

# Report

## Governance and Audit Committee

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### Part 1

Date: 26<sup>th</sup> May 2022

**Subject** Internal Audit Annual Report 2021/22

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

- i) the overall opinion on the internal controls of the City Council for 2021/22;
- ii) Internal Audit's progress against the agreed audit plan;
- iii) Internal Audit's performance against local performance indicators.

**Author** Chief Internal Auditor

**Ward** General

**Summary** Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

This report has been prepared in accordance with the Public Sector Internal Audit Standards. It gives an overall opinion on the adequacy and effectiveness of the City Council's internal controls during 2021/22, which was **Reasonable** - Adequately controlled although risks identified which may compromise the overall control environment; improvements required; reasonable level of assurance.

For 2021/22 the overall opinion has been based on the approved Internal Audit plan 2021/22 (May 2021). The full year plan was based on delivering 1082 audit days. Reliance on previous years' audit work has also been taken into consideration in arriving at this year's opinion in that there have been no significant systems or staff changes.

The second part of the report relates to the performance of the Internal Audit Section and how well its key targets in the year were met. 71% of the approved audit plan was completed for the year against a target of 82%.

**Proposal** That the Annual Internal Audit Report 2021/22 and overall Audit Opinion be noted and endorsed by the Council's Governance and Audit Committee

**Action by** The Governance and Audit Committee

**Timetable** Immediate

This report was prepared after consultation with:

- Chief Financial Officer
- Monitoring Officer

- Head of People, Policy & Transformation

**Signed**

## Background

1. Internal Audit is an independent, objective, assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper economic, efficient and effective use of resources.
2. In line with the Public Sector Internal Audit Standards, this is the Chief Internal Auditor's formal annual report to the Council which gives an opinion on the overall adequacy and effectiveness of the Council's internal control environment; a summary of the work completed during the year and the performance of the Internal Audit team.

### Overall Audit Opinion

3. The level of assurance that can be placed on the internal controls operating effectively for 2021/22 is "**Reasonable**" (**Appendix A**).

4. The opinion for the internal financial controls operating within the Council in 2021/22 is:

We have undertaken our internal audit work for the year ending 31/03/2022 in accordance with the audit plan agreed by the Head of Finance and approved by the Council's Governance & Audit Committee on 27<sup>th</sup> May 2021. The plan was designed to ensure adequate coverage over the year of the Council's accounting and operational systems.

Our audit work included reviews, on a sample basis, of each of these systems / establishments sufficient to discharge the Head of Finance's responsibilities under section 151 of the Local Government Act 1972 and The Accounts and Audit (Wales) Regulations 2014. The opinion is based upon the work undertaken. We planned and performed our work to obtain the information necessary to provide us with sufficient evidence to give us reasonable assurance of the internal control systems tested.

The audit work undertaken was in line with the audit plan for 2021/22. Audit knowledge of previous systems and processes in place at NCC was also taken into consideration in arriving at this opinion, where there had been very little change to key systems or personnel within the organisation.

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

Andrew Wathan  
Chief Internal Auditor  
April 2022

### Audit Opinions Issued

- The definition of the audit opinions used are shown at **Appendix A**. Internal audit reports provide a balanced view of the controls in place and record strengths and weaknesses.
- The opinions given to individual audit reviews are shown at **Appendix B**. In summary the following opinions were issued following audit reviews:

	2018/19	%	2019/20	%	2020/21	%	2021/22	%
Good	10	22	7	22	5	17	10	29
Reasonable	27	57	19	60	23	80	23	66
Unsatisfactory	10	19	6	18	1	3	2	5
Unsound	1	2	0	0	0	0	0	0
Total	48	100	32	100	29	100	35	100

Overall Opinion	Reasonable	Reasonable	Reasonable	Reasonable
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- In addition to planned work the team also undertook “special investigation” reviews. 10 special investigations were undertaken during 2021/22; some were ongoing from previous years and some are continuing. These reviews are typically time intensive and on occasions difficult to prove.
- Planned work not completed by the year end is noted in **Appendix C**.
- Work was also undertaken during the year which did not warrant an audit opinion on the control environment but demonstrates where Internal Audit is adding value. This is shown at **Appendix D** as Non Opinion Work.

