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CYNGOR SIR
YNYS MÔN
ISLE OF ANGLESEY
COUNTY COUNCIL

Mr Dylan J. Williams
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RHYBUDD O GYFARFOD	NOTICE OF MEETING
PWYLLGOR LLYWODRAETHU AC ARCHWILIO	GOVERNANCE AND AUDIT COMMITTEE
DYDD MAWRTH 30 MEDI am 2:00 y. p.	TUESDAY, 30 SEPTEMBER 2025 at 2.00 pm
YSTAFELL BWYLLGOR, SWYDDFEYDD Y CYNGOR AC YN RHITHIOL DRWY ZOOM	COMMITTEE ROOM, COUNCIL OFFICES AND VIRTUALLY VIA ZOOM
Swyddog Pwyllgor	Ann Holmes 01248 752518 Committee Officer

AELODAU / MEMBERS

Cynghorwyr / Councillors:-

PLAID CYMRU / THE PARTY OF WALES

Geraint Bebb, Trefor Lloyd Hughes, MBE, Euryrn Morris (**Deputy Chair**),
Margaret M. Roberts

Y GRWP ANNIBYNNOL / THE INDEPENDENT GROUP

Ieuan Williams

LLAFUR CYMRU/WELSH LABOUR

Keith Roberts

ANNIBYNNWYR MÔN / ANGLESEY INDEPENDENTS

Paul Ellis, Kenneth Hughes

AELODAU LLEYG / LAY MEMBERS

Dilwyn Evans (**Chair**), William Parry, 2 x vacant seats

Please note that meetings of the Committee are streamed for live and subsequent broadcast on the Council's website. The Authority is a Data Controller under the Data Protection Act and data collected during this live stream will be retained in accordance with the Authority's published policy

A G E N D A

1 APOLOGIES

2 DECLARATION OF INTEREST

To receive any declaration of interest by any Member or Officer in respect of any item of business.

3 MINUTES OF THE PREVIOUS MEETING (Pages 1 - 8)

To present the minutes of the previous meeting of the Governance and Audit Committee held on 16 July 2025.

4 GOVERNANCE AND AUDIT COMMITTEE ACTION LOG (Pages 9 - 14)

To present the report of the Head of Audit and Risk.

5 ANNUAL CORPORATE HEALTH AND SAFETY REPORT 2024/25 (Pages 15 - 34)

To present the report of the Head of Regulation and Economic Development.

6 INTERNAL AUDIT UPDATE (Pages 35 - 42)

To present the report of the Head of Audit and Risk.

7 OUTSTANDING INTERNAL AUDIT RISKS, ISSUES AND OPPORTUNITIES (Pages 43 - 54)

To present the report of the Head of Audit and Risk

8 DRAFT SELF- ASSESSMENT REPORT 2024/25 (Pages 55 - 78)

To present the report of the Head of Profession (HR) and Transformation.

9 ANNUAL COUNTER FRAUD, BRIBERY AND CORRUPTION REPORT 2024/25 (Pages 79 - 96)

To present the report of the Head of Audit and Risk.

10 NATIONAL FRAUD INITIATIVE OUTCOMES REPORT 2024-26 (Pages 97 - 112)

To present the report of the Head of Audit and Risk

11 EXTERNAL AUDIT:AUDIT WALES PROGRAMME AND TIMETABLE UPDATE Q1 2025/26 (Pages 113 - 128)

To present the report of Audit Wales.

12 REVIEW OF FORWARD WORK PROGRAMME (Pages 129 - 138)

To present the report of the Head of Audit and Risk.

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13 EXCLUSION OF THE PRESS AND PUBLIC (Pages 139 - 140)

To consider adopting the following:-

"Under Section 100 (A) (4) of the Local Government Act 1972, to exclude the press and public from the meeting during the discussion on the following item on the grounds that it may involve the disclosure of exempt information as defined in Schedule 12A of the said Act and in the attached Public Interest Test."

14 ANNUAL ICT CYBER SECURITY REPORT 2024/25 (Pages 141 - 154)

To present the report of the Head of Profession (HR) and Transformation.

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GOVERNANCE AND AUDIT COMMITTEE

Minutes of the meeting held in the Committee Room and on Zoom on 16 July, 2025

- PRESENT:** Mr Dilwyn Evans (Lay Member) (Chair)
Councillor Euryrn Morris (Deputy Chair)
- Councillors Geraint Bebb, Paul Ellis, Kenneth Hughes,
Margaret M. Roberts.
- Lay Member: William Parry.
- IN ATTENDANCE:** Director of Function (Resources) and Section 151 Officer
Head of Internal Audit & Risk (MP)
Head of Adult Services (for item 8)
Corporate Planning, Performance and Programme Manager
(GP)
Chief Digital Officer (MH) (for item 8)
Committee Officer (ATH)
Democratic Services Support Assistant (Webcasting) (CH)
- APOLOGIES:** Councillors Trefor Lloyd Hughes, MBE, Keith Roberts, Ieuan
Williams.
- ALSO PRESENT:** Councillor Robin Williams (Deputy Leader & Portfolio Member
for Finance and Housing), David Tomalin (Financial Audit Lead
– Audit Wales), Accountancy Services Manager (IoACC)
(BHO), Finance Manager (IoACC) (CK), Corporate Business
and Performance Analyst (IoACC) (AW).
-

The Chair noted a change in the order of business to bring forward item 10 on the agenda (Overview of the Panel Performance Assessment and Themes for the Panel to Consider) to be considered immediately after item 5 (Draft Annual Governance Statement 2024/25).

1. APOLOGIES

Apologies for absence were presented and were noted.

2. DECLARATION OF INTEREST

No declaration of interest was received.

3. MINUTES OF THE PREVIOUS MEETING

The minutes of the previous meetings of the Governance and Audit Committee held on 26 June 2025 were presented and were confirmed as correct.

4. GOVERNANCE AND AUDIT COMMITTEE ACTION LOG

The report of the Head of Audit and Risk incorporating the committee action log was presented for consideration. The report updated the Committee on the status and progress of the actions and decisions it had agreed upon.

The Head of Audit and Risk confirmed that item 18 on the action log had been completed and that items 16 and 19 had been postponed to September 2025 at the request of the Director of Function (Council Business)/Monitoring Officer.

It was resolved to note the actions detailed in the action log table and to confirm that the Committee is content that the actions have been implemented to its satisfaction.

5. DRAFT ANNUAL GOVERNANCE STATEMENT 2024/25

The report of the Head of Profession (HR) and Transformation incorporating the Draft Annual Governance Statement for 2024/25 was presented for the committee's consideration.

The Corporate Planning, Performance and Programme Manager presented the report which had been prepared in accordance with the principles set out in the CIPFA/SOLACE Framework for Delivering Good Governance in Local Government. He drew attention to the annual review of the effectiveness of the Council's Governance Framework, highlighting the conclusions set out on page 5. These demonstrate how the Council's governance arrangements align with those principles. He also outlined the actions taken and progress made in addressing governance issues identified in the previous year, as well as current governance challenges and the plans in place to address them in the year ahead.

In reviewing the Annual Governance Statement the committee raised the following points –

- It was suggested that the progress update on addressing governance matters from the previous year would benefit from the inclusion of RAG (Red, Amber, Green) status indicators for each issue to support more effective analysis.

The Corporate Planning, Performance and Programme Manager confirmed that the statement would be amended to incorporate RAG status information prior to its finalisation.

- The committee noted that the review concludes, under principle F (Managing risks and performance through robust internal control and string public financial management) that the Council has an effective performance management system that enables efficient and effective service delivery. The committee requested assurance that this conclusion is evidence-based.

In response, the Corporate Planning, Performance and Programme Manager stated that the Council's performance management process is acknowledged in the Council Plan and is regarded as robust. Key elements of this process include quarterly monitoring of the corporate scorecard by both Scrutiny and the Executive, regular oversight of service business plans, the Annual Performance Report which is reviewed and monitored by the Programme Board and the statutory Annual Self-Assessment conducted by the Council. The Corporate Planning, Performance and Programme Manager confirmed that the self-assessment for 2024/25 has been recently completed, and its findings will be reported to both this committee and to the Executive to provide assurance regarding the performance of the Council's services.

- The committee queried whether, in relation to the identified governance matters for 2024/25, it would be more effective to assign priority to the issues listed, rather than scheduling all for completion by the end of March 2026.

In response, the Corporate Planning, Performance and Programme Manager explained that while governance matters often require long-term attention, the improvement actions identified for 2024/25 are intended to be addressed within the current financial year. He

confirmed that as was done last year, he would provide a mid-year update for the committee to offer assurance that progress is being made on these actions.

- With regard to the governance matters from the previous year, the committee noted that staff retention for 2024/25 stood at 82%. The committee expressed concern that an 18% attrition rate appeared high and queried what proportion of this figure was attributable to natural wastage as opposed to staff leaving for better opportunities elsewhere.

The Corporate Planning, Performance and Programme Manager acknowledged that he did not have the information immediately available but committed to obtaining the relevant data for the committee. Councillor Robin Williams, Deputy Leader and Portfolio Member for Finance and Housing recalled that this issue had been raised during the Executive's discussions on the corporate scorecard. He noted that the reported percentage may include staff who have moved to other roles within the Council, which could distort the overall attrition figure. He highlighted the importance of distinguishing internal transfers from external departures to provide a more accurate picture.

It was resolved to approve the Draft Annual Governance Statement that will form part of the 2024/25 Statement of the Accounts.

Additional Actions –

- **The final version of the statement to include RAG status indicators for the governance matters identified in the previous year.**
- **The Committee to be provided with an update on progress against the governance matters identified through the 2024/25 assessment process at its December 2025 meeting.**
- **The committee's members to be provided with an analysis of the staff attrition rate, including a breakdown of internal movements as opposed to external exits.**

6. DRAFT STATEMENT OF THE ACCOUNTS 2024/25

The report of the Director of Function (Resources)/Section 151 Officer incorporating the draft Statement of the Accounts for the 2024/25 financial year was presented for the committee's consideration. It was noted that the figures were unaudited and may therefore be subject to change. A final report will be presented to the Full Council upon completion of the external audit.

The Director of Function (Resources)/Section 151 Officer reported that Audit Wales had issued a revised audit timetable but as these revised deadlines have not been written into the regulations, each council must publish a notice highlighting the delay in publication and the reasons for it. The draft Statement of the Accounts for 2024/25 was signed by the Council's Responsible Financial Officer – the Director of Function (Resources)/Section 151 Officer on 30 June 2025 and the external audit commenced on 1 July with the aim of securing approval of the final accounts by 31 October 2025. The Section 151 Officer thanked the Council's Accountancy Services team for its hard work in completing the draft accounts by 30 June.

The Section 151 Officer advised the committee of a change in the treatment of leased assets following a review of the Code of Practice on Local Authority Accounting. Leases are now required to be accounted for as if they were funded through borrowing, which has implications for the presentation of the Balance Sheet and for the Council's reported borrowing figures. He provided a summary of the main financial statements included in the accounts. The Comprehensive Income and Expenditure Statement (CIES) shows the total income and expenditure for the year across all services, based on accounting standards and

includes technical items such as depreciation and the current and past service pension costs which are not funded by grants or local taxation. The CIES shows a net accounting surplus of £45m for the year. After adjustments have been applied as detailed in Table 1 of the report and Note 6 of the accounts, the surplus, which is credited to the Council's reserves and balances, reduces to £3.741m. The CIES and adjustments in Note 6 are brought together in the Movement in Reserves Statement to show the Council balances as at 31 March 2025. The Section 151 Officer also provided an overview of the notes to the financial statements and highlighted those which the committee might find most helpful in reviewing the accounts including earmarked reserves, capital expenditure and financing, provisions, expenditure and income analysed by nature, grants income, pensions, contingent liabilities and assets, and related party transactions.

In response to questions raised by the committee, the Director of Function (Resources)/ Section 151 Officer provided further clarification as follows –

- The provision for the Penhesgyn Waste Site relates to the aftercare of the areas of the site formerly used for landfill and maintenance of the culvert beneath the site. It includes potential costs that may arise from the failure of the culvert. An annual expert inspection assesses the risks, potential costs and the adequacy of the provision.
- The £5.7m payment to Cyngor Gwynedd under Related Parties includes payment for services under joint agreements, notably for Additional Learning Needs.
- The £67.607m for Council Tax income (Note 12) includes the North Wales Police and town and community council precepts and reflects the debit raised rather than the budgeted amount. The budget is based on the tax base which is lower to account for in year changes and non-collection of debt. The increase from £59m in 2023/24 to £67m in 2024/25 also reflects changes in the number of properties subject to payment of the Council Tax premium. Additional income was received late in 2024/25 following the reclassification of approximately 200 - 250 self-catering properties from business rates to standard council tax due to changes in the qualifying thresholds and they became liable also for the premium payment. The transfer of some properties was backdated to April 2023. This contributed to the 13% increase in Council Tax income in 2024/25.
- In respect of Note 39 (Council Tax) and the ratio of people to properties, the total number of properties on Anglesey is in the region of 35,000 of which over 2,500 are second homes with no permanent residents. Discounting these gives a total of 32,500. Additionally 11,000 -12,500 households claim a single person discount reflecting an increase in single person households. In terms of learning from this data or benchmarking it with other councils of a similar profile to Anglesey, the proportion of Band D equivalents is used to compare council tax rates across authorities. However, some councils particularly in South Wales have higher Band D council tax rates than Anglesey due to a greater number of Band A and B properties. The prevalence of second homes can also distort comparison.
- With regard to the Local Government Pension scheme although the pensions fund shows a net asset position of £139m (excluding unfunded benefits), accounting rules prevent recognition of this surplus on the balance sheet because it cannot be used or spent by the Council. An asset ceiling of £139m has therefore been applied reducing the asset to nil on the balance sheet. Additionally, unfunded pension obligations cannot be offset against the net pension asset resulting in a reported net pension liability of £9m despite a positive performance by the pensions fund in 2024/25.

The committee questioned the value of the Statement of Accounts in informing the wider public about Council spending. As an example, reference was made to the cashflow statement which shows a net surplus of £38m on the provision of services – up from £12m in 2023/24 which was noted as difficult to reconcile with ongoing service pressures and the cost of living crisis. It was suggested that key information from the accounts be presented in a more digestible summary format for the public benefit.

The Director of Function (Resources)/Section 151 Officer acknowledged that the Statement is a complex and technical document which is prepared in accordance with accounting regulations and is difficult for the public to interpret. In contrast, the regular budget oversight reports to the Executive are more accessible and effective in helping the public monitor the Council's financial performance and service delivery.

In closing the discussion, the Chair expressed his and the committee's appreciation of the efforts of the Accountancy service's staff in ensuring the timely completion of the draft accounts.

It was resolved to note the draft unaudited main financial statements for 2024/25.

7. TREASURY MANAGEMENT ANNUAL REVIEW 2024/25

The report of the Director of Function (Resources)/Section 151 Officer incorporating the Treasury Management annual review for 2024/25 was presented for the committee's consideration.

The Director of Function (Resources)/Section 151 Officer provided an overview of the key points as follows –

- The Council's revised capital expenditure budget for 2024/25 was £78.3m. The Council has maintained a strategy of using its cash reserves to fund capital expenditure and to avoid external borrowing in order to reduce interest payments. It is anticipated that borrowing will be required close to the end of 2025/26. Interest rates are expected to fall during 2025/26 and 2026/27 so external borrowing will be postponed for as long as possible to avoid locking into higher interest rates. If borrowing occurs, it will be on a short-term basis with a view to refinancing when interest rates are lower.
- During 2024/25, a final drawdown of a previously agreed Salix loan was received - £908k. No other external borrowing was undertaken. Two fixed term PWLB loans were repaid during the year as detailed in paragraph 4.3 of the report.
- The Council's investments through fixed term investments, call accounts and current accounts generated £1.55m in interest. After allowing for the transfer of interest to bond holders and minor trusts, investments generated £866k of interest for the General Fund versus a budget of £670k, £382k for the HRA versus a budget of £400k and £212k for schools.
- All treasury management indicators and authorised limits set out in the Treasury Management Strategy for 2024/25 were complied with as evidenced in Table 7 of the report.

The committee noted the report and welcomed the simplified format.

It was resolved to note the Treasury Management Annual Review report for 2024/25 and to forward the report to the Executive without additional comment.

8. INTERNAL AUDIT UPDATE

The report of the Head of Audit and Risk providing an update as at 30 June, 2025 on the audits completed since the previous update as at 31 March 2025 was presented for the

committee's consideration. The report also set out the current workload of Internal Audit and its priorities for the short to medium term going forward. Members of the committee were provided under separate cover with copies of the assurance reports finalised in the period in relation to Adult Social Care Finance: Financial Assessments – Residential and Nursing Care (Limited Assurance), Council Tax Base (Reasonable Assurance), IT Audit: IT Service Desk Management (Reasonable Assurance), and IT Audit: IT Supplier Management (First Follow Up) (Limited Assurance).

The Head of Audit and Risk provided an overview of the two audit reports completed during the period which offered reasonable assurance. Regarding the two limited assurance audit reviews, she reported that while the review of Adult Social Care financial assessments concluded that although the Council has taken steps to improve the charging and recovery of residential care home fees, the benefits from these changes have yet to be fully realised and key challenges remain particularly around case backlogs and process inefficiencies. An action plan is in place aiming for resolution by March 2026 and a follow up review will be undertaken in August 2025. With regard to the IT Supplier Management First Follow Up, while notable improvements have been implemented, most actions remain in progress under the wider Procurement Improvement Programme and it remains too early to evaluate their impact. A further follow up review is scheduled for December 2025 to assess ongoing progress and the effectiveness of the measures implemented.

The committee's discussion focused on the two limited assurance review reports and the following matters were raised –

- The committee noted that additional investment had been made in Adult Services in previous years to address rising demand. They questioned whether this funding had been used effectively. Regarding the identified process inefficiencies, the committee asked whether these were due to a lack of individual accountability, insufficient management oversight or the absence of systems to flag potential failings.

The Head of Adult Services explained that obtaining clients' financial information and securing payments often occurs during difficult periods in their lives. This information is not always readily available, may take time to obtain and individuals are sometimes unsure about what they can share. The process is further complicated by the number of clients with dementia. To address these challenges, the service will reinstate client visits to collect necessary financial information promptly to enable the timely completion of assessments. The team although small, manages complicated and individualised cases. Processes have been strengthened to improve the accuracy and completeness of information from the outset, and policies and documentation have been revised accordingly. While the team received additional resources this year, it had previously experienced staff losses the impact of which is still being felt. The Covid pandemic further hindered information gathering and some of the outstanding debt stems from that period. Despite these challenges and at times ambiguity around payment responsibilities and payment avoidance, the service remains committed to ongoing improvements.

The Director of Function (Resources)/Section 151 Officer reported that following audit reviews, the Debt Collection and Recovery Team has been supplemented by two temporary posts focused on clearing the backlog of unpaid residential and nursing care fees. As part of the recovery process, the reasons for uncollected payments are being examined to refine procedures and reduce the amount of debt written off. These debts are among the largest faced by the Council and are particularly challenging to recover due to the sensitive nature of cases, client vulnerability and complex circumstances.

In response to a committee question about confidence in meeting the action plan's deadlines, the Head of Adult Services stated that the goal is to resolve issues early to

avoid future delays. The service is confident that, with staff stability, meaningful progress can be made. Improvements already implemented, including revised policy documentation have made arrangements more robust. However, ongoing changes present new challenges such as the digitisation of information, which can make access more difficult than paper records. Additionally, shorter client stays in residential care reduce the window for resolving issues.

The Director of Function (Resources)/Section 151 Officer further noted while projections in Quarter 3 anticipated a break-even position for the Adult Services' budget, the year ended with a significant underspend. This was partly due to additional income from invoices raised after processing some of the backlog of client assessments, and reflects progress made.

- The Chief Digital Officer provided an update on progress following the IT Supplier Management First Follow Up, noting that improvements have been made in structuring the approach towards identifying digital project needs and embedding assessment processes into the way the service operates. These developments will integrate with the proposed procurement review board which will oversee procurement proposals and ensure that appropriate risk assessments are undertaken prior to project expenditure. In response to a committee question about the adequacy of resources, he explained that the issue is primarily one of balancing workloads. While the service has received additional resources over recent years which are being effectively utilised, it continues to work through a significant backlog of projects. Prioritisation is therefore essential. Although further resources would be beneficial, the approach is to focus on identifying and progressing the most strategically valuable digital projects.

When questioned by the committee whether the procurement improvement programme will help resolve the issues with IT supplier management, the Section 151 Officer responded that it is ultimately for the Executive to decide whether the Procurement Service should be prioritised for additional resources. The Interim Procurement Manager is currently reviewing procurement processes and structures with the main recommendation being that procurement should be involved earlier in projects. This would allow the procurement service to better plan and direct resources where they are most needed particularly for one-off projects and those led by individuals less familiar with procurement practices. A case will be made for additional resources to support the corporate procurement team in meeting the demands of the new procurement legislation and investing in systems upgrades to enhance functionality. The Section 151 Officer also outlined the differences between procuring works and services and the importance of achieving value for money and incorporating social value considerations.

- The committee queried whether the action plan is designed to bring procurement to the level the Council aspires to internally or to the level when benchmarked against other public bodies.

The Head of Audit and Risk clarified that most management actions stem mostly from the Star Procurement Improvement programme which was meant to prepare the Council for the new Procurement Act. The original audit of IT supplier management recognised that the issues could not be addressed in isolation from the Council's wider procurement framework. Consequently, actions are being prioritised based on what is required for compliance with the new legislation. However the actions noted have to be deliverable which can mean mitigating rather than eliminating risk according to capacity and resources.

It was resolved to note the outcome of Internal Audit's engagements, the assurance provided and its priorities going forward.

9. IMPLEMENTATION OF THE NEW GLOBAL INTERNAL AUDIT STANDARDS IN THE UK PUBLIC SECTOR

The report of the Head of Audit and Risk which set out the progress made in implementing the new Global Internal Audit Standards in the UK Public Sector (GIAS) was presented for the committee's consideration. An action plan detailing the further work required to ensure full conformance with the standards was attached at Appendix A to the report.

The Head of Audit and Risk reported that a gap analysis conducted against the new standards had shown that the Council's internal audit function generally conforms with the new requirements. However, some areas need to be strengthened which will be addressed through the operational action plan outlined in Appendix A. Most of the actions relate to strengthening evidence gathering to support working practices. An overview of the actions already implemented is provided in section 3 of the report.

It was resolved to confirm that the Governance and Audit Committee is content that the actions that have been taken and are planned to be taken will help ensure that the Isle of Anglesey County Council conforms with the requirements of the new Global Internal Audit Standards in the UK Public Sector.

10. OVERVIEW OF THE PANEL PERFORMANCE ASSESSMENT AND THEMES FOR THE PANEL TO CONSIDER

The report of the Head of Profession (HR) and Transformation which provided an overview of the Panel Performance Assessment process and the themes for the Panel to consider was presented for the committee's information.

It was resolved to note the themes that the Panel Performance Assessment will be asked to consider as outlined in the report.

11. REVIEW OF FORWARD WORK PROGRAMME

The report of the Head of Audit and Risk incorporating the forward work programme for 2025/26 was presented for the committee's consideration.

The Head of Audit and Risk advised that the Annual Concerns, Complaints and Whistleblowing Report 2024/25 had been deferred to the September meeting. Due to the number of items now scheduled for that meeting she suggested that with the committee's consent, she would seek to move some items to the extraordinary meeting planned for October. The date of the October meeting is to be confirmed and is dependent on the completion of the external audit of the accounts.

It was resolved to confirm the Forward Work Programme for 2025/26 as meeting the committee's responsibilities in accordance with its terms of reference and to agree to the Head of Audit and Risk deferring certain items from the September to the October 2025 meeting as appropriate.

**Mr Dilwyn Evans
(Chair)**

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	30 September 2025
Subject:	Governance and Audit Committee Action Log
Head of Service:	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
Report Author:	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales
Nature and Reason for Reporting: This report informs the members of the Governance and Audit Committee about the status of the actions / decisions it has agreed upon.	

1. Introduction

- 1.1. This action log is updated prior to each meeting to enable the committee to monitor the progress and completion of the actions/decisions it has agreed upon.

2. Recommendation

- 2.1. That the Governance and Audit Committee notes the actions detailed in the following table and is content that the actions have been implemented to its satisfaction.

Governance and Audit Committee Action Log

No.	Date of Meeting	Agenda Item	Action	Action Owner	Action Taken	Status
10	27/06/24	9	Monitoring the number of people in economic inactivity be included as part of the Council's population trends dataset.	Corporate Planning and Performance Manager	The Council has completed a socio – economic analysis of the island's population, this includes economic inactivity, a report for the north Anglesey region was presented to the Executive in July 2024 . A report for the whole island is also in progress and will be published shortly.	In progress.
	05/12/24	3			UPDATE: At its meeting of the 5 December 2024 (Item 3), the Corporate Planning, Performance and Programme Manager agreed to provide the committee with a link to access the Quod Anglesey socio-economic analysis and impact report when published.	
	08/05/25	3			UPDATE: At its meeting of 8 May 2025, Head of Audit and Risk provided an update from the Corporate Planning, Performance and Programme Manager that the Quod Anglesey socio-economic analysis and impact report has been completed but has yet to be published.	
	26/06/25	4			UPDATE: Leadership Team is considering how to communicate and share the report.	

