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CYNGOR SIR
YNYS MÔN
ISLE OF ANGLESEY
COUNTY COUNCIL

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RHYBUDD O GYFARFOD	NOTICE OF MEETING	
PWYLLGOR LLYWODRAETHU AC ARCHWILIO	GOVERNANCE AND AUDIT COMMITTEE	
DYDD MAWRTH, 3 CHWEFROR am 2:00 y. p.	TUESDAY, 3 FEBRUARY 2026 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, Euryn Morris (*Deputy Chair*), Margaret M. Roberts, Sedd Wag/Vacant Seat

Y GRWP ANNIBYNNOL / THE INDEPENDENT GROUP

Gwilym O. Jones

LLAFUR CYMRU/WELSH LABOUR

Keith Roberts

ANNIBYNNWYR MÔN / ANGLESEY INDEPENDENTS

Paul Ellis, Kenneth Hughes

AELODAU LLEYG / LAY MEMBERS

Dilwyn Evans (*Chair*), Dr Geraint Jones, William Maund, William Parry

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A G E N D A

1 DECLARATION OF INTEREST

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

2 MINUTES OF THE PREVIOUS MEETING (Pages 1 - 10)

To present the minutes of the previous meeting of the Governance and Audit Committee held on 4 December 2025.

3 GOVERNANCE AND AUDIT COMMITTEE ACTION LOG (Pages 11 - 16)

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

4 AMENDMENT TO THE CONSTITUTION:FINAL APPROVAL OF THE COUNCIL'S ANNUAL GOVERNANCE STATEMENT (Pages 17 - 22)

To present the report of the Director of Function (Council Business)/ Monitoring Officer.

5 ANGLESEY SCHOOLS ANNUAL INFORMATION GOVERNANCE ASSURANCE REPORT 2025 (Pages 23 - 28)

To present the report of the Director of Education, Skills and Young People.

6 TREASURY MANAGEMENT STRATEGY STATEMENT 2026/27

To present the report of the Director of Function (Resources)/Section 151 Officer.

(Report to follow)

7 INTERNAL AUDIT UPDATE (Pages 29 - 34)

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

8 STRATEGIC RISK REGISTER UPDATE (Pages 35 - 46)

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

9 PROGRESS UPDATE AGAINST THE IDENTIFIED SELF-ASSESSMENT AND AGS IMPROVEMENT ACTIONS FOR 2024/25 (Pages 47 - 54)

To present the report of the Head of Digital, Performance and Modernisation.

10 EXTERNAL AUDIT: ISLE OF ANGLESEY COUNTY COUNCIL ANNUAL AUDIT SUMMARY 2025 (Pages 55 - 68)

To present the report of Audit Wales.

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

11 REVIEW OF FORWARD WORK PROGRAMME (Pages 69 - 78)

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

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GOVERNANCE AND AUDIT COMMITTEE

Minutes of the meeting held in the Committee Room and on Zoom on 4 December, 2025

PRESENT:	Mr Dilwyn Evans (Lay Member) (Chair) Councillor Euryn Morris (Deputy Chair)
	Councillors Kenneth Hughes, Keith Roberts, Margaret Roberts.
	Lay Members: Dr Geraint Jones, William Maund, William Parry.
IN ATTENDANCE:	Director of Function (Resources)/Section 151 Officer Director of Function (Council Business)/Monitoring Officer (for items 5, 6 and 7) Director of Education, Skills and Young People (for item 8) Head of Highways, Waste and Property (for item 5) Head of Internal Audit & Risk (MP) Strategic Performance and Projects Manager (GP) Committee Officer (ATH) Webcasting Officer (FT)
APOLOGIES:	Councillors Geraint Bebb, Gwilym O. Jones
ALSO PRESENT:	Councillor Robin Williams (Deputy Leader & Portfolio Member for Finance and Housing), Carwyn Rees (Performance Audit Manager – Audit Wales), Lora Williams (Audit Wales)(Principal Auditor (IoACC) (NW)

The Chair expressed sadness at the recent death of Councillor Trefor Lloyd Hughes, MBE, a member of the committee, and noted that he would be greatly missed. On behalf of the committee's members he offered deepest condolences to Councillor Hughes's family and friends. The Chair also noted the appointment of Councillor Gwilym O. Jones who was rejoining the committee. Although unable to be present due to prior commitments, Councillor Gwilym O. Jones was welcomed back as member of the committee.

1. APOLOGIES

The 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 the following dates were presented and were confirmed as correct:-

- 30 September 2025
- 13 October 2025 (extraordinary)

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 actions 16, 19, 20, 25, 28, 30, 31 and 32 had been completed. She provided an update on the position with regard to action 30 as recorded in the log.

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. COMPLAINTS AND WHISTLEBLOWING 2024/25 INCORPORATING THE PSOW'S ANNUAL LETTER 2024/25

The report of the Director of Function (Council Business)/Monitoring Officer providing information on service complaints for the period 1 April 2024 to 31 March 2025 was presented for the committee's consideration. The report also included reference to Whistleblowing disclosures and Code of Conduct complaints during the period and incorporated the Public Services Ombudsman for Wales's (PSOW) Annual Letter for 2024/25.

The Director of Function (Council Business)/Monitoring Officer presented an overview of the report and highlighted the key points. Services agreed with the data presented and accepted the analysis. Training for Complaints Officers was delivered with the PSOW during the year and the Council's Complaints Policy was updated to clarify the Stage 1 and Stage 2 process and remove the "concerns" element.

The Highways and Property Service had experienced an increase in complaints with likely underreporting in quarters 1 and 2. While Housing Services had seen a reduction in complaint numbers, a high proportion were upheld and underreporting was again likely in first two quarters. In the Leisure Service, 93% of complaints were upheld, which is attributed to service requests being recorded as stage 1 complaints. The Head of Service has accepted this and staff have received additional training. Planning and Waste services recorded a high level of performance, with no concerns in any service regarding late responses.

Complaints against the Council to the PSOW reduced in 2024/25 and included a significant reduction in issues relating to complaints handling. The PSOW's Annual Letter highlighted the need to notify the PSOW when implementing PSOW recommendations and to do so within the timescale set by the PSOW. Failure to do so in two cases in 2024/25 involving six recommendations resulted in recommendations which were actioned being recorded as non-compliance.

The Head of Highways, Waste and Property reported with regard to the increase in complaints against the Highways and Property Services. He noted that many were business as usual enquiries escalated as complaints when the response was not accepted. Given the operational nature of the service, a high volume of such cases is expected. He advised that staff require further CRM training, as use of the system has led to increased reporting and highlighted the need to distinguish between complaints and business as usual enquiries. He referred to the most common areas of complaint for the service and outlined the mitigating circumstances. He noted that improved CRM use will support timely and consistent logging of complaints, differentiation between complaints and routine enquiries along with more effective monitoring by managers. He confirmed that the issues identified are being

considered at the service's corporate team meetings which oversee complaint trends and response times.

It was resolved to endorse the recommendations of the report, namely –

- **To implement as soon as possible –**
 - The introduction of the Power BI dashboard for Heads of Service and Directors in relation to complaints about their service
 - Training for complaints officers, and their deputies on customer care and qualities/diversity
 - Update guidance on effective complaint handling
- Having considered the Annual Letter from the Public Services Ombudsman for Wales (PSOW) 2024/25, to require that current performance data on service complaints become a standing item in the routine meetings between Heads of Service/Directors and their Executive lead (Portfolio Holder).
- **To instruct the Monitoring Officer to remind services of the requirement to –**
 - Action any recommendations from the PSOW, and report completion to the PSOW within the timeframe set
 - Routinely record any lessons learnt from complaints, identifying any patterns and implementing suitable mitigation measures.
- **To instruct the Monitoring Officer to respond to the PSOW's Annual Letter 2024/25, as required in the penultimate paragraph of the said Letter.**

6. INFORMATION GOVERNANCE: ANNUAL REPORT OF THE SENIOR INFORMATION RISK OWNER (SIRO) 2024/25

The report of the Director of Function (Council Business)/Monitoring Officer which provided the Senior Information Risk Owner's view of the main Information Governance issues for the period 1 April 2024 to 31 March 2025 and current risks was presented for the committee's consideration.

The Director of Function (Council Business)/Monitoring Officer presented an overview of the report and highlighted the key points. The overall figures for data breaches remains consistently low which may indicate a lack of awareness of what constitutes a data breach resulting in matters that should be reported to the Interim Data Protect Officer being overlooked. Training needs to be refreshed and policies updated.

Although there are areas of good practice, the Council's overall Freedom of Information Act request compliance rates remain low and always below the minimum requirements expected by the Information Commissioner (target 90%). This may be linked to an absence of current publication schemes within services. Regular publication of information can reduce the burden of FOI requests on services by allowing exemptions to be applied for material that is already publicly available.

The level of corporate support for information governance is low compared to that in other local authorities. The Corporate Data Protection Officer role has remained vacant for an extended period despite several recruitment attempts, and it continues to be filled on an interim basis. The current interim officer has reviewed the Council's position and produced a draft work programme. While full delivery of the programme depends on capacity, priority actions have been identified and are reflected in the report's recommendations. An

application for funding for a paralegal post has been submitted to allow the Corporate Data Protection Officer to focus on policy, strategy and training.

The FOIA related CRM project has finished, and a new broader project has commenced which will still allow use of the documentation already created along with several work streams in a more comprehensive information governance system.

In reviewing the report, the committee noted the position with regard to FOIA compliance and the failure over a 10 year period to meet the Information Commissioner's 90% target. Members requested clarification of the process for dealing with FOIA requests within services.

The Director of Function (Council Business)/Monitoring Officer explained that capacity is an issue and is limited because FOIA and data management officers within services also deal with complaints alongside their day to day duties, with only one central corporate officer post supporting all services. Further work with services will help identify barriers and target intervention and training, but each service will need to determine whether it has the resources to support the work.

She further advised the committee that following discussion with the Chief Executive, she wished to offer an amendment to recommendation 2.3 of the report to read "that the quarterly Key Performance Indicators figures are amended so that they include compliance rates of individual services and this data is reported quarterly to the Leadership Team so that the Chief Executive can meet with any services that are under-performing in order to improve statutory compliance."