### Key Issues

- Where unacceptable levels of risk have been identified Heads of Services and their service managers have the responsibility for addressing the situation.
- It is pleasing to note that 10 “**Good**” audit opinions were issued during the year:
- 23 “**Reasonable**” audit opinions were issued
- However, 2 “**Unsatisfactory**” audit opinions were issued:
  - Telephony
  - Housing Benefits
- For the third year running there were no “**Unsound**” audit opinions issued during 2021/22.
- A summary of the issues identified in the above **Unsatisfactory** audit reports has already, or will be reported to the Governance and Audit Committee separately:

	Previously reported to Governance and Audit Committee	Due to be reported to Governance and Audit Committee
Telephony	No	2022/23
Housing Benefits	No	2022/23

### Impact of Covid-19

16. The disruption caused by the Coronavirus pandemic continued into 2021/22 with the IA team unable to undertake all of their planned work due to services prioritising their staff to deliver front line services and the restrictions imposed on visiting premises as a result of the pandemic. The Audit team was involved with extensive counter fraud work as a result of the Welsh Government business grants which were administered by the Council and also supported the TTP process during 2020/21 with some of this continuing into 2021/22.
17. Original planned audit work for 2021/22 which was not undertaken will be carried forward into the 2022/23 Audit plan.
18. During the year the Internal Audit team continued to work from home. Key staff in some service areas were unavailable due to Covid-19. To minimise the spread of the virus the corporate decision was that staff had to work from home.

### Additional Resource

19. In order to partially cover the back fill for a Principal Auditor acting up to Audit Manager for part of the year and the ongoing Principal Auditor vacancy, an external resource was brought in to undertake specific audits. The Internal Audit team engaged the services of the South West Audit Partnership (SWAP); they were originally contracted to complete 3 audit jobs in the 2021/22 Audit Plan:

Audit Job
Mental Health Service
Carbon Reduction Commitment
Covid-19 Response

Only 1 of these audit jobs (Covid-19 Response) was completed and issued as final during the year. The remaining two have commenced and will be carried forward as part of the 2022/23 audit plan.

### Implementation of Agreed Management Actions

20. During the year the team sought assurance from operational managers that previously agreed management actions to improve the internal control environment and reduce the level of risk had been implemented. This related to 2020/21 finalised audit reports. 82% of agreed management actions had been implemented. This will be reported to the Governance and Audit Committee in 2022/23.
21. There are insufficient resources within the team to follow up all audit reports issued to test that all of the agreed management actions have been implemented at an operational level; the Internal

Audit team therefore have to rely on the integrity of managers to provide accurate feedback on whether or not they have implemented the actions they agreed.

### National Fraud Initiative (NFI)

22. The Internal Audit Team is responsible for co-ordinating the NFI process for the Council, an initiative run by the Cabinet Office. This is a biennial data matching exercise that matches electronic data within and between participating bodies to detect and prevent fraud and overpayments from the public purse across the UK. On an annual basis Council Tax and Electoral Role data is collated and matched.
23. NCC data has been uploaded for the current exercise and matches have been returned from the Cabinet Office. Internal Audit and service areas are continuing to review the matches and verify their legitimacy, reporting any issues as fraud as necessary to the Chief Internal Auditor.

### The Way Forward

24. Managers of the service areas need to ensure that robust internal controls are in place and adhered to in order to ensure that the systems in operation run efficiently and effectively and the scope for misappropriation, theft or error is minimised. Heads of Service have a responsibility to ensure that the Council's Financial Regulations are complied with at an operational level. Staff should be made aware of the Financial Regulations and the requirements therein and the consequences of non-compliance.
25. Internal Audit currently run seminars on what Financial Regulations and Contract Standing Orders mean, why they are in place, what they are about and to whom they relate. 11 sessions were delivered to 192 delegates during 2021/22.
26. Adequate financial procedures need to be put in place and disseminated to all concerned to make sure that they are complied with to ensure systems and processes are run as intended by management. Agreed management actions stated in audit reports should be implemented to eliminate or reduce the weakness and minimise the risk.