No.	Date of Meeting	Agenda Item	Action	Action Owner	Action Taken	Status
16	19/09/24	5	The Annual Concerns, Complaints and Whistleblowing Report for 2024/25 to the Committee to include salient information regarding Social Services service user concerns and complaints.	Director of Function (Council Business) / Monitoring Officer	The annual report has been postponed until the committee's meeting in September to coincide with the Public Service Ombudsman for Wales's annual letter.	Next report due September 2025.
18	19/09/24	6	The Annual Treasury Management report to be reviewed to ensure tense consistency and clarity.	Director of Function (Resources) / Section 151 Officer	Following discussions with the chair, the Director of Function (Resources) / Section 151 Officer submitted a revised report to the committee meeting on 16 July 2025.	Complete.
19	05/12/24	5	The Committee to be provided in due course with an update on the progress of the identified measures to provide resolutions.	Director of Function (Council Business) / Monitoring Officer	<p>Concerns raised by a service regarding the CRM will require further adaptations, but the capacity to implement them are currently limited. The unfilled position may also limit a meaningful update. A progress update will therefore be provided in the next annual complaints report, in July 2025, allowing the Committee to receive information before the next annual PSOW letter.</p> <p>UPDATE: The annual report has been postponed until the committee's meeting in September to coincide with the Public Service Ombudsman for Wales's annual letter.</p>	Next report due September 2025.

No.	Date of Meeting	Agenda Item	Action	Action Owner	Action Taken	Status
20	05/12/24	11	For future external audit and regulator monitoring reports, updates on the progress of responses to recommendations be accompanied by a timescale for the completion of the work.	Corporate Planning and Performance Manager		Next report due December 2025.
24	08/05/25	9	The Director of Function (Resources)/Section 151 Officer to raise the issue of policy guidance on AI usage within the Council with the Leadership Team.	Director of Function (Resources) / Section 151 Officer	A policy has been drafted, and recently updated following comments made by the Data Protection Officer. Leadership Team will consider and adopt when they can allocate a slot.	In progress.
	26/06/25	4			UPDATE: Leadership Team considered the draft policy at its meeting of 17/06/25 and have asked for it to be further reviewed.	
25	16/07/25	5	The final version of the Annual Governance Statement to include RAG status indicators for the governance matters identified in the previous year.	Corporate Planning and Performance Manager		Final version due in October 2025
26	16/07/25	5	The Committee to be provided with an update on progress against the governance matters identified through the 2024/25 assessment process at its December 2025 meeting.	Corporate Planning and Performance Manager		December 2025

No.	Date of Meeting	Agenda Item	Action	Action Owner	Action Taken	Status
27	16/07/25	5	The committee's members to be provided with an analysis of the staff attrition rate, including a breakdown of internal movements as opposed to external exits.	Corporate Planning and Performance Manager		

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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	30 September 2025
Subject:	Annual Corporate Health & Safety Report 2024-25
Head of Service:	Christian Branch Head of Regulation and Economic ChristianBranch@anglesey.gov.wales
Report Author:	Stephen Nicol Principal Corporate Health & Safety Advisor StephenNicoll@anglesey.gov.wales
Nature and Reason for Reporting: The Governance and Audit Committee's Terms of Reference has an explicit requirement for the Committee to receive an annual assurance report regarding Corporate Health and Safety (3.4.8.7.3) as part of its wider consideration of the Council's assurance framework (3.4.8.7.1). As part of its considerations, the Committee is required to ensure there is clarity of what assurance is provided, that there is a clear allocation of responsibility for providing assurance and duplication is avoided (3.4.8.7.2). The Committee is also required to keep up to date with significant areas of strategic risks and major operational and project risks (3.4.8.8.1).	

1. Introduction

- 1.1 This report updates the Committee, as at 31 March 2025, on the Council's activities with regards Corporate Health and Safety during 2024-25.
- 1.2 The report provides an overview of the health and safety activity at the Council during the period, including an analysis of accident and incidents and key achievements. It also sets out an action plan for the following year.

2. Recommendation

2.1 That the Governance and Audit Committee:

- Considers whether the Council's activities regarding Corporate Health and Safety adequately address the risks and priorities of the Council
- Takes assurance that reasonable measures are in place to manage health and safety risks to an acceptable level.



Council Health and Safety Annual Report 2024 / 25

Outlines the health and safety performance of the Council

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Annex A 18

Executive Summary

This report provides an overview of the Council's health and safety performance during 2024/25.

During the 2024/25 reporting period, a wide range of accidents and incidents were recorded across Council Services, with classifications spanning Minor, Serious, and RIDDOR-reportable events. The data highlights key areas of concern and operational focus, particularly within Education and Social Care environments.

Recent council data highlights a concerning upward trend in incidents of violence and abuse directed at staff, including verbal threats and intimidation. This pattern, coupled with a notable rise in physical assaults compared to previous years, underscores the urgent need to strengthen safeguarding measures for both pupils and frontline colleagues. Together, these developments raise critical considerations for staff welfare, operational resilience, and the safe delivery of public services.

1. Introduction

The Council's Health and Safety Policy includes a commitment to the preparation and publication of an Annual Health and Safety Report.

The Welsh Local Government Association (WLGA) has developed a framework and guidance for the production of an Annual Health and Safety Performance Report. The framework and guidance provide a series of headings to assist with the reporting of health and safety performance. This framework was not intended to be a comprehensive analysis of health and safety but should assist in identifying the commitment, ability and direction of the management of occupational health and safety. This report follows the format provided by WLGA.

2. Key Achievements

During a period of financial pressure across society and within the wider economic climate, the continued provision of Council services has remained vital. The ability to maintain those services while ensuring compliance with Health and Safety legislation represents a significant achievement.

The number of incidents involving members of the public accessing Council-operated resources has decreased. When considered in the context of overall user volumes, the incident rate remains exceptionally low.

A key achievement during has been to recruit a new member of staff to the Corporate Health and Safety Team. The capacity of the Team was reduced due to one member leaving. The recruitment of another staff member to ensure support is provided to the whole Council was essential. The ability to provide a service during the period when the capacity was reduced was an achievement.

The reforming of the Health and Safety Coordinator Group should assist in improving communication, coordination and co-operation across all Services.

3. Corporate Management

The Leadership Team (LT) has continued to provide continuity and governance of the Council with regard to general management and actions, with decisions still taken by the Executive Committee. This was supported by meetings of the Corporate Management Team, to enable escalation of any issues to LT to ensure appropriate action can be taken to resolve matters.

4. Statistical Information

The data presented below includes all accidents and incidents reported during 2024/25, 23/24 and 22/23. The internal classification of accidents and incidents has been in three categories - Minor, Serious and RIDDOR.

Minor accidents and incidents would have been accidents / incidents where the resulting injury or loss was insignificant. This includes accident and incidents which resulted in no injury or loss and the potential outcome may be insignificant if injury or loss had occurred.

Serious accidents / incidents are classified where the outcome resulted in significant injury or loss or where there was potential for significant injury or loss. This includes

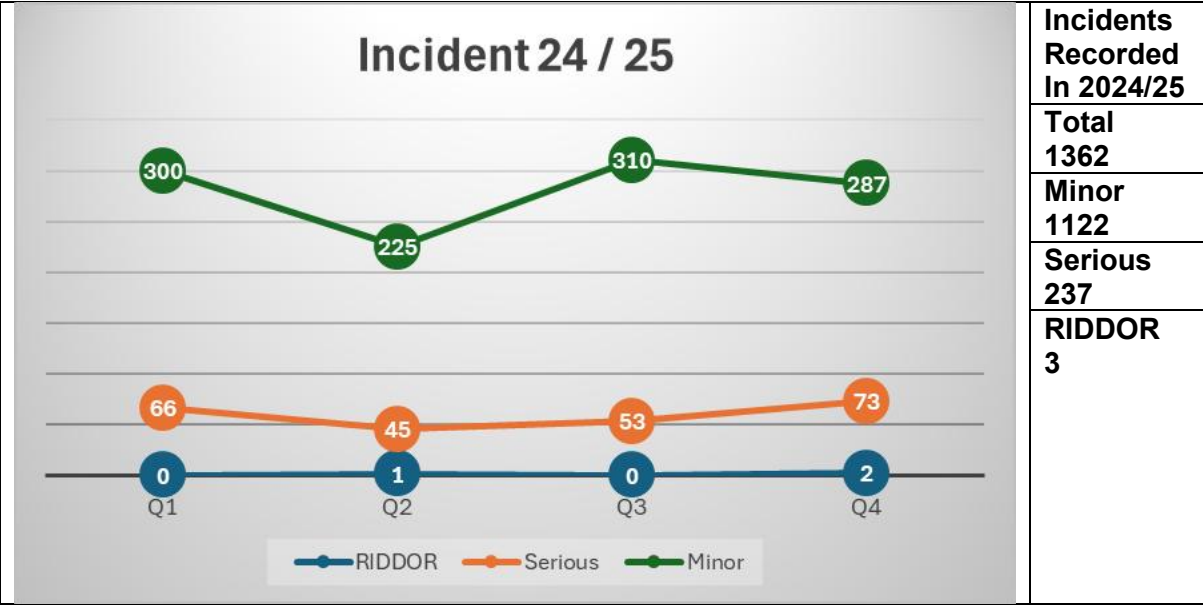
accidents and incidents which resulted in no injury or loss but the potential outcome may be significant if injury or loss had occurred.

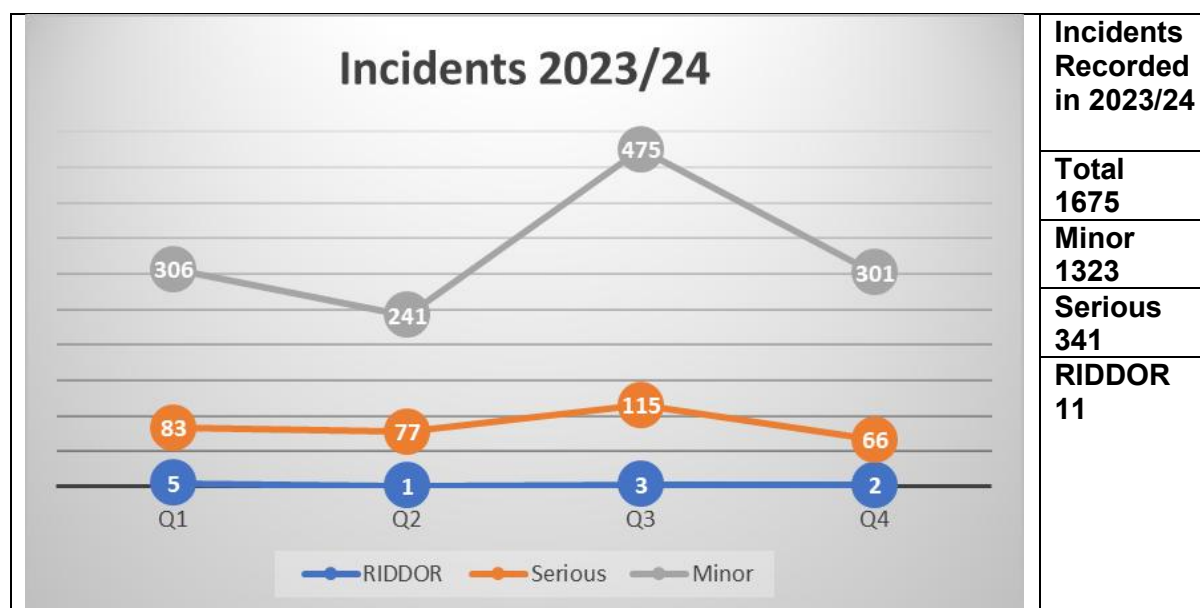
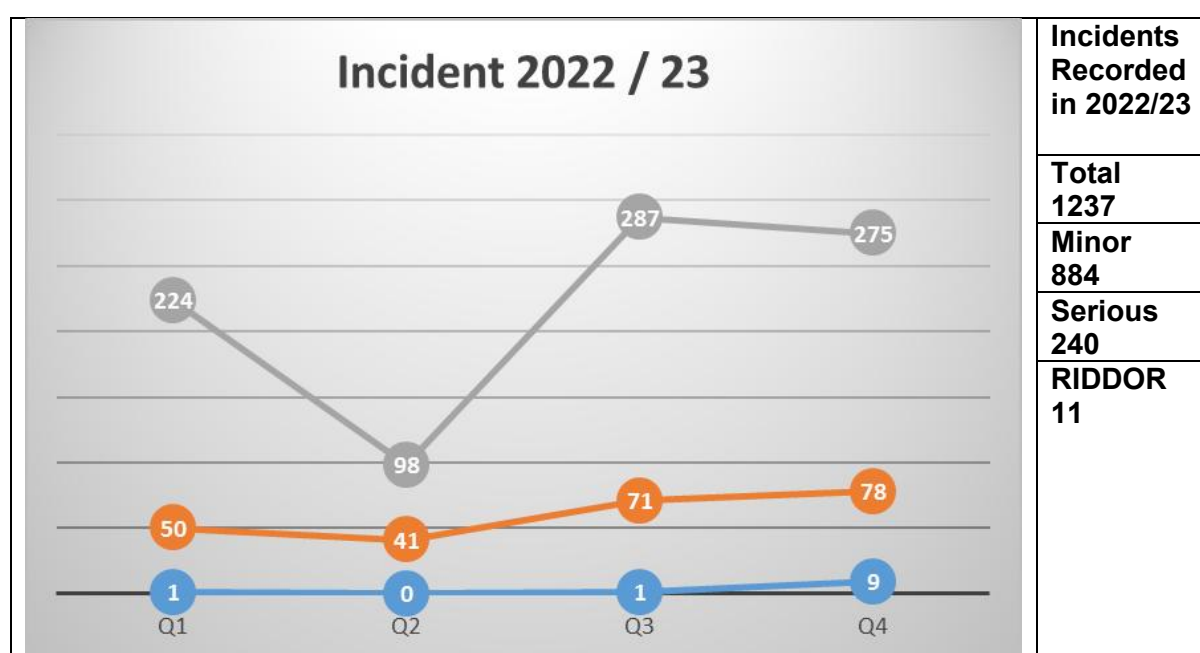
RIDDOR accidents and incidents are those which met specific criteria that required reporting to the HSE. The criteria for reporting these types of accidents and incidents are provided within the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations.

Graph 1 below presents the number of accidents and incidents for the whole authority. This includes incidents involving members of the public, service users, school pupils, contractors, facilities as well as employees.

All incidents reported

Graph 1 – All incidents 2024/25



Graph 2 – All incidents 2023/24**Graph 3 – All incidents 2022/23**

Analysis of graphs 1, 2 and 3 shows an increase in the number of accidents and incidents reported in 2024/25 compared to the previous two years. This rise is considered to reflect a combination of factors, including increased service demand, staffing pressures, and the resumption of full on-site operations following a period of hybrid or reduced activity. Additionally, changes in reporting culture - such as improved awareness, training, and digital reporting tools - may have contributed to more consistent incident capture across departments

As the Council has a duty of care for members of the public as part of the undertaking, incidents recorded for members of public are included in the overall total figures.

Members of the public include, school pupils, pre-school pupils, Youth Club members, Clients in care homes and Leisure facility users.

Incidents for this group can include playground incidents, slip, trip and falls of clients due to mobility, sporting incidents and medical conditions. These are recorded for legal reason should further actions be required

The number for these incidents is presented below in Table 1

Table 1 – non work activity incidents

Type of location	Total number of incidents	Total number of users
Schools (Pupils)	404	7949 pupils registered, and in school 190 days.
Dechrau'n Deg & Cylch Meithrin and Youth Club incidents (Pupils and Members)	128	
Leisure Centres (Users)	107	565,574 users over a period of 360 days.
Care Homes and Day Centres (Clients)	191	130 clients receiving care 365 days of the year.
Total	830	

Table 1 indicates there were 830 incidents reported regarding members of public in facilities run by the Council. This is a reduction on last year's total number of incidents - 929.

Each department have the data of the incident types and trends to enable them to identify areas that require interventions.

Employee only incidents

The graphs below present the number of accidents and incidents involving employees only.

Table 4 – Incidents relating to employee only 2024/25**Table 5 – Incidents relating to employees only 2023/24**

Table 6 – Incidents relating to employees only 2022/23

Analysis of graphs 4, 5 and 6 show an increase in the number of incidents in 2024/25 compared to the previous years. It demonstrates an approximate increase of 29% in total incidents between 2022 to 2024.

Types of incidents

The most significant incidents are presented in a table below, Table 2

Table 2

Type of incident	Total
Physical assault Additional Needs	84
This type of incident involves clients or pupils lashing out where possibly there is no intent. There may not be capacity to recognise potential to cause harm.	
Physical assault	147
This type of incident considers the person's intention could be to cause harm. The type of incident varies from pushing to striking a person, there has been physical contact	
Violent incident / Abuse	85
This type of incident involves members of staff receiving abusive or threatening comments from members of public. This may include members of public complaining about issues but in a volatile manner	
Challenging behaviour	64
This involves clients / pupils behaving in a possibly disruptive manner but due to mental capacity issue there may not be intent to cause distress	
Manual Handling	35
Manual Handling incidents occur due to lifting objects or assisting clients	
Slip, Trip and Falls	337
Incidents recorded where an employee has fallen resulting in injury. This could include slippery surfaces or over obstruction	

Physical assault Additional Needs

These incidents mainly occurred in Education and Care Section. These related to incidents where the person may have lashed out without the intention of causing injury. There were 62 incidents resulted in a member of staff being struck. Within the Care section this would have resulted in a client risk assessment being undertaken to address the safety needs of both client and staff members. A similar process would be undertaken in specialist education environments.

In general education environment these incidents may have resulted in support from the Early Intervention Team.

Physical assault

These incidents were mainly in the Education sector. 50 of these incidents resulted in other pupils being struck. 97 incidents resulted in employees being struck. 87 of those incidents were in Primary Schools. This has been identified as an issue which appear to be on the rise. Monthly meetings have been taking place between Education, Corporate Health and Safety and the Early Intervention team to discuss and provide support to the schools as required.

Further work is planned with a Working Group specifically looking at potential controls to address the issue.

Violent incident / Abuse

These incidents occurred in a cross section of the Council. Incidents of verbal abuse over the phone were included in these figures. There were 20 incidents where the verbal abuse was direct at a pupil or member of public within a Council property. 65 incidents were recorded where the verbal abuse was directed at Council employees.

The Managing Contact – Unacceptable Actions by Customers Policy has considered these types of actions and allows for staff to inform the client the behaviour is unacceptable and terminate the phone call. This would then result in an incident form being completed. Where the behaviour is face to face a risk assessment may be undertaken. If it is a public building such as a Leisure Centre or Recycling Centre the possible exclusion from entry may be imposed on the perpetrator.

Challenging behaviour

These incidents occurred in Education and Care. The incidents related to pupils or client behaviour being disruptive to the persons present or work being undertaken. This may have resulted in review of the risk assessment. 4 incidents were recorded where Council employees have been affected by the behaviour.

Manual Handling

Manual Handling incidents occurred mainly in the care section. This would relate to assisting clients rather than lifting objects. Specific training is provided to enable assisting and lifting clients in line with national guidance.

Slip, Trip and Falls

337 incidents of slip, trip and falls were recorded. The fall categories do split further into fall from object and fall from heights. 140 of the slip, trip and falls were recorded for school pupils. This were considered within the acceptable boundaries of general school play. Within the Care Homes and Care Section 158 falls were recorded. This related to clients falling, possibly due to medical conditions and frailty. When a client fall occurs in Care Homes, as fall risk assessment is carried out specific to the client. This would

be to identify the risk of future falls and possible controls to reduce the risk. General slip, trip and falls where employees were the injured party equated to 26 incidents. Another Type of incident is listed as a type of incident on the recording system. This is used for incident where it is difficult to class an incident. This may be where a member of staff has reported something as a concern. A total of 163 incidents were recorded under this heading.

Other types of incidents such as Medical Condition recorded 38 incidents. Of these, 6 were employee related. These incidents provide information on the provision of assistance from staff to pupils, clients and members of the public where a health issue occurred.

There was 36 incidents of property damage or loss recorded.

Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR)

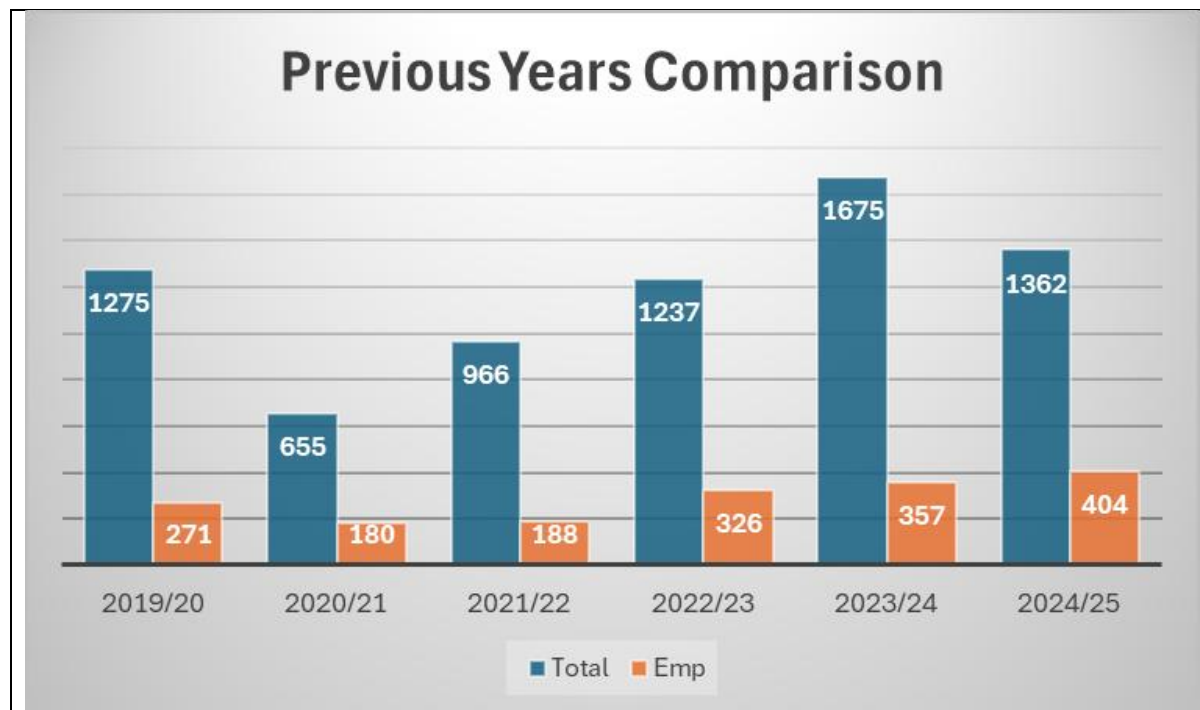
RIDDOR is the law that requires employers, and other people in control of work premises, to report and keep records of work-related accidents which cause death; work-related accidents which cause certain serious injuries (reportable injuries), diagnosed cases of certain industrial diseases; and certain 'dangerous occurrences' (incidents with the potential to cause harm).

Work-related accidents involving members of the public or people who are not at work must be reported if a person is injured and is taken from the scene of the accident to hospital for treatment to that injury. There is no requirement to establish what hospital treatment was provided and no need to report incidents where people are taken to hospital purely as a precaution when no injury is apparent.

A breakdown of the RIDDOR reports is presented below Table 3

Table 3 RIDDORs reported

Date	Incident	Reason for report
03/07/2024	Injured Handling/Lifting etc.	Over 7 day
07/02/2025	Injured Handling/Lifting etc.	Over 7 day
14/03/2025	Another kind of accident	Non-employee to Hospital

Graph 7 - Long Term Comparison

Due to the Covid19 crisis many work practises were restricted during the period 2019 to 2022. A request was made at a previous Audit Committee meeting to provide a long-term comparison of figures.

The table and graph above illustrates the drop in figures during the period of restriction. The year 2022/23 shows an increase from the period 2020/21 and 2021/2022. This increase was to be expected with the increase of activity. The figures remained below those of 2019/20 which is considered to be the last year before restrictions were implemented.

The increase continued during 2023/24 but there has been a slight reduction in total incidents in 2024/25. The Employee Only incidents have continued to rise.

A number of factors may have contributed to the increase. Raised awareness of the need to report incidents may be a factor. During the Covid period awareness of the need to report incidents was highlighted to staff. Due to the seriousness of the pandemic this reporting culture may have been installed in staff.

5. Partnerships

The North Wales Health and Safety Teams

There has been consultation work between the Corporate Health and Safety Teams in North Wales. This has been on specific topics to enable a similar approach on health and safety controls.

6. Joint Consultation

Health and Safety Group

One Corporate Health and Safety Group meeting has been held during 2024/25. The meeting allowed Health and Safety Co-ordinators from services across the whole of the council to share information.

7. Occupational Health Provision

A bilingual Occupational Health Service is provided by Gwynedd County Council, which is managed by the HR Service. There are just over 450 appointments made available to staff each year. These are allocated via line manager referral or self-referral by the member of staff. There are approximately 200 appointments made available to staff who feel they will benefit from physiotherapy these appointments are made by referral from Occupational Health following a consultation.

8. Safety Performance

Corporate Health and Safety Support

Annex A shows a structure outlining the functional areas for Corporate Health and Safety. Each position has defined duties, decision making authority, and reporting lines to the Head of Service of Regulation and Economic Development.

The Corporate Health and Safety Team is managed by the Licensing and Corporate Safety Manager. The Licensing and Corporate Safety Manager reports to the Chief Public Protection Officer who reports to the Head of Service.

The Corporate Health and Safety Team's work plan is part of the Licensing & Corporate Health & Safety Service Plan. The Corporate Health and Safety Team's actions are presented below.

