

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	29 June 2022
Subject:	Internal Audit Annual Report 2021-22
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Nature and Reason for Reporting: The Public Sector Internal Audit Standards require the chief audit executive to produce an Internal Audit Annual Report.	

1. Introduction

- 1.1. The Public Sector Internal Audit Standards (PSIAS) require the 'chief audit executive' to deliver an annual internal audit opinion and report that the organisation can use to inform its governance statement. This Committee's terms of reference also require it to consider the annual report of the internal auditors.
- 1.2. This report provides the Committee with the Internal Audit Annual Report for 2021-22, which provides the Head of Audit and Risk's overall opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control during the year.

2. Recommendation

- 2.1. That the Committee considers and comments on the Head of Audit and Risk's annual report and overall 'opinion'.



INTERNAL AUDIT ANNUAL REPORT 2021-22

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June 2022

Head of Audit & Risk

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ISLE OF ANGLESEY
COUNTY COUNCIL**

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FOREWORD – CURRENT CONTEXT

The impact of Covid-19 on public services continued during 2021-22. However, the impact on the Internal Audit and Risk Management Team lessened, with staff returning from redeployment to the Covid-19 Business Grants Team and additional Covid-19 administration duties ending during the first quarter of the financial year.

In December 2020, CIPFA¹ had recognised that local government bodies were struggling with considerable challenges and were having to make difficult decisions on how best to use their available staff and financial resources to meet critical needs. Meanwhile, there was no change to the professional and regulatory expectations on local government bodies to ensure their internal audit arrangements conformed to the Public Sector Internal Audit Standards (PSIAS).

CIPFA therefore published sector specific guidance for internal auditors working in or for local government in the UK, setting out key requirements for local government bodies that it recommended heads of internal audit, leadership teams and audit committees should follow for the organisation to meet its assurance needs during 2020-21 and 2021-22.

Following consultation with the Senior Leadership Team (SLT) to take into account the CIPFA guidance, the Head of Audit and Risk submitted a report to the Governance and Audit Committee in February 2021, which outlined the provisions that she would make, while taking into account capacity issues, to obtain sufficient assurance during 2021-22 to support the annual opinion.

The Head of Audit and Risk accounted for these issues in the Internal Audit Strategy for 2021-22, which the Governance and Audit Committee subsequently approved at its meeting of 20 April 2021.

¹ CIPFA is the Relevant Internal Audit Standard Setter (RIASS) for local government and works with the other UK RIASS to mandate the PSIAS across the public sector.

INTRODUCTION

The Public Sector Internal Audit Standards (PSIAS) require the ‘chief audit executive’, in the Council’s case the Head of Audit and Risk, to deliver an annual internal audit opinion that the organisation can use to inform its Annual Governance Statement².

The annual opinion must include:

- An [opinion](#) on the overall adequacy and effectiveness of the organisation’s risk management, control and governance processes
- Disclose any [qualifications](#) to that opinion, together with the reason for the qualification
- Present a [summary](#) of the audit work from which the opinion is derived, including reliance placed on other assurance bodies
- Draw attention to any [issues](#) the chief audit executive judges particularly relevant to the preparation of the Annual Governance Statement
- Summarise the [performance](#) of the internal audit function against its performance measures
- Comment on [compliance](#) with the PSIAS and communicate the results of the Internal Audit quality assurance programme.

² The Accounts and Audit (Wales) Regulations 2014 requires a review of governance arrangements to be reported within the authority, in the Council’s case, the Governance and Audit Committee, and externally in the published accounts. The Annual Governance Statement (AGS) is an annual review of the systems of internal control and gathers assurance from various sources to support it. Internal Audit is a key contributor and the Head of Audit and Risk provides a written annual report to those charged with governance to support the AGS.

INTERNAL AUDIT OPINION

Head of Internal Audit Opinion 2021-22

For the 12 months ended 31 March 2022, the Isle of Anglesey County Council's Head of Audit and Risk's opinion is that the organisation has an adequate and effective framework for risk management, governance and internal control.

While I do not consider any areas of significant corporate concern, some areas require the introduction or improvement of internal controls to ensure the achievement of objectives, and these are the subject of monitoring.

There are no qualifications to this opinion.

