

Report

Audit Committee

Part 1

Date: 26 May 2016

Subject Internal Audit Annual Report 2015/16

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

- i) the overall opinion on the internal controls of the City Council for 2015/16;
- ii) Internal Audit's progress against the agreed audit plan;
- iii) Internal Audit's performance against local performance indicators.

Author Chief Internal Auditor

Ward General

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

This report has been prepared in accordance with the Public Sector Internal Audit Standards. It gives an overall opinion on the adequacy and effectiveness of the City Council's internal controls during 2015/16, which was **Reasonable** - Adequately controlled although risks identified which may compromise the overall control environment; improvements required; reasonable level of assurance.

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. 77% of the approved audit plan was completed in the year against a target of 75%.

Proposal That the Annual Audit Report 2015/16 and overall Audit Opinion be noted and endorsed by the Council's Audit Committee

Action by The Audit Committee

Timetable Immediate

This report was prepared after consultation with:

- Chief Financial Officer
- Monitoring Officer
- Head of People and Business Change

Background

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

Overall Audit Opinion

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| <p>6. The level of assurance that can be placed on the internal controls operating effectively for 2015/16 is "Reasonable" (Appendix A).</p> |
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7. The opinion for the internal financial controls operating within the Council in 2015/16 is:

<p>We have undertaken our internal audit work for the year ending 31/3/2016 in accordance with the plan agreed by the Head of Finance and endorsed by the Council's Audit Committee on 28th May 2015. The plan was designed to ensure adequate coverage over the year of the</p>

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.

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

Andrew Wathan
Chief Internal Auditor
May 2016

Audit Opinions Issued

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

	2012/13	%	2013/14	%	2014/15	%	2015/16	%
Very Good	2	4	2	5	0	0	N/A	
Good	9	20	21	51	8	24	9	26
Reasonable	29	64	18	44	21	62	17	50
Unsatisfactory	5	11	0	0	5	14	8	24
Unsound	0	0	0	0	0	0	0	0

Total	45	100	41	100	34	100	34	100
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Overall Opinion	Reasonable	Good	Reasonable	Reasonable
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10. In the past external audit have relied upon the work undertaken by internal audit, in particular on the audit of the fundamental financial systems. The audit opinions issued on these during 2015/16 were Good / Reasonable. None were classified as unsatisfactory or unsound.
11. In addition to planned work the team also undertook “special investigation” reviews. 10 (9) special investigations were undertaken during 2015/16. These arose for a number of different reasons, including information passed straight to the Section regarding allegations against members of Council staff, potential fraud, theft or non-compliance with Council policy / procedures for example. These reviews are typically time intensive and on occasions difficult to prove.
12. Work was also undertaken during the year which did not warrant an audit opinion on the control environment. This is shown at **Appendix C** as Non Opinion Work.

Key Issues

13. The opinion is derived from the audit opinions given to individual reviews undertaken during the year, as shown at **Appendix A**, and these range from Good to Unsatisfactory. A Good opinion - Well controlled with some risks identified which require addressing; substantial level of assurance.
14. Where unacceptable levels of risk have been identified Heads of Services and their service managers have the responsibility for addressing the situation.
15. It is pleasing to note that 9 “Good” audit opinions were issued during the year:
 - Income Management
 - Council Tax
 - Housing Benefits
 - St Woolos Primary
 - Lliswerry Primary
 - Monnow Primary
 - Malpas Court Primary Follow Up
 - Insurances
 - Community Safety Warden Service
16. 17 “Reasonable” audit opinions were issued
17. However, 8 “Unsatisfactory” audit opinions were issued:
 - Grants to Voluntary Sector Organisations
 - Looked After Children Team (16+) Imprest Account
 - Kimberley Nursery
 - Ysgol Gymraeg Casnewydd
 - Malpas Court Special
 - Client Relationship Management - Joint Venture Newport Norse
 - Highways Improvement Contracts 2014/15
 - CCTV / Security - Telford Depot Follow up
18. Reassuringly, there were no Unsound audit opinions issued during 2015/16.
19. The main reasons for giving an unsatisfactory opinion would generally be where there was a failure to comply with the Council’s Financial Regulations or Contract Standing Orders, failure to comply with financial procedures, lack of financial procedures, poor administration, failure to adhere to recognised best practice, non-compliance with the services own procedures,

insufficient controls in place to properly account for income or an inability to demonstrate value for money. A summary of the issues identified in the above Unsatisfactory audit reports will be reported to Audit Committee separately later in the year.