### Performance of the Internal Audit Section 2021/22 (Appendix E).

27. Despite not having a full complement of staff for the whole year;
  - 71% of the approved audit plan was completed against a target of 82%;
  - Draft reports were issued within 5 days of completion;
  - Final reports were issued within 3 days of receiving management comments;
28. The Audit Team had an establishment of 7.5 staff (including the Chief Internal Auditor); 1 vacancy in the team and 1 long term sickness.
29. During 2021/22 the team was supported by SWAP (South West Audit Partnership) who undertook planned audit reviews to cover reduced resources.
30. Many of the managers within the Council also call upon the Audit Section for financial advice which is generally reactive. This can have an impact on planned audit reviews.
31. Governance and Audit Committee Members regularly comment on the adequacy of the Internal Audit resources. Audit staff resources have been reduced over the last few years which means

that fewer audit jobs can be undertaken in the audit plan which results in the provision of less assurance across all service areas.

32. With a full complement of staff, the audit resource is only just about sufficient to provide assurance on the Council's internal control environment, but given the experiences of staff changes in the last couple of years, the Chief Internal Auditor will have to monitor the situation closely and use a range of options to ensure appropriate audit coverage is provided. The Chief Internal Auditor will endeavour to provide adequate and appropriate audit coverage throughout the Council although prioritisation is required, given the reduced resources within the team.
33. The current level of resources is just about adequate to meet the continuing needs of service led demands. However, the level of resources needs to be assessed in line with Internal Audit's on-going involvement with The Measure, performance indicators, the changing risk profile of the Council and auditing grant claims not reviewed by the external auditor.

### Developments

34. The Chief Internal Auditor has continued in his dual role acting in that capacity for Newport City Council and Monmouthshire County Council. This is a permanent arrangement.
35. Where unfavourable audit opinions are issued it is the Head of Service's responsibility to inform their respective Cabinet Member of the situation and ensure that appropriate action is taken to address the issues identified.
36. During 2017/18 the Internal Audit team had its self-assessment against the Public Sector Internal Audit Standards externally validated. The outcome was that the team is Generally Compliant, which is the highest level of achievement. The report and subsequent action plan was reported to Governance and Audit Committee in September 2018; progress against this action plan will be reported to Governance and Audit Committee separately.

### **Financial Summary**

37. There are no financial issues related to this report.

### **Risks**

38. If Members are not involved in the endorsing the Annual Audit Report it would weaken the overall governance arrangements of the Council and be non-compliant with the Public Sector Internal Audit Standards, which therefore, could be subject to adverse criticism from the external auditor, currently 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?
Members not involved with audit reporting process	M	L	Internal Audit attend all Governance and Audit Committee meetings and present reports on a regular basis	Chief internal Auditor

\* Taking account of proposed mitigation measures

## **Links to Council Policies and Priorities**

39. Giving management assurance on systems in operation gives them confidence that there is sound financial management in place, that more effective services can be provided and the risk of theft, fraud and corruption is minimised. Better service provision, looking after the public pound makes our City a better place to live for all our citizens, hence Improving People's Lives.
- To make our city a better place to live for all our citizens
  - To be good at what we do
  - To work hard to provide what our citizens tell us they need

## **Options Available**

40. This is a factual report and therefore there are no specific options to be considered. The annual report provides a mechanism for monitoring the performance and progress of the Internal Audit team and the adequacy of the Council's internal control environment to ensure the public pound is spent wisely and appropriately and that fraud, theft and corruption is minimised.
41. The Governance and Audit Committee is asked to note progress on delivery of the audit plan and the annual audit opinion given to date and ask questions, make observations and recommendations, as necessary.

## **Preferred Option and Why**

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

## **Comments of Chief Financial Officer**

43. I can confirm that I have been consulted on the Annual Audit Report 2021/22 and have no additional comments.

## **Comments of Monitoring Officer**

44. The Annual Report is in accordance with the Accounts and Audit Regulations and the Public Sector Internal Audit Standards. The report confirms that adequate and effective internal financial controls are in place to ensure that the Council complies with its financial duties. The second part of the report puts the work of the Audit Section into context within the Council's Performance Management Framework and again highlights the effectiveness of the work undertaken by this service area.