Following discussion it was resolved to note the recommendations of the report as follows –

- **That focused data breach training be delivered to Freedom of Information Act Officers (FOIA Officers) to improve their awareness of what constitutes a data breach, how to report a data breach, and the mitigation measures that need to be taken in the event that a data breach is discovered.**
- **That the Personal Data Security Incidents Policy and supporting Guidance be reviewed and updated before being relaunched internally with FOIA Officers. Such relaunch to be accompanied by specific training on the revised Policy and Guidance.**
- **That the quarterly Key Performance Indicators figures are amended so that they include compliance rates of individual services and this data is reported quarterly to the Leadership Team so that the Chief Executive can meet with any services that are under-performing in order to improve statutory compliance**
- **That services be requested to conduct an assessment of their publication schemes with a view to increasing reliance on s20 and s21 of the FOI (i.e. information which is intended for future publication or information which is already available).**
- **That FOIA training be provided for FOIA Officers to include the appropriate application of exemptions.**

7. AMENDMENT TO THE CONSTITUTION:FINAL APPROVAL OF THE COUNCIL'S ANNUAL ACCOUNTS

The report of the Director of Function (Council Business)/Monitoring Officer which sought the committee's view on the proposed amendment to the Council's Constitution to provide for the final approval of the Council's Annual Accounts by the Governance and Audit Committee in place of the Council was presented for consideration.

The Director of Function (Council Business)/Monitoring Officer presented the report and outlined the rationale for the proposal which was to improve efficiency, to support Audit Wales's intention to bring forward the 2025/26 audit timetable for local government to 30 September 2026; to avoid the need to reschedule the September Full Council meeting or convene an extraordinary meeting if approval was to remain with the Council, and to align the Council's arrangements with those of principal councils in Wales. It was confirmed that no party would be disadvantaged by the proposed change.

Members sought assurance that the committee would receive the final accounts in sufficient time for review if it became the approving body. A query was also raised regarding whether the change would apply to the Annual Governance Statement (AGS).

The Director of Function (Resources)/Section 151 Officer confirmed that the committee would continue to review the draft accounts in July and that removing the Full Council from the final stage will create additional time to present the final accounts to the committee. Assurance was given that the Finance service would endeavour to present the final accounts in a timely manner.

The Director of Function (Council Business)/Monitoring Officer advised that instructions regarding the AGS were received after the report had been drafted and midway in the consultation on the proposed change. As the AGS has a different process and justification, any change to its approval arrangements would require a separate report to Full Council. The Interim Deputy Monitoring Officer will seek instructions on this matter should the Full Council approve the proposed change to the accounts approval process.

Carwyn Rees, Audit Wales Performance Audit Manager noted that approval of the final accounts by the Governance and Audit Committee is now a common practice among councils in Wales. He added that publication of the draft accounts in June provides sufficient time for elected members and members of the public to raise any issues before final approval in September.

It was resolved to support the proposed amendment to the Council's Constitution to provide for the final approval of the Council's Annual Accounts by the Governance and Audit Committee in place of the Council.

8. INTERNAL AUDIT UPDATE

The report of the Head of Audit and Risk providing an update as at 21 November, 2025 on the audits completed since the previous update as at 30 September 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 Performance Management (Reasonable Assurance) and Secondary Schools ICT Security (Limited Assurance).

The Head of Audit and Risk presented the report and summarised the two assurance reviews completed in the period, highlighting the issues identified. In relation to the Limited Assurance review, she reported that the Council has launched several initiatives and established a project team to address the risks raised. An action plan has been agreed with management and schools. All actions are scheduled for completion by July 2026 with Internal Audit to conduct a follow-up review in April 2026 and report progress to the committee's July 2026 meeting. Due to the nature of the concerns raised by the audit, the limited assurance report will need to be discussed in private session, subject to the appropriate public interest test. **The committee agreed that the Secondary Schools ICT Security (Limited Assurance) report and action plan be considered in detail at the July**

2026 meeting following Internal Audit's progress review and requested that the Council's Chief Digital Officer attend.

The Director of Education, Skills and Young People confirmed that work to implement the audit recommendations is ongoing in partnership between the Learning Service, the ICT service and secondary schools, with several actions already completed. A fuller update will be provided to the committee's July 2026 meeting as agreed.

In the subsequent discussion the committee raised the following matters –

- Members questioned whether the Council's performance management framework could be considered effective and proactive given the audit findings, particularly the limited assurance in relation to data quality at both service and corporate levels, posing risks to the accuracy of reported outcomes.

The Head of Audit and Risk reaffirmed that internal audit views the framework as effective overall and well embedded across the organisation with the main issue being the inconsistency of performance management across services.

The Strategic Performance and Projects Manager added that the audit supports this view stating that the Performance Management team works closely with services on business planning and monitoring. The Corporate Scorecard has been reviewed for 2025/26 to better align with the Council's strategic objectives and is monitored regularly. Accepting that improvements can be made in data management and analysis, he considered the core processes to be thorough and sound.

- Members also asked whether the number of major and moderate issues identified in the Performance Management and Secondary Schools ICT Security audits should be a cause for concern, and whether any of the schools ICT security issues might be critical.

The Head of Audit and Risk explained that one critical issue had initially been identified in the secondary schools ICT review but was de-escalated to major following remedial work. She explained that each audit is assessed independently and that the number of issues raised does not determine the assurance level. She confirmed that given the small number of limited assurance reports issued overall, she had no broader concerns. Where limited assurance reports are issued, internal audit gives them high prominence and ensures they are formally followed up in accordance with internal audit's protocol.

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

9. REVIEW OF RISK MANAGEMENT FRAMEWORK AND STRATEGIC RISK REGISTER UPDATE

The report of the Head of Audit and Risk incorporating the Council's Risk Management Policy Statement and Risk Management Guidance updated as of December 2025 was presented for the committee's consideration.

The Head of Audit and Risk outlined the proposed changes to the Council's risk management framework and updated the committee on ongoing work with Zurich Risk Solutions, who have been commissioned to work with the Council on a wholescale review of its approach to managing risk. She highlighted the amendments to the Risk Management Policy Statement and Guidance and confirmed that the updated strategic risk register will be presented to the committee in February, 2026.

It was resolved to note the work currently being undertaken as part of the wholesale review of the risk management framework and the strategic risk register.

10. TREASURY MANAGEMENT MID-YEAR REVIEW REPORT 2025/26

The report of the Director of Function (Resources)/Section 151 Officer which set out the Council's performance in relation to the 2025/26 treasury management strategy at the mid-year point was presented for the committee's consideration.

The Director of Function provided an overview of the report which included progress on the capital budget for 2025/26, the Council's borrowing position and forecast to March 2026 and investment income as of 30 September 2025 with the projected position for 2025/26. Table 5 of the report outlined the current forecasted position against the treasury management indicators and limits. It was confirmed that the Council's treasury management performance remains consistent with the Council's low risk, low return investment strategy and a planned approach to borrowing designed to minimise interest charges. A minor technical breach of treasury management practice was noted at paragraph 8 of the report when a call account briefly exceeded the limits set by the treasury management strategy due to interest being credited to the account. The issue was corrected with no loss to the Council.

In response to a question about the likelihood of fully spending the capital budget by year end with 33% of the annual budget spent at the halfway point, the Section 151 Officer advised that forecasts are based on assessments provided by project officers responsible for each scheme. He noted that progress and expenditure can be affected by various factors and confirmed that the Council will seek to ensure sufficient expenditure to meet grant conditions or otherwise request approval to carry funding forward into the next financial year.

It was resolved to note the contents of the Treasury Management Mid-Year Review report 2025/26 and to forward the report to the Executive without further comment.

11. EXTERNAL AUDIT MONITORING REPORT

The report of the Head of Profession (HR) and Transformation which summarised the Council's response to external audit reports and associated recommendations published by regulators was presented for the committee's consideration. The report also provided updates on the work the Council has undertaken since the last monitoring report was presented to the committee in December 2024.

The Strategic Performance and Projects Manager confirmed that the majority of recommendations have been implemented or are on track, with an explanation and progress update provided where a delay has occurred. In response to a previous suggestion that timelines be attached to recommendations, he advised that this would be difficult as many of the recommendations are national and authorities may choose to implement only those that are relevant to local circumstances, some of which may already be in operation within services.

It was resolved to note the report and to accept the responses and updates as an accurate reflection of the Council's work against the related recommendations.

12. EXTERNAL AUDIT:NATIONAL FRAUD INITIATIVE 2024/25 – UPDATE FOR ISLE OF ANGLESEY COUNTY COUNCIL

A briefing note by Audit Wales which provided an update on the latest NFI 2024/25 exercise at national level as of 31 July 2025 was presented for the committee's consideration. The briefing note also included local information about the number of data matches identified for

the Isle of Anglesey County Council with further analysis of these data matches by fraud risk score set out in Appendix 2.

The Head of Audit and Risk presented the report highlighting the main points and noting that Audit Wales encourages those charged with governance to seek further local detail from lead officers. This information was provided to the committee through the NFI Outcomes report 2024/25 presented at the 30 September 2025 meeting which found that the systems of internal control in place particularly around housing tenants/waiting lists, payroll and procurement are robust. A managed, bulk review of Council Tax Single Person Discounts (CTSPD) is planned before the end of 2025/26, using an external provider.

The committee queried the classification of all 5,000 plus CTSPD 5,000 data matches as high risk, given that single occupancy status is dynamic and can change daily. Members also asked about the success rate in recovering discounts claimed fraudulently or in error.

Carwyn Rees Audit Wales Performance Audit Manager explained that CTSPD is considered a high risk area based on historical findings although not all matches indicate an issue.

The Director of Function (Resources)/Section 151 Officer outlined the mechanisms available to the Council to recover ineligible or fraudulent discounts and emphasised that many of the matches will be genuine. He also noted that the report reflects the position at a particular point in time and that the data is reviewed and updated daily. He confirmed that the Council is in the process of engaging a third party to review CTSPDs, although some factors have delayed progress.

In response to a further question by the committee regarding the value of the report in identifying financial loss, Carwyn Rees, Audit Wales stated that its purpose is to raise awareness and prompt further investigation. A national report drawing on all local findings will be issued in autumn 2026.

It was resolved to note the Audit Wales briefing note and to take assurance that the Council, taking account of the need to prioritise its resources, is seeking to actively embrace opportunities provided by the NFI to use data analytics to strengthen both the prevention and detection of fraud.

13. EXTERNAL AUDIT: STRATEGIC MANAGEMENT OF BALANCES AND RESERVES – ISLE OF ANGLESEY COUNTY COUNCIL

The report of Audit Wales on the findings of its examination of how well the Council manages its reserves and balances was presented for the committee's consideration.

Carwyn Rees, Audit Wales Performance Audit Manager confirmed that the report was positive concluding that the Council manages its reserves effectively and reviews them regularly. However, the Council would benefit from establishing formal protocols for their use and replenishment as well as criteria to determine when and how reserves should be established. One recommendation is made to strengthen these arrangements. Management has accepted the recommendation and confirms planned actions and a timetable for implementation.

