



 [gwynedd.llyw.cymru](http://gwynedd.llyw.cymru)

 Cyngor Gwynedd

 Cyngor Gwynedd

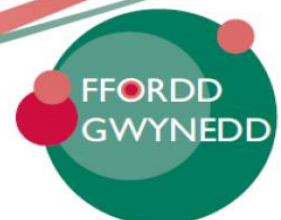
 Cyngor Gwynedd



# INTERNAL AUDIT STRATEGY AND PLAN 2025/26

## Mission Statement

*To give confidence to the citizen and the Council on the Council's control environment and governance arrangements through independent and objective reporting to the Head of Finance and the Governance and Audit Committee. Internal auditing strengthens the organisation's ability to create, protect and sustain value by providing the Governance and Audit Committee and Management with independent, risk-based, and objective assurance, advice, insight, and foresight.*



RHOI POBL GWYNEDD YN GANOLOG I BOPETH RYDYM YN EI WNEUD  
PUTTING THE PEOPLE OF GWYNEDD AT THE CENTRE OF EVERYTHING WE DO

# **INTERNAL AUDIT STRATEGY AND AUDIT PLAN**

## **2025-26**

### **1. INTERNAL AUDIT - OUR VISION STATEMENT**

- 1.1 ***"To be a trusted pillar in governance, risk management, and control, recognized for our excellence in providing innovative, insightful, and proactive internal audit services. We aim to continuously enhance the Council's ability to achieve its strategic objectives, safeguard public resources, and foster transparency and accountability. Through our commitment to maintaining high standards, conformance with professional standards and dedication to continuous improvement, we strive to be a catalyst for positive change and a foundation of the Council's integrity and success."***

### **2. PURPOSE STATEMENT**

- 2.1 **Internal auditing strengthens the organisation's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.**

Internal auditing enhances the organisation's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

### **3. INTERNAL AUDITING AND THE PUBLIC INTEREST**

- 3.1 Internal auditing plays a critical role in enhancing an organisation's ability to serve the public interest. While the primary function of internal auditing is to strengthen governance, risk management, and control processes, its effects extend beyond the organisation. Internal auditing contributes to an organisation's overall stability and sustainability by providing assurance on its operational efficiency, reliability of reporting, compliance with laws and/or regulations, safeguarding of assets, and ethical culture.

### **4. INTERNAL AUDIT STRATEGY AND PLAN**

- 4.1 In developing the internal audit strategy and plan, consideration was given to how Cyngor Gwynedd:
- Establishes strategic objectives and makes strategic and operational decisions.
  - Oversees risk management and control.

- Promotes an ethical culture.
  - Delivers effective performance management and accountability.
  - Structures its management and operating functions.
  - Communicates risk and control information throughout the organisation.
  - Coordinates activities and communications among the Governance and Audit Committee and external providers of assurance services, e.g. Audit Wales.
- 4.2 The Strategy sets out how the service will be delivered and developed and is underpinned by the Internal Audit Charter that includes the internal audit’s function mandate, organisational position, reporting relationships, authority, scope of work, types of services and other specifications.
- 4.3 Global Internal Audit Standards (GIAS), specifically Standard 9.2 Internal Audit Strategy stipulates that ***“the chief audit executive<sup>1</sup> must develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organisation.”***
- 4.4 Global Internal Audit Standards (GIAS) Standard 9.4 states ***“the chief audit executive must create an internal audit plan that supports the achievement of the organisation’s objectives.”***
- 4.5 The annual risk-based plan takes into account the requirement to produce an annual conclusion and report.
- 4.6 In preparing the internal audit plan, the Audit Manager considered the following:
- Engagements required by laws or regulations.
  - Engagements critical to the organisation’s mission or strategy.
  - Areas and activities with significant levels of risk.
  - Whether all significant risks have sufficient coverage by assurance providers.
  - Advisory and ad hoc requests.
  - The time and resources required for each potential engagement.
  - Each engagement’s potential benefits to the organisation, such as the engagement’s potential to contribute to the improvement of the organisation’s governance, risk management, and control processes.
- 4.7 In order to ensure that we are reviewing the right things, consideration was first given to the Corporate Risk Register, the Cyngor Gwynedd Plan along with any other significant developments. This is to ensure that the Council's key controls in order to deal with its main risks are addressed.

