

Report

Audit Committee

Part 1

Date: 30 May 2017

Subject Internal Audit Annual Plan 2017/18

Purpose To inform Members of the Council's Audit Committee of the Internal Audit Section's Operational Audit Plan for 2017/18.

For the Audit Committee to comment on and endorse the 2017/18 Operational Internal Audit Plan and provide comments as appropriate.

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.

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 operational Internal Audit plan for 2017/18 based on an assessment of risk and available audit resources. It outlines where Internal Audit resources will be focused over the next year, covering systems and establishments in all service areas of the Council. 1152 productive audit days have been planned for 2017/18 [1187 days 16/17].

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

Proposal That the report be noted and endorsed by the Council's Audit Committee

Action by The Audit Committee

Timetable Immediate

This report was prepared after consultation with:

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

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 2017/18. 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, Improvement Plan, Service Improvement Plans, Newport's Corporate Risk Register, Budget and Medium Term Revenue Plan and external audit reports along with previous history of known problems or issues. The views and concerns of service area management teams have also been incorporated into prioritising workloads for the audit planning process. Heads of Service have been afforded the opportunity to contribute to the drafting of the plan.
3. The report refers to options considered, preferred choice and consultation undertaken. The report lists all background papers relevant to scrutiny of this issue.
4. The Head of Finance is, for the purposes of Section 151 of the 1972 Local Government Act, responsible for the proper administration of the Council's financial affairs. More specifically, The Accounts and Audit (Wales) Regulations 2014 require that the relevant body maintains an adequate and effective internal audit function. Under the direction of the Chief Internal Auditor, the Internal Audit Section at Newport City Council undertakes this provision on behalf of the Head of Finance.
5. Internal 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 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 operational audit plan (Appendices 1 & 2) shows how the systems operated and services provided within all service areas will be covered.
7. The operational plan (2017/18) is as realistic as possible taking account of available audit resources and an allowance for financial training and advice; special investigations have also been included. Allowances for post entry training, general training, holidays, sickness and professional studies have been made in arriving at the number of available audit days for 2017/18.
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. The strategic 5 year audit plan is shown at Appendix 3.
9. Although Internal Audit have limited resources (currently 8 staff including the Chief Internal Auditor), the aim is to provide as much coverage of the Council's systems and establishments as possible. The audit resources have been significantly reduced over the last few years which leads to less coverage across service areas which will have an impact on the level of assurance

the audit team can give to senior management on the adequacy of sound financial management / internal control / governance / risk management across the Council.

10. The initial draft Internal Audit plan has been discussed with service group management teams to ensure the risk profile determined by the audit management team is right. Comments from some management teams suggest that greater coverage should be given to their specific service areas to provide even more assurance, which would be achievable given greater audit resources. Heads of Service have welcomed the opportunity to contribute to the audit planning process and view it as a positive move forward. Some are seeking audit advice in system implementation stages more so, moving away from the traditional audit opinion work, which is encouraging from the audit perspective.
11. The initial plan for the year always starts off as a “long-list” of what work we should be covering in that particular year. We then have to balance that with the resources we have available and the risk profile of the individual audit job. The 2017/18 operational plan aims to cover the areas stated within the given time allocations but professionally I feel that it will provide assurance to managers on the effectiveness of their internal controls and safeguard the assets of the Authority whilst covering the key risks. Time allocations per review are also tight but have been set to provide as much coverage as possible within service areas.
12. Agreed management actions of previous audit reports will be followed up during 2017/18; this will identify the progress managers have made on addressing weaknesses in internal control; i.e. have the agreed management actions been implemented? This could impact on the coverage planned for other systems within service areas. This will be reported back to the Audit Committee.
13. From time to time the risk profile or priority of audit workload or service area may change so the planning process needs to be flexible enough to accommodate this. Where significant changes to the operational plan are required, the matter will be reported to the Head of Finance for approval; this will subsequently be reported to the Audit Committee. Internal Audit’s performance against this plan will continue to be reported to the Audit Committee on a regular basis.
14. Ultimately, the audit team has to undertake sufficient work across the whole Authority to enable the Chief Internal Auditor to give an overall annual audit opinion, and hence assurance, on the adequacy of the internal control environment of the systems operated within the Council.
15. With collaboration, change and efficiency reviews on the horizon, across the whole Council, the audit team will need to be flexible enough and adaptable to respond to changing priorities within the Council in order to provide the assurances required. The Chief Internal Auditor will continue to provide the same service to Monmouthshire CC, in collaboration.