20. 6 Community Centre accounts were audited, 3 were unqualified, 3 were qualified.

The Way Forward

21. Managers of the service areas need to ensure that robust internal controls are in place and adhered to in order to ensure that the systems in operation run efficiently and effectively and the scope for misappropriation, theft or error is minimised. Heads of Service have a responsibility to ensure that the Council's Financial Regulations are complied with at an operational level. Staff should be made aware of the Financial Regulations and the requirements therein and the consequences of non-compliance.
22. Internal Audit currently run seminars on what Financial Regulations and Contract Standing Orders mean, why they are in place, what they are about and to whom they relate. 9 (9 in 2014/15) sessions were delivered to 109 (103 in 2014/15) delegates during 2015/16.
23. Adequate financial procedures need to be put in place and disseminated to all concerned to make sure that they are complied with to ensure systems and processes are run as intended by management. Agreed management actions stated in audit reports should be implemented to eliminate or reduce the weakness and minimise the risk.
24. During 2015/16 we got feedback from operational managers on the level of agreed management actions that had been implemented in relation to 2014/15 audit work; overall 92% of agreed management actions had been implemented.

Performance of the Internal Audit Section 2015/16 (Appendix D)

25. Despite not having a full complement of staff for the whole year, 77% of the approved audit plan was completed against a target of 75%; (66% completed in 2014/15). A total of 88 (97) audit reviews were planned during the year with 62 (64) being completed to at least draft stage by the end of the year. (The total number of jobs in the plan was adjusted from 88 to 81 to reflect the fact that managers were not able to accommodate the audit during the year). Comparisons against periods 2012/13 to 2015/16 are shown at **Appendix D**. As a result of the commitment and dedication of the remaining Internal Audit staff in post during the year, the team did really well against pre-set targets.
26. Jobs were included in the plan to following up the implementation of previous agreed management actions relating to audit work in 2014/15.
27. Although 240 days were planned for special investigations during the year, 140 productive days were actually spent auditing specials, 100 days less than allocated within the plan which meant more planned audit work could be undertaken.
28. There continued to be audit coverage throughout the service areas of the Council which again, was met with positive feedback from management. The team continually provides advice on financial matters to ensure managers are better placed to ensure sound financial management in their service areas. This may impact on the audit plan but this is where internal audit adds value to the Authority.
29. The efficiency of turning final reports around and getting them out to operational managers is generally within the targets set (average of Welsh local authority internal audit teams). Having agreed identified issues with management we are now giving management the responsibility for

coming up with their own actions of how controls can be improved; the use of laptops at draft report discussions has speeded up this process and has been welcomed by management.