---

<sup>1</sup> Audit Manager

4.8 For each risk on the register, a current score is provided, which is the score following an objective assessment of the control arrangements that are currently in place. Consideration is given to two factors:

- The Impact of the risk in the event of it being realised
- The Likelihood that it will occur.

4.9 Impact scores vary from 1 (Visible impact) to 5 (Catastrophic impact), and the Likelihood scores from 1 (very unlikely) to 5 (occurring now). The risk score is calculated by multiplying the impact score and the likelihood score. The comparative level of the risks is calculated as follows:

|             |                |
|-------------|----------------|
| Score 20-25 | Very High Risk |
| Score 12-16 | High Risk      |
| Score 6-10  | Medium Risk    |
| Score 1-5   | Low Risk       |

4.8 The Cyngor Gwynedd Plan 2023-28 sets out the Council’s vision and priorities. The plan includes a series of projects for the next five years under seven priority areas:

- **Tomorrow's Gwynedd** – Giving our children and young people the best possible start in life.
- **A Prosperous Gwynedd** – Strengthening the economy and supporting the people of Gwynedd to earn a decent salary.
- **A Homely Gwynedd** – Supporting the people of Gwynedd to live in suitable and affordable homes in their communities.
- **A Caring Gwynedd** – Supporting the residents of Gwynedd to live full and safe lives in our communities.
- **A Welsh Gwynedd** – Ensuring that we give our residents every possible opportunity to use the Welsh language in the community.
- **A Green Gwynedd** – Protecting the county’s natural beauty and responding positively to the climate change crisis.
- **An Efficient Gwynedd** – Putting the residents of Gwynedd first and treating them fairly and ensuring that the Council performs effectively and efficiently.

4.9 The Plan was adopted by the Council at its meeting on 2 March 2023, but it is very much a living document which will evolve over time. The Plan is reviewed on an annual basis.

- 4.10 The audit plan is derived from an objective review of the risks that may affect the provision of the Council's services, and consultation with Heads of Departments and Senior Officers. Cyngor Gwynedd's Financial Procedure Rule 16.12.6 states: ***"The Head of Finance shall agree the medium-term and annual audit plans prepared by the Audit Manager which takes account of the characteristics and relative risks of the activities involved. The plans shall be approved by the Governance and Audit Committee."***
- 4.11 When preparing the audit plan, detailed in Appendix A, consideration was given to what the Service needs to do in order to achieve its purpose. The audit plan has been cross-referenced where applicable to the Corporate Risk Register and Cyngor Gwynedd Plan.
- 4.12 The Internal Audit plan 2025/2026 will also give appropriate consideration to the following:
- Will be aware at all times of the potential occurrence of fraud or corruption. We will therefore take advantage of the National Fraud Initiative and undertake proactive fraud prevention work.
  - Continue to address specific grants, particularly where the conditions of the grant expect an Internal Audit review.
- 4.13 The audit plan will remain flexible in order to reflect any emerging issues or changes to risks and priorities of Cyngor Gwynedd. Any revisions or amendments to the Plan will be reported to the Governance and Audit Committee in the usual manner.
- 4.14 To ensure flexibility, Internal Audit will use the AGILE methodology where possible. The objectives of applying the Agile principles are:
- Increasing audit quality
  - Short audit cycles
  - More interaction with the auditee
  - Providing insights
- Agile provides a more flexible and dynamic Internal Audit Planning as a result of continuous risk monitoring.
- 4.15 It is projected that approximately 580 days of audit resources will be available to complete the 2025/26 audit plan. This is based on analysis of the staffing resources available, including reasonable allowances for "unproductive" work such as holidays, illness, training, management and meetings and a provision for responsive and follow-up work.