## **Comments of Head of People, Policy & Transformation**

45. There are no other specific HR issues arising as a result of the report. In terms of Corporate Policy & Performance, the report presents a review of audit activity during the period concerned and is set out in the context of performance framework. Clearly the work of the audit team is critical in giving assurance that the work of the Council is being undertaken within the set policies and procedures and meets the requirements of the Well-being of Future Generations Act (2015). Efficient and effective use of resources within agreed parameters is required if the Council is to operate in a sustainable way and within the principles of the Act – long term, integration, prevention, collaboration and involvement. Audit activity should ensure that the Council is



working to achieve the correct balance between meeting these requirements, managing short and medium term financial challenges and well managed risk.

## **Comments of Cabinet Member**

46. Not applicable.

## **Local issues**

47. No local issues.

## **Scrutiny Committees**

48. Not appropriate.

## **Equalities Impact Assessment**

49. Not required.

50. 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.

51. As this is an annual 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**

52. Not appropriate.

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

53. The role of Internal Audit supports the Council in complying with the principles of the Wellbeing Act and providing assurance on the activities undertaken across the Council. 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 that is aligned to the Council's Corporate 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 Council's corporate governance, internal control and risk management environment in operation and support sound stewardship of public money.

**Collaboration** - Internal Audit work with delivered in collaboration 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. The involvement of the Governance & Audit Committee

## **Consultation**


54. Not applicable.

## **Background Papers**

55. 2021/22 Approved Internal Audit Plan.

Dated:

## Appendix A - Audit Opinions used in 2021/22

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

Unqualified	<p>The Financial Statement is free from material misstatement and presents fairly the activities of the organisation.</p> <p>The terms and conditions of the grant funding have been complied with.</p>
Qualified	<p>There is a lack of supporting information or documentation to verify that that figures quoted in the Financial Statement fairly represent the activities of the organisation.</p> <p>The terms and conditions of the grant funding have not been fully complied with.</p>

## APPENDIX B

Overall Council Opinion for 2021/22 is **Reasonable**

	18/19	19/20	20/21	21/22
<b>Good</b>	10	7	5	10
<b>Reasonable</b>	27	19	23	23
<b>Unsatisfactory</b>	10	6	1	2
<b>Unsound</b>	1	0	0	0
	48	32	29	35

### Internal Audit – Management Information 2021/22

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority	Final / Draft	Opinion given
P2122-P3	Finance	Income Collection	National Non Domestic Rates (NDR)	Medium	Final	Good
P2122-P13	People & Bus Change	Human Resources	iTrent (System Security)	High	Draft	Good
P2122-P32	Adult & Comm Services	Service Development & Commissioning	Non-Residential Care Provider Payments	High	Draft	Good
P2122-P39	Law & Regulation	Legal	Insurances	Medium	Final	Good
P2122-P40	Law & Regulation	Legal	Litigation	Medium	Draft	Good
P2122-P42	Law & Regulation	Public Protection	Licensing (Taxi)	Medium	Final	Good
P2122-P48	RI&H	Development Services	Building Control	Medium	Final	Good
P2122-P58	City Services	Highways & Engineering	Street Works	Medium	Final	Good
P2122-P77	Education Services	Secondary Schools	Caerleon Comprehensive (Follow up)	High	Final	Good
P2122-P84	People & Business Change	Policy & Partnership	Covid-19 Response	High	Final	Good
P2122-P1	Finance	Accountancy	Budgetary Control (Revenue)	High	Final	Reasonable
P2122-P2	Finance	Accountancy	Place & Corporate Accountancy	Medium	Final	Reasonable
P2122-P4	Finance	Strategic Procurement	Gateway Process	High	Final	Reasonable
P2122-P5	Finance	Strategic Procurement	Creditors CAATs	Medium	Draft	Reasonable