Risk Analysis

16. The risks that the Council face are many and varied. A number of factors have been taken into consideration in compiling both the operational one year plan and the strategic plan; financial budgets, previous audit work, The Measure, history of fraud, theft, misappropriation or non-compliance, changes in systems, changes in key personnel, along with concerns of management. A risk assessment exercise is undertaken in compiling the audit plan. An assessment is made of the likelihood and impact of an event happening, taking into account any mitigation.
17. The audit workload needs to be prioritised to ensure appropriate coverage is given in all service areas and that assurance can be given that Council and service area objectives are being achieved. This is helped with Heads of Service and their senior managers being involved with the process and contributing to the risk profile assessment as a collaborative exercise with Internal Audit.

18. Grant income and external funding is becoming more prominent within the finances of the Council; generally these will be audited externally by the external auditor who provides assurances to the grant paying body. Internal Audit may be requested to audit some grants, therefore, a limited number of days have been included in the Internal Audit planning process.
19. In the Audit Section's continual efforts to ensure that Council assets are safeguarded and to provide assurance to management that their internal controls are robust, further training specifically on Financial Regulations and Contract Standing Orders has been incorporated in the audit plan. Heads of Service have noted that this is a positive step and encourage their staff to attend. Some of these sessions will be targeted to managers who have previously received unfavourable audit opinions. The Internal Audit team will also be working with the Senior Finance Business Partner during 2017/18 to further develop a training package to specifically support schools with their financial management.
20. A requirement of the Accounts and Audit (Wales) Regulations 2014 is that an Annual Governance Statement needs to be included with the Statement of Accounts; this covers corporate governance, performance measurement and risk management as well as internal financial control. The Chief Internal Auditor will continue to be involved with collating and co-ordinating the relevant information to support this statement, although the preparation of the statement should be a corporate responsibility.
21. The audit team will continue to be involved with the verification of the Council's performance indicators to ensure accuracy and completeness.
22. 1152 productive audit days have been incorporated into the 2017/18 draft audit plan. The total resource available for the beginning of the year was 2080 days; annual leave, public holidays, sickness, training, known vacancies, management and administration time is then deducted to determine the available audit days to undertake audit reviews, deal with special investigations, provide advice and deliver training. On average an auditor has 180 available days to undertake audit work during the year.
23. An allocation of time has been included in the plan for special investigations which members of the team may get involved with during the year. These could range from allegations of fraud or theft to non-compliance with Contract Standing Orders. The actual days includes time spent on special investigations and unplanned audits. The allocation has been fairly consistent over the last few years; for 2017/18 the allocation will be 200 days:

	Allocation of days	Actual days
2013/2014	300	158
2014/2015	240	279
2015/2016	240	140
2016/2017	200	95
2017/2018	200	

Risks to the Provision of Internal Audit

24. 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 2017/18.

Independence

25. 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

26. At the end of each audit review an audit opinion is given on the adequacy of the internal controls operated within that system or establishment. Taking into account strengths and weaknesses, the current suite of opinions range from good through to unsound:

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

Structure

27. The Internal Audit Section comprises of two teams each led by an Audit Manager both reporting directly to the Chief Internal Auditor. The section has an establishment of 8 and is responsible for auditing all of the Council's systems and establishments including the payroll functions for 6,000+ staff.

Resources

28. Consideration has been given to the appropriate level of resources for Internal Audit at Newport City Council. The current establishment of 8 staff remains just about adequate for the current level of assessed risk as outlined above; a greater audit resource could provide a greater assurance to management and allow the section to be even more responsive to changing priorities and risk profiles throughout the year. Any unplanned absences such as long term sickness, secondments or prolonged special investigations could significantly affect the audit plan as cover is limited.

29. 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.
30. It has been difficult to prioritise workload for 2017/18; after discussions with senior management teams in the service areas, in particular Social Services and Education Services, it was evident that a lot more audit coverage was required than the team is resourced up to deal with.

Staffing & Training

31. 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. Two members of staff are PIIA qualified (Institute of Internal Auditors) and others in the team are part qualified, either ACCA or AAT.
32. 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.
33. There are a number of active audit benchmarking clubs operating within South Wales under the auspices of the Welsh Chief Auditors' Group, which are attended by members of the Audit Section. These are a useful way for staff to network with colleagues and share good practice.
34. The team will continue to arrange technical audit training on behalf of the South Wales Chief Auditors' Group throughout the year which Newport's Internal Audit staff have the opportunity of attending. These sessions are run on a breakeven basis although Newport's Internal Audit team benefit from one free place for managing the administration.