It was resolved to note the report and to take assurance that the management response form confirms the steps taken by the Council to address the recommendations.

14. EXTERNAL AUDIT: ARRANGEMENTS FOR COMMISSIONING SERVICES – ISLE OF ANGLESEY COUNTY COUNCIL

The report of Audit Wales on the findings of its examination of the Council's arrangements for commissioning services was presented for the committee's consideration.

The Strategic Performance and Projects Manager presented the Audit Wales report which concludes that overall, the Council is not able to demonstrate that it routinely secures value for money through its commissioned services. Three services where the Council has taken the decision to commission services externally were reviewed as part of the audit – waste management and street cleaning, young people's homelessness service, and school transport (buses). Those services disagreed with the audit findings stating that processes are in place to review arrangements and monitor contracts regularly to ensure value for money. Although feedback was provided to Audit Wales, the comments were not accepted.

Lora Williams, Audit Wales confirmed that all feedback from local authorities on draft reports is considered by Audit Wales. The review was undertaken at each council in Wales and a summary of national findings will be available in January 2026.

During discussion, the committee's members raised concerns that the audit's evidence base was insufficient to support an overall conclusion on the Council's commissioning arrangements and that the three services selected were not representative of the Council's wider range of contracts. Some members therefore felt unable to accept the findings. Concern was also expressed that the Council's feedback had not been incorporated in the report.

Lora Williams noted that only two local authorities had commented on the size of the sample. She explained that the audit assessed corporate commissioning arrangements; therefore even with a larger sample, if one service followed local service standards rather than corporate ones the overall conclusion would remain that the council does not have corporate commissioning arrangements that are recognised as best practice and ensure value for money. She added that the three services were selected in consultation with the Council and that Audit Wales follows international auditing standards in conducting its audits which require consideration, but not acceptance of the audited body's views.

The committee asked whether any internal audit processes could provide assurance. The Head of Audit and Risk advised that although the 2025/26 internal audit plan does not include a review of commissioning arrangements, such an audit could be considered for the 2026/27 plan if requested.

The Director of Function (Resources)/Section 151 Officer noted that despite disagreement about the sample size, management has considered the report and recommendations, provided a response and is progressing the associated actions. He outlined the current procurement position and confirmed that a procurement strategy has been adopted but a permanent procurement manager is yet to be appointed with the post currently being filled on an interim basis. The vacancy has been advertised, and once in post, the manager will develop a process to evaluate the Council's compliance with procurement legislation with the findings to be reported to the committee for assurance.

While the committee was unable to accept the conclusions of the Audit Wales report, it noted and accepted that the Council will continue to implement the action plan in response to the recommendations.

It was resolved to note the report, and to note and accept that Management will implement the actions set out in the management response form.

(Councillors Euryn Morris and Margaret M. Roberts abstained from voting)

15. REVIEW OF FORWARD WORK PROGRAMME

The report of the Head of Audit and Risk incorporating the committee's Forward Work Programme for 2025/26 updated to reflect the most recent changes, was presented for the committee's consideration.

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.

**Mr Dilwyn Evans
(Chair)**

DRAFT

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	3 February 2026
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.	Strategic Performance and Projects Manager	<p>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.</p> <p>A report for the whole island is also in progress and will be published shortly.</p>	Complete.
	05/12/24	3			UPDATE: At its meeting of the 5 December 2024 (Item 3), the Strategic Performance and Projects 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 Strategic Performance and Projects 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.	
	n/a	n/a			The Head of Audit and Risk circulated the Quod summary report on behalf of the Strategic Performance and Projects Manager on 26/01/26.	

No.	Date of Meeting	Agenda Item	Action	Action Owner	Action Taken	Status
20	<u>05/12/24</u>	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.	Strategic Performance and Projects Manager	The external audit and regulator monitoring report now includes an indication of the progress against the target completion date.	Complete.
24	<u>08/05/25</u>	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.
	<u>26/06/25</u>	4			UPDATE: Leadership Team considered the draft policy at its meeting of 17/06/25 and have asked for it to be further reviewed.	
26	<u>16/07/25</u>	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.	Strategic Performance and Projects Manager	The Strategic Performance and Projects Manager has requested postponement until the committee's February 2026 meeting. Item included on the agenda on 03/02/26.	Complete.

No.	Date of Meeting	Agenda Item	Action	Action Owner	Action Taken	Status
27	<u>16/07/25</u>	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.	Strategic Performance and Projects Manager	<p>The Strategic Performance and Projects Manager has explored this with colleagues in HR. Unfortunately, the HR system does not allow movement of staff between services to be easily tracked. Officers are looking into this and hope to provide an update by next meeting.</p> <p>UPDATE 04/12/25:</p> <ul style="list-style-type: none"> • 490 posts filled • 195 appointed internally, which equates 40% internal / 60% external • Of the 195 internal, 15 moved from one service to another, which equals 8% internal turnover / 92% appointed within the same service. 	Complete.
29	30/09/25	5	The Chief Public Protection Officer to bring the completed three-year Corporate Health and Safety strategic plan, incorporating SMART actions, to a future meeting of the committee.	Chief Public Protection Officer		

No.	Date of Meeting	Agenda Item	Action	Action Owner	Action Taken	Status
33	04/12/25	8	The committee agreed that the Secondary Schools ICT Security (Limited Assurance) report and action plan be considered in detail at the July 2026 meeting following Internal Audit's progress review and requested that the Council's Chief Digital Officer attend.	Head of Audit and Risk / Chief Digital Officer		

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Isle of Anglesey County Council

Report to:	Governance and Audit Committee Executive Council
Dates:	3 February 2026 24 February 2026 5 March 2026
Subject:	Amendment to the Constitution – Final Approval of the Council's Annual Governance Statement
Portfolio holder(s):	
Head of service / director:	Lynn Ball, Director of Function (Council Business)/Monitoring Officer
Report author:	Lisa Lord, Interim Legal Services Manager and Deputy Monitoring Officer
Local members:	All

A – Recommendation(s) and reasons

Recommendations**Executive**

For the Executive to express a view on the proposed amendment to the Constitution to provide for the final approval of the Council's Annual Governance Statement by the Governance and Audit Committee, in place of the Council.

Governance and Audit Committee

For the Committee to express a view on the proposed amendment to the Constitution to provide for the final approval of the Council's Annual Governance Statement by the Governance and Audit Committee, in place of the Council.

Council

For Council to approve the proposed amendment to the Constitution to provide for the final approval of the Council's Annual Governance Statement by the Governance and Audit Committee, in place of the Council.

Reasons

- The main stages of the preparation and approval process for the Council's Annual Governance Statement are currently as follows:
 1. Internal process (preparation and review)

- A multi disciplinary Governance Group has been reintroduced to support the production of the Annual Governance Statement to be reviewed May.
- Draft submission to Leadership Team May/June.
- Draft published online end June. At this stage details will be sent to all councillors and comments will be invited.

2. Review by Governance and Audit Committee July.
3. Approval, currently by full Council (in sufficient time for publication by no later than 30 September 2026)

- The Annual Governance Statement forms part of the Council's Annual Accounts to meet the requirement to publish a Statement on Internal Control. Council recently approved a change to the Constitution, to delegate approval of the Council's Annual Accounts to Governance and Audit Committee.
- This change was introduced in line with Audit Wales' Annual Plan reflecting the clear goal to bring forward the audit timetable for local government. The authorisation date for 2025/26, is 30/09/2026, which is a month earlier than 2024/25.
- Welsh Government recommends the Statement on Internal Control (which, for this Council is the Annual Governance Statement) is published at the time the unaudited annual accounts are signed and dated by the responsible financial officer.
- This compresses the time available to respond to any matters raised by the Governance and Audit Committee, and to produce an amended, accurate and bilingual version at a time when there are also pressures on production of the Council's Annual Accounts.
- If approval remains with full Council, the 09/2026 meeting will need to be moved or an extraordinary meeting of full Council will be required.
- Delegating authority to the Governance and Audit Committee is a more efficient approval process and keeps the Annual Governance Statement on the same approvals timeline as the Council's Annual Accounts. There is no disadvantage to any councillor, nor to the public, as the reports will still be available in the usual way and at the stage when the draft Annual Governance Statement is published (planned to be end June), a copy will be sent to all councillors inviting comment.
- Against this background, the amendment sought is to paragraph 3.4.8.4.2 –
“The Committee will review and approve the Annual Governance Statement (AGS) ~~prior to full council approval and consider-taking into account~~ whether it properly reflects the risk environment and supporting assurances, including the Head of Audit and Risk's annual opinion. ~~It will consider~~ The Committee will determine whether the annual evaluation for the AGS fairly concludes that governance arrangements are fit for purpose, supporting the achievement of the authority's objectives.”
- Under paragraph 2.15.2.1 of the Constitution “...changes to the Constitution will only be approved by the full Council after consideration of the proposal by the Executive”.

- A report will also be taken to the Governance and Audit Committee, on 3 February 2026, in order to seek the view of that committee on the change proposed.

B – What other options did you consider and why did you reject them and/or opt for this opinion?

Approval remaining with full Council. This was rejected as the status quo is having a negative impact on the efficiency of the process while the proposed change does not disadvantage any party.

C – Why is this a decision for the Executive?

This is not an Executive decision, and the decision will be made by full Council. However under paragraph 2.15.2.1 of the Constitution there is a requirement to provide the Executive with an opportunity to comment on any proposed changes to the Constitution.

Ch – Is this decision consistent with policy approved by the full Council?

Changes to the Constitution (not falling within 3.5.3.6.6 and 3.4.12.6.3) require approval of full Council

D – Is this decision within budget approved by the Council?

There are no budgetary impacts

Dd – Assessment of potential impacts (if relevant)

1. How does this decision affect our long-term needs as an island?

The proposed change supports efficient decision making in relation to documentation required as part of the Council's statutory accounts.

2. Is this a decision that is anticipated to prevent future costs/dependencies on the Council? If so, how?

Not to any significant extent but will obviate the need for an extraordinary meeting of the Council.

3. Have we collaborated with other organisations to come to this decision? If so, with whom?

CIPFA

4. Have the citizens of Anglesey played a part in drafting this way forward, including those directly affected by the decision? Explain how.

No

5. Note any potential impact this decision would have on the protected groups under the Equality Act 2010.

No impact

6. If this is a strategic decision, note any potential impacts the decision would have on those experiencing socio-economic disadvantage.