- 4.16 Cyngor Gwynedd's Internal Audit Service provides an Internal Audit Service to several external clients including approximately 75 town and community councils, Eryri National Park, Byw'n Iach, North Wales Corporate Joint Committee and GwE. These days have already been taken into consideration when calculating the number of days available to deliver Cyngor Gwynedd's Plan, i.e., 580 days.
- 4.17 The 2025/2026 Audit Plan will be a plan with flexibility to enable the internal audit function to support the Council in any emerging issues and to act promptly on any risks posed by those issues.

## **5. REPORTING**

- 5.1 The Audit Manager shall report regularly to the Governance and Audit Committee:
- On the results of Internal Audit work in the preceding period.
  - The internal audit plan and performance relative to its plan.
  - Significant revisions to the internal audit plan.
  - On any substantial control weaknesses discovered or audited.
  - Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus that could interfere with the achievement of the Council's strategic objectives.
  - On any agreed actions that were not implemented within the agreed timetable, where a failure to act on those action would prolong a substantial control weakness.
  - Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the Council's risk appetite.
  - Progress on completion of the Internal Audit Plan for the current year.

## **6. ANNUAL CONCLUSION AND REPORT**

- 6.1 The requirements of Domain IV, Standard 11.3 of the Global Internal Audit Standards 2024 (the "Standards") and the Code of Practice for Internal Audit refers to the requirement for the chief audit executive to form an annual assurance opinion based on the annual programme of audit work as well as assurance obtained by other means.
- 6.2 The Audit Manager shall prepare an Annual Conclusion and Report to the first meeting of the Governance and Audit Committee after the end of the financial year, in accordance with the Standards.
- 6.2 The Annual Report will principally include:
- An annual opinion on the framework for governance, risk management and control.

- A summary of the Internal Audit work completed from which the conclusion is derived.
- An analysis of the utilisation of staff resources.
- Results of Internal Audit's Achievement measures.
- Internal Audit Quality Assurance and Improvement Programme.

## **7. FOLLOW-UP**

7.1 Standard 15.2 of the Global Internal Audit Standards: Confirming the Implementation of Recommendations or Action Plans requirements states:

***“Internal auditors must confirm that management has implemented internal auditors’ recommendations or management’s action plans following an established methodology, which includes:***

- ***Inquiring about progress on the implementation.***
- ***Performing follow-up assessments using a risk-based approach.***
- ***Updating the status of management’s actions in a tracking system.”***

7.2 To this end, it is stated in paragraph 4.14 of the Internal Audit Charter ***“After an appropriate period, Internal Audit will conduct follow-up testing to ensure that what was agreed is operational. The results of follow-up work will be reported to Chief Officers and the Governance and Audit Committee.”***

7.3 Managers who do not address issues/risks arising from Internal Audit work may be required to attend the Controls Improvement Working Group.

## **8. INTERNAL AUDIT RESOURCE REQUIREMENTS**

8.1 As detailed in the Internal Audit Charter, paragraph 8.1 ***“if the Audit Manager is of the opinion that he/she does not have sufficient resources to allow him/her to give an opinion on the control environment in accordance with the requirements of the Standards, he/she shall report this to Head of Finance and also to the Governance and Audit Committee.”***

8.2 From time to time, to reflect audit needs, and in the context of the resources available and the Council's Financial Procedure Rules, the Internal Audit service shall acquire external expertise to assist with audit work and in order to maintain the skill levels of permanent staff. This has been particularly true for the area of computer audit work, but other types of audits are not excluded from such arrangements.

## **9. TRAINING AND DEVELOPMENT**

- 9.1 The Internal Audit Service will continue to invest in training to ensure the team continues their professional development and stays abreast of emerging risks and developments. We will also participate in the mandatory corporate training, as required.
- 9.2 The Internal Audit Service is also committed to coaching and mentoring its staff, and to providing opportunities for appropriate professional development. This is reflected in the high proportion of staff holding a professional accountancy qualification as well as several members of the team continuing professional training during 2024/25.
- 9.3 To comply with the CIPFA and ACCA qualification, Internal Auditors holding this qualification are required to undertake a minimum hours of continued professional development each year.