External Auditor / Relations

35. The Council's external auditor is the Wales Audit Office. The Internal Audit team has developed a good working relationship with the team and will continue to do so to work jointly, share good practice and avoid duplication. The external auditor places reliance on work undertaken by Internal Audit on what they consider to be the Council's fundamental systems. They will also continue to assess Internal Audit against the standards to ensure that a professional and effective service is being provided.
36. The Chief Internal Auditor will continue to ensure compliance with the Public Sector Internal Audit Standards.

Service Areas

37. Many of the managers within the Council call upon the Audit Section for financial advice which is incorporated within the plan. Audit staff are more than willing to offer any help and assistance they can to ensure that operations are undertaken properly but this also has an impact on planned audit reviews where time allocations are exceeded.

38. As a service to all levels of management, it is important that internal audit is seen as contributing positively to managers undertaking their responsibilities. These are wide ranging but include the prevention of fraud and corruption and securing the efficient and effective delivery of services; part of management obligations under the Council's Financial Regulations.

Financial Summary

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

Risks

40. If members are not involved in the process of endorsing the draft annual audit plan then this weakens the governance arrangements and would be non-compliant with the Public Sector Internal Audit Standards, which could then be subject to adverse criticism from the external auditor, currently WAO.

Links to Council Policies and Priorities

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

Options Available

42. (1) That the Annual Audit Plan for 2017/18 be endorsed, subject to any amendments suggested by the Audit Committee.

Preferred Option and Why

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

Comments of Chief Financial Officer

44. I can confirm that I have been consulted on Annual Audit Plan 2017/18 and have no additional comments.

Comments of Monitoring Officer

45. I can confirm that I have been consulted on this operational internal audit plan and I agree that this reflects the current risk profile of the service.

Staffing Implications: Comments of Head of People and Business Change

46. The audit plan details how the resources available to the Chief Internal Auditor are allocated based on organisational risk and priority. I confirm that I have been consulted upon about this plan and agree with the allocation or resource within it.

Comments of Cabinet Member

47. Not applicable.

Local issues

48. No local issues.

Scrutiny Committees

49. Not appropriate

Equalities Impact Assessment

50. Not required.

Children and Families (Wales) Measure

51. Not appropriate.

Consultation

52. Not appropriate:

Background Papers

53. 2016/17 Internal Audit quarterly reports, Corporate Plan, Improvement Plan, Corporate Risk Register, Service Improvement Plans.

Internal Audit Services

Operational Audit Plan for 2017/18

Service Area	Number of days	Percentage of plan
Finance	191	17%
People & Business Change	124	11%
Children & Young People Services	76	7%
Adult Services	85	7%
Education Services	209	18%
Law & Regulation	70	6%
Streetscene & City Services	80	7%
Regeneration, Investment & Housing	107	9%
External Audits	10	1%
Special Investigations	200	17%
Total Days for Operational Plan	1152	100.0%

INTERNAL AUDIT SERVICES – 2017/18

The table below is a general indication of where audit resources will be allocated as the Internal Audit team are still in discussions with Heads of Service regarding the prioritisation of work to be undertaken.

	<u>Days</u>	<u>Risk</u>	<u>Total</u>	
Finance				
Social Services Financial Assessment & Charging	23	H		
Taxation (VAT)	12	M		
Income Returns	20	M		
Treasury Management	3	M		
Sundry Debtors	23	H		
Corporate Procurement	23	H		
Purchasing Cards (System)	20	H		
Purchasing Cards (Transactions)	8	H		
Annual Governance Statement	10			
Highways Network Assets Valuation Follow-Up	13	M		
National Fraud Initiative (NFI)	25			
Financial Advice	6			
Follow up of 2016/17 Agreed Management Actions	2			
Finalisation of 2016/17 Audits	3		191	17%
People & Business Change				
Performance Indicators	15	M		
Agency Staff	23	H		
HR/Payroll	20	H		
Social Services Training Unit	23	M		
Freedom of Information (FOI) & Subject Access Requests	15	M		
Payment Card Industry Data Security Standards (PCI DSS) Follow-Up	3	H		
Financial Advice	9			
Financial Regulations Training	10			
Follow up of 2016/17 Agreed Management Actions	2			
Finalisation of 2016/17 Audits	4		124	11%
Children & Young People Services				
Operations	23	H		
SGO / Kinship Payments	18	H		
Safeguarding	23	H		
Financial Advice	6			
Follow up of 2016/17 Agreed Management Actions	2			
Finalisation of 2016/17 Audits	4		76	7%