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority	Final / Draft	Opinion given
P2122-P6	Finance	Strategic Procurement	Purchasing Cards (Transactions)	Medium	Draft	Reasonable
P2122-P15	People & Business Change	Partnership Support	Performance Indicators (Data Quality)	Medium	Draft	Reasonable
P2122-P23	Children & Young People Services	Resources	Forest Lodge	Medium	Final	Reasonable
P2122-P24	Children & Young People Services	Resources	Oaklands (Replaced Rose Cottage)	Medium	Final	Reasonable
P2122-P25	Children & Young People Services	Safeguarding, Quality Assurance & Child Protection	Independent Reviewing Officer (IRO)	High	Draft	Reasonable
P2122-P26	Children & Young People Services	Youth Justice & Preventions	Youth Justice Service	Medium	Draft	Reasonable
P2122-P27	Children & Young People Services	General	Children & Families Imprest Account (Follow-Up) 2020/21	High	Final	Reasonable
P2122-P28	Children & Young People Services	General	Control Risk Self-Assessments	Medium	Final	Reasonable
P2122-P35	Adult & Comm Services	Residential Services	Blaen-y-Plant	Medium	Draft	Reasonable
P2122-P36	Adult & Comm Services	General	Control Risk Self-Assessments	Medium	Final	Reasonable
P2122-P50	RI&H	Housing, Regeneration & Property	Newport Norse (Joint Venture) Follow Up 2020/21	High	Draft	Reasonable
P2122-P56	City Services	Highways & Engineering	Highways (Follow-up) 2020/21	High	Final	Reasonable
P2122-P57	City Services	Highways & Engineering	SDR Contract	Medium	Final	Reasonable
P2122-P61	City Services	Waste & Cleansing	Landfill Site	Medium	Draft	Reasonable
P2122-P65	Education Services	Inclusion	Pupil Exclusions	Medium	Final	Reasonable
P2122-P68	Education Services	Nursery Schools	Kimberley Nursery Closure / Amalgamation	Medium	Final	Reasonable
P2122-P79	Education Services	General	Control Risk Self-Assessments	N/A	Final	Reasonable
P2122-P86	Education Services	Schools	Replacement Job - School Coverage		Final	Reasonable

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority	Final / Draft	Opinion given
			Audit Work (x7 pri, x1 comp, x1 spec)			
P2122-P87	City Services	Environment & Leisure	Replacement Job - Countryside & Conservation		Draft	Reasonable
P2122-P11	People & Business Change	Digital Services	Telephony	Medium	Final	Unsatisfactory
P2122-P54	City Services	Customer Services	Housing Benefits	High	Draft	Unsatisfactory
P2122-P33	Adult & Comm Services	Service Development & Commissioning	Housing Support Grant	Medium	Final	Unqualified
P2122-P34	Adult & Comm Services	Service Development & Commissioning	Homelessness Prevention (Rough Sleeping) Grant	Medium	Final	Unqualified
P2122-P43	Law & Regulation	Public Protection	Scambusters Grant Claim 2020/21	Medium	Final	Unqualified
P2122-P66	Education Services	Education Grants	Education Improvement Grant (SIG) 2020/21	Medium	Final	Unqualified
P2122-P67	Education Services	Education Grants	Pupil Development Grant 2020/21	Medium	Final	Unqualified

CAATS - Computer Assisted Audit Techniques  
SGO - Special Guardianship Orders  
LADO - Local Authority Designated Officer  
SIG - School Improvement Grant

## APPENDIX C

### 2021/22 audit jobs in the plan which were not completed by 31.03.22 (x26)

Job number	Service Area	Section or Team	Job Title	Risk Rating / Priority
P2122-P12	People & Bus Change	Digital Services	Payment Card Industry Data Security Standards (PCI DSS) (Follow Up)	High
P2122-P14	People & Bus Change	Human Resources	HR/Payroll CAATs	Medium
P2122-P16	People & Bus Change	Partnership Support	Risk Management	High
P2122-P17	People & Bus Change	General	Corporate Governance (Follow-Up)	High
P2122-P21	Children & Young People Serv	Childrens Teams	Children with Disabilities	Medium
P2122-P22	Children & Young People Serv	Child Protection & Family Support	Integrated Family Support Service	Medium
P2122-P31	Adult & Comm Serv	Integrated Teams	Mental Health Service	High
P2122-P41	Law & Regulation	Public Protection	Neighbourhood - CSW	Medium
P2122-P44	Law & Regulation	Public Protection	Newport City Dogs Home Follow Up	High
P2122-P47	RI&H	Community Regeneration	TBC	High
P2122-P49	RI&H	Housing, Regeneration & Property	Private Sector Housing (Leasing)	Medium
P2122-P51	RI&H	Housing, Regeneration & Property	Carbon Reduction Commitment	High
P2122-P55	City Services	Environment & Leisure	Gwent Crematorium	Medium
P2122-P59	City Services	Highways & Engineering	Vehicle Usage & Trackers (follow up)	High
P2122-P60	City Services	Highways & Engineering	Passenger Transport Unit - Taxi Contracts Follow Up	High
P2122-P64	Education Serv	Resources & Planning	21st Century Schools Capital Programme	High
P2122-P69	Education Serv	Primary Schools	Gaer Primary	Medium
P2122-P70	Education Serv	Primary Schools	Malpas Park Primary	Medium
P2122-P71	Education Serv	Primary Schools	Rogerstone Primary	Medium
P2122-P72	Education Serv	Primary Schools	Marshfield Primary	Medium
P2122-P73	Education Serv	Primary Schools	St Mary's RC Primary	Medium
P2122-P74	Education Serv	Primary Schools	Malpas Church in Wales Primary	Medium