## **10. PERFORMANCE INDICATORS**

- 10.1 “Performance Challenge” meetings will be held four or five times a year in the presence of the Cabinet member for Finance, The Chief Executive or the Corporate Director and the Head of Finance. The Council Leader will attend one meeting per annum.
- 10.2 The key performance indicator for Internal Audit will be reported at each Governance and Audit Committee.

## **11. QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME**

- 11.1 The quality and improvement programme is established by the Audit Manager to evaluate and ensure the internal audit function conforms with the Global Internal Audit Standards, achieves performance objectives and pursues continuous improvement. The programme will include both internal and external assessments.
- 11.2 The Standards require the internal audit function to maintain a quality assurance and improvement programme based on an internal assessment which can be carried out on an ongoing basis and periodically, supplemented at least every five years by a full independent external assessment.
- 11.3 Results from the quality assurance and improvement program, which include the internal audit function’s conformance with The IIA’s Global Internal Audit Standards and action plans to address the internal audit function’s deficiencies and opportunities for improvement will be reported to the Governance and Audit Committee.

11.4 It is important to realise that no internal audit team will be fully in conformance with the standards on 1 April 2025. Until audits are completed and the outcomes reported, the evidence of practical conformance will not be there.

11.5 The IIA Core Principles for Internal Auditing specify that the following principles underpin an effective Internal Audit service:

- Demonstrates integrity
- Demonstrates competence and due professional care
- Is objective and free from undue influence (independent)
- Aligns with the strategies, objectives, and risks of the organisation
- Is appropriately positioned and adequately resourced
- Demonstrates quality and continuous improvement
- Communicates effectively
- Provides risk-based assurance
- Is insightful, proactive, and future-focused
- Promotes organisational improvement.

APPENDIX A

**AUDIT PLAN 2025-2026**

| DEPARTMENT | AUDIT  | PURPOSE   | CORPORATE RISK REGISTER REFERENCE       | RISK SCORE | GWYNEDD PLAN – PRIORITY AND AMBITION  |
|------------|--|---|---|------------|---|
| Corporate  | Advice & Consultancy and Supporting Ffordd Gwynedd Reviews                     | To provide advice and support when considering issues regarding internal controls during reviews.   | Governance - Culture L1                 | 12         | An Efficient Gwynedd – To promote a culture of open and inclusive working which always puts the needs of the people of Gwynedd at the centre of everything we do. |
| Corporate  | Proactive Prevention of Fraud and Corruption and the National Fraud Initiative | Work is to be undertaken to ensure that robust arrangements are in place for dealing with the risks of fraud and corruption and the National Fraud Initiative which is run by Audit Wales.                | D2                                      | 4          | An Efficient Gwynedd - To make the best use of all financial resources.   |
| Corporate  | Staff Awareness of the Safeguarding Policy                                     | To assess employees' knowledge and understanding of the Safeguarding Policy including their responsibilities and the procedures that have been established as well as to identify gaps in training needs. |   |            | A Caring Gwynedd - Safeguarding children, young people and vulnerable adults.   |
| Corporate  | Information Management and Data Protection                                     | Ensure that the Council complies with legislation in relation to information by ensuring legality, fairness and transparency.   | Governance – Information Management L19 | 12         |   |