	<u>Days</u>	<u>Risk</u>	<u>Total</u>	
Adult & Community Services				
First Contact	23	H		
Direct Payments	20	H		
Supporting People Programme Grant (SPPG) Certification	12			
Spring Gardens	15	M		
Brynglas Day Opportunities	5	M		
Financial Advice	6			
Follow up of 2016/17 Agreed Management Actions	2			
Finalisation of 2016/17 Audits	2		85	7%
Law & Regulation				
Democratic Administration / Scrutiny	15	H		
Electoral Registration	15	H		
Marketing & Communications	12	M		
Trading Standards	15	M		
Scambusters Grant Claim 2016/17	8	M		
Financial Advice	3			
Follow up of 2016/17 Agreed Management Actions	1			
Finalisation of 2016/17 Audits	1		70	6%
Education Services				
Trips & Visits (Evolve System)	10	M		
Education Improvement Grant 2016/17	5	M		
Pupil Deprivation Grant 2016/17	5	M		
Primary School Audits x6	57	M		
School Follow up Audits x2	14	H		
Secondary School Audits x3	36	M		
CRSA's / Healthcheck - Primary/Secondary/Nursery	14	M		
Outside Preferred Catering Contractor (Schools)	10	M		
Education Welfare Service	4	M		
Gwent Education Minority Ethnic Service	15	M		
Financial Regulations Training	10			
Financial Advice	20			
Follow up of 2016/17 Agreed Management Actions	3			
Finalisation of 2016/17 Audits	6		209	18%
Regeneration, Investment & Housing				
Developers Contributions (Section 106)	17	H		
Vibrant & Viable Places Programme	12	H		
Business Support Unit	12	M		
ERDF - Pill Regeneration Programme	15	H		
Rehousing Services	15	M		
Disabled Facilities Grants	6	H		

	Days	Risk	Total	
Youth Service	15	M		
Newport Norse - Joint Venture Follow Up	8	H		
Financial Advice	5			
Follow up of 2016/17 Agreed Management Actions	2		107	9%
Streetscene & City Services				
HIC Follow Up - Project Management	15	H		
Parking Services	15	H		
CCTV / Security - Telford Depot Follow up #2	6	H		
Bus Services Support Grant 2016/17	5	M		
Cemeteries	15	M		
Highways Overtime & On-call Payments – Follow up	7	H		
Refuse Service Agency / Overtime - Follow Up	7	H		
Financial Advice	6			
Follow Up of 2016/17 Agreed Management Actions	2			
Finalisation of 2016/17 Audits	2		80	7%
Ext Audits				
WCAG Training Co-ordinator	10		10	1%
	952			
Special Investigations	200			17%
Total Audit Days	1152			100%

INTERNAL AUDIT SERVICES - STRATEGIC PLAN 2017/18 to 2021/22							
*Review planned to be undertaken in financial year indicated							
			DAYS				
Finance		Risk	2017/18	2018/19	2019/20	2020/21	2021/22
Accountancy							
	Main Accounting System						
	~ Bank Reconciliation						*
	~ Budgetary Control					*	
	~ Capital Accounting			*			
	~ Coding Structure / Journals / Holding & Suspense			*			
	~ System Security				*		
	~ Feeder Systems				*		
	Social Services Income Assessment & Charging	H	23				
	Taxation (VAT)	M	12				
	Treasury Management						
	~ Financial Vetting					*	
	~ AXIS Income Management (AIM)				*		
	~ Income Returns	M	20				
	~ Paye.net			*			
	~ Treasury Management (16/17)	M	3				
Income Collection							
	Council Tax			*		*	
	National Non Domestic Rates (NNDR)				*		*
	Sundry Debtors	H	23		*		*
	Housing Benefit Overpayments Recovery			*			
Strategic Procurement							
	Corporate Procurement	H	23		*		
	Creditors CAATs			*		*	
	Petty Cash / Imprest Accounts			*			
	Procure to Pay (eProcurement)						*
	Purchasing Cards (System)	H	20				
	Purchasing Cards (Transactions)	H	8	*	*	*	*
General							
	Annual Governance Statement		10	*	*	*	*
	Capital Monitoring			*			
	Highways Network Assets Valuation (Follow Up)	M	13				
	National Fraud Initiative (NFI)		25	*	*	*	*
	Financial Advice		6	*	*	*	*
	Follow up of 2016/17 Agreed Management Actions		2	*	*	*	*
	Finalisation of 2016/17 Audits		3				