No impact

7. Please note any potential effects that this decision would have on opportunities for people to use Welsh and not treat the language less favourably than English.

No impact

E – Who did you consult with and what were their comments?

1. Chief Executive / Leadership Team (mandatory)	Leadership Team are supportive of the proposal (20 January 2026)
2. Finance / 151 Officer	Supportive of the proposal which would bring the approval process in line with the Annual Statement of Accounts approval process
3. Legal / Monitoring Officer (mandatory)	No objection to the recommendation
4. HR	N/A
5. Property	N/A
6. IT	N/A
7. Procurement	N/A
8. Scrutiny	N/A
9. Local members	Consultation with the Governance and Audit Committee will take place on 3 February 2026

F – Appendices

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Ff – Background papers (contact the report author for more information)

CIPFA, Delivering good governance in local government: framework addendum (May 2025) Delivering Good Governance in Local Government Addendum Annual Governance Statement
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1. ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	3 February 2026
Subject:	Information Governance in Schools 2024-25
Head of Service:	Aaron Evans Director of Education, Skills and Young People aaronevans@ynysmon.llyw.cymru
Report Author:	Caryl Lewis Temporary Schools Data Protection Officer post@celyn.cymru
Nature and Reason for Reporting: The Governance and Audit Committee's terms of reference has an explicit requirement for the committee to consider the council's assurance framework and ensure that it adequately addresses the risks and priorities of the Council (3.4.8.7.1). The committee will 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). To this end, the committee will receive annual assurance reports, including a report regarding Information Governance in Schools (3.4.8.7.3).	

1. Introduction

1.1 This report provides the Governance and Audit Committee with annual assurance on the effectiveness of information governance and data protection in maintained schools. It offers a proportionate, risk-based update, highlights key issues and controls, and informs the Council's SIRO Annual Report

2. Recommendation

2.1 That the Governance and Audit Committee notes the assurance provided by the Temporary Schools Data Protection Officer.

1. Purpose of the Report

This report provides the Governance and Audit Committee with an annual assurance statement on the effectiveness of information governance and data protection arrangements across maintained schools.

The report is intended to:

- provide a proportionate, risk-based assurance update,
- highlight key issues and controls, and
- inform the Council's Senior Information Risk Owner (SIRO) Annual Report.

2. Context and Temporary DPO Arrangements

During the reporting period, the Schools Data Protection Officer role has been covered on a temporary basis, on average one day per week (more when required), during the long-term absence of the substantive postholder.

The focus of the Temporary Schools DPO role has been to:

- maintain statutory compliance,
- manage live risks and incidents,
- provide continuity of advice and support to schools, and
- act as a central escalation and assurance point.

Given the limited capacity, work has been risk-prioritised, with emphasis on statutory duties, incidents, and high-risk issues rather than proactive audit or development activity.

3. Scope of Assurance

This report covers:

- maintained primary, secondary and special schools receiving Schools DPO support,
- compliance with the UK GDPR and Data Protection Act 2018,
- information rights handling, incident management and risk escalation, and
- the effectiveness of controls operating at school level.

4. Overall Assurance Opinion

Assurance Level: Reasonable Assurance

Based on work undertaken during the reporting period, the Temporary Schools DPO provides Reasonable Assurance that:

- schools generally have appropriate data protection policies and procedures in place,
- day-to-day information handling practices are largely sound,

- reported incidents, breaches and information rights requests are being identified and managed appropriately, and
- escalation routes to corporate services and the SIRO are operating effectively.

However, further improvement is required to strengthen assurance in relation to:

- consistency of refresher training and training records,
- schools' ability to evidence ongoing compliance and self-monitoring, and
- completion and maintenance of formal documentation such as Records of Processing Activities (ROPA) and Data Protection Impact Assessments (DPIAs).

5. Key Activities and Outputs

Despite limited DPO capacity, the following core activities were maintained to support compliance and risk management:

Advice, guidance and point of contact

- The Temporary Schools DPO responded to day-to-day enquiries from schools relating to:
 - Subject Access Requests (SARs) and education records requests,
 - general data protection and information governance queries,
 - reported data breaches and potential data breaches.
- Support focused on lawful processing, appropriate redaction, statutory timescales and proportionate risk management.

Incident and risk management

- Schools were supported to assess, contain and manage data breaches and near-miss incidents.
- Advice was provided on ICO reporting thresholds and remedial actions, with escalation where required.

Training and awareness

- A data protection training session was delivered during a scheduled school training day, reinforcing staff responsibilities and common risk areas.
- Schools were reminded of the importance of refresher training and maintaining records of attendance for accountability purposes.

Communication and reminders

- Regular input was provided into the weekly schools bulletin to:
 - remind schools of their statutory data protection responsibilities,
 - highlight recurring issues arising from incidents and enquiries, and
 - promote good information governance practice.

These activities helped ensure continuity of compliance and encouraged early engagement with the DPO function during the absence of the substantive postholder.

6. Key Risks Identified

The following strategic risks are highlighted for the Committee's awareness:

Risk	Summary
Training coverage	Refresher training is inconsistent and not always formally evidenced across schools.
Evidence of compliance	Some schools lack clear documentation to demonstrate regular monitoring and compliance activity.
Documentation maturity	ROPA, DPIAs and asset registers are at varying stages of completion and review.
Capacity constraints	Limited temporary DPO capacity restricts proactive audit and development activity.

These risks are recognised and are being managed proportionately, with escalation where appropriate.

7. Control Environment and Mitigations

Key controls currently in place include:

- a centralised DPO advice and escalation route,
- established policies, templates and guidance for schools,
- training materials and awareness activity,
- prioritisation of live risks, incidents and statutory obligations.

Together, these controls support continued compliance but would benefit from further strengthening.

8. Forward and Priorities

The following priorities are recommended for the next reporting period:

- a) Stabilisation of Schools DPO capacity to support proactive assurance activity.
- b) Improved training oversight, including refresher coverage and training records.
- c) Stronger evidence of compliance through proportionate self-assessment or targeted audit.
- d) Continued readiness for legislative change in data protection.

9. Conclusion

Within the constraints of a temporary and limited arrangement, the schools DPO function has:

- maintained statutory compliance,

- supported schools effectively with live risks and incidents, and
- provided reasonable assurance on information governance arrangements.

The issues identified are consistent with previous reporting and are manageable with sustained focus and appropriate resourcing.

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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	3 February 2026
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: 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 21 January 2026, on the audits completed since the last update as at 21 November 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

February 2026



Marion Pryor BA MA CMIIA CPFA ACFS

Head of Audit & Risk



Contents

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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 December 2025, including the overall assurance rating and the number of issues/risks/opportunities raised.
2. We have finalised **one** piece of work in the period, summarised below and discussed in more detail later in the report:

Title	Assurance Level	Critical	Major	Moderate
Physical security and environmental control of data centres	Reasonable	0	0	1

Assurance Ratings

3. It is current practice in public sector internal audit teams to provide a summary opinion and assurance rating in the internal audit report. However, there is no standard definition or terminology, and it is for each head of internal audit to determine an appropriate methodology.

4. As organisations in the public sector increasingly work collaboratively with other public bodies, senior managers and audit committee members across the public sector were finding themselves receiving reports from more than one set of internal auditors. Auditors were being challenged about the consistency of their opinions because of the use of different terminology.

5. This led to CIPFA's Internal Audit Special Interest Group reviewing existing practices and considering the case for a common approach. The group published a briefing in 2020, recommending the case for standardising the terminology and proposed a set of opinions and supporting definitions for internal audit teams to use.

6. The council's assurance ratings mirrored the ratings proposed by the group and the assurance definitions largely reflected the definitions proposed by the group.

7. Members of the Governance and Audit Committee agreed the definitions at a meeting of the committee in April 2019, with minor changes following the publication of the CIPFA briefing in July 2020.

8. For the benefit of the new members of the committee, these assurance rating definitions are detailed to the right. This may help members to understand the levels of assurance applied to each audit and what assurance they may take from the level applied.

9. As discussed in a recent meeting, the level of assurance applied is not formulaic and does not directly equate to the number of issues, risks or opportunities raised.

10. In applying the most appropriate level of opinion, the auditor will use their professional judgement and consider the overall level of risk exposure, including the impact on the organisation as a whole. The ultimate decider is the response to the key question.

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Assurance Rating Definitions

Level of Assurance	Definition
Substantial Assurance	Arrangements for governance, risk management and internal control are good . We found no significant or material Risks/Issues.
Reasonable Assurance	Arrangements for governance, risk management and/or internal control are reasonable . There are minor weaknesses in the management of risks and/or controls but there are no risks to the achievement of objectives. Management and heads of service can address.
Limited Assurance	Arrangements for governance, risk management and internal control are limited . There are significant weaknesses in the management of risks and/or controls that put the achievement of objectives at risk. Heads of service need to resolve, and Leadership Team may need to be informed.
No Assurance	Arrangements for governance, risk management and internal control are significantly flawed . There are fundamental weaknesses in the management of risks and/or controls that will lead to a failure to achieve objectives. The immediate attention of Leadership Team is required, with possible Executive intervention.

Physical and environmental control of data centres

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

11. Our review sought to answer the following key question:
Does the council have adequate arrangements in place to minimise the key risks associated with physical access and environmental risks within the council's key IT infrastructure?
12. The audit of the council's two data centres confirmed that physical security and environmental controls are generally effective, with both sites featuring near-identical safeguards to protect IT hardware and minimise risks of data or service loss. Security at the primary site is robust, while the secondary site presents a minor residual risk due to external visibility of servers. CCTV, fire detection, and suppression systems are in place, though external monitoring and resilience against false triggers require attention.
13. Environmental controls, including airflow, temperature, humidity, and power supply arrangements, are functional but limited by insufficient monitoring and unresolved UPS error messages. Water ingress risks are minimal at the primary site but are present at the secondary site due to ground-level server positioning and absence of leak detection sensors.
14. Contingency and disaster recovery arrangements are reasonable but would benefit from formal documentation. As the council advances its 'cloud-first' strategy, physical risks will diminish, shifting focus to third-party contract management.
15. Overall, the outcome of the review was positive, with five recommendations raised by Salford Council IT auditors. When assessed against the council's risk assessment matrix, only one was assessed as moderate with the remainder classified as minor (green).