| DEPARTMENT         | AUDIT                                       | PURPOSE   | CORPORATE RISK REGISTER REFERENCE | RISK SCORE | GWYNEDD PLAN – PRIORITY AND AMBITION  |
|--------------------|---|---|-----------------------------------|------------|---|
| Corporate          | Posts without a Budget                      | Identify jobs that are carried out without a specific budget to ensure they are appropriate and effectively managed, e.g. through a grant.  | Governance – Finance L20          | 9          | An Efficient Gwynedd – To make the best use of all financial resources.   |
| Corporate          | Freedom of Information Requests – Follow-up | Ensure that the agreed actions have been properly implemented following a limited level of assurance for the original audit released in September 2024.                             | L19                               | 12         |   |
| Corporate Services | Mandatory Training                          | Ensure that employees complete mandatory training, particularly those with statutory/legal implications to ensure that employees can carry out their duties effectively and safely. | C52                               | 9          | An Efficient Gwynedd – To promote a culture of open and inclusive working which always puts the needs of the people of Gwynedd at the centre of everything we do. |
| Corporate Services | Fire Arrangements                           | Ensure that the Council has fire safety measures in place and ensure compliance with the relevant fire safety laws and regulations.   | C15                               | 15         | An Efficient Gwynedd – To provide adequate and suitable staffing resources for delivering services.   |
| Education          | Post-16 provision in Schools Grant          | Requirement under the financial terms and conditions.   |                                   |            |   |

| DEPARTMENT  | AUDIT                        | PURPOSE   | CORPORATE RISK REGISTER REFERENCE | RISK SCORE | GWYNEDD PLAN – PRIORITY AND AMBITION   |
|-------------|------------------------------|---|-----------------------------------|------------|--|
| Education   | Additional Learning Needs    | Children and young people in educational settings have access to an educational psychologist or specialist to support their learning and social development.                                  | A17                               | 12         | Tomorrow's Gwynedd – Tailored support from professional services to meet their additional learning needs.  |
| Education   | Education outside of school  | Assess compliance with the statutory requirements for the provision of education to children in hospital or excluded to ensure that these children receive the educational support they need. | A51                               | 9          | Tomorrow's Gwynedd – Education of the best possible standard including access to a broad range of academic and vocational subjects to fulfil the requirements of the new 'Curriculum for Wales'. |
| Education   | School Transport – Follow-up | Ensure that the agreed actions have been properly implemented following a limited level of assurance for the original audit released in February 2025.  | A7                                | 15         | Tomorrow's Gwynedd – The opportunity to develop into rounded citizens, who are content and confident in the world.   |
| Education   | Schools - General            | Annual provision for work involving providing advice and support.   |                                   |            |  |
| Environment | Commercial Waste Collection  | The audit has been included at the request of the Head to check the current arrangements and ensure the efficiency of the service.  | B62                               | 16         | A Green Gwynedd – Significant reduction in carbon emissions.   |

| DEPARTMENT           | AUDIT                                 | PURPOSE   | CORPORATE RISK REGISTER REFERENCE | RISK SCORE | GWYNEDD PLAN – PRIORITY AND AMBITION                          |
|----------------------|---------------------------------------|---|-----------------------------------|------------|---|
| Environment          | Animal Health                         | The audit has been included at the request of the Head – to ensure the service is fulfilling its statutory duties by ensuring that appropriate schemes are in place to ensure that animals are healthy and properly cared for and protect people's health by preventing the spread of disease and protecting the local economy. | B34                               | 8          |   |
| Environment          | Building Control                      | The audit has been included at the request of the Head – overview of the service's arrangements to ensure compliance with statutory duties  | B44                               | 16         |   |
| Housing and Property | Housing Support Grant                 | Requirement of the grant conditions and it states in the Corporate Risk Register that there is a risk that the Grant is not being used to its full potential to reduce homelessness.  | I10                               | 12         | A Homely Gwynedd – Ensure that no-one is homeless in Gwynedd. |
| Housing and Property | Homelessness Prevention Grant 2024-25 | Annual audit of the accounts.   |                                   |            |   |
| Housing and Property | Emergency Accommodation Costs         | Review the service's arrangements in terms of ensuring that the costs of emergency accommodation are regularly monitored and ensuring that resources are used efficiently to provide suitable emergency accommodation within budget.  | I47                               | 15         | A Homely Gwynedd – Ensure that no-one is homeless in Gwynedd. |