Total Planned Days for Finance			191				
			DAYS				
People & Business Change		Risk	2017/18	2018/19	2019/20	2020/21	2021/22
Business Service Development							
	Change & Efficiency Programme				*		
	Performance Indicators	M	15				
	Risk Management			*			
Corporate Human Resources							
	Employment Services						
	~ Agency Staff	H	23				
	~ Car Loans					*	
	~ Management of Attendance			*			
	~ Maternity Absence Payments			*			
	~ Members' Allowances			*			
	~ Organisational Structure			*			
	~ Payroll CAATs			*		*	
	~ Payroll System	H	20	*	*	*	*
	~ Recruitment & Selection			*			
	~ Redundancy			*			
	~ Sickness Absence Payments			*			
	~ Travel & Subsistence			*			
	Strategic Human Resources						
	~ Social Services Training Unit	M	23				
	Corporate Training (Organisational Development)						
	~ Organisational Development				*		
	Health & Safety			*			
Digital & Information							
	Information Development						
	~ Electronic Document Management Services (EDMS)			*			
	~ Freedom of Information	M	15				
	~ Mail Services					*	
	~ Payment Card Industry Data Security Standards (PCI DSS) (Follow Up)	H	3				
	~ Printing / Reprographic Services				*		
	Spatial Data			*			
	SRS Client Relationship Management			*			
Partnership Support							
	Partnerships			*			
	Corporate Policy				*		
General							

	Welsh Language Standards			*			
	Financial Advice		9	*	*	*	*
	Financial Regulations Training		10	*	*	*	*
	Follow Up of 2016/17 Agreed Management Actions		2	*	*	*	*
	Finalisation of 2016/17 Audits		4				
	Total Planned Days for People & Business Change		<u>124</u>				
			DAYS				
Children & Young People Services		Risk	2017/18	2018/19	2019/20	2020/21	2021/22
Children's Teams							
	Leaving Care Team						*
	Pathway Team			*			
Integrated Family Support Service							
	Family Support Team			*			
	Preventions			*			
	Family Contact Centre			*			
	Integrated Family Support Team (IFST)			*			
Operations							
	Adoption Fees			*			
	Child Protection & Family Support (x 4 Teams)	H	23				
	Duty and Assessment			*			
Resources							
	Adoption Allowances			*			
	Children With Disabilities			*			
	Fostering				*		
	SGO / Kinship Payments	H	18				
	Out of Authority Placements						*
	Placement Matching & Support				*		
	Residential						
	~ Cambridge House				*		
	~ Forest Lodge					*	
	~ Oaklands Respite Care						*
Safeguarding, Quality Assurance & Child Protection							
	Appointeeships						*
	Child Protection Unit			*			
	Independent Reviewing / Quality Assurance				*		
	Protection of Vulnerable Adults (POVA)			*			
	Quality Assurance			*			

	Safeguarding	H	23				
Youth Offending Service							
	Youth Offending Service			*			
General							
	Amenity Funds						*
	Financial Advice		6	*	*	*	*
	Follow up of 2016/17 Agreed Management Actions		2	*	*	*	*
	Finalisation of 2016/17 Audits		4				
Total Planned Days for Children & Young People Services			76				
			DAYS				
Adult & Community Services		Risk	2017/18	2018/19	2019/20	2020/21	2021/22
Integrated Teams							
	Integrated Learning Disability Service			*			
	Integrated Occupational Therapy Service				*		
	Integrated Mental Health Service					*	
First Contact							
	Hospital Team	H	23				
	Intake Team			*			
	Welsh Independent Living Grant				*		
	Telecare Contracts					*	
	Out of Hours Emergency Scheme						*
Managed Care							
	NCN Teams (x 3 - East, North, West)			*			
	Gwent Frailty				*		
	Community Reablement					*	
Service Development & Commissioning							
	Commissioning & Contracts						
	~ Commissioning, Contracts, Monitoring						*
	~ Direct Payments	H	20				
	~ Non-Residential Care Provider Payments					*	
	~ Residential Care Provider Payments			*			
	~ Supported Living Provider Payments				*		
	Supporting People					*	
	Supporting People Programme Grant (SPPG) Certification		12	*	*	*	*
	Performance Information				*		
Care & Support Services							
	Access to Residents' Money				*		