Table 4 Corporate Health and Safety Team Actions

Key Actions	Success Criteria (How do we know when you have achieved the Key Action?)	2022 / 2023 Quarterly Targets				Resources Other than own
Ensure the Council effectively undertakes its (internal & external) statutory health & safety duties	Develop Corporate H&S action plan	Q1	Q2	Q3	Q4	
		1			1 draft	
	Review Policies – Online intranet policies up to date	Q1	Q2	Q3	Q4	ICT provide links from Monitor
		Target				
		10	7	9	6	
		Completed				
		10	7	9	6	
	Q1	Q2	Q3	Q4		

and responsibilities	Potential Violent Person/Accidents Risk register. Monitor PVP marker system. Review on a quarterly basis	Target				
		1	1	1	1	
		Completed				
		1	1	1	1	
	Percentage response to Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR) accidents within Local Authority Premises within 5 days	Q1	Q2	Q3	Q4	
		100%	100%	100%	100%	
		Number of RDDORs				
		0	1	0	2	
	Service management meetings. Attend meetings to report on H&S matters as and when required/requested	Q1	Q2	Q3	Q4	Services to arrange meeting and venues
		100% when requested or required				
6		7	2	6		
HS Group meetings. Quarterly meetings. Agendas topic lead.	Q1	Q2	Q3	Q4		
	Target					
	1	1	1	1		
	Completed					
Quarterly Health and Safety Bulletins on live topics. Aiming to create a H&S culture	Q1	Q2	Q3	Q4		
	1	1	1	1		
	100% on request					
	2	2	1	1		
Reactive work to a service level target of an initial response within 1 working day.	Q1	Q2	Q3	Q4		
	Requests per Quarter					
	165	118	130	128		
	A total of 541					
Corporate H&S Annual Report to audit Committee scheduled meeting	Q1	Q2	Q3	Q4		
				1		
Number of planned health & safety	Q1	Q2	Q3	Q4	Reduced figures due to vacant post	
	Target					
	10	10	10	10		
	Completed					

	interventions at Council premises. This is an overall target for the range of activities that are carried out across the local authority. This will include proactive monitoring, inspections and audit, also reactive inspection activities such as incident investigation.	6	7	8	10	
		Q1	Q2	Q3	Q4	
Accident stats	Quarterly reports	1	1	1	1	

9. Strategic 2025/26 Action Plan

This will detail the high-level objectives and actions that support continuous improvement in the management of health and safety, and compliance with health and safety legislation.

Strategic Action Plan	
PLAN	<p>Consider current level of compliance with Health and Safety and the desired standard.</p> <p>Decide what wants to be achieved, who will be responsible for what, how to achieve the aims, and how they will be measured.</p> <p>Revise Corporate Health and Safety Policy to reflect the above</p> <p>Decide how performance be measured. This should go beyond looking at accident figures; look for leading indicators as well as lagging indicators.</p> <p>Consider fire and other emergencies. This should include co-ordination in shared workplaces.</p> <p>Plan for changes and identify any specific legal requirements that Apply.</p>
DO	<p>Identify risk profile</p> <p>Assess the risks, identify what could cause harm in the workplace, who it could harm and how, and what is required to manage the risk.</p> <p>Decide what the priorities are and identify the biggest risks.</p> <p>Organise activities to deliver the plan</p>

	<p>Involve workers and communicate, so that everyone is clear on what is needed and can discuss issues – develop positive attitudes and behaviours.</p> <p>Provide adequate resources, including competent advice where needed. Implement your plan</p> <ul style="list-style-type: none"> • Decide on the preventive and protective measures needed and put them in place. • Provide the right tools and equipment to do the job and keep them maintained. • Train and instruct, to ensure everyone is competent to carry out their work. • Supervise to make sure that arrangements are followed.
ACT	<p>Measure your performance</p> <p>Ensure plan has been implemented – ‘paperwork’ on its own is not a good performance measure.</p> <p>Assess how well the risks are being controlled and if achieving desired outcome.</p> <p>In some circumstances formal audits may be useful.</p> <p>Investigate the causes of accidents, incidents or near misses</p>
Check	<p>Review performance</p> <p>Learn from accidents and incidents, ill-health data, errors and relevant experience, including from other organisations.</p> <p>Revisit plans, policy documents and risk assessments to see if they need updating.</p> <p>Take action on lessons learned, including from audit and inspection reports</p>

10. Conclusion

The Council's Corporate Health and Safety Policy sets out clear arrangements for the effective management of health and safety across all services, with defined responsibilities at all staff levels. A range of internal forums—including Corporate Management Team meetings, service-level discussions, and the Health and Safety Coordinators Group, support strong communication and early identification of risks.

The addition of Service Business Managers within each department of the Authority has strengthened information sharing, while the appointment of an Assistant Health and Safety Advisor within the Council's Health and Safety team marks a positive step toward enhancing support across the organisation. Regular health and safety bulletins further promote awareness and informed decision-making among staff.

Monitoring and reporting systems are in place, and incident data from the past year indicates a reduction in total reported incidents, a welcome trend. However, the rise in employee-related incidents, particularly those involving physical assault within Primary Schools, remains a concern. Similar challenges are emerging in other public-facing services, with violent incidents rising from 76 to 85 over the past year.

Proactive steps have been taken in response, including collaboration between Education, Early Intervention, and Corporate Health and Safety teams. Further work is required, and a dedicated working group is being established to address the situation in schools. A similar cross-service group may be beneficial to assess preventative measures Council-wide.

The structures currently in place reflect a strong foundation for managing health and safety. To ensure consistency and resilience across all services, a comprehensive review of these arrangements may be appropriate. The Health and Safety Strategic Action Plan outlined in this report provides a framework from which to develop a more detailed and formal Council-wide Health and Safety Strategic plan.

11. Recommendation

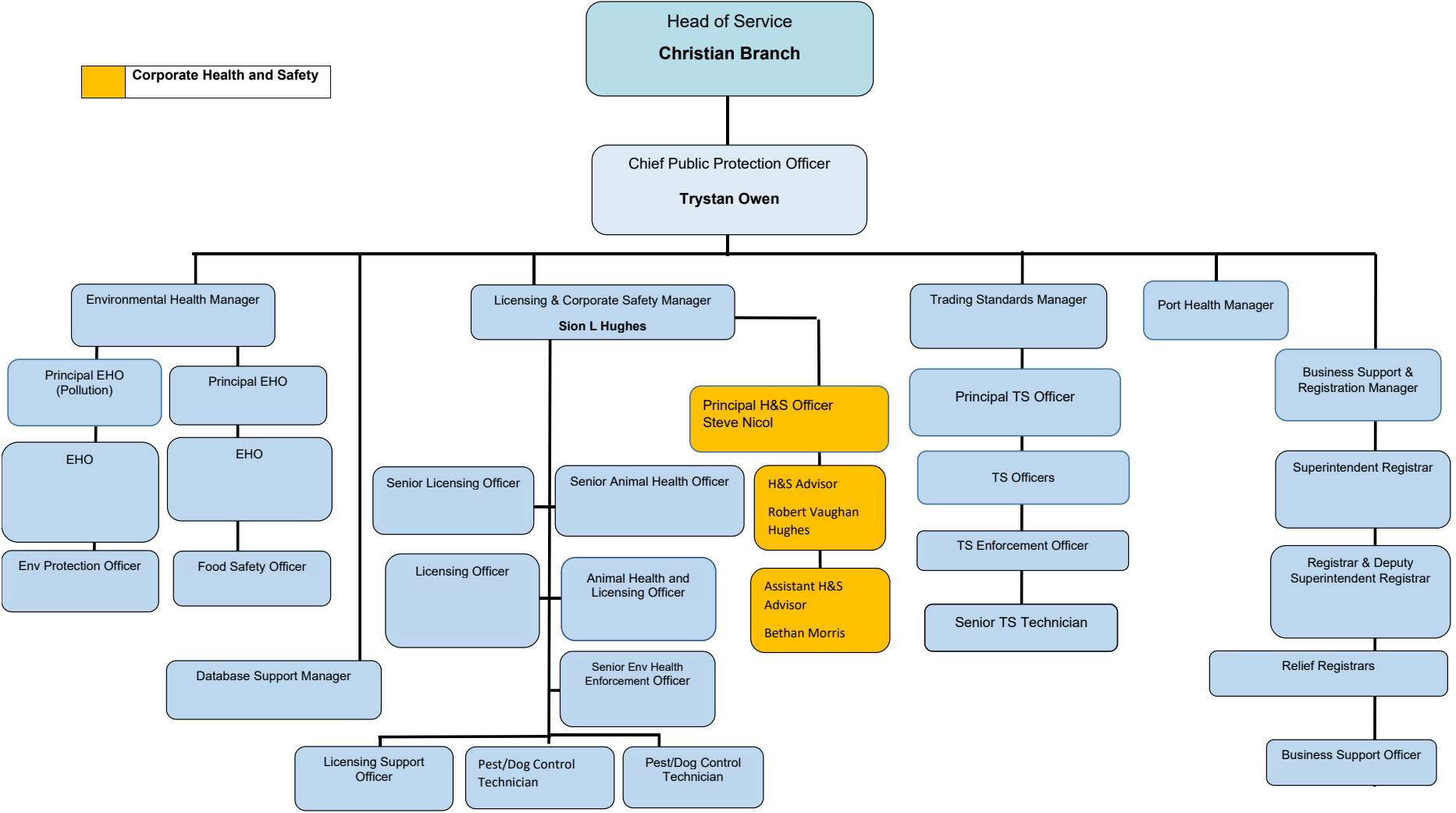
To enhance the Council's health and safety management, the following actions are proposed to establish a consistent, resilient framework for protecting staff, service users, and the public.

The Council should follow the strategic plan for management of Health and Safety and implement the Corporate Health and Safety Action Plan.

Consider the development of working groups to address the possible rise in incidents relating to potential risks from interaction with member of the public.

Annex A

Corporate Health and Safety



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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	30 September 2025
Subject:	Internal Audit Update
Head of Service:	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
Report Author:	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales
<p>Nature and Reason for Reporting:</p> <p>The Governance and Audit Committee's Terms of Reference has an explicit requirement for the Committee to oversee the Council's internal audit arrangements as part of its legislative duties under the Local Government (Wales) Measure 2011. (3.4.8.10.1)</p> <p>The Committee is required to consider updates on the work of internal audit including key findings, issues of concern, management responses and action in hand as a result of internal audit work. It is required to consider summaries of specific internal audit reports as requested, including the effectiveness of internal controls and will monitor the implementation of agreed actions. (3.4.8.10.10)</p> <p>This report fulfils the requirements of the Global Internal Audit Standards (UK public sector) consisting of the Global Internal Audit Standards (GIAS) of the IIA, the Application Note: Global Internal Audit Standards in the UK public sector and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government.</p> <p>It is also consistent with the recommended practices for the oversight of internal audit as determined in CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022.</p>	

1. Introduction

- 1.1 Standard 11.3 of the Global Internal Audit Standards (GIAS) requires the chief audit executive to communicate the results of internal audit services to the board and senior management periodically and for each engagement. In addition, Standard 15.1 requires the chief audit executive to disseminate the final communication to parties who can ensure that the results are given due consideration.
- 1.2 This report updates the Committee, as at 30 September 2025, on the audits completed since the last update as at 30 June 2025, the current workload of internal audit and our priorities for the short to medium term going forward.

2. Recommendation

- 2.1 That the Governance and Audit Committee considers:
 - the outcome of Internal Audit's engagements,
 - the assurance provided and
 - our priorities going forward.

Internal Audit Update

September 2025



Marion Pryor BA MA CMIIA CPFA ACFS

Head of Audit & Risk



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Summary of Assurance Work Completed Since Last Update

1. This section provides an overview of assurance reports finalised since the meeting in July 2025, including the overall assurance rating and the number of issues/risks/opportunities raised.
2. We have finalised **three** pieces of work in the period, summarised below and discussed in more detail later in the report:

Title	Assurance Level	Critical	Major	Moderate
Managing the Poverty Risk (YM11)	Reasonable	0	0	6
Continuous Monitoring – Payroll	Reasonable	0	0	0
Continuous Monitoring – Creditors	Reasonable	0	0	0

Managing the Poverty Risk (YM11)

Reasonable Assurance	Issues / Risks / Opportunities	
	0	Critical
	0	Major
	6	Moderate

- Our review sought to answer the following key question:
Does the Council have effective arrangements in place to manage the risk relating to poverty and its impact on Council services?
- The Council has made good progress in developing a strategic response to poverty, primarily through collaboration with community and voluntary sectors, and by enhancing access to information, advice, and support. The Tackling Poverty Strategic Plan (2024–2029) sets out six priorities backed by an action plan, now overseen by the Leadership Team to encourage senior-level ownership. However, clarity around roles, integration with service plans, and staff engagement remains limited.
- Key improvements are needed in risk ownership, performance monitoring, data integration, and embedding socio-economic considerations. Public engagement is active via a dedicated website, events, and partnerships with organisations such as Citizens Advice Bureau and Medrwn Môn. The Council’s commitment to benefit accessibility is reflected in its adoption of the Welsh Benefits Charter, aiming for streamlined claims by 2026.
- Monitoring mechanisms exist, but many actions lack SMART criteria, and data access challenges hinder targeted interventions. The Socio-economic Duty is acknowledged in broader plans but should be explicitly embedded in the poverty strategy, with greater attention to compliance and intersectionality. The Council continues to mitigate poverty’s impact through lobbying and resilience-building efforts. We provided **reasonable assurance**, raised six moderate risks and agreed resolutions with management.

Continuous Monitoring – Payroll

Reasonable Assurance	Issues / Risks / Opportunities	
	0	Critical
	0	Major
	0	Moderate

- Our review sought to answer the following key question:
Does the Council have effective payroll data controls in place to mitigate the risk of fraud and error?
- Our data-driven review of the Council’s payroll system confirmed that payroll controls are generally effective, with most anomalies attributed to legitimate circumstances such as backpay, holiday pay, or revised termination dates. Three overpayments were identified, all known to the payroll team and under recovery.
- Prompted by national scrutiny of overtime practices ([Powys council worker paid £28k in overtime over 15 months - BBC News](#)), we examined the Council’s overtime trends. In 2024-25, overtime payments represented less than 1% of total salary expenditure (excluding education staff) with the highest recipients working in leisure and care services. Payments were verified as legitimate and necessary due to staffing shortages, and no evidence of unauthorised or inflated payments was found in the review of discrepancies between basic and gross pay.
- This exercise marked the first in a continuous monitoring programme, to be repeated annually. While absolute assurance cannot be provided, the review offers **reasonable assurance** over the governance, risk management, and control of payroll operations. We did not identify any issues / risks or opportunities for improvement.

Continuous Monitoring – Creditors

Reasonable Assurance	Issues/ Risks / Opportunities	
	0	Critical
	0	Major
	0	Moderate

11. Our review sought to answer the following key question:
Has the Council paid any invoices where a payment has previously already been made, whether by fraud or error?
12. Our data-driven review of the Council's payments data confirmed that internal controls are generally effective in preventing duplicate payments caused by fraud or error.
13. It is clear, and evidenced by the outcome of our work, that the Senior Payments and Payroll Officer has undertaken much work to improve processes to reduce the risk of duplicate payments and to recover past losses.
14. Data analysis of 34,000 invoices totalling £214 million (June 2024–June 2025) identified only one duplicate payment of £635, which was promptly recovered prior to testing. Although system notes had not been updated to reflect this recovery, the issue was resolved.
15. Four targeted data tests were used to identify potential duplicates. While some invoices shared similar characteristics—such as identical creditor numbers, dates, and amounts—further scrutiny confirmed these were not actual duplicates. The low incidence of error reflects the strength of key controls, including:
 - Invoice validation checks at and after scanning
 - Detailed scrutiny of invoices by senior officers
 - Consistent review of the Duplicate Payment and Fuzzy Match reports before each payment run

16. Since the last review in September 2024, approximately £60,000 in previously identified duplicate payments have been recovered, with around £65,000 still outstanding. The Payments Team continues to pursue these recoveries as resources allow.
17. Although absolute assurance cannot be provided—particularly where duplicate payments may be concealed by altered invoice numbers—our review offers **reasonable assurance** over governance, risk management, and control in this area.
18. We undertake this annual exercise in collaboration with the Payments Team. This follows a leading software supplier, working with neighbouring councils, quoting circa £53k for a three-year contract for their product to undertake a similar exercise.

Work in Progress

19. The following pieces of work are currently in progress:

Area	Reason for Audit	Stage
National Fraud Initiative	Counter Fraud, Bribery and Corruption Strategy 2025-2028	Match reports received end of December 2024. High-risk matches continue to be reviewed. Progress report to committee 30/09/25.
IT Audit: Cyber Security in Schools	Strategic Risk Register (YM3)	Draft Report
Performance Management	Internal Audit Strategy 2025-26	Fieldwork
Regulation and Economic	Investigation	Fieldwork
IT Audit: IT Asset Management	Strategic Risk Register (YM3)	Fieldwork
Adult Social Care Finance – Financial Assessments	First Follow Up	Fieldwork
Managing the Safeguarding Risk	Strategic Risk Register (YM10/YM12)	Scoping
Financial Management	Strategic Risk Register (YM1)	Scoping

Outstanding Actions

20. Work is progressing to support services with addressing all 'Issues / Risks / Opportunities' raised and implementing all outstanding actions.
21. A detailed report on progress with implementation is submitted separately to this meeting, in accordance with the committee's request.

Priorities

Short/Medium Term Priorities

22. Our current workload can be seen in [Work in Progress](#) detailed earlier in this report. Delivery of the Internal Audit Strategy for 2025-26 is progressing well.

Lay member recruitment

23. A process to recruit two new lay members has been undertaken over the summer, with interviews held earlier in September.
24. The new recruits will be supported with an appropriate induction, following their appointment.

Longer Term Priorities

25. Implementation of the requirements of the new Global Internal Audit Standards in the UK Public Sector will continue over the next 18 months.

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ISLE OF ANGLESEY COUNTY COUNCIL		
Report to:	Governance and Audit Committee	
Date:	30 September 2025	
Subject:	Outstanding Internal Audit Issues, Risks and Opportunities	
Head of Service:	Marc Jones Director of Function (Resources) / Section 151 Officer MarcJones@anglesey.gov.wales	
Report Authors:	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales	Nanette Williams Principal Auditor NanetteWilliams@anglesey.gov.wales
Nature and Reason for Reporting: The Governance and Audit Committee's terms of reference provide a responsibility for it to monitor the implementation of agreed actions (3.4.8.10.10). This report provides an update on the status of the outstanding issues, risks and opportunities that internal audit has raised. This report also fulfils the requirements of the new Global Internal Audit Standards (GIAS) in the UK Public Sector , which require the chief audit executive to establish a methodology to confirm that management has implemented internal audit recommendations or management action plans. This includes enquiring about progress on implementation, performing follow-up assessments using a risk-based approach and updating the status of management's actions in a tracking system (Standard 15.2). Internal audit's existing follow up arrangements fully conform with the new GIAS in the UK Public Sector.		

1. Introduction

- 1.1. Internal audit, on behalf of the council, monitors issues and risks identified during audit work via its action tracking system, 4action.
- 1.2. A dashboard displays a real-time snapshot of current performance in addressing outstanding actions and allows effective tracking and reporting of this information. The Head of Audit and Risk regularly shares this dashboard with the Governance and Audit Committee as part of her internal audit update reports.
- 1.3. In addition, the Governance and Audit Committee has requested that it receives a separate, detailed report outlining overall performance in addressing audit actions, twice a year.

2. Recommendation

- 2.1. That the Governance and Audit Committee:
 - considers the council's progress in addressing the outstanding internal audit 'Issues / Risks / Opportunities' and determines whether this is satisfactory.

Outstanding Internal Audit Issues / Risks / Opportunities

September 2025



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Introduction

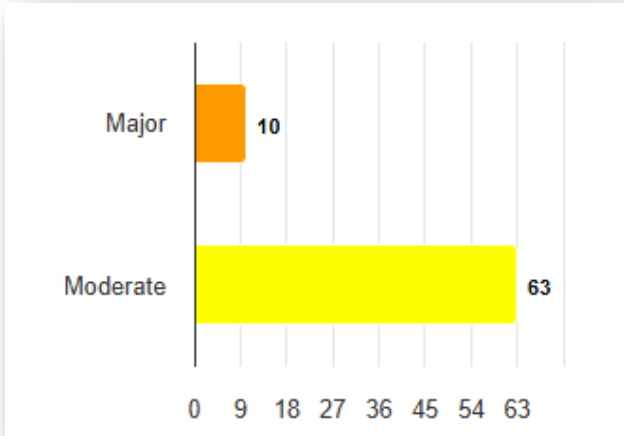
1. The Governance and Audit Committee’s terms of reference include a responsibility for it to monitor the implementation of actions taken by management to address issues, risks and opportunities raised by Internal Audit during the course of its work.
2. To discharge this duty, the committee requested that it receives a detailed report showing the council’s performance in addressing outstanding actions twice a year, at its meetings in April and September.
3. In addition, standard 15.2 of the Global Internal Audit Standards (GIAS) requires Internal Audit to “confirm that management has implemented internal auditors’ recommendations or management’s action plans following an established methodology, including inquiring about progress on the implementation, performing risk-based follow-up assessments and updating the status of actions in a tracking system.”
4. As previously reported, Internal Audit has moved away from making recommendations to reporting ‘Issues’ and ‘Risks’ and more recently ‘Opportunities’. To encourage management to have ownership for these risks, it is their responsibility to develop an action plan to address the issues, risks and opportunities identified, and we monitor how these have been addressed.

- 5. Reports which have received ‘Limited’ or ‘No’ Assurance are subject to a formal follow up review by Internal Audit, with an audit report produced and an assurance rating given. We monitor all other issues, risks and opportunities using the council’s corporate action tracking system (4action).
- 6. We have developed and refined a user dashboard on 4action, which displays a real-time snapshot of current performance in addressing outstanding actions and enables effective tracking and reporting of this information.
- 7. We continuously monitor ‘overdue’ actions to enable us to promptly obtain progress updates from management.

Current Performance

- 8. The following five graphs show the outstanding actions across the council as of 31 August 2025. A detailed status update of the 10 outstanding ‘major’ rated issues / risks / opportunities is also shown at [Appendix 1](#).
- 9. It should be noted that no ‘Red’ or ‘Critical’ issues / risks / opportunities were raised during the year and there are no Red or ‘Critical’ issues / risks / opportunities’ currently outstanding.
- 10. As of 31 August 2025, we are tracking 73 outstanding actions. Of these, 10 are assessed as ‘major’ (amber) and 63 ‘moderate’ (yellow) risks, as shown in graph 1.

Graph 1 – Total Outstanding Actions



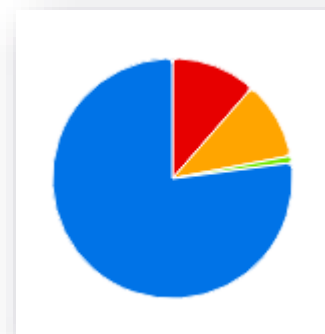
Graph 2 – Overdue Actions



11. We actively monitor all actions and pursue them with management when they become due to ensure they are addressed. There is currently one action that has reached the date management was due to complete implementation, and is now 'overdue', as shown in the graph above.
12. This action relates to an issue assessed as 'moderate' which was raised during an audit of Direct Debit Processes. It relates to introducing paperless direct debit set-up processes across the council, so that customers making regular payments for council services via direct debit can be signed up for this facility over the telephone or via the internet.

13. We are advised that good progress has been made in introducing this process within the leisure service, however further work is required to progress this work for non-domestic rate payments and social services' home care collections.

Graph 3 – Total Issues / Risks / Opportunities by status

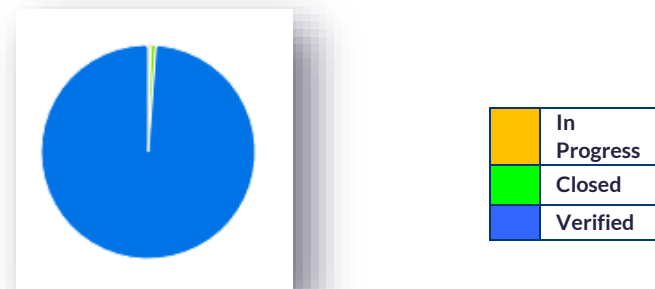


14. Graph 3 shows the status of all outstanding actions (irrespective of the date by when management agreed to address them). Management has now addressed 78% of their agreed actions and Internal Audit has verified 77%¹.

¹ Internal Audit verifies all 'closed' actions to ensure we are satisfied that the action taken by management has addressed the risk originally identified.

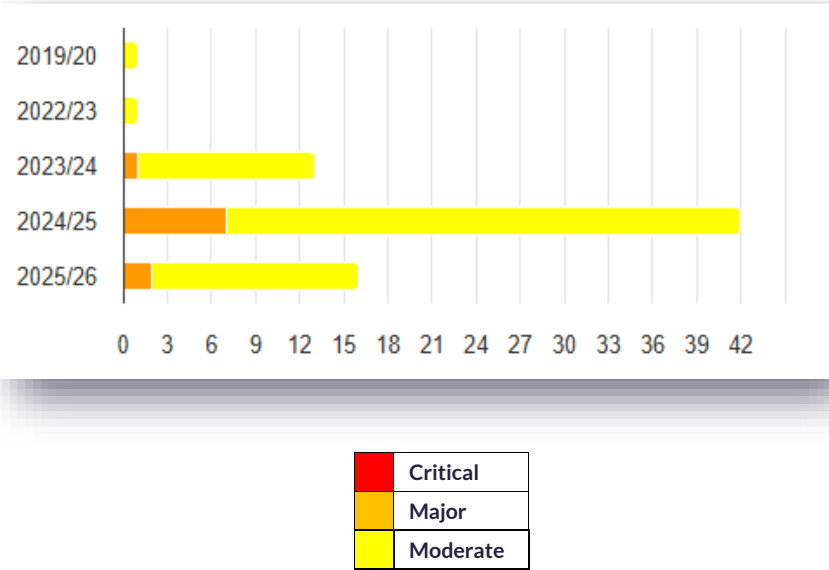
15. The remaining 1% yet to be formally verified relates to actions from two audits: 'Maritime Income Processes' and 'Housing Allocations'. At the time of writing, we are in the process of verifying completion of these actions with management.
16. The actions showing as 'not started' relate to several recently completed audits where the actions identified have not yet reached their anticipated completion dates. These include:
- Early Education and Childcare Grant Programme
 - Payment Card Industry Data Security Standards (PCI DSS)
 - Cybersecurity Assessment Framework Review
 - Asset Management (YM 14)
 - Adult Social Care Finance
17. When these dates approach, we will actively pursue updates from management to determine progress.