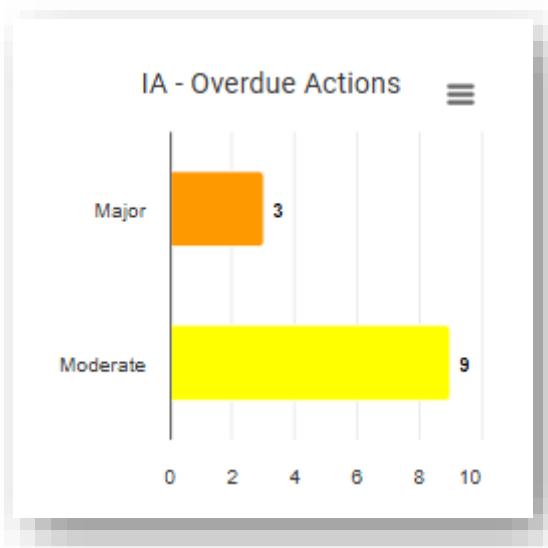
Work in Progress

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

Area	Reason for Audit	Stage
Regulation and Economic	Investigation	Fieldwork
IT Audit: IT Asset Management	Strategic Risk Register (YM3)	Postponed until 2026-27 at the request of the Chief Digital Officer
Adult Social Care Finance: Financial Assessments – Residential and Nursing Care	First Follow Up	Fieldwork
Managing the Safeguarding Risk: <ul style="list-style-type: none">• Follow Up• Supply Teachers	Strategic Risk Register (YM10 / YM12)	Fieldwork (delayed due to Care Inspectorate Wales visit)
Early Education and Childcare Grant Programmes	First Follow Up	Fieldwork
Financial Management	Strategic Risk Register (YM1)	Fieldwork
Disabled Facilities Grants (DFGs)	Second Follow Up	Fieldwork
Financial Systems – Payroll	IA Strategic Priority 2025-26	Fieldwork
Financial Systems – Creditors	IA Strategic Priority 2025-26	Fieldwork
Financial Systems – Bank Reconciliation	IA Strategic Priority 2025-26	Scoping
Financial Systems – General Ledger	IA Strategic Priority 2025-26	Scoping
Financial Systems – Treasury Management	IA Strategic Priority 2025-26	Scoping

Outstanding Actions

17. Work is progressing to support services with addressing all 'Issues / Risks / Opportunities' raised and implementing all outstanding actions.
18. As at 19/01/26, there are currently three 'major' actions and nine 'moderate' actions that have reached their target date for completion which have become 'overdue'.



19. These actions relate to two audit reports that are currently being followed up and the outcome of which will be reported to the next meeting:
 - Early Education and Childcare Grant Programmes
 - Adult Social Care Finance: Financial Assessments – Residential and Nursing Care

Priorities

Short/Medium Term Priorities

20. Our current workload can be seen in [Work in Progress](#) detailed earlier in this report. Delivery of the Internal Audit Strategy for 2025-26 has progressed well and many audits are nearing completion. Enough work will have been completed by the end of the year to enable the Head of Audit annual audit opinion to be provided.

Longer Term Priorities

21. Implementation of the requirements of the new Global Internal Audit Standards in the UK Public Sector will continue over the next 18 months.
22. Following their introduction in April 2025, the Global Internal Audit Standards in the UK Public Sector have since been reviewed and amended to include the Institute of Internal Auditors' (IIA) Topical Requirements. These are a mandatory component of the IIA's International Professional Practices Framework (IPPF), but do not automatically apply to internal audit in the UK public sector.
23. The Internal Audit Standards Advisory Board (IASAB), on behalf of the Relevant Internal Audit Standard Setters (RIASS), has determined that the IIA Cybersecurity topical requirement and user guide are fully applicable for the UK public sector from 5 February 2026. In the UK, additional standards are also relevant in this area and UK auditors will also consider the National Cyber Security Centre assessment framework (CAF).

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	3 February 2026
Subject:	Strategic Risk Register 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
Nature and Reason for Reporting: The Governance and Audit Committee's terms of reference has an explicit requirement for the committee to review, assess and report on the effective development and operation of risk management arrangements in the council (3.4.8.8.1). As part of this responsibility, it will review the strategic risk register and seek assurance that management appropriately own and manage risks effectively, consider the adequacy and effectiveness in capturing and assessing the strategic risks and evaluate whether planned mitigations are appropriate and effective, making recommendations to the responsible risk owner where appropriate. (3.4.8.8.3)	

1. Introduction and Background

- 1.1 This report presents a revised strategic risk register following its comprehensive review last year. This is the most recent version and is continuously being updated (Appendix A refers).
- 1.2 As reported in December 2025, the departure of the Insurance and Risk Manager provided an opportunity to review the structure and responsibilities of officers within the council's risk management framework, along with a comprehensive review of the strategic risk register. One of the main changes is that responsibility for the maintenance of the strategic risk register was transferred to the Executive Manager (Leadership Team).
- 1.3 As part of our insurance contract with Zurich Municipal (ZM) we are afforded the services of Zurich Risk Solutions (ZRS) who we have commissioned to work with us on a wholesale review of the council's approach to managing risk.

2. Revised Strategic Risk Register

- 2.1 ZRS has worked with the Leadership Team to assist in the review of the strategic risk register. ZRS held a workshop with the Leadership Team which resulted in the strategic risk register being reduced from 16 risks to 11.
- 2.2 The Leadership Team has agreed this more condensed set of strategic risks. This is currently in Microsoft Word format as RSM, the provider of the risk management system (4risk), is currently reconfiguring the structure of the system to better align with the council's requirements.

2.3 The Executive Manager (Leadership Team) is continuing to work with the Leadership Team on the revised strategic risk register; risk owners have been identified and additional actions are being developed to ensure risks are mitigated to an acceptable level. This will run in parallel with the work commissioned from ZRS to review the council's risk appetite.

2.4 The fully developed strategic risk register will be brought back to the committee once this work is complete.

3. Heat map

3.1 The heat maps below provide a summary of the strategic risks, detailing the number of inherent and residual risks.

Number of inherent risks

Almost Certain	5			2	2	2
Likely	4			2	1	
Possible	3			1		1
Unlikely	2					
Rare	1					
		1	2	3	4	5
		Insignificant	Minor	Moderate	Major	Catastrophic

Number of residual risks

Almost Certain	5			2	2	
Likely	4			2	2	
Possible	3			3	1	
Unlikely	2			2	1	
Rare	1					
		1	2	3	4	5
		Insignificant	Minor	Moderate	Major	Catastrophic

3.2 The two red-rated residual risks are: YM2 – IT and cyber-attacks and YM10 – Physical assets.

4. Recommendation

4.1 That the Governance and Audit Committee notes the work that has been undertaken to date as part of the wholesale review of the strategic risk register.

Strategic Risk Register – February 2026

ID	Risk	Risk Owner	Inherent (Impact x Likelihood)	Controls / Existing Controls	Residual (Impact x Likelihood)
YM1	<p>Finances and financial management</p> <p>Funding that is necessary to provide statutory services and deliver strategic objectives is reduced or not sufficient.</p>	Marc Jones - Director of Function (Resource) and Section 151 Officer	Critical (5:3=15)	<p>Balances of over 5% of the annual budget held in reserve.</p> <p>Medium Term Financial Plan (MTFP) – MTFP for the period 2026/27 to 2028/29 approved.</p> <p>Regular financial monitoring and updates to leadership.</p> <p>Robust budgeting and forecasting processes.</p> <p>Earmarked Reserves Protocol in place December 2025</p> <p>Audit and assurance - regular internal and external audits.</p> <p>Ongoing financial management training for relevant staff.</p> <p>Budgets set and tightly managed to secure reserves to deal with an emergency.</p> <p>Consideration of demographic changes and impacts on services where demand will increase.</p> <p>Lobbying - ongoing engagement with government and funding bodies to secure adequate resources.</p>	Major (4:3=12)
YM2	<p>IT and cyber-attacks</p> <p>IT failure significantly disrupts business continuity.</p>	Rhys Hughes - Deputy Chief Executive	Critical (5:5=25)	<p>Mandatory cyber security awareness training for all staff.</p> <p>Scheduled phishing simulations.</p>	Critical (4:4=16)

ID	Risk	Risk Owner	Inherent (Impact x Likelihood)	Controls / Existing Controls	Residual (Impact x Likelihood)
		Lynn Ball - Director of Function (Council Business)	Red	<p>A series of software packages and procedures to reduce the risk of a cyber-attack against the council.</p> <p>Regular vulnerability assessments and penetration testing.</p> <p>IT security policies and IT acceptable use policies in place.</p> <p>Backup strategy is aligned to the business continuity requirements of the service who own the system.</p> <p>Service business continuity plans and the whole council business continuity plan in place.</p> <p>Use of Cymru SOC to provide additional oversight and support to cyber incidents.</p> <p>The council's Digital Strategic Plan 2024-2029 provides a structured framework for digital development across the council.</p> <p>The Digital Education Strategic Plan 2026-2031 provides a structured framework for digital development with our schools.</p>	Red
YM3	Safeguarding Missed safeguarding due to ineffective processes.	Fôn Roberts - Director of Social Services and Head of Children Services	Critical (4:5=20)	<p>Preventative measure - Trauma informed awareness and Age Friendly initiatives.</p> <p>Ensure that staff, members and the public understand their duty to report safeguarding concerns and are confident in the process to do so.</p>	Moderate (3:3=9)

ID	Risk	Risk Owner	Inherent (Impact x Likelihood)	Controls / Existing Controls	Residual (Impact x Likelihood)
				<p>A Corporate Safeguarding Policy with clear governance arrangements in place for senior level reporting, policies and procedures within the council</p> <p>A training framework that provides a whole council approach to ensuring a workforce that is aware of key areas of safeguarding / exploitation / abuse and through safeguarding training at a level commensurate with their roles and responsibilities.</p> <p>A framework of policies and procedures to ensure a fully recruited and managed workforce that complies with statutory requirements - IACC recruitment and selection policy, DBS policy and safer recruitment policy.</p> <p>Safeguarding Action Plan, that focuses on whole council implementation and key areas where the corporate safeguarding board should keep an overview.</p> <p>Partnerships. Whole council, health, education, and police for co-ordinated interventions. Appropriate representation on statutory regional / sub-regional partnerships / boards.</p> <p>Implement learning from Single Unified Safeguarding Review (SUSR) and implement the process if a serious incident is reported.</p>	
YM4	Recruitment, retention and leadership continuity	Dylan Williams -	Critical (4:5=20)	Workforce planning - plans in place for all services.	Major (3:4=12)

