

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	9 OCTOBER 2025
TITLE	INTERNAL AUDIT PLAN 2025/26
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2025/26 AUDIT PLAN
AUTHOR	LUNED FÔN JONES – AUDIT MANAGER
ACTION	FOR INFORMATION

1. INTRODUCTION

- 1.1 This report is a progress report on completion of the 2025/26 Internal Audit Plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

- 2.1 The 2025/26 internal Audit Plan is included in Appendix 1, with the status of the work as at 28 September 2025, together with the time spent on each project. The status of the work in the operational plan at that date was as follows:

Audit Status	Number
Planned	20
Field Work Started	14
Awaiting Review	0
Draft Report Issued	5
Closed	0
Final Report Issued	6
Total	45

Cancelled	5
------------------	----------

- 2.2 The service aims to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2026. The quarterly profile of this indicator is as follows:

End of quarter 1	8%
End of quarter 2	20%
End of quarter 3	50%
End of quarter 4	95%

- 2.3 As seen from the table above, Internal Audit's actual achievement up to 28 September 2025 was **13.33%** - out of **45** individual audits contained in the amended 2025/26 plan, **6** had been released in a finalised version/completed or closed.

3. AMENDMENTS TO THE PLAN

- 3.1 Initially, an estimated 580 days of audit resources was available to complete the 2025/26 Audit Plan. This was based on the staff resources available, including reasonable allowances for 'non-productive' activities, such as annual leave, sickness, training, management, and meetings.
- 3.2 In accordance with best practice and the Global Internal Audit Standards, the Internal Audit Plan is subject to continuous review to ensure that it remain current and reflect changes in the business environment. To this end, the Audit Plan needs to be flexible, and the plan is reviewed and updated on a regular basis.
- 3.3 To reflect the above in the Audit Plan, it was decided to modify or cancel/delay the following audits:

Audits	Days	Amendment/Cancelled
Frondeg Home	+12	Additional
Learning Disabilities Centres	+25	Additional
General Follow-up Work	+20	Additional
Follow-up Plas Pengwaith	+4	Adjustment
Follow-up Llys Cadfan	+3	Adjustment
Follow-up Plas Hafan	+3	Adjustment
Total	+67	
Posts Without Budgets	-12	Cancelled
Day Centres	-25	Cancelled
Beach Management	-10	Cancelled
Hafan	-10	Cancelled
Follow-up – Care Homes	-10	Adjustment
Total	-67	

- 3.4 It is inevitable that any audit plan will need to be flexible to be able to respond to emerging high-risk developments and issues. Therefore, conducting the audits will be dependent on a timely assessment of risks/priorities and any new developments or risks that emerge.

4. RECOMMENDATION

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2025/26 audit plan, offer comments thereon and accept the report.

							Appendix 1
Department	Audit	Original Plan	Revised Plan	Actual Days	Remaining	Audit Status	Assurance Level
Education	Education Outside Schools	15	15	0.0	15.0	Planned	
	Additional Learning Needs	20	20	0.0	20.0	Planned	
	School Transportation Follow Up	3	3	0.0	3.0	Planned	
	Post-16 Provision in Schools Grant	5	5	4.5	0.5	Final Report	High
	Schools - General	3	3	0.0	3.0	Planned	
Environment	Commercial Waste Collection	15	15	0.7	14.3	Field Work Started	
	School Transportation Follow Up	3	3	1.4	1.6	Field Work Started	
	Arrangements for the Distribution of Bins Follow Up	3	3	1.9	1.1	Field Work Started	
	Animal Health	12	12	14.2	-2.2	Draft Report	Satisfactory
	Building Regulations	12	12	0.0	12.0	Planned	
Corporate Services	Mandatory Training	15	15	2.6	12.4	Planned	
	Fire Arrangements	10	10	0.0	10.0	Planned	
Corporate	Advice & Consultancy and Supporting Ffordd Gwynedd Reviews	15	15	5.4	9.6	Planned	
	Freedom of Information Follow Up	3	3	3.0	0.0	Draft Report	Satisfactory
	General Follow Up	0	20	0.5	19.5	Planned	
	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	40	40	2.6	37.4	Planned	
	Posts Without Budgets	12	0	0.0	0.0	Cancelled	
	Information Management - Establishments	25	25	1.6	23.4	Planned	
	Field Workers Awareness of Safeguarding Policy	25	25	2.1	22.9	Field Work Started	
Finance	IT Audits	30	30	0.0	30.0	Planned	
	Harbour Statement of Accounts 2024/2025	4	4	3.8	0.2	Final Report	High
	Income - Recovery Arrangements	15	15	13.3	1.7	Field Work Started	
	Precepts	12	12	12.0	0.0	Draft Report	High
	Treasury Management	15	15	0.0	15.0	Planned	
Economy and Community	Lloyd George Museum	4	4	0.5	3.5	Field Work Started	
	Welsh Church Fund	4	4	4.1	-0.1	Final Report	High
	Beach Plan	10	0	0.3	-0.3	Cancelled	
	Hafan	10	0	0.0	0.0	Cancelled	
Adults, Health and Wellbeing	Plas Hedd Care Home	12	12	13.3	-1.3	Final Report	Limited
	Plas Y Don Care Home	12	12	12.3	-0.3	Final Report	Limited
	Tan Y Marian Care Home	12	12	14.7	-2.7	Draft Report	Limited
	Y Frondeg Home	0	12	7.0	5.0	Field Work Started	
	Care Home Follow Up	10	0	0.0	0.0	Cancelled	
	Follow-up Plas Pengwaith	0	4	4.1	-0.1	Draft Report	Limited
	Follow-up Llys Cadfan	0	3	1.2	1.8	Field Work Started	
	Follow-up Plas Hafan	0	3	1.1	1.9	Field Work Started	
	DOLS/LPS	20	20	2.8	17.2	Planned	
	Direct Payments	20	20	10.3	9.7	Field Work Started	
	Day Centres - Banking Arrangements	25	0	4.2	-4.2	Cancelled	
	Learning Disability Centres	0	25	6.8	18.2	Planned	
Children and Supporting Families	Out of County Placements	25	25	0.0	25.0	Planned	
Highways, Engineering and YGC	Falling Trees	12	12	6.8	5.2	Field Work Started	
	YGC Succession Planning	8	8	0.0	8.0	Planned	
	Business Continuity Planning	10	10	6.3	3.7	Field Work Started	
	Bereavement Service	12	12	0.0	12.0	Planned	
	Fleet - Fuel	15	15	0.0	15.0	Planned	
	Ash Dieback	12	12	12.1	-0.1	Final Report	Limited
Housing and Property	Emergency Accommodation Costs	15	15	0.3	14.7	Planned	
	Homelessness Prevention Grant 2024/25	5	5	3.6	1.4	Field Work Started	
	Housing Support Grant	15	15	3.8	11.2	Field Work Started	
		580	580	185.3	394.7		