Graph 4 – Total Issues / Risks / Opportunities by status (where due)



18. In contrast, Graph 4 shows the status of all actions that have reached their target date. It shows that where due, 99% have been addressed.
19. Of these, Internal Audit have verified virtually all, however as detailed above, those actions that have yet to be verified relate to audits of 'Housing Allocations' and 'Maritime Income Processes'. The action showing here as 'in progress' is the one that is overdue, as detailed in paragraph 12 above, regarding direct debit processes.
20. We will occasionally extend completion dates for some actions, but only if the service can demonstrate a legitimate reason for the extension, e.g., it becomes clear that the original target date is unachievable, as significantly more work is needed to address the issue/risk/opportunity.

Graph 5 – All outstanding Issues / Risks / Opportunities by year



- 21. Of the 73 outstanding actions we are tracking, there are no ‘major’ rated ‘issues / risks / opportunities’ dating back further than 2023/24. This demonstrates that management are prioritising addressing risks of higher priority.
- 22. There are two older ‘moderate’ rated ‘issues / risks / opportunities’ yet to be fully addressed, which relate to finalising the council’s assurance mapping arrangements and reviewing the council’s counter fraud policies, which are being addressed.

- 23. We are assured by management that:
 - Following the publication by the Chartered Institute of Public Finance and Accountancy (CIPFA) of an Addendum to the CIPFA Delivering Good Governance in Local Government, a governance group is being established to support the assurance mapping process. A further detailed publication on assurance mapping in local government is also expected to be published shortly by CIPFA. In addition, the strategic risk register will be the basis for the assurance map and the Leadership Team, in consultation with Zurich Risk Engineering, is currently undertaking a comprehensive review of the strategic risk register.
 - A comprehensive review of the council’s counter fraud policies is currently underway and will be complete in the Autumn.
- 24. To ensure that services are successfully addressing their issues / risks / opportunities promptly, where a ‘major’ rated issue / risk / opportunity is not resolved 12 months after the original completion date has passed, action owners are asked to provide an update to the committee on the reasons for the delay in it being addressed.
- 25. There is currently one ‘major’ rated issue / risk / opportunity to which this applies, relating to an audit of Disabled Facilities Grants (DFGs), and in particular key performance indicators (KPIs) used by the council to measure performance in this area.

26. The council has reviewed the corporate scorecard and updated its definitions and indicators for medium and large DFG adaptations, for service level performance monitoring. However, KPIs do not yet measure the council's performance as a whole in this area, as they do not capture the client's first point of contact due to challenges in accurately obtaining this information from the social care system.
27. We will be carrying out a formal follow up review of Disabled Facilities Grants in October 2025 and will provide a more detailed update to the committee on progress in addressing this and all other outstanding 'issues / risks / opportunities' identified in our original Disabled Facilities Grants (DFGs) audit report.
28. A detailed status update of all 10 outstanding 'major' rated issues / risks / opportunities currently being tracked in 4action follows at [Appendix 1](#).
29. We will endeavour to pursue all outstanding actions to ensure completion.

Appendix 1: Detailed Status of Outstanding 'Major' Rated Issues / Risks / Opportunities

Audit Title	Audit Year	Report Issue Date	Current Target Date	Report Assurance Rating*	'Issue / Risk / Opportunity' Summary	Current Status
Disabled Facilities Grants (DFGs)	2023/24	March 2024	01/10/25	Limited	The council's current Disabled Facilities Grant (DFG) key performance indicators (KPIs) do not align with the Welsh Government's Housing Adaptations Service Standards' expected timeframes.	<p>In progress.</p> <p>The council's corporate scorecard has been updated to include two DFG related KPIs linked to the council's Housing objective. The housing service has updated its definitions and indicators for medium and large DFG adaptations, for service level performance monitoring. However, these KPIs do not yet measure the council's performance as a whole as they do not capture the first point of contact / housing adaption confirmed, due to challenges in obtaining the required information from the social care system.</p> <p>We will carry out a formal follow up review to determine progress with addressing the 'issues / risks / opportunities' raised in our original report in October 2025.</p>
Early Education and Childcare Grant Programmes	2024/25	March 2025	31/10/25	Reasonable	The council does not make the Childcare Offer – Education element (10 hours) accessible to all private childcare providers and childminders, contrary to WG guidance.	<p>Action not yet due for completion.</p> <p>We will carry out a follow up review to determine progress with addressing the 'issues / risks' raised in our original report in October 2025.</p>
Early Education and Childcare Grant Programmes	2024/25	March 2025	31/10/25	Reasonable	A lack of effective communication and engagement with key stakeholders is affecting the relationship between the Council and the non-maintained childcare sector and potentially causing an impact to the Council's reputation.	<p>Action not yet due for completion.</p> <p>We will carry out a follow up review to determine progress with addressing the 'issues / risks' raised in our original report in October 2025.</p>

Audit Title	Audit Year	Report Issue Date	Current Target Date	Report Assurance Rating*	'Issue / Risk / Opportunity' Summary	Current Status
IT Audit – Payment Card Industry Data Security Standards (PCI DSS)	2024/25	March 2025	30/09/25	Reasonable	The council has yet to complete a PCI DSS self-assessment questionnaire (SAQ) for all of its payment channels.	In progress. A PCI DSS consultant was commissioned in May 2025 to assess the council's CDE (card data environment) and each income stream. Work is now in progress to implement recommendations so that all relevant SAQs can be completed successfully.
IT Audit – Payment Card Industry Data Security Standards (PCI DSS)	2024/25	March 2025	30/09/25	Reasonable	Current processes for accepting telephone card payments are not PCI DSS compliant.	In progress. Work is underway to implement a PCI DSS compliant solution, 'Call Secure', for call centre staff (payments taken through Paye.net.). Some technical issues have delayed progress; however, the service expects completion by the end of September. PCI DSS compliant solutions are currently being reviewed for telephone card payments taken by the Leisure Service to ensure effective integration with the XN leisure system. Where no PCI DSS compliant solution is currently available e.g. for telephone card payments taken at Oriel Môn, we are advised that these telephone card payments will cease.
Asset Management (YM 14)	2024/25	March 2025	01/10/25	Reasonable	The governance and accountability arrangements for the Asset Management Strategic Plan have not been clearly articulated.	In progress. Terms of reference for the new Leadership Team – Capital and Digital group have been developed. This group will be tasked with oversight of key strategic plans including the asset management strategic plan and the highways asset management strategy. The draft TORs are due to be taken to Leadership Team for review and approval during September 2025.

Audit Title	Audit Year	Report Issue Date	Current Target Date	Report Assurance Rating*	'Issue / Risk / Opportunity' Summary	Current Status
Asset Management (YM 14)	2024/25	March 2025	01/10/25	Reasonable	A key governance mechanism outlined within the Asset Management Strategic Plan is the Council's Land and Assets Group. However, the council has yet to update the terms of reference for the group to reflect this. Nor has the group undertaken any oversight of the Asset Management Strategic Plan since its adoption last year.	As above.
Asset Management (YM 14)	2024/25	March 2025	01/10/25	Reasonable	Governance, accountability and monitoring arrangements for the Council's Highways Asset Management Strategy have not been clearly established.	As above.
Adult Social Care Finance	2025/26	June 2025	31/03/26	Limited	Backlog of financial assessment cases awaiting processing.	Action not yet due for completion. We are currently undertaking a formal follow up review to determine progress with addressing the issues/risks raised in our original report. A follow up report will be presented to the Governance and Audit Committee at its meeting on 4 December 2025.
Adult Social Care Finance	2025/26	June 2025	30/09/25	Limited	The council has several aged debtor cases relating to financial assessments / deferred charges where the client is deceased.	As above. We are currently undertaking a formal follow up review to determine progress with addressing the issues/risks raised in our original report. A follow up report will be presented to the Governance and Audit Committee at its meeting on 4 December 2025.

*Current assurance rating - either as at time of original audit or following follow up review.

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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	30 September 2025
Subject	Draft Self-assessment report 2024/25
Head of Service	Carys Edwards Head of Profession HR and Transformation CarysEdwards@anglesey.gov.wales
Report Author	Gwyndaf Parry Corporate Planning, Performance and Programme Manager GwyndafParry@anglesey.gov.wales
Nature and Reason for Reporting <p>The Local Government and Elections (Wales) Act 2021 requires the Council to make a draft of its self-assessment report available to its Governance and Audit Committee. The Committee must review the draft report and may make recommendations for changes to the conclusions or action the Council intends to take. If the Council does not make a change recommended by the Governance and Audit Committee, it must set out in the final self-assessment report the recommendation and the reasons why the Council did not make the change.</p> <p>The Governance and Audit Committee's Terms of Reference also require it to receive and comment upon the Council's draft annual self-assessment report (3.4.8.15.1/2/3/4). The Committee is required to review the report and, if applicable, make recommendations for changes to the conclusions or actions the Council, is or will be taking to meet its performance objectives. This report asks that the Committee is assured that the draft self-assessment provides an accurate reflection of how the Council is performing towards achieving its strategic objectives as set out in the Council Plan 2023 to 2028.</p>	

1.0 INTRODUCTION

- 1.1 This report reflects the Isle of Anglesey County Council's fourth self-assessment as expected under the Local Government and Elections (Wales) Act 2021.
- 1.2 The Local Government and Elections (Wales) Act 2021 requires each council to keep under review the extent to which it is fulfilling the 'performance requirements', that is the extent to which it is:
 - exercising its functions effectively;
 - using its resources economically, efficiently and effectively;
 - has effective governance in place for securing the above.

2.0 RECOMMENDATION

2.1 That the Governance and Audit Committee:

- reviews the draft self-assessment report and, if applicable, makes recommendations for changes to the conclusions or action the Council intends to take to meet its performance requirements;
- if the Committee concludes that no changes are needed, the report should be endorsed and recommended to the Executive to this effect.



CYNGOR SIR
YNYS MÔN
ISLE OF ANGLESEY
COUNTY COUNCIL

Draft Self-Assessment Report 2024/25

Prepared by – Transformation Service

Publication date – September 2025

Mae'r ddogfen hon ar gael yn y Gymraeg / This document is available in Welsh

Introduction

This report reflects the Isle of Anglesey County Council's third self-assessment as expected under the Local Government and Elections (Wales) Act 2021.

It reflects the output of the corporate planning and performance management framework and provides an evidential basis of:

- how the Council has performed
- using its available resources whilst
- managing and mitigating associated risks

during a challenging and changing time for local government.

The new national performance and governance framework aims to support a cultural and organisational change within local government. The aim is to build on existing strengths and create a more innovative, open, honest, transparent and ambitious sector, which challenges and assesses itself and collectively drives up service delivery outcomes and standards across Wales. The Isle of Anglesey County Council recognises and adheres to such expectations and the following report is drafted as such.

The Local Government and Elections Act requires each council to keep under review the extent to which it is fulfilling the 'performance requirements', that is the extent to which it is:

- exercising its functions effectively;
- using its resources economically, efficiently and effectively;
- has effective governance in place for securing the above.

The Council's Well-being Objectives

The Council's strategic objectives outlined in the council plan, have been produced to support the Council's duty to meet the well-being objectives for the benefit of current and future generations. The Council's Well-being Objectives are:

1. The people of Anglesey are educated to reach and fulfil their long-term potential
2. The people of Anglesey are safe, healthy and as independent as possible
3. The people of Anglesey and its communities enjoy, protect and enhance their built and natural environment for future generations

The table below shows how the well-being objectives align with the Welsh Government's national well-being objectives and the Council's strategic objectives:

The Council's Well-being Objectives	Council Plan Objectives	Prosperous	Resilient	Healthier	More Equal	Cohesive Communities	Vibrant Culture & Thriving Welsh Language	Globally Responsive
Wellbeing Objective 1 - The people of Anglesey are educated to reach and fulfil their long-term potential	Welsh Language, Social Care and Wellbeing, Education, Housing and Economy	✓	✓	✓	✓	✓	✓	✓
Wellbeing Objective 2 - The people of Anglesey are safe, healthy and as independent as possible	Social Care and Wellbeing, Education and Housing		✓	✓	✓	✓	✓	
Wellbeing Objective 3 - The people of Anglesey and its communities enjoy, protect and enhance their built and natural environment for future generations	Welsh Language, Economy, Climate Change	✓	✓	✓	✓	✓	✓	✓

Council Plan 2023-2028 – Strategic Objectives

The Council Plan is the key document serving as a focal point for decision-making at all levels; providing a framework to plan and drive forward priorities; shape annual spending; monitor performance and progress.

At its core is our desire to work with Anglesey residents, communities and partners to ensure the best possible services, improve the quality of life for all and create opportunities for future generations.

Its six main objectives reflect the key areas the Council should be focusing its efforts on.

The Council Plan's vision is to:

'Create an Anglesey that is healthy and prosperous where people can thrive.'



The Welsh Language

Increase the opportunities to learn and use the language.



Social Care and Wellbeing

Providing the right support at the right time.



Education

Ensuring an effective provision for today and for future generations.



Housing

Ensuring that everyone has the right to call somewhere home.



Economy

Promoting opportunities to develop the Island's economy.



Climate Change

Responding to the crisis, tackling change and working towards becoming net zero organization by 2030.

Our method of Self-Assessment

As part of the Local Government and Election (Wales) Act 2021 monitoring the performance of all local authorities based on a self-assessment was set out.

The council undertake a comprehensive review of the self-assessment process on an annual basis including identifying lessons learnt during the previous year as well as utilising feedback from the Corporate Scrutiny Committee, lead officers and elected members.

During 2024 we reviewed our approach to self-assessment and made a few adjustments to further streamline and strengthen the process. We worked collaboratively with Services across the council to adjust the template to focus on four key areas, which are in line with applying the Wellbeing of Future Generations Act. These four areas are:



Service Planning and performance



Workforce Planning



Financial Planning



Governance; Procurement & Contract Management
and Risk & Audit Management

We also allowed more time for Services to start the evidence gathering stage. We also moved the service challenge meetings, known as Service Reviews, from January to between March and May to ensure that a whole financial year's data was available to be used. We believe this strengthened the process based on our experiences from previous years. We will continue to review our self-assessment processes every year and implement changes that we're not implemented during 2024/25.

Self-evaluation is an integral part of any organisation's improvement process, and its primary purpose is for self-assurance; however, it is recognised within the Isle of Anglesey County Council that if self-evaluation is done well, it can also provide assurances to external audiences, including partners, regulators and indeed residents.

Each Service (of which Anglesey County Council has 9) was asked to complete a self-evaluation - scoring their performance on identified areas deemed important as to measure the general performance of services. They were asked to evaluate their performance against an

updated criteria listed below and were thereafter challenged as to their findings by a group of officers and elected members in the Service Reviews:

Performance Rating	Description
Outstanding	Performance that consistently delivers excellent results and demonstrates exceptional contribution towards achieving Council strategic objectives.
Exceeds Expectations	Effective Service who are already doing well, delivering superior results beyond what was expected.
Meets Expectations	Performance that meets established standards and fulfils statutory and non -statutory obligations and knows the areas needed to improve.
Needs Improvement	Performance that falls below expected standards and requires corrective action by the Service.

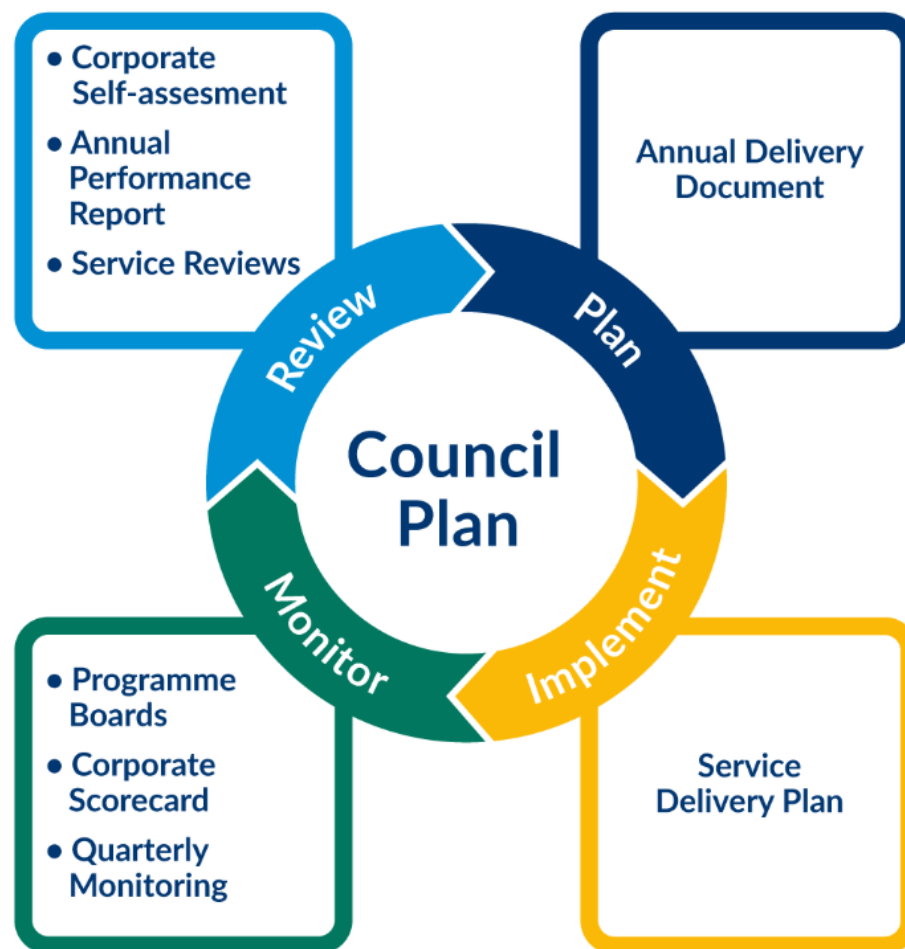
Individual Services were asked to identify areas for improvement that they needed to focus on to improve performance into the future. These areas for improvement have been included in this self-assessment, however some have been included in a wider area for improvement for the Council and will be managed by a lead service which are identified in the 'Identified Areas for Improvement' section of this report.

Individual service areas for improvement are monitored as part of the Service Review process.

This self-assessment summarises the conclusion of the work for 2024/25 and evaluates the overall performance of the Council, answering at the simplest level, the following questions –

- How well are we doing?
- How do we know?
- What and how can we do better?

The Self-assessment forms an essential part of our performance management arrangements as can be seen in the diagram below –



For more details on how we monitor and assess performance, please visit
<https://www.anglesey.gov.wales/en/Council/Performance/Council-Plan/Performance-management.aspx>

Service Planning and Performance Management

Exceeds Expectations



How well are we doing?

Service planning is an essential tool for performance management. It sets out what services will deliver, provides a clear roadmap for achieving the objectives of the Council Plan, and ensures accountability for outcomes. Performance management then brings this into practice by enabling the council and its staff to plan, monitor and review priorities through strategic, service and individual objectives, ensuring that resources are used effectively to drive continuous improvement.

The evidence supports an overall conclusion that the council have a strong grasp on Service Planning and have a clear vision for the future and how to achieve that vision. The council has a strong appetite for continuous improvement and is transparent when reviewing its key performance indicators, annual activities and monitoring arrangements.

How do we know?

Identified Strengths	Examples of Supporting Evidence
Clear Objectives and Key Performance Indicators – The council has a clear vision in place with measurable objectives for service delivery which is aligned to the community needs and legislative requirements. The council has clearly defined and measurable whole council KPIs that align with its strategic priorities and service delivery goals.	<ul style="list-style-type: none"> • Council Plan • Annual Delivery Document • Council Values • Supporting strategies and plans • Modernising Learning Communities and Developing the Welsh Language Strategy • Local Code of Governance – pages 12-16, 20-22 • Corporate Scorecard
Data Collection, Analysis and Benchmarking – The council is committed to becoming a data informed council, making evidence-based decisions by the regular monitoring of data, analysing data and identifying trends from the data to make informed decisions. The council compares performance with other councils whenever possible to ensure that the performance is in line with expectations and identify areas for improvement.	<ul style="list-style-type: none"> • Quarterly Scorecard Monitoring • Service Performance Indicators • PowerBI Dashboards; net zero, tackling poverty, customer experience. • Stats Wales • Data Cymru • Data Cymru - Benchmarking Clubs (data is not available to the public) • Local Code of Governance - page 9 • Council Committee Decisions

Identified Strengths	Examples of Supporting Evidence
Regular Monitoring and Reporting – The council ensures accountability and transparency in performance management by regular monitoring of performance against established KPIs and the quarterly reporting of performance through our annual delivery document to elected members and senior leadership, officers, and the public	<ul style="list-style-type: none"> • Council Committee Minutes • Annual Performance Report • Annual Governance Statement • Annual Directors Report on the effectiveness of Social Services • Anglesey and Gwynedd Public Services Board Annual Report • Quarterly Scorecard Monitoring • Survey of tenants and residents (STAR) survey results
Stakeholder Engagement – The council is in continuous engagement with Anglesey residents, businesses, partners and staff, to gather feedback on service delivery and performance, ensuring services meet the needs of the community	<ul style="list-style-type: none"> • Public Consultations • Survey of tenants and residents (STAR) survey results • Local Code of Governance - page 9 • National Resident Survey • Staff Survey
Innovation and Adaptability – The council has a good track record of innovation and adapts well to changing circumstances	<ul style="list-style-type: none"> • Solar car port in council carparks • Net Zero Ysgol y Graig 'Graig Fach' Unit • Freeport • Holyhead Regeneration Programme - Holyhead seafront kiosks • Dementia Friendly Communities Scheme • Môn Actif Swim Safe • Anglesey home dialysis scheme
Compliance with Legal and Regulatory Standards – The council complies with relevant legislation, regulations and statutory duties and ensures accountability and transparency in its decision-making processes	<ul style="list-style-type: none"> • External Audit: Annual Audit Summary • Isle of Anglesey County Council Constitution • Local Code of Governance - page 7
Continuous Improvement Culture – The council has a culture of continuous improvement in performance management practices, through regular reviews and evaluations which enables the council to adapt to changing circumstances, identify emerging trends and drive ongoing improvement in service delivery	<ul style="list-style-type: none"> • Quarterly Scorecard Monitoring • Local Code of Governance - pages 14-16, 20-22

Financial Planning

How well are we doing?

Financial planning involves the strategic management of finances. It encompasses assessing the current financial situation, delivering objectives, and creating comprehensive plans to allocate resources whilst maintaining fiscal stability. This process includes short (up to 1 year), medium (1-3 years) and long term (3+ years) financial forecasting to ensure the council can meet its obligations and deliver services to the community.

The council have a strong grasp on Financial Planning and have a clear financial plan in place to achieve the council's vision.

How do we know?

Exceeds Expectations



Identified Strengths	Examples of Supporting Evidence
Budget Management – The council has a strong budget management process in place that aligns with the strategic objectives and service priorities, whilst minimising the risk of overspending or underfunding.	<ul style="list-style-type: none"> • Medium Term Financial Strategy and Budget • Local Code of Governance – pages 20-22
Financial Stability – The council has healthy reserves and low debt levels relative to its income and demonstrates prudent financial management practices that ensure long-term sustainability	<ul style="list-style-type: none"> • Medium Term Financial Strategy and Budget • Statement of Accounts • Local Code of Governance – pages 20-22
Effective Resource Allocation – The council has an effective allocation of its financial resources to meet service demand and delivery requirements, whilst maximising its value for money. The council has good arrangements to respond to financial challenges in the short to medium term	<ul style="list-style-type: none"> • Budget Book • Local Code of Governance – pages 14-16 • Medium Term Financial Strategy and Budget
Transparency and Accountability – The council has strong publicly available financial management reporting, including quarterly budget monitoring reports and annual statement of accounts.	<ul style="list-style-type: none"> • Statement of Accounts • Local Code of Governance – pages 23-24 • Budget Setting Process
Compliance with Financial Regulations – The council fully complies with relevant financial regulations, accounting standards and legal requirements including core funding and grant funding	<ul style="list-style-type: none"> • Annual Governance Statement • Local Code of Governance – page 7
Monitoring – The council has regular monitoring and oversight of financial performance, including quarterly budget reporting of the revenue, capital and HRA accounts, whilst ensuring that the risks are managed appropriately	<ul style="list-style-type: none"> • Quarterly Financial Monitoring Reports to the Executive

Identified Strengths	Examples of Supporting Evidence
Audit Assessments – The council have positive inspection reports from its auditors including Audit Wales and Internal Audit which provide independent validation of the financial management practices	<ul style="list-style-type: none"> • Annual Report of the Governance and Audit Committee • Internal Audit Annual Report • External Audit: Annual Audit Summary

Workforce Planning

How well are we doing?

Workforce planning is a process where the council can analyse its current and future workforce needs against its commitments, plans and objectives. It enables the council to plan how it will recruit, support, develop and retain the employees it needs for the future, reflecting the long-term planning principle of the Wellbeing of Future Generations Act.