	Amenity Funds						*
	Reablement & Homecare			*			
	Residential Services						
	~ Blaen-y-Pant						*
	~ Parklands			*			
	~ Spring Gardens	M	15				
	Day Services						
	~ Brynglas Day Opportunities (16/17)	M	5				
	Supported Living Agency			*			
General							
	Financial Advice		6	*	*	*	*
	Follow up of 2016/17 Agreed Management Actions		2	*	*	*	*
	Finalisation of 2016/17 Audits		2				
Total Planned Days for Adult Services			85				

*Review planned to be undertaken in financial year indicated							
			DAYS				
Law & Regulation		Risk	2017/18	2018/19	2019/20	2020/21	2021/22
Chief Democratic Services							
	Democratic Administration / Scrutiny	H	15				
Electoral Registration							
	Electoral Registration	H	15				
Legal							
	Insurances					*	
	Land Charges				*		
	Litigation			*			
Registration Services							
	Registration Service (Financial Systems)						*
Marketing & Communications							
	M & C Team	M	12				
	City Events			*			
Public Protection Service							
	Community Safety Warden Service					*	
	CCTV (Corn Street)			*			
Environmental Health							
	Food Safety			*			
	Health & Safety						
	Review of Port Health - Inspection Arrangements						
	Private Sector Housing			*			

	Licensing			*			
	Hackney Carriages			*			
	Pollution			*			
	Discretionary Charging					*	
Trading Standards		M	15				
	Animal Health						
	Enforcement						
	Fair Trading						
	Pest Control / Dog Control & Kennels						
	Scambusters Project						
	Scambusters Grant Claim 2016/17	M	8	*	*	*	*
General							
	Financial Advice		3	*	*	*	*
	Follow up of 2016/17 Agreed Management Actions		1	*	*	*	*
	Finalisation of 2016/17 Audits		1				
Total Planned Days for Law & Regulation			70				
			DAYS				
Education Services		Risk	2017/18	2018/19	2019/20	2020/21	2021/22
School Organisation							
	School Admissions & Appeals			*			
	Catering Contract Management (Chartwells)			*			
	Trips & Visits (Evolve System)	M	10				
	Early Years			*			
	21st Century Schools Capital Programme						
Finance Support & School Resources							
	Education Improvement Grant 2016/17	M	5	*	*	*	*
	Pupil Deprivation Grant 2016/17	M	5	*	*	*	*
Nursery Schools							
	Kimberley Nursery						*
	Fairoak Nursery					*	
Primary Schools							
	Alway Primary 2016/17	M	7				
	Clytha Primary	M	10				
	Milton Primary	M	10				
	Somerton Primary	M	10				
	St David's RC Primary	M	10				
	St Julians Primary	M	10				

	Charles Williams CiW Primary Follow up	H	7				
Secondary Schools							
	Lliswerry High	M	12				
	Llanwern High	M	12				
	St Julians high	M	12				
	Secondary Learning Resource Units			*			
Special Schools							
	Maes Ebbw Follow up	H	7				
Other - School Related							
	CRSA's / Healthcheck - Primary/Secondary/Nursery	M	14	*	*	*	*
	Duffryn High Sports Hall			*			
	Current Contract - New School Builds						
	Exclusions (Pupil)			*			
	Outside Preferred Catering Contractor (Schools)	M	10				
	Appetite for Life Grant						
	Breakfast Clubs						
General							
	Financial Regulations Training		10	*	*	*	*
	Financial Advice		20	*	*	*	*
	Follow up of 2016/17 Agreed Management Actions		3	*	*	*	*
	Finalisation of 2016/17 Audits		6				
Improvement & Inclusion							
Education Psychology Service							
	Education Psychology			*			
Education Welfare Service							
	Education Welfare Service 2016/17	M	4				
Pupil Referral Unit							
	Bridge Achievement Centre			*			
Gwent Education Multi Ethnic Service							
	Gwent Education Minority Ethnic Service	M	15				
Gwent Music Support Service							
	Gwent Music Support Service			*			
	Review of Procedures for Trips & Events						
Special Educational Needs							
	SEN Assessments						
	SEN Funding - Schools						
	SEN Recoupment			*			
Inclusion Services							
	Safeguarding & Child Protection				*		
Total Planned Days for Education			209				