ID	Risk	Risk Owner	Inherent (Impact x Likelihood)	Controls / Existing Controls	Residual (Impact x Likelihood)
	Inability to recruit promptly and a limited talent pipeline may reduce workforce capacity, weaken leadership continuity, and disrupt service delivery.	Chief Executive	Red	<p>Exit interviews and new starter questionnaire in place for feedback to improve recruitment and retention strategies.</p> <p>Dedicated career's microsite that outline's the benefits of working with the council.</p> <p>Social media platforms used to advertise vacancies.</p> <p>Collaboration with schools /colleges / further education to develop and boost the care sector (Denu Talent).</p> <p>Talent pipeline processes in place and internal development programmes, e.g. (Twf & Datblygu) along with a graduate scheme Dyfodol Môn.</p> <p>Services keep job descriptions and person specifications under review to ensure they are realistic and aligned with the labour market.</p> <p>Talent identification. Regular review and identification of future leaders via the annual development discussion.</p> <p>Fforwm Môn - a forum for the council's senior officers to receive, share and discuss.</p>	Yellow
YM5	Partnership Partnerships are ineffective, lack sufficient oversight, and	Susan Owen Jones - Executive Manager (LT)	Major (3:4=12)	Formal partnership agreements with clear roles and responsibilities.	Moderate (3:3=9)

ID	Risk	Risk Owner	Inherent (Impact x Likelihood)	Controls / Existing Controls	Residual (Impact x Likelihood)
	may negatively impact service delivery and value for money.			<p>Clear governance structure - steering groups established as required.</p> <p>Programme of strategic partners attendance at the partnership scrutiny committee in place.</p> <p>Regular performance monitoring and review meetings.</p> <p>Due diligence checks on third parties.</p> <p>Service level agreements (SLAs), MOUs and contract management in place as required.</p> <p>Partnership register is in place and representation revised periodically.</p>	
YM6	<p>Supply chain</p> <p>Dependence on a limited number of key suppliers within the council's supply chain may result in delays to service delivery and reduced resilience.</p>	Marc Jones - Director of Function (Resource) and Section 151 Officer	Critical (4:4=16)	<p>Supplier diversity and contingency planning.</p> <p>Regular supplier performance reviews and audits to identify key suppliers.</p> <p>Contractual clauses for delivery timelines and penalties.</p> <p>Approved supplier list</p> <p>Framework agreements</p> <p>Business continuity and disaster recovery planning.</p>	Major (4:2=8)

ID	Risk	Risk Owner	Inherent (Impact x Likelihood)	Controls / Existing Controls	Residual (Impact x Likelihood)
				<p>Close monitoring of critical and single points of failure in the supply chain.</p> <p>Ongoing monitoring of activity in relevant sectors of the economy (e.g. construction) supported by a clear process to escalate concerns promptly.</p> <p>Committed to the Welsh Government's code on Ethical Employment in Supply Chains.</p> <p>Procurement Strategic Plan and template documents established.</p>	
Page 42	YM7 Welsh language Failure to comply with Welsh language standards and policy, including requirements to promote and facilitate the use of Welsh.	Aaron Evans - Director of Education, Skills and Young People	Major (3:4=12)	<p>Welsh Language Policy</p> <ul style="list-style-type: none"> Maintenance and regular update of the policy aligned with statutory requirements. Learning and policy portals ensure all staff and members are aware of the Welsh language policy and legislation as a mandatory policy. <p>Staff training - regular training provided for all staff on Welsh language standards, expectations and customer service.</p> <p>Recruitment and support - Welsh language requirements of posts considered and Welsh language skills framework implemented.</p> <p>Welsh Language Promotion Strategy (and annual implementation plan) implemented in partnership with the Fforwm Iaith.</p>	Moderate (3:2=6)

ID	Risk	Risk Owner	Inherent (Impact x Likelihood)	Controls / Existing Controls	Residual (Impact x Likelihood)
				<p>Performance monitoring</p> <ul style="list-style-type: none"> Annual self-assessment survey and annual report prepared. KPIs reported as part of the scorecard. 	
YM8	<p>Future service planning</p> <p>Uncertainty in national policy and external investment impacting future service planning.</p>	Dylan Williams - Chief Executive	Major (3:5=15)	<p>Regular data reviews. Routine analysis of demographic, economic, and cultural data informs decision-making and Strategic Planning.</p> <p>Stakeholder engagement - local communities, businesses and partners involved.</p> <p>Scenario planning - forecasting tools used to anticipate future service needs.</p>	Major (3:4=12)
YM9	<p>Governance and compliance</p> <p>Weak or ineffective governance may lead to non-compliance with statutory or regulatory requirements, leading to potential penalties and reputational damage.</p>	Lynn Ball - Director of Function (Council Business)	Critical (4:5=20)	<p>A robust governance framework – defined roles, responsibilities, decision making authority and escalation.</p> <p>Annual Governance Statement and identified improvement actions, which are scrutinised by a multi-disciplinary Governance Group drawn from across the council.</p> <p>Mandatory training programme – staff's completion and understanding of mandatory eLearning is tracked and monitored through an eLearning system. Embeds expected behaviours, reduces the risk of non-compliance, and supports consistent adherence to legal and organisational standards.</p> <p>An effective Internal audit programme provides independent, risk-based assurance over governance, risk management, and internal controls to senior leadership and the Governance and Audit Committee.</p>	Moderate (3:3=9)

ID	Risk	Risk Owner	Inherent (Impact x Likelihood)	Controls / Existing Controls	Residual (Impact x Likelihood)
				<p>Policy updates - up-to-date policies maintained in line with legislation and council needs.</p> <p>Mandatory policies are published to employees via a policy portal which tracks and monitors acknowledgement and understanding through built-in reporting. Provides evidence of compliance with regulatory and legislative obligations.</p> <p>Established organisational controls are in place, including financial procedures, governance and performance management frameworks, project management methodology, strategic planning processes, operational controls, structured staff communications, statutory officer oversight, and an internal audit programme.</p>	
YM10	<p>Physical assets</p> <p>Council buildings and other assets becoming unusable due to poor condition.</p>	Rhys Hughes - Deputy Chief Executive	Critical (5:5=25)	<p>Asset register. Comprehensive and up-to-date inventory of council assets maintained, excluding housing.</p> <p>Condition surveys. Regular inspections and risk assessment conducted.</p> <p>Servicing, inspection and cyclical maintenance scheduled.</p> <p>Moving towards Net Zero. Working towards Net Zero targets and recognition of climate adaption success.</p> <p>New Property Management system collates building date and informs investment need and prioritisation.</p>	Critical (4:4=16)

ID	Risk	Risk Owner	Inherent (Impact x Likelihood)	Controls / Existing Controls	Residual (Impact x Likelihood)
				The Capital Strategy provides a structured framework for capital expenditure.	
YM11	<p>Homes for local people</p> <p>Shortage of affordable and suitable accommodation to meet local housing needs.</p>	Marc Jones - Director of Function (Resource) and Section 151 Officer	Moderate (3:3=9)	<p>Housing Strategic Plan - prioritises homes for local residents</p> <p>Housing needs assessment. Local housing market assessment completed 2024-2029.</p> <p>Collaboration. Annual housing prospectus and deliver on the social housing delivery programme to identify and prioritise schemes for housing association and council housing development.</p> <p>The council and other housing associations are working with local builders to increase the social housing stock.</p> <p>Second homes premium generates income to fund projects that will help local residents get a house.</p> <p>Council Tax premium on second houses aims to reduce the number of second homes.</p> <p>Planning policy enforcement - affordable housing.</p>	Moderate (3:2=6)

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ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	3/2/2026
Subject:	Progress update against the identified Self-assessment and AGS Improvement Actions for 2024/25
Head of Service:	Huw Ynyr Head of Digital, Performance and Modernisation HuwYnyr@anglesey.gov.wales
Report Author:	Gwyndaf Parry Corporate Planning, Performance and Programme Manager GwyndafParry@anglesey.gov.wales Alwyn Williams Corporate Business and Performance Analyst AlwynWilliams@anglesey.gov.wales
Nature and Reason for Reporting: The committee is receiving this report in line with section 3.4.8.4 (Governance reporting) and 3.4.8.15 (Self-assessment Report) of the Terms of Reference for the committee.	

Introduction

1. To demonstrate good governance, this report details the work the council has undertaken against the identified improvement areas within the AGS and the Self-Assessment & Performance (Wellbeing) Reports for 2024/25.
2. Services have provided updates on the actions and progress made since the reports were previously presented to the Committee in September and December 2025.

Recommendation

3. That the Governance and Audit Committee:
 - a. Considers the report and accepts the responses and updates as an accurate reflection of the Council's work against the identified improvement areas.



Self-Assessment and Performance (Wellbeing) Report 2024/25 + Annual Governance Statement

Progress against identified improvement actions

Prepared by – Digital, Performance and Modernisation Service

Publication date: January 2026

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

Progress against identified improvement actions

This report provides an update on the work carried out against the areas identified as opportunities for improvement and monitoring from the [Self-Assessment and Performance \(Wellbeing\) Report for 2024/25](#).

1. The council needs to continue modernising its digital and data infrastructure

Target Date – March 2027

Actions identified to address weaknesses	Lead Service(s)	Update	Status ⁱ
Develop a Data Strategic Plan with the aim of continuing our journey to becoming a data informed Council	Digital, Performance and Modernisation	<ul style="list-style-type: none">Business Case submitted to the Leadership Team for additional resources to update our data platform and to appoint a Data Manager.	On Track
Continue to progress the 4 key priorities of the Digital Strategic Plan	Digital, Performance and Modernisation	<ul style="list-style-type: none">The work on the 4 priorities continues, notable achievements include:<ul style="list-style-type: none">Library Management System: Coordinated replacement as part of the national upgrade program.Democracy platform: Rolled out visual and accessibility improvements.Local Development Plan: Delivered digital platform and customer service elements for launch.Cyber and email security: Strategically upgraded tools for better functionality and reduced costs.Digital forms and workflows: Developed for multiple service areas, both internal and customer facing.Civica Property Management: Procured and implemented new system.Cloud migration: Completed Pay360 income software and NEC document management migration.Translation Memory: Procured and implemented new software for translations.	On Track

		<ul style="list-style-type: none"> ○ Telephony system: Implemented council telephony, contact centre and Teams calling. ○ Car parks webpage: Transformed from static PDF to interactive map integrated with payment app. ○ Web analytics: Piloted and launched cookieless statistics for GDPR compliance and reliability. ○ GIS Mapping upgrades: Integrated with HM Land Register and maintained Gold status for address and street data. 	
Develop the Chatbot interface to provide an improved customer experience	Digital, Performance and Modernisation	<ul style="list-style-type: none"> ● Improvements are being explored with the supplier, a proof of concept is being developed in an alternative technology platform in case the improvements can't be delivered. 	On Track
Review customer contact centres way of working and consider recommendations to improve customer experience.	Digital, Performance and Modernisation	<ul style="list-style-type: none"> ● Contractor completed a review of our Customer contact centres during September – October 2025. ● The findings have been received and considered by the Project Steering Group who have agreed to prepare a proposal based on the recommendations from the review. ● Input is required from the new HoS before the proposal is considered by the Corporate Management Team. 	On Track