The council has a strong understanding of workforce planning and have the requirements in place for achieving its commitments, plans and objectives from a human resource perspective. The council is aware of the posts that are more challenging to recruit and have plans in place to maximise recruitment opportunities.

How do we know?

Identified Strengths	Examples of Supporting Evidence
Training and Development – The council provides many opportunities to undertake training, professional development and skill enhancement which enables employees to continually grow and adapt to changing job requirements and technological advancements	<ul style="list-style-type: none"> • Welsh language annual report • Local Code of Governance – pages 17-19 • Member Development and Training Programme • Academi Môn • Short courses for Staff
Workforce Planning – The council is committed to getting the right people, with the right skills, in the right place, at the right time whilst ensuring alignment with the councils' strategic objectives and service priorities. The council continuously develops and implements succession plans to identify and develop future leaders and key personnel ensuring continuity and sustainability	<ul style="list-style-type: none"> • Workforce Planning Strategy • Strategic People Plan 2025 • Local Code of Governance – pages 17-19
Work Benefits – The council offers many benefits to staff including flexible working, hybrid working, wellbeing support and occupational health, work pension as well as many other policies designed to improve the work-life balance of its staff	<ul style="list-style-type: none"> • Flexible working (Hybrid / Flexible working options / flexible retirement) • Cycle to work scheme • Manteision Môn
Performance Review – The council have a clear system for measuring employee performance, alignment with council strategies and strategic objectives, and career development through its annual development conversations with staff, annual workforce review and effective talent management	<ul style="list-style-type: none"> • Appraisal system • Corporate Safeguarding Annual Report • Local Code of Governance – pages 17-19

Exceeds Expectations



Identified Strengths	Examples of Supporting Evidence
<p>Employee Engagement and Satisfaction – The council have many forms for employee engagement including staff surveys and other feedback mechanisms which ensures an effective communication and positive work environment for staff to thrive and high morale</p>	<ul style="list-style-type: none"> • Staff Attendance • Staff Retention • Staff Survey • Members Briefing Sessions • Fforwm Môn • Y Ddolen • Chief Executive Update • Local Code of Governance – pages 17-19

Governance; Risk, Audit, Procurement & Contract Management

Exceeds Expectations



How well are we doing?

Risk Management deals with identifying and managing uncertainties that could impact on the councils' objectives in a positive or negative way. Internal Audit involves providing independent, objective assurance and consulting activities to add value and improve the council's operations. It helps the council to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. External audit and regulators scrutinise management and governance processes, ensure service quality and compliance with legal and regulatory standards. Together, they maintain council accountability and service effectiveness and provide assurance that public funds are used responsibly. Procurement management focuses on the initial acquisition of goods or services, while contract management concentrates on the ongoing management and compliance of those agreements once they are in place. Both processes are critical to acquire and manage the resources that the council needs to operate and achieve key objectives efficiently and effectively.

The council regularly monitor and review the strategic risks and mitigating actions put in place to monitor them and it has an excellent relationship with regulators and auditors. The council have a good understanding of procurement rules and procedures, and contract management arrangements are working well. Overall processes and procedures are strong and the culture of the organisation ensures that they are essential practices in day to day activities.

How do we know?

Identified Strengths	Examples of Supporting Evidence
Risk Identification – The council have robust processes in place to identify and assess risks across all areas of operations, including financial, operational, strategic, and compliance risks	<ul style="list-style-type: none"> • Risk Management Policy and Strategy • Risk management framework • Strategic Risk Register • Service Risk Register • Project Risk Register • Local Code of Governance - pages 12-24
Risk Mitigation – The council demonstrates proactive risk management practices aimed at minimizing the likelihood and impact of adverse events by developing and implementing effective risk mitigation strategies and controls to address them	<ul style="list-style-type: none"> • Risk Management Policy and Strategy • Risk management framework • Strategic Risk Register • Service Risk Register • Project Risk Register • Local Code of Governance - pages 12-24

Identified Strengths	Examples of Supporting Evidence
<p>Internal Audit Function – The Council has an independent and objective internal team that provides assurance and advice to all levels of management and elected and lay members on the quality of operations within the Council and is one of the key elements of the Council’s governance framework. Its mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.</p>	<ul style="list-style-type: none"> • Internal Audit Strategy • Internal Audit Charter • Internal Audit Updates • Annual Report of the Governance and Audit Committee • Local Code of Governance - pages 20-24 • Internal Audit Annual Report
<p>External Audit and Regulators – The council fully supports and is transparent with its external auditors and regulators on all aspects of council business including finance, education, social services, and other corporate activities which in turn provides independent validation of its internal controls and practices</p>	<ul style="list-style-type: none"> • External Audit – Monitoring Report • External Audit: Annual Audit Summary • Estyn Reports • Care Inspectorate Wales Reports
<p>Compliance with Regulations and Ethical Procurement – The council have systems and processes in place to ensure compliance with all procurement standards and regulations, and all contracts are managed as such when due for renewal or when newly established. The council ensures that procurement decisions are made impartially and in the best interests of the council and the community by upholding ethical standards in procurement processes, including fairness, integrity, and avoidance of conflicts of interest</p>	<ul style="list-style-type: none"> • Procurement Handbook • IT Procurement Policy • Data processing policy and agreement • Annual Governance Statement • STAR Procurement Review and Action Plan • Safeguarding in procurement and contracting • Sustainable Procurement Policy • Local Code of Governance - page 7
<p>Contract Management and Performance Monitoring – The council have robust contract management practices to monitor supplier performance against agreed terms, service level agreements (SLAs), and KPIs, ensuring contracts deliver quality outcomes and are properly managed throughout their lifecycle</p>	<ul style="list-style-type: none"> • Contracts Management Strategy • Annual Report of the Governance and Audit Committee

What and how can we do better?

Below are all of the areas identified as opportunities for improvement and monitoring throughout 2025/26.

Improvement matters identified	Actions identified to address weaknesses	Lead Officer / Service / Board	By When
1. The council need to continue modernising its digital and data infrastructure	<ul style="list-style-type: none"> • Develop a Data Strategic Plan with the aim of continuing our journey to becoming a data informed Council • Continue to progress the 4 key priorities of the Digital Strategic Plan • Develop the Chatbot interface to provide an improved customer experience • Review customer contact centres way of working and consider recommendations to improve customer experience. 	Transformation	March 2026
2. The council must ensure that it meets the requirements of the new Procurement Act 2023	<ul style="list-style-type: none"> • Implement agreed outstanding actions from the Procurement Improvement Plan 	Resources	March 2026
3. The financial resilience of the council is under pressure due to the cost of living crisis and a decrease in funding	<ul style="list-style-type: none"> • Maximise the grants available to the council • Monitor and review the Medium Term Financial Plan (MTFP) • Identify savings for 2026/27 onwards • Review and streamline processes to improve efficiency and effectiveness of services and reduce the impact of reduced funding 	Resources	March 2026

Improvement matters identified	Actions identified to address weaknesses	Lead Officer / Service / Board	By When
4. The council needs to manage and rationalise assets to ensure that they are needed, are fit for purpose and if not identify the work required to bring them up to standards.	<ul style="list-style-type: none"> Review and publish a new small holding asset management strategic plan Continue to implement the new Computer Aided Facilities Management System Undertake rationalisation of council assets in line with Asset Management Strategic Plan 2024-29 	Highways, Waste & Property	March 2026
5. The council need to respond to identified workforce planning challenges including its age profile in some services and recruitment and retention problems in others	<ul style="list-style-type: none"> Review, revise and implement a recruitment drive for Council Business and the Provider Unit Services to reflect and work with HR on making every effort to 'grow your own' staff through training and development opportunities that enhance recruitment and retention Dyfodol Môn graduate scheme – continue with the programme in 25/26 - creating dynamic opportunities for ambitious graduates to develop specialist skills and start a career with the council. 	Transformation/ All Services	March 2026

The Council's Service Output Position Statement – 2025

Please note below the response of each service against the categories of evidence for 2025

Service	Service planning and performance	Financial planning	Workforce planning	Governance; procurement & contract management and Risk & Audit
Adult Services	Outstanding	Exceeds	Exceeds	Meets
Children & Families Service	Outstanding	Exceeds	Exceeds	Exceeds
Council Business	Meets	Needs Improvement	Meets	Meets
Highways, Waste & Property	Meets	Exceeds	Exceeds	Meets
Housing	Exceeds	Exceeds	Exceeds	Meets
Learning	Exceeds	Outstanding	Exceeds	Exceeds
Regulation & Economic Development	Exceeds	Outstanding	Exceeds	Exceeds
Resources	Exceeds	Outstanding	Meets	Exceeds
Transformation	Exceeds	Exceeds	Outstanding	Exceeds
Overall Output	Exceeds	Exceeds	Exceeds	Exceeds

Progress against identified improvement matters from previous self-assessment

The table outlines the improvement actions identified last year and an update on progress can be found below

Improvement matters identified	Lead Officer / Service / Board	Update on progress
1. The Council needs to review and revise the Corporate Scorecard provision following the adoption of the new Council Plan 2023-2028	Transformation	A new Corporate Scorecard was designed and reported to the Executive and Corporate Scrutiny Committees on a quarterly basis.
2. The Council needs to continue modernising its digital and data infrastructure	Transformation	<p>The Digital Strategic Plan is now in place which aims to provide a clear direction and vision for corporate IT based upon the Council's general principles and priority areas for ICT service delivery.</p> <p>The council successfully implemented a new telephony system for the majority of offices and sites.</p> <p>A data maturity assessment was completed during the year and the working group are working on the next steps to improve on its data use including a new data strategy.</p>
3. The Council must ensure that it meets the requirements of the new Procurement Act 2023	Resources	<p>The Procurement Strategic Plan and revised Contract Procedure Rules were approved by the Executive in December 2024. The Procurement Act 2023 was brought into force in February 2025.</p> <p>A successful training programme was carried out at the start of the year, where over 100 of our staff received the training on the new procurement act which was delivered internally. A procurement handbook and templates are also in place.</p> <p>A Procurement Manager is now in post on an interim basis due to difficulties in recruiting.</p>

Improvement matters identified	Lead Officer / Service / Board	Update on progress
<p>4. The financial resilience of the Council is under pressure due to the cost of living crisis and a decrease in funding</p>	<p>Resources</p>	<p>The Council secured £47.748m of capital grants in 2024/25, which is equivalent to 61% of the total capital funding in 2024/25.</p> <p>MTEP for the period 2025/26 to 2027/28 was approved by the Executive in September 2024, with the period of the plan being increased from 2 to 3 years.</p> <p>Service budget savings were put forward for consultation during the budget setting process in early 2025. Savings that were identified and not implemented in 2025/26 will potentially be put forward to the Executive as part of the 2026/27 budget process.</p> <p>Work is ongoing across all services to identify areas where processes can be streamlined in order to reduce costs. A cost of change reserve has been set up to fund any expenditure required to implement changes. Examples of funding provided to date include:</p> <ol style="list-style-type: none"> 1. Maritime Income – Fund the purchase and implementation of Chip and Pin machines which allows visitors to pay for services by card at beach locations 2. Transport Review – to fund the cost of an external review of the Council's transport provision across all services, with the aim of identifying changes that provides a more coordinated service at a lower cost 3. Citizens Access Portal – the aim of the system is to allow Council Taxpayers, Housing Benefit claimants and landlords access to their accounts so that they can receive information about their account and update the Council on changes electronically

Improvement matters identified	Lead Officer / Service / Board	Update on progress
<p>5. The Council needs to manage and rationalise assets to ensure that they are needed, are fit for purpose and if not identify the work required to bring them up to standards.</p>	<p>Highways, Waste & Property</p>	<p>All mitigating actions to manage RAAC within council buildings were actioned during the year.</p> <p>The Asset Management Strategic Plan 2024-2029 was published during the year.</p> <p>A new Computer Aided Facilities Management System was adopted in Summer 2024 with the aim for it to be used to manage all council assets, maintenance and build projects.</p> <p>Work is underway to develop a new small holding asset management strategy with plans in place to complete the work during 2025/26.</p>
<p>6. The Council needs to respond to identified workforce planning challenges including its age profile in some services and recruitment and retention problems in others</p>	<p>Transformation</p>	<p>The council continue to undertake a recruitment initiative for the Provider Unit. During 2024/25 the Denu Talent scheme only focussed on Adult Services, specifically to try and recruit to difficult to fill posts. Five young people successfully undertook a placement over 10 weeks, with two being recruited to permanent posts following the scheme.</p> <p>The Corporate People Risk Management Strategy was reviewed and republished during the year.</p> <p>New dedicated Careers pages were published on the Council Website (Jobs and Careers).</p> <p>There continues to be a drive to increase retention of staff in areas that see higher turnover. Staff turnover for 2024/25 was 8% compared to 9% the previous year, and staff retention was 93% for 24/25.</p>

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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	30 September 2025
Subject:	Annual Counter Fraud, Bribery and Corruption Report 2024-25
Head of Service:	Marc Jones, Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
Report Author:	Marion Pryor, Head of Audit and Risk MarionPryor@anglesey.gov.wales
<p>Nature and Reason for Reporting:</p> <p>The Governance and Audit Committee's terms of reference require it to oversee any major areas of fraud, identified in an annual report and monitor action plans to address control weaknesses (3.4.8.9.5). The committee is also required to consider the assurance provided by internal audit (3.4.8.9.6).</p> <p>In addition, the Accounts and Audit (Wales) Regulations 2014 state that the Council's responsible financial officer (Section 151 Officer) must ensure that its accounting control systems include measures to enable the prevention and detection of inaccuracies and fraud.</p> <p>Finally, while no longer a standard in its own right in the new Global Internal Audit Standards in the UK Public Sector (GIAS), fraud is considered a pervasive risk and is considered throughout the standards.</p>	

1. INTRODUCTION

- 1.1. This report presents the activity carried out by internal Audit during 2024-25 to minimise the risk of fraud, bribery and corruption occurring within and against the council and provides assurance to the committee on the effectiveness of the council's arrangements to minimise the risk of fraud.

2. RECOMMENDATION

- 2.1. That the committee considers and comments on the activity carried out during 2024-25 to minimise the risk of fraud, bribery and corruption occurring within and against the council and notes the assurance provided to the committee on the effectiveness of the council's arrangements to minimise the risk of fraud.

Annual Counter Fraud, Bribery & Corruption Report 2024-25

September 2025



Marion Pryor BA MA CMIIA CPFA ACFS

Head of Audit & Risk



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Introduction

1. This report presents the activity that Internal Audit carried out during 2024-25 to minimise the risk of fraud, bribery and corruption¹ occurring within and against the council.
2. During 2024-25, this supported the requirements of the Public Sector Internal Audit Standards, 2022 (PSIAS), which required internal audit to evaluate the potential for fraud occurring and how the organisation manages fraud risk (Standard 2120).
3. With effect from 1 April 2025, the Global Internal Audit Standards in the UK Public Sector (GIAS) has replaced PSIAS. While no longer a standard in its own right, fraud is considered a pervasive risk and is considered throughout the standards.
4. The Accounts and Audit (Wales) Regulations 2014 state that the Council's responsible financial officer (Section 151 Officer) must ensure that its accounting control systems include measures to enable the prevention and detection of inaccuracies and fraud.
5. A [report](#)² by the Auditor General for Wales stated that the value the public sector loses to fraud is unknown. A Cabinet Office [report](#)³ identified an upper and lower range for likely losses in government spend between 0.5% and 5% of expenditure.
6. Applying those estimates to the £226 million gross revenue [budget](#) of the Isle of Anglesey County Council in 2024-25 suggests that losses to fraud and error may be anywhere between £1.13 million and £11.3 million per annum.
7. The report also provides an un update on the council's progress in responding to the Auditor General's recommendations in a [report](#)⁴ published in 2020.

¹ An explanation of what constitutes fraud, bribery and corruption is included at [Appendix 1](#)

² [Counter-Fraud Arrangements in the Welsh Public Sector](#), Audit Wales, June 2019

³ [Cross-Government Fraud Landscape Annual Report 2019](#), Cabinet Office

⁴ 'Raising Our Game' Tackling Fraud in Wales, Audit Wales, July 2020

Why is Countering Fraud, Bribery and Corruption Important?

8. Each pound lost to fraud, bribery and corruption represents a loss to the public purse and reduces the ability of the public sector to provide services to people who need them.
9. At a time of increasing financial pressure, it is more important than ever for all public bodies in Wales to seek to minimise the risks of losses through fraud and support financial sustainability.
10. Fraud can also affect the public sectors' reputation, undermining public trust and organisational efficiency.
11. When councils take effective counter fraud measures, they rebuild this public trust and ensure that scarce funds are used effectively.
12. The public sector is now being increasingly targeted due to their larger financial transactions and the greater potential profits for fraudsters.
13. CIPFA, in its 'Code of Practice on Managing the Risk of Fraud and Corruption'⁵ advocates that:

“Leaders of public services organisations have a responsibility to embed effective standards for countering fraud and corruption in their organisations. This supports good governance and demonstrates effective financial stewardship and strong public financial management”.

Current Context

14. With the war in Ukraine continuing and the cost-of-living crisis, other business-critical risks such as supply chain disruption, staff retention, and cyber threats, the opportunities for fraud continue to increase, and fraudsters will take advantage of the situation using increasingly sophisticated tools to commit crime.
15. There is real concern in the public and private sectors in the UK that fraud is now at unprecedented levels. According to the Home Office, fraud accounts for over 40% of crime but receives less than 1% of police resource and is the most commonly experienced crime in England and Wales⁶, with an estimated 4.2 million fraud incidents in 2024-25; a 31% increase, compared with 2023-24 (3.2 million incidents) and was mainly because of a 30% increase in bank and credit account fraud and a 23% increase in consumer and retail fraud.
16. Concerningly, a report published in October 2024⁷ by The Co-operative Bank which analysed cases using the National Fraud Intelligence Bureau (NFIB) information revealed that Wales has the three highest areas of incidences of fraud per population in the UK, with north Wales with the highest rate at 43 reports per 1,000 residents, with Gwent and south Wales following. The financial impact is significant, with nearly £10m lost to fraud in north Wales – equating to £141 per person.
17. Fraud against the government also remains a significant concern, although the total value decreased. The Public Sector Fraud Authority's estimate, released in the Fraud Landscape Report in March 2024, indicates the challenge for the government in taking action on fraud against the public sector remains significant. The

⁵ [Code of Practice on Managing the Risk of Fraud and Corruption](#), CIPFA, 2014

⁶ [Crime in England and Wales: year ending March 2025](#), ONS, July 2025

⁷ [The UK fraud Report: Where are the biggest fraud hotspots](#), The Co-operative Bank, 25 October 2024

estimate (including tax and welfare) is that every year between £39.8bn and £58.5bn of public money is subject to fraud and error.⁸

18. KPMG's Fraud Barometer⁹ highlights that there was a dramatic increase in benefit fraud, largely driven by a single large, organised crime case, highlighting the need to ensure appropriate safeguards and controls are in place.
19. Artificial Intelligence (AI) has a dual role, with the increasing use of AI by both fraudsters (creating sophisticated schemes) and organisations (improving fraud detection).
20. The internal threat from management and staff continues to be recognised as a serious issue. Although reduced from last year, in 2024-25, there were 5,387 'thefts by an employee' offence reported in England and Wales, compared with 6,235 in 2023-24.¹⁰
21. The Auditor General, in his [report](#)¹¹ discussing the challenges facing Welsh public services, fears that it is too easy for public bodies to think of their investment in counter fraud work as a luxury rather than a necessity amid other pressures.
22. Quoting the Cabinet Office's estimates of at least £33 billion of UK taxpayers' money (including tax and welfare) subject to fraud and error every year, the Auditor General suggests the opportunities are significant if there is the will to pursue them.
23. In response we have seen the UK government establish the Public Sector Fraud Authority, launched in August 2022 to modernise the counter fraud activity in the public sector, issue its Fraud Strategy¹² and introduce new legislation including the 'failure to prevent fraud' [offence](#) introduced in the Economic Crime and Corporate Transparency Act 2023, which came into force on 1 September 2025.

Strategic objectives 2025-2028

24. When considering our objectives, we considered CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption (2014) (the [CIPFA Code](#)), which sets out best practice for counter-fraud work in local government, based on five principles.
25. In addition, in the absence of a Wales-specific overarching strategy we used the '[Fighting Fraud and Corruption Locally: A Strategy for the 2020s](#)' (FFCL), to underpin our strategic focus. This is the overarching counter-fraud and corruption strategy for local government in England and provides a blueprint for a tougher response to fraud and corruption perpetrated against local authorities.
26. Similar to the CIPFA Code, the FFCL strategy focuses on five pillars of activity, or strategic objectives, which are detailed at [Appendix 2](#), and helps us to set out where the council needs to concentrate its counter-fraud efforts.
27. These strategic objectives have been used to develop a delivery plan of counter fraud activity. A progress update is included at [Appendix 3](#).
28. Highlights include a tangible increased awareness of potentially fraudulent emails as a result of the training programme delivered during 2023-24, and the launch of the corporate fraud reporting tool. Details follow below.

Attempted CEO bank mandate fraud

29. An email purporting to be from the CEO was sent directly to the HR Manager asking for their bank details to be changed. The email

⁸ [Public Sector Fraud Authority Delivery Plan 2024/2025](#), Cabinet Office, January 2025

⁹ [Fraud Barometer 2024](#), KPMG, May 2025

¹⁰ [Number of theft by an employee offences in England and Wales from 2002/03 to 2024/25](#), Statista, accessed 15/09/2025

¹¹ [From firefighting to future-proofing – the challenge for Welsh public services](#), Audit Wales, February 2024

¹² [Fraud Strategy: stopping scams and protecting the public](#), June 2023

looked like it had come directly from the CEO and had not been detected as malicious by ICT systems. However, the HR Manager had recently attended the counter fraud training, and their awareness of fraudulent emails was heightened. While the email looked entirely genuine, the language used raised a concern. After investigation by the ICT Cyber Team, they detected it had come from a 'spoofed' gmail account and blocked the sender's email.

Fraud Reporting Tool

30. In November 2024, the council's Fraud Reporting Tool went live on the council's website. Due to capacity issues within the team, the launch was not promoted via the council's corporate communications team. However, despite not being promoted, the results have been excellent and are detailed at [Appendix 4](#).
31. As expected, most allegations relate to Revenues and Benefits fraud. (68% or 13/19). Allegations of council tax single person discount (CTSPD) and council tax relief scheme (CTRS) fraud (commonly due to a failure to disclose a partner living at the address) can be sensitive and difficult to investigate. The forthcoming external CTSPD data matching review will be used to investigate these allegations.
32. An allegation of social housing tenancy fraud (council property not used as main/principal home) was investigated by a council housing management officer and concluded, on the balance of probabilities, the allegation could not be proven and the case closed.
33. We are currently in the process of recruiting an Insurance and Counter Fraud Officer. This post will provide greater strategic and operational support to services so that allegations of fraud can be investigated more effectively, resulting in improved outcomes.
34. Consequently, we aim to launch the Fraud Reporting Tool during the International Fraud Awareness week in November 2025 (16-22 November 2025), with an accompanying programme of promotion.

Fraud attempted against the council 2024-25

35. Five allegations of potential fraud against the council were received. Following preliminary investigations, no further action was taken with regards four cases due to:
 - Employee's contract terminated due to unrelated gross misconduct
 - Insufficient evidence to proceed, however, the service was advised to decline any further grant applications
 - No loss or gain to the council or anyone externally
 - No improper action by the employee
36. In the remaining case, we undertook an internal investigation in response to allegations concerning the council's expenditure on electrical contractors, specifically focusing on the procurement relationship with a contractor.
37. The outcome of our investigation was reported to the Governance and Audit Committee at its meeting in February 2025 and is summarised below for reference.

Electrical Contractor Expenditure, January 2025

38. A complainant alleged that council officers demonstrated preferential treatment toward the contractor during the procurement and allocation of electrical works. The complaint further suggested that this preference may be influenced by undisclosed personal connections between council staff and the contractor. However, no specific individuals or job titles were identified, and the complainant declined to provide further evidence or participate in follow-up discussions.
39. In light of these concerns, the investigation focused on four key areas aimed to clarify the integrity of the council's procurement

practices – procurement procedures, an expenditure analysis, conflicts of interest management and fraud controls.

40. Our investigation concluded that the procurement of electrical works awarded to the contractor was found to be compliant with contract procedure rules, conducted through fair, transparent, and competitive processes that ensured value for money.
41. Allegations of favouritism towards the contractor were not substantiated. Due to the contractor's low ranking on relevant contractor lists, they were not considered for school or corporate building projects. Significant work undertaken at a school was awarded through a separate competitive tender via Sell2Wales.
42. Although a potential conflict of interest was identified involving a former officer, there is no evidence of undue influence in the award of a contract. Notably, the contractor continued to receive substantial work in 2022 and 2023, post-resignation, based on competitive evaluation of price and quality.
43. A new tender was issued via Sell2Wales. Given the prior allegations, a qualified evaluation panel to oversee the process to ensure fairness and equal treatment was advised.
44. The investigation also identified opportunities to strengthen the declaration and management of personal and financial interests, as well as minor procedural discrepancies in invoicing, which were referred for internal review.