| DEPARTMENT            | AUDIT                                  | PURPOSE  | CORPORATE RISK REGISTER REFERENCE | RISK SCORE | GWYNEDD PLAN – PRIORITY AND AMBITION  |
|-----------------------|--|--|-----------------------------------|------------|---|
| Finance               | IT Audits                              | Cybersecurity etc – that the Council has suitable arrangements in place to properly withstand and recover in the event of cyber-attacks and that there are security measures in place to protect data and systems. | D8                                | 20         | An Efficient Gwynedd – To provide adequate and suitable staffing resources for delivering services. |
| Finance               | Harbour Statement of Accounts 2024-25  | This is a statutory requirement.   |                                   |            |   |
| Finance               | Income - Recovery Arrangements         | To ensure that debts are regularly monitored to identify any early problems and check a sample of invoices and follow them through to see what the debt recovery process is.                                       | D1                                | 16         | An Efficient Gwynedd – To make the best use of all financial resources.                             |
| Finance               | Precepts – Financial Audit             | That the process of establishing local precepts is effectively managed and that information is clear and made available to the public.   |                                   |            |   |
| Finance               | Treasury Management – Compliance Audit | Verify that appropriate controls exist over treasury management payments by ensuring that appropriate separation of duties is in place.  | D16                               | 8          | An Efficient Gwynedd – To make the best use of all financial resources.                             |
| Economy and Community | Welsh Church Fund – Financial Audit    | An independent audit will be needed if the fund's income is over £25,000.  |                                   |            |   |
| Economy and Community | Lloyd George Museum – Financial Audit  | An independent audit will be needed if the fund's income is over £25,000.  | E30                               | 6          |   |

| DEPARTMENT                   | AUDIT                              | PURPOSE  | CORPORATE RISK REGISTER REFERENCE | RISK SCORE | GWYNEDD PLAN – PRIORITY AND AMBITION   |
|------------------------------|------------------------------------|--|-----------------------------------|------------|--|
| Economy and Community        | Hafan, Pwllheli                    | A review of Hafan's administrative and financial procedures including contractual arrangements.  | E19                               | 6          |  |
| Economy and Community        | Beach Management                   | Ensure that Beach Management Plan has been developed and operational to ensure the safety of people where there may be dangers to life.  | E17                               | 12         | A Prosperous Gwynedd – Sustainable tourism for the benefit of communities.                       |
| Adults, Health and Wellbeing | Tan y Marian – Establishment Audit | Ensure that the arrangements for the management and maintaining the home are appropriate and in accordance with relevant regulations and standards. The audit will encompass ensuring that the home's arrangements are adequate in terms of staffing and administration, budgetary control, procurement of goods and Services, health and safety, and monitoring performance and ensuring that Service users and their property are safeguarded. |                                   |            | A Caring Gwynedd – Providing high-quality care and support in the right place at the right time. |

| DEPARTMENT                   | AUDIT                            | PURPOSE  | CORPORATE RISK REGISTER REFERENCE | RISK SCORE | GWYNEDD PLAN – PRIORITY AND AMBITION   |
|------------------------------|----------------------------------|--|-----------------------------------|------------|--|
| Adults, Health and Wellbeing | Plas y Don – Establishment Audit | Ensure that the arrangements for the management and maintaining the home are appropriate and in accordance with relevant regulations and standards. The audit will encompass ensuring that the home’s arrangements are adequate in terms of staffing and administration, budgetary control, procurement of goods and Services, health and safety, and monitoring performance and ensuring that Service users and their property are safeguarded. |                                   |            | A Caring Gwynedd – Providing high-quality care and support in the right place at the right time. |
| Adults, Health and Wellbeing | Plas Hedd – Establishment Audit  | Ensure that the arrangements for the management and maintaining the home are appropriate and in accordance with relevant regulations and standards. The audit will encompass ensuring that the home’s arrangements are adequate in terms of staffing and administration, budgetary control, procurement of goods and Services, health and safety, and monitoring performance and ensuring that Service users and their property are safeguarded. |                                   |            | A Caring Gwynedd – Providing high-quality care and support in the right place at the right time. |