Services							
			DAYS				
Streetscene & City Services		Risk	2017/18	2018/19	2019/20	2020/21	2021/22
Strategic Area							
	IT Systems						
	Framework Agreement-Consultants						
	Highways Improvement Contracts						
	HIC Follow Up - Project Management	H	15				
	Traffic Management / Road Safety						
	Traffic Management Act						
	Access to Countryside						
	Allotments						
	Business Support Team / Administration			*			
	Final Accounts						
	Current Contracts						
	Filming Policy						
	Street Works						*
Operational Areas							
	Highways & Drainage			*			
	Grounds Maintenance			*			
	Street Cleansing			*			
	Parking Services	H	15				
	Street Lighting				*		
	CCTV / Security - Telford Depot Follow up #2	H	6				
Transport Management							
	ITU - S/S Taxi Framework				*		
	Fleet / Vehicle Management			*			
	Public Transport Support			*			
	Bus Services Support Grant 2016/17	M	5	*	*	*	*
Environmental Services							
	Waste Disposal Site			*			
	Refuse Collection					*	
	Recycling & Sustainability			*			
	Recycling - Wastesavers Review						
	Household Waste Recycling Centre				*		
	Re-use Shop (set up Jun 14)						
	Green Services			*			
	Cemeteries	M	15	*			
	Crematorium						*
Civil Contingencies							
	Civil Contingencies			*			

Customer Services							
	Contact Centre						*
	E-Access (Transactional Web Services)						
	Information Station			*			
	Housing Benefits			*	*	*	*
General							
	Overtime - WDS				*		
	Highways Overtime & On-call Payments - Follow Up	H	7				
	Refuse Agency / Overtime - Follow Up	H	7				
	Financial Advice		6	*	*	*	*
	Follow up of 2016/17 Agreed Management Actions		2	*	*	*	*
	Transformation Projects						
	Finalisation of 2016/17 jobs		2				
Total Planned Days for Streetscene & City Services			80				
			DAYS				
Regeneration, Investment & Housing		Risk	2017/18	2018/19	2019/20	2020/21	2021/22
Development Services							
	Building Control				*		
	Development Management			*			
	Developers Contributions (Section 106)	H	17				
Economic Regeneration & Policy							
	Regeneration Initiatives - Vibrant & Viable Places 2016/17	H	12				
	Financial Support Initiatives			*			
	European Affairs Unit / Initiatives			*			
	Business Support Unit	M	12				
	ERDF - Pill Regeneration Programme	H	15				
Housing & Community Regeneration (Retained Services)							
	Housing Enabling & Projects						
	Homelessness - B&B			*			
	Private Sector Leasing			*			
	Rehousing Services	M	15				
	Empty Homes / Houses to Homes Grant			*			
Community Development							
	Skills & Work Contract Provision					*	
	Financial & Administrative Systems						

Housing Renewals / Improvements							
	Disabled Facilities Grants 2016/17	H	6				
Community Learning & Libraries							
	Library Service					*	
	Libraries Management System			*			
	Adult Education Income & Enrolments						*
	St Julian's Community Learning & Library			*			
	Sickness						
	Time Off In Lieu						
	Flying Start			*			
Museums & Heritage							
	Tredegar House (National Trust Agreement)			*			
	Museum & Art Gallery			*			
	Central Tourist Information Centre						
	Newport Medieval Ship			*			
	Transporter Bridge			*			
	Fourteen Locks						
Youth & Community							
	Youth Service	M	15				
	Youth Service - Trips & visits			*			
	NERYSS			*			
	Play Development			*			
General							
	Newport Norse - Joint Venture Follow Up	H	8				
	CLL Sickness Reporting/Procedures						
	Financial Advice		5	*	*	*	*
	Follow up of 2016/17 Agreed Management Actions		2	*	*	*	*
Total Planned Days for Regeneration, Investment & Housing			107				
			DAYS				
External Audits		Risk	2017/18	2018/19	2019/20	2020/21	2021/22
WCAG Training Co-ordinator			10				
Total Planned Days for External Audits			10				