2. The council must ensure that it meets the requirements of the new Procurement Act 2023

Target Date – March 2026

Actions identified to address weaknesses	Lead Service(s)	Update	Statusⁱ
Implement agreed outstanding actions from the Procurement Improvement Plan	Resources	<ul style="list-style-type: none"> ● STAR continues to work with the Council on the action plan. The Council has succeeded in appointing a permanent Procurement Manager who will start in April and review the plan. ● A new procurement handbook is available on Monitor for staff, to guide them through the procurement process in line with the requirements of the new Act. 	Behind Schedule

3. The financial resilience of the council is under pressure due to the cost-of-living crisis and a decrease in funding

Target Date – March 2026

Actions identified to address weaknesses	Lead Service(s)	Update	Status ⁱ
Maximise the grants available to the Council	Resources	<ul style="list-style-type: none"> Work continues on bidding for available grants (especially capital). A protocol for authorizing bids for capital grants has been put in place. All grants and spending are monitored to ensure that no grant is lost because the Council has not complied with the grant conditions. 	Complete
Monitor and review the Medium-Term Financial Plan (MTFP)	Resources	<ul style="list-style-type: none"> The Executive Committee adopted a new MTFP in September 2025 and this will be updated once the 26/27 budget is agreed. 	Complete
Identify savings for 2026/27 onwards	Resources	<ul style="list-style-type: none"> £975k of savings has been identified as part of setting the 26/27 revenue budget, which is being reinvested into services. 	Complete
Review and streamline processes to improve efficiency and effectiveness of services and reduce the impact of reduced funding	Resources	<ul style="list-style-type: none"> This is happening and ongoing in the services and reserve funds have been allocated to finance the costs of change. Several examples across the Council include investing in the telephone system, using the CRM, using Call Secure to receive payments over the phone, rolling out Chip & Pin machines to collect income on beaches, and a transport review across the Council. Further examples can be provided by the Services. 	Complete

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

Target Date – March 2026

Actions identified to address weaknesses	Lead Service(s)	Update	Status ⁱ
Review and publish a new small holding asset management strategy	Highways, Waste & Property	<ul style="list-style-type: none"> Draft strategic plan will be presented to Scrutiny Committee 18/02/2026 and to The Executive for approval 27/02/2028 	On Track
Continue to implement the new Computer Aided Facilities Management System	Highways, Waste & Property	<ul style="list-style-type: none"> System substantially implemented. Property Help Desk function fully operational. Additional functionality, such as Servicing and Inspecting and Utilities Modules being implemented. The system will continue to grow and become more functional as more information is collected and uploaded. It is foreseen that the system's functionality will continue to grow over a period of years. Discussions to potentially integrate the system with Civica Financials ongoing. 	On Track
Undertake rationalisation of council assets in line with Asset Management Strategic Plan 2024-29	Highways, Waste & Property	<ul style="list-style-type: none"> Rationalisation work has not yet progressed to the implementation stage. As the information held within Civica Property Management system grows and improves, it may be possible to recommend rationalisation options. 	Behind Schedule

5. The council needs to respond to identified workforce planning challenges including its age profile in some services and recruitment and retention problems in others

Target Date – March 2026

Actions identified to address weaknesses	Lead Service(s)	Update	Status ⁱ
Review, revise and implement a recruitment drive for the Provider Unit	HR, Communications and Customer Experience	<ul style="list-style-type: none"> Forming a part of the Dyfodol Môn Scheme, the Denu Talent Programme (upto 10 weeks paid workplacement over the Summer months) has been implemented over to 2 consecutive years within the Provider Unit. This recruitment drive has successfully achieved its aim, attracting interest from Sixth form, College and University students. In brief; <ul style="list-style-type: none"> 12 young people from Anglesey have taken advantage of the Scheme so far 8 have secured employment with the Authority, either on a full time or relief basis 1 other showing interest in the opportunity to qualify as a Social Worker in the future 4 have returned to education with a renewed image of the Council as a prospective employer and are inspired in terms of their future career aspirations and want to participate in the Programme again. The Learning and Development Team will continue to work closely with the Provider Unit and the wider Social Services Teams to continue this offer in 2026. 	On Track
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	HR, Communications and Customer Experience	<ul style="list-style-type: none"> HR Team meets 3 times a year with Director/Heads of Service and Business Manager to discuss Workforce Planning, subsequently a report is shared with Leadership Team 	Complete

Actions identified to address weaknesses	Lead Service(s)	Update	Status ⁱ
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.	HR, Communication and Customer Experience	<ul style="list-style-type: none"> 2025 saw the launch of the Dyfodol Môn Graduate offer. Year 1 saw the successful recruitment of 4 talented graduates x2 Accountancy Graduates, x1 Electrical Engineering Graduate and x1 Economic Development Graduate Year 2 placement offers will be released in March 2026. 	On Track

6. The council does not map all sources of assurance

Target Date – March 2026

Actions identified to address weaknesses	Lead Service(s)	Update	Status ⁱ
Complete a review of how best to review and monitor the 1st and 2nd lines of assurance	Chief Executive Office / Digital, Performance & Modernisation / Resources	<ul style="list-style-type: none"> A review of the Strategic Risk Register is ongoing. Following the review, the newly established Governance Group will be reviewing the lines of assurance as part of its ongoing work with the Annual Governance Statement, Local Code of Governance and the Corporate Self-Assessment. 	Behind Schedule
Complete the assurance mapping exercise for the Council	Chief Executive Office / Digital, Performance & Modernisation / Resources	<ul style="list-style-type: none"> Mapping will be completed by the Governance Group once the Strategic Risk Register has been reviewed. 	Behind Schedule

ⁱ Green – Completed, Yellow – On Track, Amber – Behind Schedule, Red – Significantly behind schedule and requires management decision

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	3 February 2026
Subject	Annual Audit Summary 2025
Head of Service	Huw Ynyr Head of Digital, Performance and Modernisation
Report Author	Gwyndaf Parry Strategic Performance and Projects Manager
Nature and Reason for Reporting The Governance and Audit Committee's Terms of Reference states that (3.4.8.11.2) The Committee will consider the external auditor's annual report, other relevant reports and the report to 'those charged with governance'. Also (3.4.8.11.3) the Committee will oversee external audit arrangements, comment on the scope and depth of external audit work and ensure it gives value for money. It will consider external audit reports and will monitor their recommendations.	

1.0 INTRODUCTION

- 1.1 The report sets out Audit Wales' Annual Audit Summary for Isle of Anglesey County Council (the Council).
- 1.2 It summarises the main findings from 2025 audit work undertaken to fulfil Audit Wales' responsibilities under the Public Audit (Wales) Act 2004 and the Well-Being of Future Generations (Wales) Act 2015.
- 1.3 Audit Wales received the draft accounts in line with the statutory deadline of 30 June 2025. The quality of the draft accounts and working papers was generally good.
- 1.4 The auditor General issued an unqualified opinion on the accounts in advance of the statutory deadline of 31 October. There was one uncorrected misstatement in the accounts. There were no other significant issues to report.
- 1.5 Performance audit work found that the Council has positive arrangements for monitoring their reserves but needs to strengthen its commissioning arrangements to improve consistency.
- 1.6 Several recommendations were made to the Council during 2025, focusing on formalising and embedding commissioning arrangements to secure value for money, and strengthening the strategic management and review of financial reserves.

2.0 RECOMMENDATION

2.1 That the Governance and Audit Committee:

- Considers the report and receives assurance from its content.

Isle of Anglesey County Council – Annual Audit Summary 2025

Date issued: January 2026



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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

Introduction



Adrian Crompton

Auditor General for Wales

I am pleased to share my Annual Audit Summary for Isle of Anglesey County Council (the Council). It summarises the main findings from my 2025 audit work undertaken to fulfil my responsibilities under the Public Audit (Wales) Act 2004 and the Well-Being of Future Generations (Wales) Act 2015.

I provided an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My audit team has also assessed whether the Council has made proper arrangements for securing economy, efficiency and effectiveness

in its use of resources, and has acted in line with the sustainable development principle. In doing so, my audit team has reviewed the Council's Strategic Management of Balances and Reserves, and its Arrangements for Commissioning Services. As set out in my audit plan, these reviews have been carried out in line with the International Organisation of Supreme Audit Institutions (INTOSAI) standards.

The detailed findings for each of my audits are set out in the respective reports which my audit team have presented throughout the year. The performance audit reports are available on the Audit Wales website and further links are available in the summary.

The Annual Audit Summary should be shared with those charged with governance. I will then make the summary available to the public on the Audit Wales website.

I would like to extend my gratitude to the Council's officers for their help and cooperation throughout my audit.

Your audit at a glance



I received the draft accounts in line with the statutory deadline of 30 June 2025. The quality of the draft accounts and working papers was generally good.



I issued an unqualified opinion on the accounts in advance of the statutory deadline of 31 October. There was one uncorrected misstatement in the accounts. There were no other significant issues to report.



My performance audit work found that the Council has positive arrangements for monitoring reserves but needs to strengthen its commissioning arrangements to improve consistency.



My audit team made several recommendations to the Council which focus on formalising and embedding commissioning arrangements to secure value for money, and strengthening the strategic management and review of financial reserves.



My audit team has completed the audit work as set out in my Audit Plans for 2024-25.

Audit of accounts findings

Preparing annual accounts is an essential part of demonstrating the stewardship of public money. The accounts show the organisation's financial performance and set out its net assets/reserves, total comprehensive income and expenditure, and cash flows. My annual audit of those accounts provides an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My responsibilities in auditing the accounts are described in my [Statement of Responsibilities](#) publications, which are available on the [Audit Wales](#) website.

The draft accounts were presented for audit on 30 June 2025. This was in line with the deadline of 30 June 2025 set by the Welsh Government. The quality of the draft accounts presented for audit was generally good.

My audit opinion

I must report issues arising from my work to those charged with governance for consideration before I issue my audit opinion on the accounts. I reported these issues within my Audit of Accounts Report to the Governance and Audit Committee on 23 October 2025.

Accuracy of preparation

A number of changes were made to the draft accounts arising from my audit work.