30. Getting draft reports out this year took 12 days against a target of 10. Final reports were sent out within 3 days of receiving agreed management comments.
31. In 2015/16 the Audit Section continued to send out evaluation questionnaires to managers after an audit review had been undertaken in their area, which gave them an opportunity to feedback on the performance, professionalism and the audit process in general. Following the finalisation of reviews, only 35% of questionnaires were returned (47% in 2014/15) with the 100% of managers stating they were satisfied with the audit process and that it added value to service provision, which is reassuring.
32. The Audit Team had an establishment of 10 staff (including the Chief Internal Auditor) which reduced to 9 during the year. The section is split into two teams which cover the whole of the Council's systems, establishments and staff, each managed by an Audit Manager. During the year the team was supported by a secondment from Grant Thornton to help achieve the plan.
33. The majority of the fundamental financial systems audited were completed to at least draft report stage by the year end.
34. The Audit Section's management realistically plans for externalities like special investigations, financial advice and financial training although ad-hoc reviews requested by management are not always taken into consideration but will have an immediate impact on the achievement of the audit plan. In 2015/16, 10 special investigations were undertaken across all service areas which ranged from non-compliance with Council policy to misappropriation of Council income.
35. Many of the managers within the Council also call upon the Audit Section for financial advice which is generally reactive. Audit staff are more than willing to offer any help and assistance they can to ensure that operations are undertaken properly but this can also have an impact on planned audit reviews.
36. The number of planned audits completed within the estimated time allocation amounted to 52% in 2015/16 compared with 50% in 2014/15. Generally overruns are due to issues being identified during the course of the audit. The reasoning behind any significant overruns will be explored by management.
37. Newport's Internal Audit Section's performance is benchmarked annually with the other 21 authorities in Wales via the Welsh Chief Auditors' Group. This will be reported to the Audit Committee at a later date as the data has not yet been collated for 2015/16.
38. Where targets have not been achieved, Internal Audit management will continue to address this in the 2016/17 audit plan which should lead to future improvements in performance. Inevitably, delays caused by means beyond the control of the audit section can only be minimised by on-going discussions with management.
39. The Policy Finance Committee (1998) requested that on-going consideration be given to the sufficiency of internal audit resources. With a full complement of staff the audit resource is sufficient to provide assurance on the Council's internal control environment, but given the experiences of staff changes in the last couple of years, the Chief Internal Auditor will have to monitor the situation closely and use a range of options to ensure appropriate audit coverage is provided. The Chief Internal Auditor is confident that adequate and appropriate coverage will be provided throughout the Council although prioritisation is required, provided the resource is maintained to at least the current level.
40. 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

41. In the spirit of Making the Connections and shared services the Chief Internal Auditor has continued in his dual role acting in that capacity for Newport City Council and Monmouthshire County Council. This is a permanent arrangement.
42. Where unfavourable audit opinions are issued it is the Head of Service's responsibility to inform their respective Cabinet Member of the situation and ensure that appropriate action is taken to address the issues identified.

Financial Summary

43. 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

44. If members are not involved in the endorsing the Audit Report it would weaken the overall governance arrangements of the Council and be non-compliant with the Public Sector Internal Audit Standards, which therefore, could be subject to adverse criticism from the external auditor, currently WAO.

Risk	Impact of 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

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

Options Available

46. (1) That the Annual Audit Report 2015/16 and overall Audit Opinion be noted and endorsed by the Council's Audit Committee

Preferred Option and Why

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

Comments of Chief Financial Officer

48. I can confirm that I have been consulted on the Annual Audit Report 2015/16 and have no additional comments.

Comments of Monitoring Officer

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

Staffing Implications: Comments of Head of People and Business Change

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

Comments of Cabinet Member

51. Not applicable.

Local issues

52. No local issues.

Scrutiny Committees

53. Not appropriate

Equalities Impact Assessment

54. Not required.

Children and Families (Wales) Measure

55. Not appropriate.

Consultation

56. Not appropriate:

Background Papers

57. 2015/16 Audit Plan.

APPENDIX A

Overall Council Opinion for 2015/16 is **Reasonable**

	12/13	13/14	14/15	15/16
Very Good	2	2	0	N/A
Good	9	21	8	9
Reasonable	29	18	21	17
Unsatisfactory	5	0	5	8
Unsound	0	0	0	0
	45	41	34	34

Internal Audit Services - Management Information for 2015/16


Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Complete when FINALISED	Opinion given
P1516-P4	CE	Finance	Income Collection	Income Management	Medium	Draft	Good
P1516-P6	CE	Finance	Local Taxation	Council Tax	Medium	Finalised	Good
P1516-P31	Place	CS & DI	Customer Service	Housing Benefits	High	Finalised	Good
P1516-P41	People	Res & Plan	Primary Schools	St Woolos Primary	Medium	Finalised	Good
P1516-P45	People	Res & Plan	Primary Schools	Lliswerry Primary	Medium	Draft	Good
P1516-P46	People	Res & Plan	Primary Schools	Monnow Primary	Medium	Draft	Good
P1516-P47	People	Res & Plan	Primary Schools	Malpas Court Primary Follow Up	High	Draft	Good
P1516-P57	CE	Law & Reg	Legal	Insurances	High	Draft	Good
P1516-P58	CE	Law & Reg	Public Protection Service	Community Safety Warden Service	Medium	Finalised	Good
P1516-P2	CE	Finance	Strategic Procurement	Corporate Procurement	High	Finalised	Reasonable
P1516-P3	CE	Finance	Strategic Procurement	Purchasing Cards (Transactional Testing)	High	Draft	Reasonable
P1516-P5	CE	Finance	Income Collection	Debtors	High	Finalised	Reasonable