Progress with Implementing the Auditor General's Recommendations

45. We assessed the progress the council has made to implement the 15 recommendations made in the Auditor General for Wales's 2020 [report](#)¹³ on fraud to the Welsh Public Sector.
46. Of the 15 recommendations, one applied to Welsh Government and the remaining 14 applied to the wider public sector in Wales, including local government.
47. In response, to address one of the recommendations regarding better collaboration across the sector, a Counter Fraud Working Group, a sub-group of the North and Mid-Wales Audit Partnership (N&MWAP), has been established to work collaboratively. The group has developed a template of 'best practice' and continues to meet regularly to share emerging risks and good practice.
48. The council's Counter Fraud, Bribery and Corruption Strategy 2025-2028 addresses the remainder of the recommendations.
49. Work continues to build the council's anti-fraud culture with the launch of the Fraud Reporting Tool. The launch of eLearning and refreshed policies, to coincide with the International Fraud Awareness Week in November 2025, will actively promote the importance the council gives to countering fraud and will give confidence to staff and members of the public that fraud is not tolerated.

¹³ ['Raising Our Game' - Tackling Fraud in Wales](#), Audit Wales, July 2020

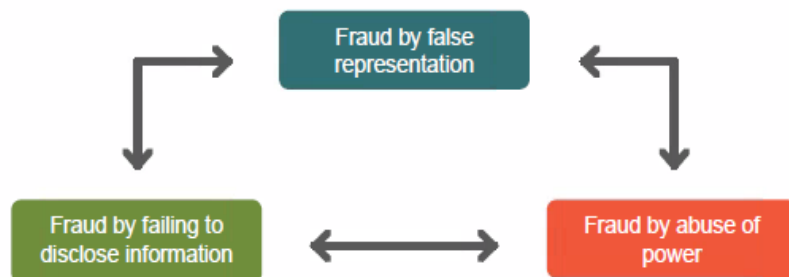
Conclusion

50. The effective management of fraud and corruption risks is a critical part of an effective, modern council. Some level of public sector fraud is likely, even in normal times. Given that all elements of the classic fraud triangle in which fraud thrives (motivation, opportunity and rationalisation) are heightened, the prediction for fraud is that it continues to pose a major financial threat for councils, with no sign of slowing down.
51. The council is not immune to theft in the workplace, which can go undetected for years, and occur at all levels. Unless we have the right protections in place, the council will have little chance of recovering stolen cash and goods, and may face other expenses, such as regulatory fines. The council can reduce the risk of employee theft by implementing robust controls, robust oversight and a positive work culture.
52. Delivery of the Counter Fraud, Bribery and Corruption Strategy 2025-28 and Delivery Plan will ensure the council is successful in fighting fraud. A key next step is the development of council-wide fraud risk assessments which will help to improve the council's ability to identify potential instances of fraud, as well as any weaknesses in its counter-fraud arrangements or areas at higher risk of fraud. This will allow the council to better target its limited resources and activities appropriately, particularly if and when new fraud risks emerge.
53. These fraud risk assessments will also be used as a live resource and integrated within the general risk management framework to ensure that the risks identified are appropriately managed and escalated as necessary.
54. The council continues to seek to maximise benefit from its National Fraud Initiative work and continues to use data analytics in its continuous monitoring work.
55. Where fraud is identified and successfully addressed it will be publicised to re-enforce a robust message from the top that fraud will not be tolerated.
56. The Governance and Audit Committee is engaged with counter-fraud. It receives reports of the outcome of fraud investigations, and provides support and direction, monitoring and holds officials to account.
57. While the council has trained counter-fraud staff that meet recognised professional standards, capacity remains an issue, and the limited resources will need to be prioritised on a risk basis. The appointment of dedicated counter fraud officer will provide a step-change in the council's ability to counter fraud effectively.
58. Finally, the behaviours and actions of individuals play a crucial role in tackling fraud risks. We must all, staff and members alike, play our part in creating a culture hostile to the risks of fraud and corruption, clearly setting out the line between acceptable and unacceptable behaviour within the council.

Appendix 1 – What is Fraud, Bribery and Corruption?

Fraud

The Fraud Act 2006 sets out three ways in which the crime can be committed:



It involves leading the perpetrator to make a gain (generally financial), causing a loss to another (including an organisation), or exposing someone else to loss.

For example, fraud by false representation is where the perpetrator deliberately submits false overtime claims or submits false qualifications during the recruitment process.

An example of fraud by failing to disclose information includes not disclosing information to a judge during litigation which results in the organisation losing the case and paying compensation.

Fraud by abuse of position includes where a member of staff abuses their position to award contracts to friends and family or transferring creditor payments into their own personal account.

Bribery

The Bribery Act 2010 sets out four ways in which the crime can be committed:

- Giving bribes either directly or through a third party
- Receiving bribes
- Bribery of a foreign public official
- Failure of a commercial organisation to prevent bribery (corporate offence)

The concept of bribery is broad and includes the offer, promise or giving of a financial or other advantage intended to induce or reward the improper performance of a public function or business activity. Special consideration is also given in the Act to certain areas of activity, including hospitality and gifts.

For example, someone giving a council employee an advantage in return for them not performing their function properly. Just offering or promising a bribe is a criminal offence, there does not have to be any payment or reward given; accepting a bribe is a criminal offence as is agreeing to take or asking for a bribe. The advantage can be money, concert tickets or any other type of gift or hospitality. Examples include if someone offers money in return for:

- Not checking the accuracy of a benefits application
- Providing confidential information on a tendering process
- Influencing a council outcome e.g., lobbying for private companies.

The council is legally bound to prevent bribery and could face a fine for not doing so. Staff are under a duty to report any suspicions they have about financial or professional misconduct. The penalty for being involved in bribery is up to 10 years in prison and / or an unlimited fine.

Corruption

While there is no legal definition of corruption, corruption is often seen as a precursor to bribery and His Majesty's Government uses the definition developed by the Home Office.¹⁴

Corruption is often seen as a precursor to bribery and has been defined as:

"...the abuse of entrusted power for private benefit that usually breaches laws, regulations, standards of integrity and/or standards of professional behaviour."

Corruption or someone being 'corrupt' relates to behaviour and is the lack of integrity or honesty (which may involve bribery) or the abuse of position for dishonest gain.

It is used to describe someone who engages in fraud, theft, money laundering and other potential criminal or damaging practices where they act against the interests of the council for their or another's gain.

For example:

- Deliberate misrepresentation of performance information
- Taking money or a gift to award a contract
- Theft of assets (laptops, equipment)
- Passing sensitive information to third parties for their advantage in a tendering process
- Not disclosing a conflict of interest for financial gain
- Using their influence to secure a job for friends / family members.

Appendix 2 – Strategic Pillars

Govern

Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.

What is expected

The foundation of the strategy is that *'those charged with governance'* support the activity by ensuring that there are robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the council.

Beating fraud is everyone's business, and the council needs robust internal arrangements, which are communicated throughout the council to demonstrate the culture and commitment to preventing fraud.

The first principle of the CIPFA Code also advocates that the governing body should acknowledge its responsibility for ensuring that the risks associated with fraud and corruption are managed effectively across all parts of the organisation.

The third principle of the Code advocates that organisations need a counter fraud strategy setting out its approach to managing its risks and defining responsibilities for action.

What we do / What we are going to do

A framework of policies exists, as recommended by the guidance and policy acceptance software tracks staff's acceptance and understanding of some policies. A programme of policy refreshment, counter fraud awareness raising, and an eLearning package will be delivered as part of the Counter Fraud Strategy for 2025-28.

The council has a clearly defined three-year strategy, approved at the highest level, which is focused on outcomes, helping to ensure that the risk of fraud and corruption is taken seriously in the council.

¹⁴ [Government Counter Fraud Functional Strategy 2024-2027](#)

Acknowledge
<p>Assessing and understanding fraud risks. Committing the right support and tackling fraud and corruption. Demonstrating that it has a robust anti-fraud response. Communicating the risks to those charged with governance.</p>
<p>What is expected</p> <p>To create a counter-fraud response, the council must acknowledge and understand fraud risks and demonstrate by committing the appropriate resource for tackling fraud.</p> <p>The CIPFA Code advocates fraud risk identification as essential to understanding exposures to risk, changing patterns in fraud, corruption threats and the potential consequences to the organisation and its service users. It supports fraud and corruption risks as business risks and to be managed as part of the organisation's risk management process.</p> <p>The fourth principle advocates that organisations should make arrangements for appropriate resources to support the counter fraud strategy.</p> <p>What we do / What we are going to do</p> <p>The Leadership Team (LT) has acknowledged the threats of fraud and corruption by mandating the inclusion of fraud in every service risk register. The establishment of a council-wide Counter Fraud Working Group will enhance this. The group's first task will be to develop council-wide fraud risk assessments.</p> <p>Similar to all services within the council, there has been limited resources within the council towards counter fraud arrangements. The appointment of a dedicated counter fraud officer will provide a step-change in the council's counter fraud response.</p> <p>We submit an annual report to the Governance and Audit Committee to enable it to challenge activity and understand the council's counter-fraud activity.</p>

Prevent
<p>Making the best use of information and technology. Enhancing fraud controls and processes. Developing a more effective anti-fraud culture. Communicating its activity and successes.</p>
<p>What is expected</p> <p>The most efficient and effective way to fight fraud is to prevent fraud occurring in the first place. This can be achieved by sharing knowledge and raising awareness. The council can prevent and detect by enhancing fraud controls and processes, making better use of information and technology and developing a more effective anti-fraud culture.</p> <p>What we do / What we are going to do</p> <p>In conjunction with the Training and Development Team, we provided a programme of counter fraud training events in 2023-24, targeted at elected and lay members, and managers and officers with financial and procurement responsibilities. We will repeat this training at regular intervals, which will be supported by the rollout of eLearning during 2025.</p> <p>We will undertake regular awareness raising initiatives across the council and distribute National Anti-Fraud Network alerts to the relevant parts of the organisation when received.</p> <p>Where fraud is identified and successfully addressed it will be publicised to re-enforce a robust message from the top that fraud will not be tolerated.</p> <p>We will actively promote the importance the council gives to countering fraud, giving confidence to staff and members of the public that fraud is not tolerated.</p>

Pursue

Prioritising fraud recovery and use of civil sanctions.
Developing capability and capacity to punish offenders.
Collaborating across geographical and sectoral boundaries.
Learning lessons and closing the gaps.

What is expected

While preventing fraud and corruption from happening in the first place is the council's primary aim, it is essential that a robust enforcement response is available to pursue fraudsters and deter others.

The fifth principle of the Code advocates that organisations put in place the policies and procedures to support the counter fraud and corruption strategy and take action to prevent, detect and investigate fraud.

It establishes that the ability to take action will be dependent upon the size and nature of an organisation and the size of its counter fraud capacity. Irrespective of the size and activities of an organisation, however, it needs to take appropriate action and report on that action to its governing body.

What we do / What we are going to do

The council will always seek the strongest possible sanction against any individual or organisation that defraud or attempt to defraud the council. Where criminality has been proven then the Proceeds of Crime Act 2002 will, where appropriate, be used to recover funds. Other methods of recovery may include, but are not confined to, civil proceedings, unlawful profit orders and compensation orders.

We will continue attending the North & Mid Wales Audit Partnership's Counter Fraud Working Group.

We will continue to coordinate data required from the council by the National Fraud Initiative for its biennial data matching exercise and explore high-risk matches identified by the NFI data matching exercise.

Protecting itself and its residents

Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.

Recognising the harm that fraud can cause in the community.

What is expected

This theme lies across the pillars of this strategy and involves protecting the council against serious and organised crime, protecting individuals from becoming victims of crime and protecting against the harm that fraud can do to the wider community. It also covers protecting public funds, protecting the council from cyber-crime and protecting itself from future frauds.

What we do / What we are going to do

The council recognises that fraud is not a victimless crime and seeks to protect the vulnerable from the harm that fraud can cause in the community.

We have a duty to protect residents in our communities from fraud, and we will work in collaboration with officers across the council and partner agencies to prevent fraud and safeguard the vulnerable.

Appendix 3 – Counter Fraud, Bribery and Corruption Delivery Plan 2025-2028

Issue / Risk / Opportunity	Action	By Whom	By When	Current Status
Progress with delivering outstanding actions from Counter Fraud, Bribery and Corruption Action Plan 2022-2025				
Procurement was one of the highest perceived fraud risk areas in 2019-20	We will work with the Procurement Manager to implement the action plan following the internal audit review of 'Managing the Risk of Fraud and Corruption in Procurement', undertaken in August 2022.	Head of Audit and Risk	March 2023	Work in progress and included in 2025-28 Strategy. One out of six 'Issues/Risks' remain outstanding from the 'Managing the Risk of Fraud and Corruption in Procurement' Action Plan - the Counter Fraud Working Group is currently being established
Purchase to pay processes are vulnerable to fraud given their large processing volumes, diverse suppliers, staffing challenges, and high-value transactions	We will continue to work with the Creditors Team to identify and prevent error and fraud, including through the use of data analytics (continuous monitoring) and issuing National Anti-Fraud Network (NAFN) and other fraud alerts.	Head of Audit and Risk with Payroll and Payments Team Manager	Ongoing	Ongoing and included in 2025-28 Strategy. Continuous monitoring is carried out annually. Duplicate Payments report issued in September 2024 and submitted to the Governance and Audit Committee. Appendix 5 details the alerts issued across the council to raise awareness and prevent fraud.
Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.	Having a corporate counter-fraud framework, which provides a whole range of high-level parts, will contribute to the Council having an effective counter-fraud strategy. The Council has a robust framework of procedures and policies, which combine to act as an effective deterrent to fraudulent activity and provide the means for reporting or detecting fraud or corruption. We will therefore undertake: <ul style="list-style-type: none"> a comprehensive programme of policy refreshment counter-fraud awareness raising an eLearning package 	Head of Audit and Risk	December 2023	Work in progress and included in 2025-28 Strategy. <ul style="list-style-type: none"> Policy refreshment will be completed by the end of 2024-25. A programme of training was provided in December 2023, with two mop-up sessions in March 2024. An eLearning package has been procured and will be rolled out by the end of 2024-25. We supported colleagues in the Housing service to develop a Housing Tenancy policy.

Issue / Risk / Opportunity	Action	By Whom	By When	Current Status
The identification, assessment and understanding of fraud risks is a cornerstone of effective counter-fraud arrangements	<p>We will, in conjunction with services, develop three key work streams which will:</p> <ul style="list-style-type: none"> • seek to identify fraud risks across the Council • assess fraud control activities and their effectiveness, and • dedicate the right level of resource to investigating and detecting fraud where reported <p>A counter-fraud working group will be developed to help identify fraud risk across the Council.</p> <p>We will work with the group to develop a fraud risk assessment to identify the possible frauds to which services may be exposed. The assessment will estimate both the potential impact of a given fraud and the likelihood of it occurring. The results of the assessments will enable the Council to understand better the fraud-threat environment in which it operates. The assessments will also be used as a tool to assist in focusing resources on the most relevant fraud risks.</p>	Head of Audit and Risk	December 2024	<p>Carried forward to the 2025-28 Strategy. Due to capacity issues within the team, this work has not started.</p> <p>Key to responding to the risks the council faces from fraud is using its available resources to bring together services to undertake comprehensive fraud risk assessments, using appropriately skilled staff, using national intelligence as well as organisation-specific intelligence.</p> <p>These fraud risk assessments will be used as a live resource and integrated within the general risk management framework to ensure that the risks identified are appropriately managed and escalated as necessary.</p> <p>The establishment of a Counter Fraud Working Group is key to this action. A proposal will be made to Leadership Team to seek support for the establishment of this group. This will be taken forward and prioritised in the 2025-28 Strategy.</p>
Making the best use of information and technology by participating in the National Fraud Initiative	We will participate in the annual and biennial NFI exercises, which use data provided by some 1,200 participating organisations from across the public and private sectors to prevent and detect fraud. The NFI matches electronic data within and between public and private sector bodies, which include police authorities, local probation boards, fire and rescue authorities as	Head of Audit and Risk in conjunction with services	Ongoing	<p>Ongoing and included in 2025-28 Strategy. National Fraud Initiative Outcomes Progress Report 2022-24 submitted to the Governance and Audit Committee in July 2024. The timetable for the 2024-2026 exercise was released in October 2024 with data</p>

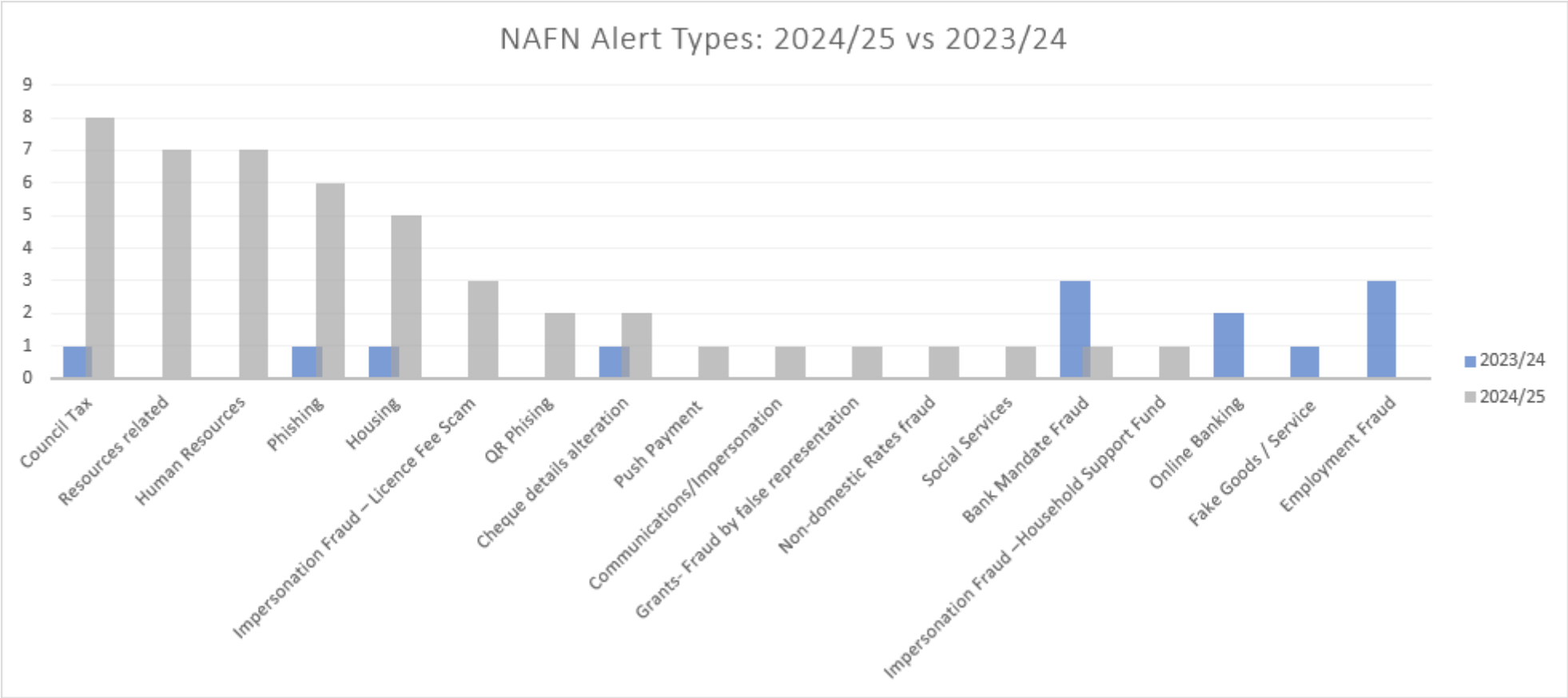
Issue / Risk / Opportunity	Action	By Whom	By When	Current Status
	well as local councils and a number of private sector bodies. The NFI data matching plays an important role in protecting the public purse against fraud risks.			upload later the same month. Matches released in December 2024 are currently being reviewed. A report is being submitted to the Governance and Audit Committee in September 2025.
Promotion of an anti-fraud culture	We will promote an anti-fraud culture across the Council by publicising the impact of fraud on the Council and the community, through social media.	Head of Audit and Risk in conjunction with the Corporate Communications Team	Ongoing	Ongoing and included in 2025-28 Strategy. A programme of fraud awareness training has been provided internally, and the National Anti-Fraud Network alerts continue to be circulated, a programme of more general communications has not yet started.
Raising awareness	The best way to prevent fraud is to share knowledge and raise awareness. Therefore, we will in conjunction with the Training and Development Team, hold regular fraud awareness raising events, including issuing newsletters, training sessions and briefings.	Head of Audit and Risk in conjunction with the Training and Development Manager	Ongoing	Ongoing and included in the 2025-28 Strategy. A week-long programme of training was provided in December 2023, with two mop-up sessions in March 2024. Discussions are being held with the trainer to provide more sessions in 2025. The eLearning will be launched during International Fraud Awareness Week in November 2025.
Fraud Reporting	All fraud occurrences are required to be reported to Internal Audit. We will report investigation outcomes and lessons to be learned to the Governance and Audit Committee and the Leadership Team.	Head of Audit and Risk in conjunction with services	Ongoing	Ongoing and included in the 2025-28 Strategy. Information is provided to the Governance and Audit Committee through the Annual Counter Fraud, Bribery and Corruption Report and the Internal Audit Updates submitted to every meeting of the Governance and Audit Committee.
Collaboration, learning lessons and closing the gap	We will continue collaborating across the north Wales region to drive forward improvements in counter-fraud activity, including addressing the 15 recommendations made by the Auditor General in his July 2020 report.	Head of Audit and Risk	Ongoing	Ongoing and included in the 2025-28 Strategy. The North and Mid Wales Audit Partnership Counter Fraud Working Group has completed its work on developing a

Issue / Risk / Opportunity	Action	By Whom	By When	Current Status
	We will also continue collaborating across national boundaries to collaborate with the North West Chief Audit Executive Counter Fraud Sub Group, to learn lessons, share good practice and close the gap.			template to address the 15 recommendations made by the Auditor General. The Group continues to meet to share knowledge, organise training and discuss emerging risks.
Protecting the Council and its residents	To ensure our counter-fraud strategy aligns with the Council's safeguarding responsibilities to actively protect the most vulnerable in our communities, we will work closely with social care teams to develop joint approaches to identify best practice in countering risks relating to social care fraud.	Head of Audit and Risk with the Director of Social Services	Ongoing	Carried forward to the 2025-28 Strategy. Due to capacity issues within the team, this work has not started.
New actions from Counter Fraud, Bribery and Corruption Action Plan 2025-2028				
Professional Training	The Global Internal Audit Standards in the UK Public Sector forms the basis of UK public sector internal audit, effective from 1 April 2025. A requirement of the GIAS is that internal auditors should develop competencies related to pervasive risks, such as fraud. The team will continue with a programme of professional fraud training.	Head of Audit and Risk	March 2028	
The use of data analytics as detective exercises on areas of vulnerability	Data interrogation tools will be used in a continuous monitoring exercise of the payroll system to identify missing data such as NI numbers; high levels of pay or overtime claimed; duplicate names; duplicate bank account numbers, links to other organisations.	Head of Audit and Risk	March 2026	Ongoing. First report is submitted to the Governance and Audit Committee in September 2025.
Failure to prevent fraud offence	Under the legislation, an organisation will be criminally liable where a specified fraud offence is committed by an employee, agent or other 'associated person', for the organisation's benefit and the organisation did not have 'reasonable' fraud prevention procedures in place. A self-assessment will be undertaken.	Head of Audit and Risk	March 2026	Work in progress.

Appendix 4 – Fraud Reporting Tool Outcomes (between 25/11/2024 and 31/03/2025)

Type of Fraud	Number of allegations received	Number of allegations closed as unfounded	Number of allegations closed as the service conclude that there is insufficient evidence to investigate further	Number of allegations that are currently still under review	Number of allegations where fraud / error has been identified	Actual and estimated value of fraud / error	Comment
Revenues <ul style="list-style-type: none"> • Single Person Discount • Second Home premium evasion • Property not on the council tax / business rates list 	13	8	1	3	1	£5,000+	Property found not to be on council tax list. Awaiting Valuation Office Agency (VOA) banding. Estimated £1,100 revenue for 2024/25 and £4,508 for 2025/26, plus future years
Benefits <ul style="list-style-type: none"> • Council Tax Reduction Scheme (CTRS) • Housing Benefit 	2		2			£0	
Blue Badges	1	1				£0	
Procurement / failure to deliver contract	1	1				£0	
Social Housing Tenancy Fraud	1	1				£0	
Planning	1	1				£0	
Total	19	12	3	3	1	£5,000+	

Appendix 5 – Fraud alerts issued



ISLE OF ANGLESEY COUNTY COUNCIL		
Report to:	Governance and Audit Committee	
Date:	30 September 2025	
Subject:	National Fraud Initiative Outcomes Report 2024-26	
Head of Service:	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales	
Report Author:	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales	Andrew Lewis Senior Auditor AndrewLewis@anglesey.gov.wales
Nature and Reason for Reporting: The committee's terms of reference require it to have oversight of the council's arrangements for managing the risks from fraud and corruption, providing assurance that they are fit for purpose and will champion good counter fraud and anti-corruption practice to the wider organisation (3.4.8.9.2). In doing so, the committee will consider the assurance provided by internal audit (3.4.8.9.6). This report informs the committee of the council's recent progress and outcomes in respect of its participation in the National Fraud Initiative (NFI).		

1. INTRODUCTION

- 1.1 The NFI is a UK-wide data matching exercise that helps to detect and prevent fraud. It is conducted in Wales by the Auditor General under his statutory data matching powers set out in Part 3A of the Public Audit (Wales) Act 2004, in conjunction with the Public Sector Fraud Authority and the Cabinet Office.
- 1.2 The council's Counter Fraud, Bribery and Corruption Strategy 2025-2028 recognises that making the best use of information and technology by participating in the National Fraud Initiative can mitigate the risk of fraud, bribery and corruption occurring within and against the council.
- 1.3 Audit Wales recommends that participants in the NFI exercise should fully leverage their participation for maximum benefit.
- 1.4 While the Revenues team provided valuable assistance in analysing matches and responding to queries, the Benefits team was unable to allocate resources to analyse matches, leading to missed counter-fraud opportunities and benefits.
- 1.5 While the NFI financial outcomes do not capture the unquantifiable benefit of identifying and strengthening internal control weaknesses, reports have generally been helpful in preventing fraudulent or mistaken claims.

