasing Cards (Transactions - 2019/20)*	2019/20	M	12	0	Y		
	Purchasing Cards (Transactions - during Covid-19 lockdown period)***	2019/20	M	12	12	Y		
<b>General</b>								
	Annual Governance Statement*	2019/20		10	0		Y	
	National Fraud Initiative (NFI)	2019/20		20	20		Y	
	Financial Advice	2019/20		10	5		Y	
	Follow up of Agreed Management Actions 2019/20	2019/20		5	5		Y	
	Finalisation of 2019/20 Audits*	Annual		3	0		Y	
<b>Total Planned Days for Finance</b>				<b>Days</b>	<b>167</b>	<b>83</b>	<b>6</b>	<b>6</b>

		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non opinion Job
<b>People &amp; Business Change</b>							
<b>Digital Services</b>							
	~ Payment Card Industry Data Security Standards (PCI DSS) (Follow Up)	2016/17	H	8	8	Y	
<b>Human Resources</b>							
	~ Organisational Structure	2011/12	M	15	0		
	~ Payroll CAATs	2018/19	M	15	15	Y	
	~ Recruitment & Selection*	2013/14	H	20	0	Y	
	Health & Safety	2013/14	H	20	0		
<b>Newport Intelligence Hub</b>							
	iTrent System Development***	Never	H	0	4		Y
<b>Partnership Support</b>							
	Civil Contingencies	2019/20					
	~ Covid-19 Response***	Never	H	0	20	Y	
	Performance Management	Never	H	15	0		
	Risk Management	2018/19	H	20	20	Y	
<b>General</b>							
	Welsh Language Standards	Never	H	15	0		
	Financial Advice	Annual		8	4		Y
	Financial Regulations Training	Annual		10	5		Y
	Follow up of Agreed Management Actions 2019/20	Annual		4	4		Y
	Finalisation of 2019/20 Audits	Annual		4	2		Y
<b>Total Planned Days for People &amp; Business Change</b>				<b>172</b>	<b>82</b>	<b>5</b>	<b>5</b>

		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non opinion Job
<b>Children &amp; Young People Services</b>							
<b>Resources</b>							
	Adoption Allowances (Follow Up)	2018/19	M	12	12	Y	
	~ SGO/Kinship Payments (Follow Up)	2019/20	M	12	12	Y	
	~ Cambridge House	2014/15	M	15	0		
	~ Forest Lodge	2015/16	M	0	15	Y	
<b>Safeguarding, Quality Assurance &amp; Child Protection</b>							
	Adult Safeguarding	-					
	~ Appointeeships	2016/17					
	~ Deprivation of Liberty Safeguards (DOLS)	Never					
	~ Adults at Risk	2019/20					
	~ Violence Against Women Domestic Abuse & Sexual Violence (VAWDASV)	Never					

		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non opinion Job
	Children's Safeguarding	-					
	~ Education Safeguarding	2016/17					
	~ Independent Reviewing Officers (IROs)	2013/14					
	Corporate Safeguarding	2017/18					
	Quality Assurance	Never					
<b>General</b>							
	Children & Families Imprest Account (Follow-Up)	2019/20	H	10	10	Y	
	Control Risk Self-Assessments	Never	M	8	4	Y	
	Financial Advice	2019/20		8	4		Y
	Follow up of Agreed Management Actions 2019/20	2019/20		3	3		Y
	Finalisation of 2019/20 Audits	Annual		4	0		
<b>Total Planned Days for Children &amp; Young People Services</b>				<b>92</b>	<b>80</b>	<b>6</b>	<b>2</b>

		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non opinion Job
<b>Adult &amp; Community Services</b>							
<b>Integrated Teams</b>							
	Mental Health Service	Never	H	20	20	Y	
<b>Service Development &amp; Commissioning</b>							
	~ Supported Living Provider Payments	Never	H	20	0		
	~ Housing Support Grant*	New	M	4	0	Y	
	~ Homelessness Prevention Grant*	New	M	4	0	Y	
<b>Care &amp; Support Services</b>							
	Cross-Cutting / Thematic Reviews						
	~ Residents' Monies	2014/15	H	20	0		
<b>General</b>							
	Control Risk Self-Assessments	Never		8	4	Y	
	Financial Advice	2018/19		6	3		Y
	Follow up of Agreed Management Actions 2019/20	2018/19		3	3		Y
	Finalisation of 2019/20 Audits	Annual		2	0		Y
<b>Total Planned Days for Adult &amp; Community Services</b>				<b>87</b>	<b>30</b>	<b>4</b>	<b>3</b>