There was one uncorrected misstatement remaining in the audited accounts. This related to 32 assets that incorrectly held balances in both the Revaluation Reserve and the Capital Adjustment Account, which is not permitted under proper accounting practices. The error totalled £1.561 million, which is below our materiality threshold and therefore did not affect our ability to issue an unqualified true and fair opinion.

The Council did not amend the accounts during the audit due to the immaterial nature of the misstatement and the limited time available to review supporting records prior to the certification deadline. The Council is currently correcting its records and will adjust this error in its 2025-26 accounts.

There were no other significant issues to report.

Working paper timeliness improved in many areas this year, with several documents prepared in advance of the audit. However, some key working papers were still being finalised during the early weeks of the audit window. In particular, the Valuer's report was not received until mid-August 2025, and the IFRS 16 working papers were not available until mid-October 2025.

Both areas were classified as high-risk due to their complexity, and early audit testing is essential to ensure timely completion, especially where errors may require extended testing and follow-up work.

Whilst these delays did not prevent us from meeting this year's agreed deadline, the audit window will be shorter next year, and similar delays could present a risk to achieving the revised certification deadline of 30 September.

My work did not identify any material weaknesses in internal controls, but I made several recommendations which related to both IT and Financial controls. Progress against these recommendations will be monitored during next year's audit.

The Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements and with my knowledge of the Council.

I concluded that the Council's accounts were properly prepared and materially accurate and issued an unqualified audit opinion on them.

Audit completion

I issued the certificate confirming that the audit of accounts for 2024-25 was completed on 30 October 2025.

Whole of Government Accounts

I also undertook a review of the Whole of Government Accounts return. I concluded that the counterparty consolidation information was consistent with the Council's financial position on 31 March 2025 and the return was prepared in accordance with the Treasury's instructions.

Other accounts work still underway

In addition to my responsibilities for auditing the Council's accounts, I also have responsibility for the certification of several grant claims and returns.

Our audit work in relation to National Non-Domestic Rates and the Teacher's Pension subsidy have not identified any significant issues. However, we are continuing to address a backlog of Housing Benefit work arising from historic issues, and errors continue to be identified through our testing.

At the time of reporting, the audit of the 2023-24 Housing Benefit Subsidy claim is substantially complete, and audit work on the 2024-25 claim is ongoing.

Performance audit findings

Commissioning Arrangements

My team looked at how the Council's arrangements for commissioning services consider value for money and apply the sustainable development principle. This was a thematic audit carried out at all 22 local authorities.

The audit criteria emphasised that applying commissioning arrangements consistently at a corporate level can strengthen assurance that the Council is securing value for money. The Council was able to demonstrate where some services had applied these criteria, for instance, undertaking a thorough options appraisal for a large long-term commission. However, I found that this was not a consistent corporate approach, as we noted variation across the examples we examined.

I made two recommendations focused on establishing and embedding consistent corporate commissioning arrangements that can be applied proportionately to the scale and significance of the commissioned service.

Strategic Management of Balances and Reserves

My team looked at how the Council manages its reserves. It focused on governance, risk management, financial reporting, and how reserves are used strategically to make sure public money is well managed to support long-term stability.

I found that the Council effectively manages and reviews reserves regularly but would benefit from establishing formal protocols for their use and replenishment. Clearer criteria on establishing and holding reserves and forward planning their maintenance would improve long-term financial resilience.

I made one recommendation focused on formalising how the Council establishes and uses its reserves.

Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use three lines of assurance to show how we achieve this. We have set up an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2024](#).



Our People

- Selection of right team
- Use of specialists
- Supervisions and review



Arrangements for achieving audit quality

Selection of right team

• Audit platform	• Learning and development
• Ethics	• Leadership
• Guidance	• Technical support
• Culture	



Independent assurance

• EQRs	• Peer review
• Themed reviews	• Audit Quality Committee
• Cold reviews	
• Root cause analysis	• External monitoring

Further information

Audit Wales has a range of other information to support the scrutiny of Welsh public bodies and to continue to improve the services provided to the people of Wales.

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Our newsletter which provides you with regular updates on our public service audit work, good practice, and events.



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We welcome correspondence and telephone calls in Welsh and English.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.



ISLE OF ANGLESEY COUNTY COUNCIL	
Report to	Governance and Audit Committee
Date	3 February 2026
Subject	Review of Forward Work Programme for 2025-26 v6
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 v6

Core Function	26 June 2025	16 July 2025	30 September 2025	23 October 2025 ¹	4 December 2025	3 February 2026	14 May 2026 (draft)
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 v5 (3.4.8.3.2)	Action Log Review of Forward Work Programme 2025-26 v6 (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)		Update on progress against the governance matters identified through the	

¹ Special meeting

Core Function	26 June 2025	16 July 2025	30 September 2025	23 October 2025 ¹	4 December 2025	3 February 2026	14 May 2026 (draft)
						Annual Governance Statement 2024-25 (3.4.8.4.2)	
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)	<i>Draft Annual Governance Statement 2024-25 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3)</i> <i>Draft Statement of Accounts 2024-25 (3.4.8.12.1/2) (3.4.8.6.1/2/3)</i>		<i>Final Annual Governance Statement 2024-25 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3)</i> <i>Final Statement of Accounts 2024-25 (3.4.8.12.1/2) (3.4.8.6.1/2/3)</i> <i>Audit of Accounts Report (3.4.8.11.2/3) (3.4.8.6.3)</i>		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 in Schools Report 2024-25 (3.4.8.7.1/2/3)	

Core Function	26 June 2025	16 July 2025	30 September 2025	23 October 2025 ¹	4 December 2025	3 February 2026	14 May 2026 (draft)
					Annual Information Governance (SIRO) Report 2024-25 (3.4.8.7.1/2/3)		
Risk Management (3.4.8.8)			<p>Annual Review of Risk Management Framework (3.4.8.7.1/2) (3.4.8.8.1)</p> <p>Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1)</p>		<p>Annual Review of Risk Management Framework (3.4.8.7.1/2) (3.4.8.8.1)</p> <p>Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1)</p>	Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1)	
Countering Fraud and Corruption (3.4.8.9)		<p>Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.9.1) (3.4.8.14.2)</p>	<p>Annual Counter Fraud, Bribery and Corruption Report 2024-25 (3.4.8.9.4/5/6)</p> <p>National Fraud Initiative 2024-26 Outcomes – Progress Report (3.4.8.9.6)</p> <p>Annual Concerns, Complaints & Whistleblowing</p>		<p>Audit Wales Briefing Note: National Fraud Initiative 2024-25 – update for Isle of Anglesey County Council (3.4.8.9.6) (3.4.8.11.1/2/3)</p>		

Core Function	26 June 2025	16 July 2025	30 September 2025	23 October 2025 ¹	4 December 2025	3 February 2026	14 May 2026 (draft)
			Report 2024-25 (3.4.8.9.1) (3.4.8.14.2)				
Internal Audit (3.4.8.10)	Annual Internal Audit Report 2024-25 (3.4.8.10.5/6/7/8 /11/14/15) (3.4.8.6.3) Internal Assessment of Conformance with the Public Sector Internal Audit Standards 2024-25 (3.4.8.10.1/8/11/13) Internal Audit Strategy and Annual Plan 2025-26 (3.4.8.10.1/2/4/5) Review of Internal Audit Charter (3.4.8.10.2/12)	Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3) Gap analysis of conformance with the Global Internal Audit Standards in the UK Public Sector (3.4.8.10.1/2/8/11/13)	Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3) Outstanding Issues / Risks / Opportunities (3.4.8.10.9/10)		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) Outstanding Issues / Risks / Opportunities (3.4.8.10.11)
External Audit (3.4.8.11)	Annual Audit Plan 2025 (3.4.8.11.1/3)		Work Programme and Timetable –	Audit of Accounts Report (3.4.8.11.2/3) (3.4.8.6.3)	Work Programme and Timetable –	Work Programme and Timetable –	Work Programme and Timetable –

Core Function	26 June 2025	16 July 2025	30 September 2025	23 October 2025 ¹	4 December 2025	3 February 2026	14 May 2026 (draft)
			Quarterly Update (Q1 2025) (3.4.8.11.2/3)	(3.4.8.12.4)	Quarterly Update (Q2 2025) (3.4.8.11.2/3) Arrangements for commissioning services (3.4.8.11.1/2/3) Management of balances and reserves (3.4.8.11.1/2/3)	Quarterly Update (Q3 2025) (3.4.8.11.2/3) Annual Audit Summary 2025 (3.4.8.11.1/2/3) (3.4.8.6.3)	Quarterly Update (Q4 2025) (3.4.8.11.2/3)
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)		

Core Function	26 June 2025	16 July 2025	30 September 2025	23 October 2025 ¹	4 December 2025	3 February 2026	14 May 2026 (draft)
Complaints Handling (3.4.8.14)		<u>Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.14.1/2)</u>	<u>Annual Letter of the Public Services Ombudsman for Wales 2024-25 (3.4.8.14.1)</u> <u>Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.14.1/2)</u>		<u>Annual Letter of the Public Services Ombudsman for Wales 2024-25 (3.4.8.14.1)</u> <u>Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.14.1/2)</u>		
Self-assessment (3.4.8.15)		<u>Review of the Draft Annual Corporate Self-assessment report 2024-25 (3.4.8.15.1/2/3)</u>	<u>Review of the Draft Annual Self-assessment report 2024-25 (3.4.8.15.1/2/3)</u>	<u>Annual Self-assessment, Performance and Wellbeing report 2024-25 (3.4.8.15.1/2/3)</u>			
Panel Performance Assessment (3.4.8.16) ²		Themes for the Panel Performance Assessment to consider (3.4.8.16.1)				<u>Panel Assessment Report (3.4.8.16.1/2/3)</u>	<u>Panel Assessment Report (3.4.8.16.1/2/3)</u>
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
Introduction to Artificial Intelligence and Risk Mitigation	Not applicable	Briefing session	Mathew Henshaw, Chief Digital Officer	11/02/2025
Understanding Local Authority Accounts for Councillors	June 2023 August 2023			
Treasury Management (3.4.8.5.2)	September 2023	Briefing session	To be confirmed	February 2026
Effective Chairing Skills	October 2023			
Countering Fraud and Corruption	December 2023			
Risk Management	March 2024	Briefing session	Zurich Resilience Solutions	04/12/2025

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
North Wales Corporate Joint Committee - FAQs	Information about the role of the North Wales Corporate Joint Committee (NWCJC) and the Governance and Audit Committee sub-committee.	Frequently asked questions	NWCJC	02/12/25

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