2. RECOMMENDATION

- 2.1 That the Governance and Audit Committee takes assurance from the report that the council, taking account of the need to prioritise its resources, is seeking to actively embrace opportunities provided by the National Fraud Initiative to use data analytics to strengthen both the prevention and detection of fraud.

National Fraud Initiative– Outcomes Report 2024–26

September 2025



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Introduction

1. The National Fraud Initiative (NFI) is a data matching exercise that aims to detect and prevent fraud and error. The Isle of Anglesey County Council, along with other local authorities and public sector bodies, is mandated to participate.
2. The Public Sector Fraud Authority (PSFA) – part of the UK Government's Cabinet Office and HM Treasury – oversees the NFI across the UK.
3. Audit Wales leads the exercise in Wales, under the Auditor General's powers established by the Public Audit (Wales) Act 2004.
4. As highlighted by Audit Wales, the success of the NFI depends on how effectively participant bodies assess and review data matches and record the outcomes.
5. A data match does not necessarily mean fraud, error, or overpayment has occurred. Participants are not expected to look at every data match; the NFI web application allows participants to take a risk-based approach and prioritise which matches to analyse and in what order.
6. Beyond any financial savings, the benefits of participation and reviewing data matches include the assurances that NFI results can provide around systems of internal control. NFI results may also highlight areas for improvement.
7. The council's Counter Fraud, Bribery and Corruption Strategy 2025-2028 delivery plan recognises that making the best use of information and technology by participating in the National Fraud Initiative can mitigate the risk of fraud, bribery and corruption occurring within and against the council.
8. Audit Wales suggests that completion of the NFI Self-appraisal Checklist (at [Appendix 1](#)) helps participating bodies self-appraise how they are engaging with the NFI and encourages bodies to present it to those charged with governance to support scrutiny of their NFI arrangements.

Overview of the Process

9. The NFI matching cycle:
 - A comprehensive data matching exercise takes place every two years, with Council Tax Single Person Discount matching happening on an annual basis.
 - Participating bodies submit extracted data to a secure website.
 - The NFI system matches data within and between organisations to identify potential anomalies, referred to as 'matches'.
 - 'Matches' are made available to participating bodies for them to review, investigate and record outcomes from those investigations.
 - The NFI team provides support throughout the exercise and monitors participant activity.
10. As part of the 2024-25 NFI exercise, in October 2024 the council submitted data in relation to the following service areas:
 - Housing – Current Tenants and Social Housing Waiting List
 - Taxi driver licences
 - Payroll data
 - Creditors' payment history and creditors' standing data.
 - Council Tax Reduction Scheme (CTRS) recipients
 - Council Tax data and Electoral Register (annual submission/ December 2024)
 - Additionally, the Department for Work and Pensions submitted benefit recipient details and the Blue Badge Digital Service submitted Blue Badge holder details.

Previous NFI Outcomes in Wales

11. According to Audit Wales' [report](#) in October 2024, the previous NFI 2022-23 exercise recorded "outcomes" of £7.1 million across Wales. This is an increase of £0.6 million on the NFI in 2020-21, although still less than the £8 million of outcomes reported for NFI in 2018-19.
12. Council Tax Single Person Discount related outcomes represented £2.9 million (41%) of the total outcomes of the 2022-23 exercise.
13. It also led to the cancellation of 2,084 Council Tax Single Person Discount claims across the nine Welsh local authorities that analysed the matches. This demonstrates that if resources are invested in analysing and actioning these matches, it can lead to a good financial savings, both actual and estimated.
14. The outcome figures calculated by the Audit Wales report include:
 - Actual outcomes – actual amounts participants have recorded as fraud, error, and overpayment; and
 - Estimated outcomes – an estimated element which seeks to capture the value of loss from a fraud or error detected, and the value of any future losses that bodies may have incurred without intervention following an NFI match.

Match Reports Received

15. Between January and March 2025, the council received a total of 61 separate NFI reports, containing a total of 3,034 individual matches.
16. These matches relate to the following areas (detailed in [Appendix 2 – NFI 2024-25 Outcomes Summary](#)):
 - Blue Badge Parking Permit
 - Council Tax Reduction Scheme
 - Creditors
 - Housing Benefit Claimants
 - Housing Tenants
 - Housing Waiting List
 - Payroll
 - Procurement
17. Additionally, the Council received 3 Council Tax Single Person Discount related reports, containing a total of 2,299 matches.
18. At present, internal audit in conjunction with services have analysed the following reports, the financial outcomes of which are detailed in a table at [Appendix 2](#).

Payroll to Companies House / Creditors data

19. Payroll and creditors data is matched to Companies House information to identify potential undeclared interests that may have given a pecuniary advantage. These reports include those employees who appear to be registered directors of companies that the council has traded with and those where the employee's address appears to have links to the company directors or the company.
20. These matches identified examples of either council employees or a member(s) of their household registered as directors for community groups and/or private limited companies. However, from the sample of matches analysed, there were no examples where actual/potential conflicts of interest should have been declared. Based on the employment role of the employee and the organisation/business involved, there was no risk of pecuniary advantage as a result of undeclared interests.

Blue Badge Parking Permit to DWP deceased

21. Individuals who have a Blue Badge are matched to Department of Work and Pensions (DWP) deceased records to identify cases where a permit holder has died, but the local authority may not have been notified.
22. Following discussions with the Corporate Transformation Service / Cyswllt Môn, who have responsibility for 'Blue Badge' administration, all 243 of the latest NFI matches were identified as errors i.e. the badges were still active on the system, but the service had not been notified of their death.
23. As per Cyswllt Môn's internal briefing note and our enquiries, the Tell Us Once system is checked on a weekly basis for newly reported deaths and deceased individuals are removed from the:
 - Blue Badge Register
 - Hygiene register
 - Assisted collection register
24. However, if a death is not reported via Tell Us Once or if Cyswllt Môn are not contacted directly by the deceased's family, some Blue Badges will not be cancelled, as evidenced above. Processing these NFI matches is therefore a useful check for the service.
25. These matches cover a two-year period and therefore approximately two Blue Badges a week are not cancelled promptly due to the council not being notified of a death.

Housing Tenants to Department for Works and Pensions deceased data

26. This report identifies cases where a housing tenant has died, but the local authority may not have been notified, so has not removed them from the tenancy or amended their records.

27. The housing service has analysed the 26 matches and confirm that there are no cases of fraud. Some tenancies had remained in the name of the deceased whilst survivorship / succession claims were being determined. The service acknowledged that there had been delays in resolving some of the cases. In six of the matches, the service was not aware of the death of the tenant- however, in all these cases, the joint tenant/partner continued to live at the address. Records have now been corrected.

Housing Tenants to HMRC Property Ownership

28. Council housing tenancy data has been matched to HMRC property ownership information to identify potential non declaration of assets when applying for social housing, or to identify a subsequent purchase of property which could now used as a principal home with social housing being sublet.

29. The housing service analysed the six matches and confirmed that there were no cases of fraud/error. The service confirmed various reasons for applicants already owning a property being eligible for social housing and included relationship breakdown, complex medical needs and equity and capital under the council's policy thresholds.

Housing Tenants to State Benefits

30. Housing tenant data has been matched against DWP data to identify possible cases of tenancy fraud against the council, i.e. where an individual appears to be resident at two different addresses.

31. The housing service has analysed the seven NFI matches. In relation to three of the matches, it is the address data held by the DWP that needs to be updated to reflect current circumstances. In relation to two of the matches, a tenant is now claiming state benefits linked to a residential care home- however, the joint tenant (spouse) continues to live at the council address therefore there are no material changes.

32. One of the matches has yet to be fully verified as the service is undertaking further enquiries to determine if the tenant is permanently residing at a care home and/or whether her daughter still lives at the council property. There is a possibility that this match will result in the property becoming available for a new tenant(s).

Housing Tenants to Council Tax Reduction Scheme (between organisations)

33. Housing tenant data has been matched against Council Tax Reduction Scheme (CTRS) data to identify possible cases of tenancy fraud and/or incorrect claims for council tax reduction, where an individual appears to be resident at two different addresses.

34. We analysed the one match presented by the NFI and concluded that there were insufficient grounds to investigate further as the match was solely based on a name and did not have a supporting date of birth or national insurance number. The tenant was also jointly liable and paying council tax at the Anglesey address since 1993, therefore it was deemed a very low risk match.

Waiting List to Housing Benefit Claimants

35. Waiting list data has been matched against Housing Benefit data to identify possible cases of waiting list fraud, i.e. where an individual appears to have registered on the waiting list using a different address to the one on the housing benefit system, suggesting possible undisclosed changes in circumstances or that false information has been provided.

36. All five matches have been analysed but no new examples of fraud/error have been identified. For example, in respect of one match, the housing applicant changed their address details to 'the care of' (C/O) their mother's address on waiting list because she wasn't receiving her post. However, they still reside at the address where they are claiming housing benefit.

Waiting List to Waiting List

37. Council waiting lists have been matched to identify where an individual appears to have registered on waiting lists using two different addresses, suggesting possible undisclosed changes in circumstances or that false information has been provided.
38. The service has analysed all six matches. In respect of one match, whilst it was an accurate/correct match, the service had already updated their waiting list and removed the applicant before receiving the NFI report. In relation to the other five matches, following analysis it was determined that there were no issues with any of these matches and some applications had since automatically been cancelled due to a lack of response to the review form.

Council Tax Reduction Scheme to HMRC (Earnings and Capital)

39. Council Tax Reduction Scheme (CTRS) data has been matched to HMRC Earnings and Capital information to identify cases where the CTRS recipient has failed to declare relevant earnings and capital that would likely result in them not qualifying for CTRS.
40. We have provided the service with the highest risk matches based on likelihood and value.
41. We still await a response as to the outcome of their enquiries.

Creditors' payment history and creditors' standing data

42. There are 10 NFI reports relating to creditors payment history and data.
43. Report 708 "Duplicate records by amount and creditor reference" highlights possible duplicate payments in excess of £1,000 that may have arisen as a result of poor controls or fraudulent activity by suppliers and/or staff. This report does not require the invoice reference field to match; therefore, it offers a broad range of low likelihood matches.

44. An overview of a sample of the highest risk matches suggests that the matches are due to the council's legitimate, regular payments to various creditors / precepting bodies.
45. As internal audit have recently undertaken a continuous monitoring data analysis exercise to identify duplicate creditor payments, no additional resource has been invested by the service to analyse these low likelihood matches.
46. The other NFI reports in this area concern potential issues such as duplicate creditor names, duplicate creditors by bank account number.
47. Due to competing workloads and priorities, the service has not been able to commit resource to analyse these matches.

Council Tax Single Person Discount matches

48. A full council tax bill is based on at least two adults living in a home. People living on their own, or with other adults that are all disregarded for council tax, are eligible for a 25% single person/disregard discount. The NFI matches council tax data to the electoral register and to a range of other data to help identify where people are incorrectly receiving the discount.
49. As previously reported to the committee in December 2023 and June 2024, the Revenues team are currently in the process of procuring a fully managed Single Person Discount review by an external provider.
50. This review will use data analytics, up-to-date credit bureau financial data and traditional human investigation skills to monitor all existing Single Person Discount entitlements and review all new claims, over an agreed time period. The procurement exercise has experienced various delays and is now postponed while due diligence of the supplier is conducted in accordance with the IT Team's cyber security requirements.
51. The following reports have been produced by the NFI. However, due to the forthcoming external review, the Revenues team consider that it would be a duplication of resources to analyse these matches.

Council Tax -Single person discount to Electoral Register

52. This NFI report identifies addresses where the householder is claiming a council tax single person discount on the basis that they are the only adult residing at the address, yet the electoral register indicates that there is more than one person in the household aged 18 or over.

Council Tax Single Person Discount - Rising 18s

53. This NFI report identifies addresses where the taxpayer is claiming a council tax single person discount on the basis that they are the only adult living at the property; however, electoral register data suggests that there is somebody else living at the address who is approaching 18 years of age or has turned 18 since the matching exercise took place.
54. These matches were forwarded to the Tax Compliance Officer for analysis. As such information would not form part of the scope of the external CTSPD review, it is a prudent use of resource to evaluate these matches so that a provisional end date can be applied to the current single person discount and other potential disregard discounts can be reviewed e.g. if 18 year old is in further / higher education.
55. All 100 matches have been reviewed. As a result, 50 accounts have been amended and a provisional end date has been input for the Single Person Discount, in line with the 18th birthday. However, it is unlikely that the changes will result in an increase in council tax revenue on all 50 accounts as some 18-year-old will be disregarded due to being in full time education.

56. Therefore a 25% disregard discount will be in effect until the end of their course. However, this exercise ensures that Revenues records are updated and will lead to additional revenue in many cases.

Council Tax to Other Datasets

57. This NFI report identifies addresses where the householder is claiming a council tax single person discount on the basis that they live alone, yet other NFI information/datasets (e.g. Blue Badge holders, Council Tax Reduction Scheme recipients, Housing Benefit Claimants, Housing Tenants. Housing Waiting List, Payroll) suggests that there may be more than one person in the household.

Council Tax to DDRI Deceased

58. This match report can assist the council to identify council taxpayers that can be removed as a bill payer as they are deceased and the council has not been notified by the relatives / next of kin / executors, potentially to avoid incurring increased charges, thus potentially committing fraud. Where applicable discounts or exemptions for that council tax address that are also potentially being claimed fraudulently, can be reviewed as appropriate.
59. Internal Audit reviewed a sample of five matches. Two of the five were confirmed as errors, i.e. the council had not been informed of the death of a liable council taxpayer.
60. In example 1, Class F Exemption¹ has been applied and all attempts to recover outstanding amount have been stopped until further notice.
61. In example 2, Class I Exemption² has been cancelled and changed to a Class F exemption. After the Class F exemption expired 6 months after date of probate, a bill of £1,543.51 has been sent for 2025-26.

¹ Class F exemption is defined under the Council Tax (Exempt Dwellings) Order 1992. It applies to unoccupied dwellings where the former resident has died, and the only person liable for council tax is the administrator of the estate. This exemption is valid for up to six months after the grant of probate or letters of administration are issued.

² Class I exemption applies to unoccupied dwellings that were the sole or main residence of a person who has moved elsewhere to receive personal care outside of hospitals or care homes, typically due to old age, disability, illness, or related conditions.

Conclusion

62. We are again thankful to the participating services for their role in analysing the NFI matches and/or responding to our queries.
63. The low number of fraud/errors identified in relation to the match areas analysed also provides some assurance that there are robust systems of internal controls in place, i.e. in relation to Housing tenants / Waiting Lists, Payroll and Procurement.
64. Equally, the opportunity to identify internal control weaknesses and to discuss ways to strengthen processes with management is another unquantifiable benefit of this process that is not reflected by the NFI financial outcomes.
65. Refining the way matches are evaluated by services to ensure greater efficiency and effectiveness is an objective that will be discussed with heads of service and senior management moving forward so that future exercises provide greater return on investment.
66. As raised during this and previous reports, the Revenues and Benefits Service have not analysed the Council Tax Single Person Discount matches due to the plan to use an external provider to carry out a managed bulk review of their discounts and exemptions before the end of 2025-26. Consequently, the council has not been able to maximize the benefit of their participation in the NFI by analysing the most valuable area of NFI data matches.
67. It must again be acknowledged that the 'Blue Badge' errors heavily skew the financial outcomes.
68. Looking ahead to likely future changes, the NFI is currently in the process of amending the Local Audit and Accountability Act 2014 and the Public Audit (Wales) Act 2004 through a Legislative Reform Order (LRO) which would enable it to resume the matching and sharing of adult social care data with local authorities.

69. This was due to be completed earlier this year, but there has been a delay in the legislative commencement process, which relevant Parliamentary teams are actively working to progress. As a result, the collection of adult social care data will be postponed until this process has been completed.
70. In anticipation of these forthcoming changes, we are working with the service to ensure that our privacy notices are compliant with General Data Protection Regulations (GDPR) regarding adult social care data matching and that we are prepared and able to extract Residential Care Homes and Personal Budget (direct payments) data in accordance with the NFI data specifications.
71. Finally, completion of the NFI self-appraisal checklist has shown that the council is engaging well with the NFI, but with more resources, could do more to maximise the benefits available of investigating more matches.

Appendix 1 – NFI Self-Appraisal Checklist

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
Leadership, commitment, and communication				
1	Are we committed to the NFI? Has the council / board, those charged with governance and senior management expressed support for the exercise and has this been communicated to relevant staff?	Yes	<ul style="list-style-type: none"> Participation in the NFI exercise is included in the Council's Counter-fraud, Bribery and Corruption strategy 2025-2028. Outcome of the NFI exercise is reported to the Governance and Audit Committee annually. 	
2	Have we committed specific resources to support the overall management of the NFI? If information is available, how much time was spent by the Key Contact on the last exercise, and how much has been allocated for the next exercise?	Yes	<ul style="list-style-type: none"> 2 x Key Contact (x1 Strategic, x1 Operational) No information available for time allocated 	
3	Is our NFI Key Contact the appropriate officer for that role, i.e. has sufficient authority to ensure the NFI exercise is delivered effectively?	Yes	<ul style="list-style-type: none"> Head of Audit and Risk / Senior Auditor 	
4	Does internal audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases?	Yes	<ul style="list-style-type: none"> The Head of Audit and Risk monitors and reports on the NFI data matching exercise. (Strategic Key Contact) A Senior Auditor is the NFI key contact (operational) and coordinator- they lead the investigation and co-ordination of matches and escalates findings when necessary. This may expose control weaknesses to the Head of Audit and provide intelligence for audit planning and assurance. Outcomes are reported to the Governance and Audit committee. 	
Planning and preparation				
5	Do we plan properly for all aspects of the NFI exercise and set our own internal deadlines?	Yes	Internal Audit plans effectively to ensure data is uploaded in accordance with the NFI timetable and is quality assured.	

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
6	For the NFI 2024-25 exercise, did we provide all NFI data on time using the secure data file upload facility properly?	Yes		
7	For the NFI 2024-25 exercise, did we confirm promptly (using the online facility on the secure website) that we have met the fair processing notice requirements?	Yes		
8	Do we review our Data Quality results before starting our investigations?	No	<i>"No data found to produce a Data Quality Report"</i> on NFI site. However, pre-submission data quality checks are undertaken before submission.	Query NFI about "No data found to produce a Data Quality Report" message. Key Contact
9	Do staff take time to read the guidance that is provided on how to follow up the NFI matches (which are especially important for those users encountering the NFI for the first time), and do they consult the NFI team if they are unsure about how to record outcomes?	Partly	Outcomes are recorded on the NFI system by Key Contact	
10a	Have we considered using the point of application data matching service offered by the NFI team (AppCheck) to improve internal controls and prevent fraud and error from happening?	Yes	AppCheck has been used by the Housing Service to prevent tenancy fraud / application fraud.	
10b	If not using AppCheck, is there a clear rationale for this?	n/a		
Effective follow-up of matches				

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
11	Have we documented our approach for risk assessing data match reports and investigating data matches?	No	<ul style="list-style-type: none"> Approach not formally documented Use NFI's own Risk Score Percentage to prioritise investigating matches. Sort matches based on potential savings, i.e. highest saving are prioritised for investigation. 	
12	Does our approach give priority to local fraud risks?	Partly	As Internal Audit undertakes its own continuous monitoring exercises using data analytics on creditors data (to identify any duplicate payments/ errors), less resources have been spent on analysing those NFI matches to avoid duplication of effort.	
13	Does our approach give priority to following up high-risk matches, those that become quickly out of date and those that could cause reputational damage if a fraud or error is not stopped quickly?	Yes	As discussed above, the approach gives priority to more high-risk matches, both in terms of value and reputational damage, e.g. Housing Tenancy/Waiting List/ Procurement/ CTRS	
14	Are sufficient resources and expertise available at the right time to maximise the outcomes of the NFI exercise?	No	Resource from the Revenues and Benefits section has been insufficient for the purposes of investigating high risk CTRS matches.	
15	Does the Key Contact coordinate investigations across internal departments to prevent duplication of effort or delays in identifying overpayments and ensure all relevant actions are taken, for example, organising joint investigation of single person discount matches involving housing benefit?	Yes		
16	(In health bodies) Are we drawing appropriately on the help and expertise available from NHS Counter Fraud Service Wales?	n/a		

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
17	Are we investigating the circumstances of matches adequately before reaching a 'no issue' outcome, in particular?	Partly		
18	Do we review how frauds and errors arose and use this information to improve our internal controls?	Yes	The type and number of CTRS matches suggest that the controls in place to review live CTRS claims needs to be evaluated.	
19	Are we taking appropriate action in cases where fraud is alleged (whether disciplinary action, penalties/cautions or reporting to the Police or NHS Counter Fraud Service Wales) or errors are identified, e.g. recovering funds?	n/a		
20	Do we respond promptly to enquiries from other organisations that take part in the NFI?	Yes	All comments / queries from other organisations responded to promptly.	
Recording and reporting				
21	Are we recording outcomes properly in the secure website and keeping it up to date?	Partly		
22	Do we provide appropriate and regular feedback to senior management, board / council members and those charged with governance on NFI activity and outcomes?	Yes	Senior management advised if their service does not respond to queries in relation to matches and if their service does not investigate high risk matches. NFI progress / outcomes report to the Governance and Audit Committee September 2025.	
23	Do we provide those charged with governance assurances that the reasons for fraud and error happening are understood and that action is taken to address them and improve internal controls?	Partly		
24	Where we have not submitted data or not used the matches returned to us, e.g. council tax single person discounts, are we satisfied that	Partly	NFI Council Tax Single Person Discount matches are not analysed due to the service's plan to use alternative, more effective data-matching options. However, at present, this exercise has not been	

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
	alternative fraud detection arrangements are in place and that we know how successful they are?		undertaken due to IT issues and therefore we are unable to assess their successful.	
25	Do we publish, as a deterrent, internally and externally the outcomes of the NFI exercise?	Partly	NFI progress/outcomes report published on council website, linked to Governance and Audit Committee.	
26	If, out of preference, we record some or all outcomes outside the secure website, have we made arrangements to inform the NFI team about these outcomes?	n/a		

Appendix 2 – NFI 2024-25 Outcomes Summary

Report Area	Number of matches	Number of matches analysed/ referred to service	Fraud/Error Confirmed	Awaiting confirmation from service/in progress	NFI outcomes (actual/estimated)
Blue Badge Parking Permit	270	243	243	n/a	£193,000
Council Tax Reduction Scheme	506	29	Awaiting response	21	Awaiting response
Creditors	1,889	7	0	0	£0.00
Housing Benefit Claimants	7	6	0	1	£0.00
Housing Tenants	194	50	6 (errors)	1	£0.00 at present Awaiting response
Housing Waiting List	26	20	1	1	£4,283
Payroll	102	50	0	0	Awaiting response
Procurement	40	12	0	0	£0.00
Total	3,034	417	250		£197,283

Report Area	Number of matches	Number of matches analysed	Fraud / Error Confirmed	Awaiting confirmation from service	NFI outcomes	Comments
Council Tax SPD to Electoral Register	1,577	0	0	0	£0.00	

Report Area	Number of matches	Number of matches analysed	Fraud / Error Confirmed	Awaiting confirmation from service	NFI outcomes	Comments
Council Tax Rising 18s	100	100	50 accounts amended	0	See comments	<p>In 50 accounts, a provisional end date has been input for the Single Person Discount, in line with the 18th birthday of the second resident. However, this will likely not lead to an increase in revenue in all 50 instances as some 18-year-olds will be disregarded due to them being in full time education, which means a 25% disregard discount will still be in effect for the length of the course.</p> <p>Based on a band D charge of £1,721.70, if 25 of the 50 accounts reverted to a full 100% charge, this would lead to an estimated additional £10,760 a year of council tax revenue.</p>
Council tax SPD to Other Data Sets	622	0	0	0	£0.00	
Council Tax SPD to All Datasets	2,199	24	0	0	£0.00	
Council Tax to DDRI Deceased	88	5	2	0	£1,543.51 for 2025-26.	i) Class F Exemption applied/ debt recovery efforts stopped. ii) Class I exemption cancelled and changed to Class F which then led to a council tax charge 6 months after probate date.
Total	4,586	129	52	0		

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	30 September 2025
Subject	FOR INFORMATION ONLY: Audit Wales Work Programme and Timetable – Quarterly Update 30 June 2025
Head of Service	Carys Edwards Pennaeth Proffesiwn AD a Trawsnewid Trawsnewid Corfforaethol
Report Author	Audit Wales
Nature and Reason for Reporting The Governance and Audit Committee's Terms of Reference require it to oversee the external audit arrangements (3.4.8.11.3) and oversee the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies (3.4.8.11.4). The Committee is also required to receive and consider reports from any other regulators or inspectors, which will be a useful source of assurance (3.4.8.13.1).	

1.0 INTRODUCTION

- 1.1 This report sets out details of planned and recent work where relevant of Audit Wales, Care Inspectorate Wales and Estyn.
 - financial audit work on the 2024-25 Statement of Accounts, will be completed by October 2025
 - performance audit work, which includes thematic reviews of Commissioning, focusing on how councils' arrangements for commissioning services; final report with Council response is planned to be presented at December 2025 meeting.
 - For 2024-25, local project regarding the strategic management of balances and reserves and establishing a Port Health Authority are planned, along with ongoing work to assess the level of audit assurance required.
- 1.2 Performance audit work planned for 2025 include:
 - 1.2.1 Recruitment and retention challenges
 - 1.2.2 Waste & recycling
 - 1.2.3 Use of data in budget setting demand let services
- 1.3 The Update also provides an overview of the local government national studies that are planned and in progress and whether fieldwork is planned at the Isle of Anglesey County Council.