		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non opinion Job
<b>Law &amp; Regulation</b>							
<b>Democratic Services &amp; Communications</b>							
	Democratic Services & Governance	2018/19					
	Marketing & Communications	Never	M	15	12	Y	
<b>Electoral Registration</b>							
	Electoral Registration	2012/13	M	15	0		
<b>Legal</b>							
	Litigation	2012/13	H	15	0		
	Corporate Admin Team**	2019/20	M	0	0	Y	
<b>Public Protection</b>							
	Environmental Health						
	- Neighbourhood - CCTV	2002/03	M	12	12	Y	
	- Neighbourhood - CSW	2015/16	M	15	15	Y	
	- Licensing (Taxi)	2013/14	H	15	0		
	- Scambusters Grant Claim 2019/20	Annual	M	8	0	Y	
	- Newport City Dogs Home**	2019/20	M	0	0	Y	
<b>General</b>							
	Financial Advice	Annual		5	2.5		Y
	Follow up of Agreed Management Actions 2019/20	Annual		2	2		Y
	Finalisation of 2019/20 Audits	Annual		3	0		
<b>Total Planned Days for Law &amp; Regulation</b>				105	43.5	6	2

		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non opinion Job
<b>Regeneration, Investment &amp; Housing</b>							
<b>Community Regeneration</b>							
	Grants						
	- Children & Communities Grant 2019/20	2019/20	M	10	0		
<b>Development Services</b>							
	Development Control						
	- Planning Applications	2011/12	M	15	15	Y	
<b>Culture, Libraries and Community Learning</b>							
	Community Learning & Libraries						
	- Library Service	2014/15	M	15	0		
	Museum & Heritage						
	- Museum & Art Gallery**	2019/20	M	0	0	Y	
<b>Housing, Regeneration &amp; Property</b>							
	Housing Needs						
	- Private Sector Housing	2009/10	M	15	15	Y	
	Newport Norse (Joint Venture) Follow Up	2015/16	H	12	12	Y	

		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non opinion Job
	Integrated Property Unit						
	- Commercial & Industrial Properties Follow up	2018/19	H	8	8	Y	
<b>General</b>							
	Financial Advice	Annual		6	3		Y
	Follow up of Agreed Management Actions 2019/20	Annual		2	2		Y
	Finalisation of 2019/20 Audits	Annual		2	0		
<b>Total Planned Days for Regeneration, Investment &amp; Housing</b>				85	55	5	2

		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non opinion Job
<b>City Services</b>							
<b>Customer Services</b>							
	Digital Optimisation						
	- Channel Optimisation	Never	M	15	0		
	Complaints Handling	Never	M	15	15	Y	
	- Children's Rights & Complaints	Never					
<b>Environment &amp; Leisure</b>							
	Parks & Recreation						
	- Parks & Outdoor Recreation **	2019/20	M	0	0	Y	
	Country & Conservation						
	- Access to Countryside	2006/07	M	15	0		
	Grounds Maintenance						
	- Grounds Maintenance Follow up	2019/20	H	8	8	Y	
<b>Highways &amp; Engineering</b>							
	Highways Maintenance						
	- Highways (follow up)	2018/19	H	8	8	Y	
	Transport						
	- Vehicle Usage & Trackers (follow up)	2018/19	H	8	0		
	- Home to School Transport**	2019/20	H		10	Y	
	- Passenger Transport Unit - Taxi Contracts Follow Up	2018/19	H	8	0		
	Asset Management						
	- Streetlighting	2013/14	M	15	15	Y	
<b>Waste &amp; Cleansing</b>							
	Waste Collections						
	- Refuse	2015/16					
	Recycling		M	15	0		
	- Recycling & Engagement	Never					
	- Enforcement	Never					

		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non opinion Job
<b>General</b>							
	Financial Advice	Annual		5	2.5		Y
	Follow up of Agreed Management Actions 2019/20	Annual		2	2		Y
	Finalisation of 2019/20 Audits	Annual		6	1		
<b>Total Planned Days for Streetscene &amp; City Services</b>				<b>120</b>	<b>61.5</b>	<b>6</b>	<b>2</b>