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Complete when FINALISED	Opinion given
P1516-P13	CE	People & Bus Change	Business Svc Development	Performance Indicators	Medium	Finalised	Reasonable
P1516-P19	People	Children & Young People Serv	Resources	Forest Lodge	Medium	Draft	Reasonable
P1516-P24	People	Adult & Comm Serv	Quality Assurance	Non-Residential Social Care Provider Payments	High	Draft	Reasonable
P1516-P30	Place	CS & DI	Customer Service	Contact Centre	Medium	Draft	Reasonable
P1516-P38	People	Res & Plan	Nursery Schools	Fairoak Nursery	Medium	Finalised	Reasonable
P1516-P39	People	Res & Plan	Primary Schools	Ysgol Gymraeg Bro Teyrnion	Medium	Finalised	Reasonable
P1516-P40	People	Res & Plan	Primary Schools	Maesglas Primary	Medium	Finalised	Reasonable
P1516-P43	People	Res & Plan	Primary Schools	Milton Infants & Nursery	Medium	Draft	Reasonable
P1516-P44	People	Res & Plan	Primary Schools	Glan Usk Primary	Medium	Draft	Reasonable
P1516-P59	CE	Law & Reg	Environmental Health	Discretionary Charging Follow Up	High	Draft	Reasonable
P1516-P65	Place	RI&H	Community Development	Skills & Work Contract Provision	Medium	Draft	Reasonable
P1516-P67	Place	RI&H	CL&L	Library Service 2014/15	Medium	Finalised	Reasonable
P1516-P68	Place	RI&H	CL&L	Community Learning	Medium	Finalised	Reasonable
P1516-P79	Place	Streetscene & City Svcs	Environmental Services	Refuse Collection 2014/15	High	Finalised	Reasonable
P1516-P14	CE	People & Bus Change	Partnership & Policy	Grants to Voluntary Sector Organisations	Medium	Draft	Unsatisfactory
P1516-P20	People	Children & Young People Serv	Children's Teams	Looked After Children Team (16+) Imprest Account	High	Finalised	Unsatisfactory
P1516-P37	People	Res & Plan	Nursery Schools	Kimberley Nursery	Medium	Finalised	Unsatisfactory
P1516-P42	People	Res & Plan	Primary Schools	Ysgol Gymraeg Casnewydd	Medium	Draft	Unsatisfactory

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Complete when FINALISED	Opinion given
P1516-P48	People	Res & Plan	Primary Schools	Malpas Court Primary Special	High	Finalised	Unsatisfactory
P1516-P70	Place	RI&H	General	Client Relationship Management - Joint Venture Newport Norse	High	Draft	Unsatisfactory
P1516-P73	Place	Streetscene & City Svcs	Strategic Area	Highways Improvement Contracts 2014/15	High	Draft	Unsatisfactory
P1516-P77	Place	Streetscene & City Svcs	Operational Areas	CCTV / Security - Telford Depot Follow up	High	Draft	Unsatisfactory
P1516-P23	People	Adult & Comm Serv	Quality Assurance	Supporting People Grant Certification	Medium	Finalised	Unqualified
P1516-P60	CE	Law & Reg	Trading Standards	Scambusters Grant Claim 2014/15	Medium	Finalised	Unqualified
P1516-P78	Place	Streetscene & City Svcs	Transport Management	Bus Services Support Grant 2014/15	Medium	Finalised	Unqualified

Community Centres	
Beaufort 2013/14	Qualified
Duffryn	Unqualified
Eveswell	Qualified
Hatherleigh	Qualified
Malpas	Unqualified
St Julian's	Unqualified