- 1.4 Additionally, the report provides an overview of the work being undertaken by Estyn and the Care Inspectorate Wales across Wales.
- 1.5 The report provides a list of the Audit Wales national reports published in 2024 and 2025, along with work in progress and planned.
- 1.6 Finally, the report provides the details of Good Practice Exchange events and resources.

2.0 RECOMMENDATION

- 2.1 That the Governance and Audit Committee:
 - Considers the report and notes the assurance it provides.

Audit Wales Work Programme and Timetable – Isle of Anglesey County Council - 30 June 2025

Below are details of planned and recent work where relevant of Audit Wales, Care Inspectorate Wales and Estyn. We will provide a further update on progress and future plans at the end of December 2025.

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2024-25 Statement of Accounts	We will complete the Statutory audit of the Council's Financial Statements and Annual Governance Statements	October 2025	Audit testing is underway.
Certification of Grant Returns: Housing Benefit Subsidy 2023-24	Certification that nothing has come to our attention to indicate that the return is: <ul style="list-style-type: none"> not fairly stated; is not in accordance with the relevant terms and conditions. 	November 2025	Audit work on the 2023-24 subsidy claim is well progressed, with the intention to complete following our Accounts audit work 2025.
Certification of Grant Returns 2024-25	<ul style="list-style-type: none"> NDR3 Grant 2024-25. Teachers Pension Grant 2024-25. 	November 2025	Audit testing is underway.
Certification of Grant Returns: Housing Benefit Subsidy 2024-25	Certification that nothing has come to our attention to indicate that the return is: <ul style="list-style-type: none"> not fairly stated; is not in accordance with the relevant terms and conditions.	January 2026	To commence upon completion of the 2023-24 Housing Benefit Subsidy.

Performance Audit work

2023-24 Performance Audit work	Scope	Timetable	Status
Thematic review – commissioning	A review focusing on how councils' arrangements for commissioning, apply value for money considerations and the sustainable development principle.	March 2024 to March 2025	Final report issued July 2025. Awaiting Management response to recommendations.

2024-25 Performance Audit work	Scope	Timetable	Status
Assurance and Risk Assessment	Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.	Complete	Complete
Local project work – Strategic Management of Balances and Reserves	A review of the arrangements that the Council has in place to strategically manage balances and reserves.	April to July 2025	Fieldwork ongoing. Draft report to be issued to officers 1 st week of August.
Local project work – Establishing a Port Health Authority	A review of the arrangements that the Council has in place to establish a port health authority.	N/A	No report planned due to legislative changes.

2025-26 Performance Audit work	Scope	Timetable	Status
Thematic review – recruitment and retention challenges	A review focusing on how councils' arrangements for addressing recruitment and retention challenges apply value for money considerations and the sustainable development principle.	January 2025 – June 2026	Scoping
Local project – Waste & Recycling	A review that will look at the arrangements that are in place to secure value for money in the use of its resources in the delivering Waste and Recycling service.	January 2025 – June 2026	Scoping
Regional Work: use of data in budget setting for demand led services	Local audit work across the 6 principal councils in North Wales that will look at arrangements to ensure financial sustainability when setting budgets. This will include how councils are using data to inform the resources required.	January – June 2026	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at the Council
Temporary Accommodation	Examining the costs, demand and how services are working together to progress the response to temporary accommodation.	Report publication planned for July 2025	Fieldwork complete.	Interviews were undertaken at the following councils: <ul style="list-style-type: none"> • Conwy • Pembrokeshire • Cardiff • Newport • Wrexham
Capital Planning in Local Government	Examining whether capital investment in the asset base in local government is able to keep pace with demand	Publication planned for September 2025	Fieldwork complete.	Interviews were undertaken at the following councils: <ul style="list-style-type: none"> • Anglesey • Neath Port Talbot • Powys • Rhondda Cynon Taf • Swansea • Torfaen
Childrens' Services	Scoping underway with a likely focus on councils' plans for implementing the Health and Social Care (Wales) Act 2025; the costs of, and demand for, services; and how councils and their partners are working to improve the value for money of services.	Fieldwork to begin summer 2025	Scoping	Tbc

Study	Scope	Timetable	Status	Fieldwork planned at the Council
Local government funding arrangements	To be confirmed	Fieldwork to begin autumn 2025	Scoping underway	Tbc
Commissioning arrangements in local government	Scoping underway for local government study following completion of thematic review at each of the 22 councils (see above)	Fieldwork to begin summer/ autumn 2025	Scoping	tbc
Corporate Joint Committees Follow Up	Scope to be confirmed. To follow up on previous Local Government Study	tbc	Not yet started	tbc

Estyn

During the autumn term we inspected Newport LGES. We also carried out an inspection of the local authority's youth work. We identified strong practice in the provision in Newport, especially in areas relating to supporting school finances, many aspects of school improvement and ALN as well as their work in developing Welsh medium education. We highlighted the impact of strong leadership at the director level and her impact on the quality and delivery of the key functions relating to her role.

We carried out a monitoring visit of Torfaen LGES as part of our follow-up process for an authority causing significant concern. The visit evaluated their progress against the recommendations from the core inspection. We found that Torfaen LGES had made sufficient process in addressing key elements of the recommendations and was removed from follow-up. The key factor in securing the improvement has been the increase in leadership capacity at Chief executive and Director level which has had a substantial impact on securing important progress in relation to expectations, processes and delivery.

We carried out an enhanced link inspector visit to Denbighshire in October, which focused on specific aspects of attendance and additional learning needs.

During the spring term we carried out an inspection of Powys LGES and youth work. We judged that Powys LGES requires significant improvement and will therefore require monitoring by Estyn. The Youth Service at Powys is generally strong.

We undertook an enhanced link inspector visit to Bridgend which focused on their Welsh in Education Strategic Plan (WESP) and their work on improving attendance. We also contributed to CIW's joint inspection of child protection arrangements in Pembrokeshire and their follow-up work on a Rapid Review of safeguarding.

Care Inspectorate Wales (CIW)

	Scope	Timetable	Status
CIW planned work 2025-26 Thematic reviews - Regional Adoption Collaborative (RAC) Inspections	CIW will complete 5 inspections covering all of Wales. Inspections will be conducted across the five regional adoption collaborative we will draw on the themes nationally into a national report.	April 2025 – December 2025	Inspections underway
Community Learning Disability Team (CLDT) Community Mental Health Inspections	In 2025-6 We will continue an annual programme of joint work focusing on CLDT and Community Mental Health Team (CMHT)	July 2025 – February 2026	Inspections pending

	Scope	Timetable	Status
Joint Inspectorate Review of Child Protection Arrangements	Joint Inspectorate Review of Child Protection Arrangements: Pembrokeshire	March 2025	Not yet published
Deprivation of Liberty Safeguards (Dols)	Annual Monitoring Report for Health and Social Care 2023-24 - National review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales 2023-24 Care Inspectorate Wales	February 2025	Published
Annual Report	Chief Inspector's Annual Report 2023-2024	November 2024	Published
Mental health support for children and young people	Joint Review: How are healthcare, education, and children's services supporting the mental health needs of children and young people in Wales?	November 2024	Published
Quarter 4 Inspections	Improvement Check: Denbighshire County Council children's services	February 2025	Published
	Performance Evaluation Inspection: Newport City Council adult services	February 2025	Published
	Cardiff Community Mental Health Team (CMHT)	March 2025	Not yet published

	Scope	Timetable	Status
Quarter 1 2025-2026 inspections	Local Authority Improvement Check: Monmouthshire County Council	March 2025	Published
	Improvement Check: Ceredigion County Council adult services	May 2025	Not yet published
	Improvement Check – Bridgend County Council children services	June 2025	Inspection pending
Performance review of Local Authorities and Cafcass Cymru	How we inspect local authority services and CAF/CASS Cymru		
Quarter 3 Inspections	We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity Care Inspectorate Wales We have revised our Code of Practice	November 2024	Published
	Local authority improvement check: Isle of Anglesey County Council adult services	August 2024	Published
	Newtown Community Mental Health Team	October 2024	Published
	Local authority assurance check: Neath Port Talbot adult services	November 2024	Published
	Performance Evaluation Inspection (PEI): Carmarthenshire County Council's children's services	December 2024	Published

	Scope	Timetable	Status
	Local authority assurance check letter: Caerphilly adult services Care Inspectorate Wales	November 2024	Published
	Local authority improvement check letter: Cyngor Gwynedd adult services Care Inspectorate Wales	October 2024	Published

Audit Wales national reports and other outputs published in the last year

Report title	Publication date and link to report
NHS cost savings arrangements (article with Board Member checklist)	June 2025
The Wales Infrastructure Investment Strategy	May 2025
No time to lose: Lessons from our work under the Well-being of Future Generations Act	April 2025
Financial Management and Governance – Lessons from Audit for Community and Town Councils in Wales	March 2025
The Biodiversity and Resilience of Ecosystems Duty	March 2025
Addressing workforce challenges in NHS Wales	February 2025
Cancer services in Wales	January 2025
Local Government Financial Sustainability	December 2024

Report title	Publication date and link to report
Local Government Financial Sustainability Data tool update now includes data from the draft 2023-24 accounts	December 2024
National Fraud Initiative in Wales 2022-23	October 2024
Active travel (report and data tool)	September 2024
Governance of Fire and Rescue Authorities	September 2024
Affordable housing	September 2024
NHS finances – and data tool update to 31 March 2024	August 2024
Digital by design? - Lessons from our digital strategy review across councils in Wales	August 2024
Councils use of performance information: service user perspective and outcomes - A summary of findings from our review at Welsh councils	July 2024
The Welsh Government's support for TVR Automotive Ltd	July 2024

Audit Wales national reports and other outputs (work in progress / planned)^{1, 2}

Title	Indicative publication date
Designating Sites of Special Scientific Interest – Natural Resources Wales	Summer 2025
Challenges for the cultural sector (financial sustainability focus)	Summer 2025 (local audit work at Welsh Government arm's length bodies largely complete but reports will be published to website following audit committees: already available for the National Library , Sport Wales , and the Arts Council of Wales)
Findings from GP registration data matching pilot	Summer 2025
Further and higher education funding and oversight – Medr / Commission for Tertiary Education and Research	Summer 2025 (for initial phase of work on setting of well-being objectives – further work to follow)
Urgent and emergency care (national messages)	Autumn 2025
New Velindre Cancer Centre	Autumn 2025
The senior public service	To be confirmed (scoping)
Rebalancing care and support	Autumn 2025

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. Follow up work could also lead to other outputs, as may other investigative audit work and local audit work where we consider there is merit in a national summary output of some kind.

² Our [Annual Plan 2025-26](#) also provides an updated list of work in progress and lists plans for new work to start during 2025-26 which will be added to this paper in due course. Where national/thematic work has progressed through the planning stage, a brief summary about its focus and planned timetable is also now available on our [website work programme pages](#).

Title	Indicative publication date
Tackling NHS waiting lists (summary of local audit work at health boards)	Autumn 2025 (local work to be completed by end of July 2025)
Access to education for children with Additional Learning Needs	Winter 2025
Welsh Government support for business	Spring 2026
Support for bus and rail services	To be confirmed (scoping)
Progress with investment in school and college buildings through the Sustainable Communities for Learning Programme	Winter 2025
Picture of public services – reflections on public finance, governance, and service delivery challenges	To be confirmed (scoping)
NHS bodies' approaches to digital transformation (local audit work)	To be confirmed (local audit work rolling out from July 2025)

Good Practice Exchange events and resources

Title	Link to resource
<p>No time to lose: Prioritising Prevention The focus will be on exploring the latest thinking on prevention and looking how public bodies can make the shift from firefighting to futureproofing. Delegates will be able to share, learn and network with colleagues from across Wales.</p>	<p><u>15 July – 09:30 – 13:00 – Cardiff City Stadium</u> <u>17 July – 09:30 – 13:00 – Conwy Business Centre</u> Follow the links to book a place or email good.practice@audit.wales</p>
<p>We are in the process of finalising dates for our forthcoming events which will include the following themes:</p> <ul style="list-style-type: none"> • Tackling fraud and error • The complex public service landscape • The workforce of the future • Upping the bandwidth on digital transformation • Putting value for money to the test 	<p>We will share booking details shortly.</p>

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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	30 September 2025
Subject	Review of Forward Work Programme for 2025-26 v4
Head of Service	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
Report Author	Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales
Nature and Reason for Reporting A Forward Work Programme for 2025-26 is provided to the members of the Governance and Audit Committee to assist them in fulfilling the Committee's Terms of Reference.	

1.0 INTRODUCTION

- 1.1 A forward work programme is attached at [Appendix A](#), along with a development programme at [Appendix B](#).
- 1.2 The programme has been developed considering the Committee's terms of reference and its responsibilities under the Local Government and Elections (Wales) Act 2021.

2.0 RECOMMENDATION

- 2.1 That the Governance and Audit Committee:
 - considers whether the Forward Work Programme proposed for 2025-26 meets the Committee's responsibilities in accordance with its terms of reference.

Appendix A – Forward Work Programme 2025-26 v4

Core Function	26 June 2025	16 July 2025	30 September 2025	October 2025 ¹	4 December 2025	3 February 2026	April/May 2026
Composition and arrangements (3.4.8.2)							Annual Review of Committee's Terms of Reference (3.4.8.2.1) Private meeting with internal and external audit without officers present (3.4.8.2.6) (3.4.8.10.15) (3.4.8.11.5)
Accountability arrangements (3.4.8.3)	Action Log Review of Forward Work Programme 2025-26 v2 (3.4.8.3.2) Annual Chair's Report 2024-25 (3.4.8.3.1/2)	Action Log Review of Forward Work Programme 2025-26 v3 (3.4.8.3.2)	Action Log Review of Forward Work Programme 2025-26 v4 (3.4.8.3.2)		Action Log Review of Forward Work Programme 2025-26 (3.4.8.3.2)	Action Log Review of Forward Work Programme 2025-26 (3.4.8.3.2)	Action Log Review of Forward Work Programme 2026-27 (3.4.8.3.2)
Governance (3.4.8.4)	Annual Scrutiny Report 2024-25 (3.4.8.4.4)	Draft Annual Governance Statement 2024-25 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3) (3.4.8.8.2)		Final Annual Governance Statement 2024-25 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3) (3.4.8.8.2)			

¹ Special meeting if required

Core Function	26 June 2025	16 July 2025	30 September 2025	October 2025 ¹	4 December 2025	3 February 2026	April/May 2026
Treasury Management (3.4.8.5)		Annual Report 2024-25 (3.4.8.5.1/2/3/4)	Annual Report 2024-25 (3.4.8.5.1/2/3/4)		Mid-year Report (3.4.8.5.3)	Strategy and Prudential Indicators 2026-27 (3.4.8.5.1/3/4)	
Value for money (3.4.8.6)	Annual Internal Audit Report 2024-25 (3.4.8.10.6/7/8/9/12/14/15) (3.4.8.6.3)	Draft Annual Governance Statement 2024-25 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3) Draft Statement of Accounts 2024-25 (3.4.8.12.1/2) (3.4.8.6.1/2/3)		Final Annual Governance Statement 2024-25 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3) Final Statement of Accounts 2024-25 (3.4.8.12.1/2) (3.4.8.6.1/2/3) Audit of Accounts Report (3.4.8.11.2/3) (3.4.8.6.3)		Annual Audit Summary 2025 (3.4.8.11.2/3) (3.4.8.6.3)	
Assurance Framework (3.4.8.7)		Annual Information Governance (SIRO) Report 2024-25 (3.4.8.7.1/2/3)	Annual Health & Safety Report 2024-25 (3.4.8.7.1/2/3) Annual ICT Security Report 2024-25 (3.4.8.7.1/2/3)		Annual Information Governance in Schools Report 2024-25 (3.4.8.7.1/2/3) Annual ICT Security Report 2024-25 (3.4.8.7.1/2/3) Annual Information Governance (SIRO) Report		

Core Function	26 June 2025	16 July 2025	30 September 2025	October 2025 ¹	4 December 2025	3 February 2026	April/May 2026
					2024-25 (3.4.8.7.1/2/3)		
Risk Management (3.4.8.8)			Annual Review of Risk Management Framework (3.4.8.7.1/2) (3.4.8.8.1) Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1)		Annual Review of Risk Management Framework (3.4.8.7.1/2) (3.4.8.8.1) Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1)		
Countering Fraud and Corruption (3.4.8.9)		Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.9.1) (3.4.8.14.2)	Annual Counter Fraud, Bribery and Corruption Report 2024-25 (3.4.8.9.4/5/6) National Fraud Initiative 2024-26 Outcomes – Progress Report (3.4.8.9.6) Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.9.1) (3.4.8.14.2)				

Core Function	26 June 2025	16 July 2025	30 September 2025	October 2025 ¹	4 December 2025	3 February 2026	April/May 2026
Internal Audit (3.4.8.10)	<p>Annual Internal Audit Report 2024-25 (3.4.8.10.5/6/7/8/11/14/15) (3.4.8.6.3)</p> <p>Internal Assessment of Conformance with the Public Sector Internal Audit Standards 2024-25 (3.4.8.10.1/8/11/13)</p> <p>Internal Audit Strategy and Annual Plan 2025-26 (3.4.8.10.1/2/4/5)</p> <p>Review of Internal Audit Charter (3.4.8.10.2/12)</p>	<p>Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3)</p> <p>Gap analysis of conformance with the Global Internal Audit Standards in the UK Public Sector (3.4.8.10.1/2/8/11/13)</p>	<p>Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3)</p> <p>Outstanding Issues / Risks / Opportunities (3.4.8.10.9/10)</p>		Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3)	Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3)	Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3)
External Audit (3.4.8.11)	Annual Audit Plan 2025 (3.4.8.11.1/3)		Work Programme and Timetable – Quarterly Update (Q1 2025) (3.4.8.11.2/3)	Audit of Accounts Report (3.4.8.11.2/3) (3.4.8.6.3) (3.4.8.12.4)	Work Programme and Timetable – Quarterly Update (Q2 2025) (3.4.8.11.2/3)	Work Programme and Timetable – Quarterly Update (Q3 2025) (3.4.8.11.2/3)	Work Programme and Timetable – Quarterly Update (Q4 2025) (3.4.8.11.2/3)

Core Function	26 June 2025	16 July 2025	30 September 2025	October 2025 ¹	4 December 2025	3 February 2026	April/May 2026
					Arrangements for commissioning services (3.4.8.11.1/2/3) Management of balances and reserves (3.4.8.11.1/2/3)	Annual Audit Summary 2025 (3.4.8.11.1/2/3) (3.4.8.6.3)	
Financial Reporting (3.4.8.12)		Draft Statement of Accounts 2024-25 (3.4.8.12.1/2/3/5) (3.4.8.6.1/2/3)		Final Statement of Accounts 2024-25 (3.4.8.12.1/2/3/5) (3.4.8.6.1/2/3)			
Other regulators and inspectors (3.4.8.13)					National Reviews and their Related Recommendation (3.4.8.11.3) (3.4.8.13.1)		
Complaints Handling (3.4.8.14)		Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.14.1/2)	Annual Letter of the Public Services Ombudsman for Wales 2024-25 (3.4.8.14.1) Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.14.1/2)		Annual Letter of the Public Services Ombudsman for Wales 2024-25 (3.4.8.14.1)		

Core Function	26 June 2025	16 July 2025	30 September 2025	October 2025 ¹	4 December 2025	3 February 2026	April/May 2026
Self-assessment (3.4.8.15)		Review of the Draft Annual Corporate Self-assessment report 2024-25 (3.4.8.15.1/2/3)	Review of the Draft Annual Self-assessment report 2024-25 (3.4.8.15.1/2/3)	Annual Self-assessment, Performance and Wellbeing report 2024-25 (3.4.8.15.1/2/3) (Provisional)			
Panel Performance Assessment (3.4.8.16) ²		Themes for the Panel Performance Assessment to consider (3.4.8.16.1)					
Auditor General Special Inspection (3.4.8.17) ³							

² At least once during an electoral cycle a panel performance assessment will take place in the period between ordinary elections of councillors to the council. The council may choose to commission more than one panel assessment in an electoral cycle, but it is not a requirement of the legislation. (The Local Government and Elections (Wales) Act 2021). The council must make a draft of its response to the panel performance assessment available to its Governance and Audit committee, which must then review the draft response and may make recommendations for changes to the response to the panel assessment.

³ If the Auditor General carries out a special inspection (as it considers the Council is not, or may not, be meeting its performance requirements, and a report is sent to Council, as soon as reasonably practicable after receiving such report, the Council must make it available to the Governance and Audit Committee.

Appendix B – Development Programme (3.4.8.2.10)

Committee-specific training

Area	Date last provided	Medium	Provider	Date provided / scheduled	Attendance
Introduction to Artificial Intelligence and Risk Mitigation	Not applicable	Briefing Session	Mathew Henshaw, Chief Digital Officer	11/02/25	
Understanding Local Authority Accounts for Councillors	June 2023 August 2023				
Treasury Management (3.4.8.5.2)	September 2023				
Effective Chairing Skills	October 2023				
Countering Fraud and Corruption	December 2023				
Risk Management	March 2024	Briefing Session	Zurich Resilience Solutions	December 2025	

Mandatory training

Area	Medium	Provider	Date Provided / Scheduled
General Data Protection Regulations (GDPR)	eLearning	Internal	Available any time
Cyber Ninjas for Councillors	eLearning	Internal	Available any time
Basic Safeguarding Awareness (Group A)	eLearning	Internal	Available any time
Violence Against Women, Domestic Abuse and Sexual Violence (optional for lay members)	eLearning	Internal	Available any time
Prevent (optional for lay members)	eLearning	Internal	Available any time
Modern Slavery (optional for lay members)	eLearning	Internal	Available any time

Committee-specific briefings

Title	Area	Medium	Provider	Date Provided
Audit Committee Update – Issue 40: New Internal Audit Standards	Forthcoming changes to the internal audit standards and how that will impact on audit committee members.	Briefing Note	CIPFA	24/12/24
CIPFA Better Governance Newsletter	Information for audit committees regarding the publication of the CIPFA Code of Practice to support authorities in establishing and maintaining their internal audit arrangements, along with information about the consultation on the Addendum to the 2016 Governance Framework covering the annual review of governance and the annual governance statement.	Newsletter	CIPFA	07/02/25
Audit Committees: effective practices and a positive impact pocket guide	Audit Wales has published a pocket guide which summarises effective practices for audit committees.	Pocket guide	Audit Wales	25/02/25
Audit Committee Update – Issue 42: Governance of Internal Audit	The new Code of Practice on the Governance of Internal Audit that comes into effect from 1 April 2025.	Briefing Note	CIPFA	17/04/25
CIPFA Public Finance Article – AI adoption ‘could save English and Welsh councils £8bn a year’	Article which estimates that local authorities in England and Wales could save £8bn annually by integrating artificial intelligence into their operations.	Professional Magazine Article	CIPFA	15/05/25
CIPFA / Solace Delivering Good Governance in Local Government: Publication of Addendum	Publication of new guidance on the annual review of governance and internal controls and the preparation of the annual governance statement (AGS) that comes into effect for the 2025-26 financial year.	Publication	CIPFA	20/05/25
CIPFA Public Finance Article – Tech rules: the importance of having an AI policy	Article on the importance of organisations having an Artificial Intelligence (AI) policy.	Professional Magazine Article	CIPFA	15/07/25

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DDIM I'W GYHOEDDI NOT FOR PUBLICATION

Adroddiad Blynyddol Diogelwch Seiber 2024/25
Annual Cyber Security Report 2024/25

PRAWF BUDD Y CYHOEDD **PUBLIC INTEREST TEST**

Paragraff(au) Paragraph(s)	Atodlen 12A Deddf Llywodraeth Leol 1972 Schedule 12A Local Government Act 1972
<p>14: Information relating to the financial or business affairs of any particular person (including the authority holding that information).</p> <p>18: Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.</p>	
Y PRAWF – THE TEST	
<p>Mae yna fudd y cyhoedd wrth ddatgan oherwydd / There is a public interest in disclosure as:-</p> <p>Information relating to the effectiveness of the Council's cyber security arrangements indirectly relates to the security of the public's personal and confidential data. There is a public interest in access to the information as the public may be considered to be stakeholders in the Council's cyber security.</p>	<p>Y budd y cyhoedd wrth beidio datgelu yw / The public interest in not disclosing is:-</p> <p>Mae'r mater yn cyfeirio at materion busnes y Cyngor a all niweidio buddiannau'r Cyngor yn fasnachol, ariannol ac yn gyfreithlon.</p> <p>Gall hefyd ddatgelu gwybodaeth sy'n ymwneud â chymau gweithredu'r Cyngor a gymerwyd mewn cysylltiad ag atal trosedd.</p> <p>Placing information about the Council's cyber security arrangements into the public domain would be likely to increase the risk to the security of the Council's network and the integrity of its data. The information could be exploited by criminals and other parties who seek to undermine the Council's security measures. The likelihood of harm to the business affairs of the Council, arising from disclosure is high resulting in prejudice to the commercial and financial interests of the Council. The public interest in ensuring the security of data holdings is strong.</p>
<p>Argymhelliad: *Mae budd y cyhoedd wrth gadw'r eithriad yn fwy o bwys/llai o bwys na budd y cyhoedd wrth ddatgelu'r wybodaeth [* dilewch y geiriau nad ydynt yn berthnasol]</p> <p>Recommendation: *The public interest in maintaining the exemption outweighs/does not outweigh the public interest in disclosing the information. [*delete as appropriate]</p>	

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