

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	3 FEBRUARY 2026
TITLE	INTERNAL AUDIT PLAN 2025/26
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2025/26 AUDIT PLAN
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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 25 January 2026. The status of the work in the operational plan at that date was as follows:

Audit Status	Number
Planned	7
Field Work Started	13
Awaiting Review	1
Draft Report Issued	2
Closed	0
Final Report Issued	27
Total	50

Cancelled	6
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- 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 2 January 2026 was **54%** - out of **50** individual audits contained in the amended 2025/26 plan, **27** 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
Cegin Arfon	+6	Additional
Siop Galwch Acw	+9	Additional
Canolfan y Gwystl	+10	Additional
Follow-up - Breakfast Clubs	+3	Additional
Follow-up - Category Management - Environment	+3	Additional
Follow-up – Street Cleaning Overtime	+3	Additional
Total	+34	
Learning Disability Centres	-25	Cancelled
General Follow-up	-9	Adjustment
Total	-34	

- 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.

Department	Audit	Audit Status	Assurance Level
Education	Education Outside Schools	Program and Briefing Note Agreed	
	Additional Learning Needs	Planned	
	School Transportation Follow Up	Field Work Started	
	Breakfast Clubs Follow Up	Program and Briefing Note Agreed	
	Post-16 Provision in Schools Grant	Final Report	High
	Schools - General	Planned	
Environment	Commercial Waste Collection	Final Report	Limited
	School Transportation Follow Up	Awaiting Review	
	Arrangements for the Distribution of Bins Follow Up	Final Report	Limited
	Animal Health	Final Report	Satisfactory
	Building Regulations	Field Work Started	
Corporate Services	Mandatory Training	Draft Report	
	Fire Arrangements	Field Work Started	
Corporate	Advice & Consultancy and Supporting Ffordd Gwynedd Reviews	Field Work Started	
	Freedom of Information Follow Up	Final Report	Satisfactory
	General Follow Up	Planned	
	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	Field Work Started	
	Posts Without Budgets	Cancelled	
	Information Management - Establishments	Draft Report	
	Field Workers Awareness of Safeguarding Policy	Field Work Started	
Finance	IT Audits	Planned	
	Harbour Statement of Accounts 2024/2025	Final Report	High
	Income - Recovery Arrangements	Final Report	Limited
	Precepts	Final Report	High

Department	Audit	Audit Status	Assurance Level
	Treasury Management	Planned	
Economy and Community	Lloyd George Museum	Final Report	High
	Welsh Church Fund	Final Report	High
	Beach Plan	Cancelled	
	Hafan	Cancelled	
Adults, Health and Wellbeing	Plas Hedd Care Home	Final Report	Limited
	Plas Y Don Care Home	Final Report	Limited
	Tan Y Marian Care Home	Final Report	Limited
	Y Frondeg Home	Final Report	Satisfactory
	Care Home Follow Up	Cancelled	
	Follow-up Plas Pengwaith	Final Report	Limited
	Follow-up Llys Cadfan	Final Report	Satisfactory
	Follow-up Plas Hafan	Final Report	Satisfactory
	DOLS/LPS	Field Work Started	
	Direct Payments	Final Report	Satisfactory
	Day Centres - Banking Arrangements	Cancelled	
	Learining Disability Centres	Cancelled	
	Cegin Arfon	Final Report	Limited
	Siop Galwch Acw	Final Report	Limited
	Canolfan Y Gwystl	Final Report	Limited
Children and Supporting Families	Out of County Placements	Program and Briefing Note Agreed	
Highways, Engineering and YGC	Falling Trees	Final Report	Limited
	YGC Succession Planning	Final Report	Satisfactory
	Business Continuity Planning	Final Report	Satisfactory
	Bangor Crematorium	Field Work Started	
	Fleet Management	Field Work Started	
	Ash Dieback	Final Report	Limited

Department	Audit	Audit Status	Assurance Level
	Category Management - Environment Follow Up	Program and Briefing Note Agreed	
	Street Cleaning Overtime Follow Up	Planned	
Housing and Property	Emergency Accommodation Costs	Planned	
	Homelessness Prevention Grant 2024/25	Final Report	Limited
	Housing Support Grant	Final Report	Satisfactory