Appendix B - Audit Opinions used in 2015/16

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

Appendix C – Non opinion audit work 2015/16

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Complete when FINALISED	Opinion given
P1516-P8	CE	Finance	General	National Fraud Initiative (NFI)	Not applicable	Finalised	Not applicable
P1516-P9	CE	Finance	General	Annual Governance Statement	Not applicable	Finalised	Not applicable
P1516-P10	CE	Finance	General	Financial Advice	Not applicable	Finalised	Not applicable
P1516-P11	CE	Finance	General	Follow up of Agreed Management Actions	Not applicable	Finalised	Not applicable
P1516-P15	CE	People & Bus Change	General	Financial Advice	Not applicable	Finalised	Not applicable
P1516-P16	CE	People & Bus Change	General	Financial Regulations Training	Not applicable	Finalised	Not applicable
P1516-P17	CE	People & Bus Change	General	Follow up of Agreed Management Actions	Not applicable	Finalised	Not applicable
P1516-P21	People	Children & Young People Serv	General	Financial Advice	Not applicable	Finalised	Not applicable
P1516-P22	People	Children & Young People Serv	General	Follow up of Agreed Management Actions	Not applicable	Finalised	Not applicable
P1516-P28	People	Adult & Comm Serv	General	Financial Advice	Not applicable	Finalised	Not applicable
P1516-P29	People	Adult & Comm Serv	General	Follow up of Agreed Management Actions	Not applicable	Finalised	Not applicable
P1516-P33	Place	CS & DI	General	Financial Advice	Not applicable	Finalised	Not applicable
P1516-P34	Place	CS & DI	General	Follow up of Agreed Management Actions	Not applicable	Finalised	Not applicable
P1516-P51	People	Education	Other School Related	CRSA's / Healthcheck - Primary/Secondary/Nursery	Medium	Finalised	Not applicable
P1516-P55	People	Education	General	Financial Advice	Not applicable	Finalised	Not applicable
P1516-P56	People	Education	General	Follow up of Agreed Management Actions	Not applicable	Finalised	Not applicable
P1516-P61	CE	Law & Reg	General	Financial Advice	Not applicable	Finalised	Not applicable
P1516-P62	CE	Law & Reg	General	Follow up of Agreed Management Actions	Not applicable	Finalised	Not applicable
P1516-P66	Place	RI&H	Community Centres	CC Accounts	Low	Finalised	Not applicable
P1516-P71	Place	RI&H	General	Financial Advice	Not applicable	Finalised	Not applicable
P1516-P83	Place	Streetscene & City Svcs	General	Financial Advice	Not applicable	Finalised	Not applicable
P1516-P84	Place	Streetscene & City Svcs	General	Follow Up of Agreed Management Actions	Not applicable	Finalised	Not applicable

Job number	Group	Service Area	Section or Team	Job Title	Risk Rating / Priority	Complete when FINALISED	Opinion given
P1516-P86	External	Ext Audits	Caldicot & Wentlooge Levels Internal Drainage Board	Caldicot & Wentlooge Levels IDB (Annual Report / Return)	Not applicable	Finalised	Not applicable
P1516-P87	External	Ext Audits	Caldicot & Wentlooge Levels Internal Drainage Board	Lower Wye IDB (Annual Report / Return)	Not applicable	Finalised	Not applicable
P1516-P88	External	Ext Audits	WCAG	WCAG Training Programme	Not applicable	Finalised	Not applicable

Appendix D - Performance Indicators 2015/16 - Newport City Council - Internal Audit Section

	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual
Proportion of planned audits complete	78%	73%	66%	75%	77%
Number of planned audits completed within estimated days	61%	75%	50%	65%	52%
Directly chargeable time against total time available	58%	54%	54%	61%	55%
Directly chargeable time against planned	87%	75%	88%	84%	71%
Proportion of Special Reviews responded to within 5 days	100%	100%	100%	100%	100%
Continue to train staff in all Service Groups/Areas on best financial practice	13	10	9	14	9
Staff turnover rate [4 members of staff left]	N/A	N/A	2	1	4
Promptness of draft report issue: end of fieldwork to draft report issue date	16 days	9 days	12 days	10days	12 days
Promptness of report finalisation: client response to final report issue date	3 days	3 days	2 days	5days	3 days