		Last Review	Risk	2020/21 Days	Revised Days	Opinion Job	Non opinion Job
<b>Education Services</b>							
<b>Resources &amp; Planning</b>							
	Trips & Visits (Evolve System) (Follow-Up #2)	2019/20	H	7	0		
	Early Years	Never	H	15	15	Y	
<b>Engagement &amp; Learning</b>							
	Gwent Music Support Service						
	- Music Support Service Follow Up	2019/20	H	8	8	Y	
<b>Inclusion</b>							
	Bridge Achievement Centre (PRU) Follow up**	2019/20	M	0	0	Y	
	- Healthy Schools	Never	M	12	0		
	Special Educational Needs						
	- SEN Out of County Placements**	2019/20	H	0	8.5	Y	
	Pupil Exclusions	Never	M	12	0		
<b>Education Grants</b>							
	Education Improvement Grant (SIG) 2019/20*	Annual	M	5	0	Y	
	Pupil Deprivation Grant 2019/20*	Annual	M	5	0	Y	
<b>Nursery Schools</b>							
<b>Primary Schools</b>							
	Gaer Primary	2012/13	M	10	10	Y	
	Malpas Park Primary	2012/13	M	10	10	Y	
	Rogerstone Primary	2012/13	M	10	10	Y	
	Marshfield Primary	2013/14	M	10	0		
	St Mary's RC Primary	2013/14	M	10	0		
	Malpas Church in Wales Primary	2013/14	M	10	10	Y	
	St Joseph's RC Primary	2013/14	M	10	0		
	Jubilee Park	Never					
<b>Secondary Schools</b>							
	Ysgol Gyfun Gwent Is Coed	Never	M	12	12	Y	
	Bassaleg	2014/15	M	12	0		
	Caerleon Comprehensive Follow up	2018/19	H	8	8	Y	
<b>Special Schools</b>							

	Ysgol Bryn Derw	<b>Never</b>	<b>M</b>	<b>12</b>	<b>0</b>		
<b>Other - School Related</b>							
	CRSA's / Healthcheck - Secondary / Primary / Nursery	<b>Annual</b>	<b>M</b>	<b>8</b>	<b>8</b>		<b>Y</b>
	Deficit Budget Project	<b>2019/20</b>	<b>M</b>	<b>4</b>	<b>2</b>		<b>Y</b>
<b>General</b>							
	Schools Financial Regulations Training / Cluster Meetings	<b>Annual</b>		<b>2</b>	<b>1</b>		<b>Y</b>
	Financial Advice	<b>Annual</b>		<b>19.5</b>	<b>10</b>		<b>Y</b>
	Follow up of 2019/20 Agreed Management Actions	<b>Annual</b>		<b>3</b>	<b>3</b>		<b>Y</b>
	Finalisation of 2019/20 Audits	<b>Annual</b>		<b>5</b>	<b>0</b>		
<b>Total Planned Days for Education Services</b>				<b>219.5</b>	<b>115.5</b>	<b>12</b>	<b>5</b>

			Original Plan	Revised Plan
TOTAL AUDIT DAYS			1048	551
EXTERNAL - SWCAG TRAINING PROGRAMME			10	
SPECIAL INVESTIGATIONS			150	75
TOTAL PLANNED AUDIT DAYS			1208	626

50 opinion related audit jobs  
27 non-opinion related audit jobs

### APPENDIX 3 Internal Audit Resources 2020/21

Original starting point pre Covid-19:

Establishment	7.5	
Actual FTE's in IA Team	6.5	
Total Days Available 20/21	2104	
Less Leave, sickness, training, management, admin	954	
Total Audit Days Available	<b>1150</b>	55% of total days available
Special Investigations	150	
Operational Audit Days	<b>1000</b>	

Resources Available as at 1-10-20

Establishment	7.5	
Actual FTE's in IA Team	7.5	
Total Days Available 20/21	1040	
Less Leave, sickness, training, management, admin	440	
Total Audit Days Available	<b>600</b>	58% of total days available
Special Investigations	75	
Operational Audit Days	<b>525</b>	