<b>Job number</b>	<b>Service Area</b>	<b>Section or Team</b>	<b>Job Title</b>	<b>Risk Rating / Priority</b>
P2122-P75	Education Serv	Primary Schools	St Joseph's RC Primary	Medium
P2122-P76	Education Serv	Secondary Schools	Ysgol Gyfun Gwent Is Coed	Medium
P2122-P78	Education Serv	Special Schools	Ysgol Bryn Derw	Medium
P2122-P83	Ext Audits	SWCAG Training Programme	SWCAG Training Programme	Not Applicable

CSW - Community Safety Wardens  
SWCAG – South Wales Chief Auditors Group



## Appendix D – Non opinion audit work 2021/22

Job number	Service Area	Section or Team	Job Title
P2122-P7	Finance	General	Annual Governance Statement
P2122-P8	Finance	General	National Fraud Initiative (NFI)
P2122-P9	Finance	General	Financial Advice
P2122-P10	Finance	General	Follow up of Agreed Management Actions 2020/21
P2122-P18	People & Bus Change	General	Financial Advice
P2122-P19	People & Bus Change	General	Financial Regulations Training
P2122-P20	People & Bus Change	General	Follow up of Agreed Management Actions 2020/21
P2122-P29	Children & Young People Serv	General	Financial Advice
P2122-P30	Children & Young People Serv	General	Follow up of Agreed Management Actions 2020/21
P2122-P37	Adult & Comm Serv	General	Financial Advice
P2122-P38	Adult & Comm Serv	General	Follow up of Agreed Management Actions 2020/21
P2122-P45	Law & Regulation	General	Financial Advice
P2122-P46	Law & Regulation	General	Follow up of Agreed Management Actions 2020/21
P2122-P52	RI&H	General	Financial Advice
P2122-P53	RI&H	General	Follow up of Agreed Management Actions 2020/21
P2122-P62	City Services	General	Financial Advice
P2122-P63	City Services	General	Follow up of Agreed Management Actions 2020/21
P2122-P80	Education Serv	General	Schools Financial Regulations Training / Cluster Meetings
P2122-P81	Education Serv	General	Financial Advice
P2122-P82	Education Serv	General	Follow up of Agreed Management Actions 2020/21

## Appendix E - Performance Indicators 2021/22 - Newport City Council - Internal Audit Section

	2019/20 Actual	2020/21 Actual	2021/22 Target	2021/22 Actual
Proportion of planned audits complete	76%	78%	82%	71%
Directly chargeable time against total time available	58%	N/A	55%	53%
Directly chargeable time against planned	88%	N/A	100%	80%
Proportion of Special Reviews responded to within 5 days	100%	N/A	100%	100%
Continue to train staff in all Service Groups/Areas on best financial practice – Number of sessions delivered	7	6	6	11
Staff turnover	0	0	0	1
Promptness of draft report issue: end of fieldwork to draft report issue date	5 days	8 days	10 days	5 days
Promptness of report finalisation: client response to final report issue date	2 days	3 days	5 days	3 days

N/A - Due to the disruption of Covid -19 during 2020/21, data was not recorded to enable these PIs to be calculated.