

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	29 SEPTEMBER 2026
TITLE	INTERNAL AUDIT PLAN 2026/27
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2026/27 AUDIT PLAN
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ACTION	FOR INFORMATION

1. INTRODUCTION

- 1.1 This report is a progress report on completion of the 2026/27 Internal Audit Plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

- 2.1 The 2026/27 Internal Audit Plan is included in Appendix 1, with the status of the work as at 20 September 2026. The status of the work in the operational plan at that date was as follows:

Audit Status	Number
Planned	9
Field Work Started	14
Awaiting Review	4
Draft Report Issued	2
Closed	0
Final Report Issued	11
Total	40

Cancelled	3
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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 2027. 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 20 September 2026 was **28%** - out of **40** individual audits contained in the amended 2026/27 plan, **11** had been released in a finalised version/completed or closed.

3. AMENDMENTS TO THE PLAN

- 3.1 Initially, an estimated 760 days of audit resources was available to complete the 2026/27 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
Tan y Marian – Follow-up	+6	Additional
Siop Galwch Acw – Follow-up	+4	Additional
Cegin Arfon - Follow-up	+4	Additional
Canolfan y Gwystl – Follow-up	+4	Additional
Plas Hedd - Follow-up	+4	Additional
Plas y Don - Follow-up	+4	Additional
Total	+26	
Learning Disability Centres – Follow-up	-12	Cancelled
Residential Care Jomes – Follow-up	-7	Cancelled
General Follow-up	-7	Adjustment
Total	-26	

- 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 2026/27 audit plan, offer comments thereon and accept the report.

Department	Audit	Original Plan	Revised Plan	Actual Days	Remaining	Audit Status	Assurance Level
Education	Post-16 Provision in Schools Grant	5	0	0.3	-0.3	Cancelled	
	Additional Learning Needs	15	15	1.3	13.7	Planned	
	Schools - General	3	3	0.0	3.0		
	Safeguarding Policy	15	15	0.4	14.6	Planned	
	Supply Teachers	15	15	9.2	5.8	Awaiting Review	
	Heads' and Leadership Salaries	15	15	3.0	12.0	Planned	
Environment	Waste Services Administration	15	15	2.1	12.9	Planned	
	Pollution Control	15	15	2.4	12.6	Field Work Started	
	Street Works	20	20	0.0	20.0		
	Building Control Enforcement	15	15	0.0	15.0		
	Building Control Invoicing and Recovery Arrangements	15	15	3.8	11.2	Field Work Started	
Corporate Services	Procurement - Category Management - People	25	25	16.7	8.3	Field Work Started	
	Health and Safety - Accident Reporting	8	8	0.0	8.0		
Corporate	Advice & Consultancy and Supporting Ffordd Gwynedd Reviews	15	15	2.8	12.2	Field Work Started	
	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	40	40	2.1	37.9	Field Work Started	
	Whistleblowing Policy - Response to the adoption of a new policy	10	10	1.4	8.6	Field Work Started	
	Use of Consultants	25	25	0.0	25.0		
	General Follow Up	20	13	2.2	10.8		
	Emergency Planning and Continuity of Service	25	25	0.1	24.9	Planned	
	Health and Safety - Departmental Arrangements	8	8	3.7	4.3	Field Work Started	
	Lone Working	8	8	7.6	0.4	Field Work Started	
Finance	Payroll System	15	15	3.1	11.9	Planned	
	Harbour Statement of Accounts 2025-26	4	4	4.0	0.0	Final Report	High
	Council Tax - recovery and write-off of debts	15	15	21.1	-6.1	Awaiting Review	

Department	Audit	Original Plan	Revised Plan	Actual Days	Remaining	Audit Status	Assurance Level
	Treasury Management	15	15	0.1	14.9		
	Pensions Service	15	15	0.0	15.0		
Economy and Community	Welsh Church Fund	4	3	2.2	0.8	Final Report	High
	Community Hubs	12	12	0.0	12.0		
	Balchder Bro	12	12	0.0	12.0	Field Work Started	
	Cist Gwynedd	8	10	8.0	2.0	Awaiting Review	
	Sinage Schemes	10	10	0.0	10.0		
	Glyn Rhonwy	8	8	3.1	4.9	Field Work Started	
	Lloyd George Museum Accounts	4	3	2.5	0.5	Final Report	High
	Doc Fictoria	8	8	0.0	8.0		
	Hafan	12	12	1.5	10.5	Planned	
	Beach Management Plan	8	8	12.1	-4.1	Draft Report	Satisfactory
Adults, Health and Wellbeing	Cefn Rodyn	12	12	9.5	2.5	Final Report	Limited
	Hafod Mawddach	12	12	11.1	0.9	Final Report	Limited
	Bryn Blodau	12	12	10.2	1.8	Field Work Started	
	Residential Homes Follow-up	7	0	0.0	0.0	Cancelled	
	Tan y Marian Follow-up	0	6	5.8	0.2	Final Report	Satisfactory
	Plas Hedd Follow-up	0	4	4.0	0.0	Final Report	High
	Plas Y Don Follow-up	0	4	4.0	0.0	Final Report	Satisfactory
	Direct Payments	15	15	15.4	-0.4	Final Report	Limited
	Learning Disability Centres Follow-up	12	0	0.0	0.0	Cancelled	
	Mental Health Placements	25	25	0.0	25.0		
	Agency Staff Costs	20	20	0.0	20.0		
	Follow-up Siop Galwch Acw	0	4	4.0	0.0	Final Report	Satisfactory
	Follow-up Cegin Arfon	0	4	4.0	0.0	Final Report	Satisfactory
	Follow-up Canolfan y Gwystl	0	4	3.6	0.4	Draft Report	Satisfactory
Children and Supporting Families	Commissioning Arrangements in the Wake of New Legislation	15	15	0.0	15.0		

Department	Audit	Original Plan	Revised Plan	Actual Days	Remaining	Audit Status	Assurance Level
Highways, Engineering and YGC	Pricing Arrangements	15	15	0.0	15.0		
	Public Toilets	10	10	0.3	9.7	Planned	
	SuDS	15	15	0.0	15.0		
	Bereavement Service	15	15	6.6	8.4	Field Work Started	
Housing and Property	Legionella	15	15	18.2	-3.2	Awaiting Review	
	Smallholdings	15	15	0.0	15.0		
	Council Tax Premium Fund	5	5	0.1	4.9	Planned	
	Housing Support Grant	10	10	4.4	5.6	Field Work Started	
	Commissioning Arrangements - Housing Support Grant	15	15	0.4	14.6	Field Work Started	
Corporate Leadership Team	Care Cubed	15	15	0.0	15.0		
	Care Finance Team Arrangements	18	18	0.0	18.0		
		760	755	218.4	536.6		