| DEPARTMENT                   | AUDIT  | PURPOSE   | CORPORATE RISK REGISTER REFERENCE | RISK SCORE | GWYNEDD PLAN – PRIORITY AND AMBITION  |
|------------------------------|--|---|-----------------------------------|------------|---|
| Adults, Health and Wellbeing | Day Centres Banking Arrangements – Establishment Audit | To ensure that the centres have efficient arrangements for receiving income that comply with the Council's financial regulations, checking the completeness of the records by ensuring that all income is recorded accurately and in a timely manner. |                                   |            | A Caring Gwynedd – Enabling the residents of Gwynedd to live independently in suitable accommodation with dignity for as long as possible in their community. |
| Adults, Health and Wellbeing | Direct Payments  | To ensure that direct payments are processed accurately and as far as possible, used correctly to meet individuals' care and support needs  | F6                                | 20         | A Caring Gwynedd – Enabling the residents of Gwynedd to live independently in suitable accommodation with dignity for as long as possible in their community. |
| Adults, Health and Wellbeing | Protection against Deprivation of Liberty (DOLs)       | Ensure that progress has been made by reviewing the waiting list for assessment and ensure that appropriate arrangements are in place.  | F1                                | 25         | A Caring Gwynedd – Safeguarding children, young people and vulnerable adult.  |
| Adults, Health and Wellbeing | Residential Homes – Follow-up                          | Plas Hafan, Llys Cadfan, Plas Pengwaith – audits received a limited assurance level in 2024-25.   |                                   |            | A Caring Gwynedd – Providing high-quality care and support in the right place at the right time.  |

| DEPARTMENT                       | AUDIT                                     | PURPOSE   | CORPORATE RISK REGISTER REFERENCE | RISK SCORE | GWYNEDD PLAN – PRIORITY AND AMBITION  |
|----------------------------------|---|---|-----------------------------------|------------|---|
| Children and Supporting Families | Out of County Placements                  | A spending review on out of county placements and upcoming plans.   | G4                                | 15         | A Caring Gwynedd – Ensuring that children, young people and their families live happy lives and reach their potential in terms of their education, health and well-being. |
| Highways, Engineering and YGC    | Fleet – Fuel Usage                        | A review of expenditure on fuel consumption including "Overdrive" payment cards.  | H29                               | 16         | A Green Gwynedd – Significant reduction in carbon emissions.  |
| Highways, Engineering and YGC    | Bereavement Service                       | Review the crematorium's income arrangements including income receipt, recording and banking frequency.   |                                   |            |   |
| Highways, Engineering and YGC    | Business Continuity Plan / Emergency Plan | Ensure that the service has established a Business Continuity Plan to ensure it can operate in an emergency situation.  | H31                               | 12         |   |
| Highways, Engineering and YGC    | Succession Planning YGC                   | Ensure that a succession/progression plan is in place that identifies key roles within the Department and that a training plan is in place at team leader and senior level. | H44                               | 16         | An Efficient Gwynedd – To promote a culture of open and inclusive working which always puts the needs of the people of Gwynedd at the centre of everything we do.         |

| DEPARTMENT                    | AUDIT         | PURPOSE  | CORPORATE RISK REGISTER REFERENCE | RISK SCORE | GWYNEDD PLAN – PRIORITY AND AMBITION |
|-------------------------------|---------------|--|-----------------------------------|------------|--------------------------------------|
| Highways, Engineering and YGC | Ash Dieback   | Review the arrangements for inspection, cutting and management of agreements for ash trees.  | H28                               | 12         |                                      |
| Highways, Engineering and YGC | Falling Trees | Review the Tree Policy and ensure that the service complies with its requirements to ensure that falling trees do not injure members of the public which can lead to claims. | H42                               | 12         |                                      |