BASIS OF MY OPINION

Scope

I have reached my opinion by considering the work and activities we have carried out during the year, further discussed below. The opinion does not imply that we have reviewed all risks and assurances relating to the Council. It is substantially derived from the setting of a risk-based strategy, which management have fed into and the Governance and Audit Committee approved in April 2021. It should provide a reasonable level of assurance, subject to the inherent limitations [below](#) and to the [report](#) submitted to the Governance and Audit Committee in February 2021 and discussed in the [Foreword - Current Context](#) above.

Limitations

The matters raised in this report are only those that came to our attention during the course of our work and activities within the Council. They are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Neither this report, nor our work, should be taken as a substitute for management's responsibilities for the application of sound internal control practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist.

Third Line Assurance³

Key to being able to obtain sufficient assurance to inform the opinion was to take into account internal audit reviews of the strategic risks and other audit work, and the assurance ratings provided:

Audits of Strategic Risks

During 2021-22, following a comprehensive review of the Council's risks to achieving its corporate priorities, 13 risks were rated as having a red or amber residual risk rating and were recorded in a strategic risk register. We aim to audit 60% of red and amber residual

³ Definitions of assurance ratings in place during 2021-22 can be found at [Appendix A](#)

risks over a two-year cycle. We reviewed 10 (83%⁴) of these over a 24-month period (20% in 2020-21). ([Appendix B](#) refers).

We were able to provide '**Reasonable**' assurance that the Council was effectively managing all but one of the strategic risks we reviewed. We could only provide '**Limited**' assurance for one audit (IT Service Continuity - Phishing), which we are currently following up.

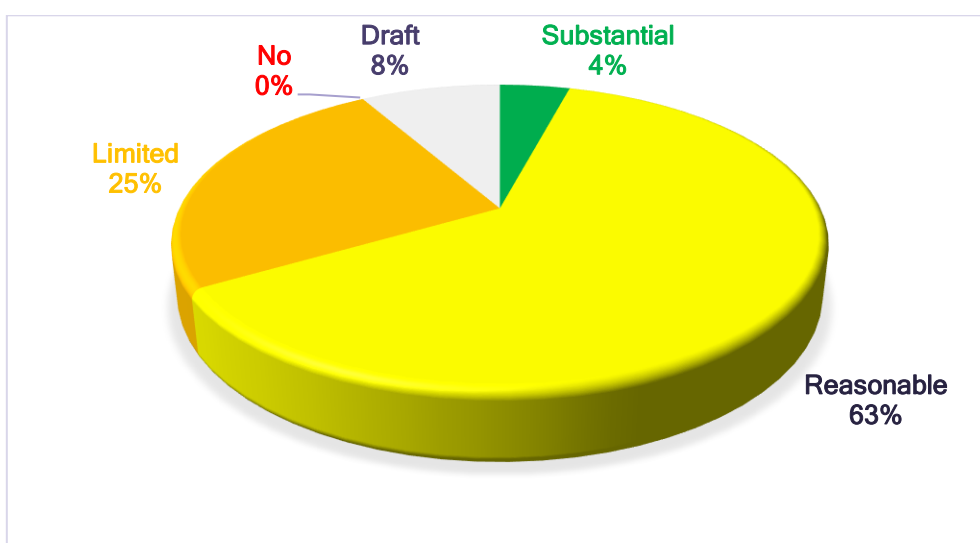
Other audit work

We also reviewed other key areas of the Council's activities, including areas where the Director of Function (Resources) and Section 151 officer and SLT had raised concerns ([Appendix C](#) refers).

Of the 17 audits of this type we undertook during 2021-22, we were able to provide one with '**Substantial**' assurance (none in 2020-21), eight with '**Reasonable**' assurance (nine in 2020-21) and six '**Limited**' assurance (four in 2020-21). Two investigations were not provided with assurance ratings.

Internal Audit Assurance ratings provided during 2021-22

Overall, we were able to provide '**Reasonable**' assurance or above for 67% (78% in 2020-21) of the assurance audits we undertook during 2021-22.



⁴ We were unable to review one strategic risk at the request of the Director of Education, Skills and Young People following a pause of the Schools Modernisation programme.

Six audits (25%) received '**Limited**' assurance during the year, compared to five (22%) in 2020-21. In accordance with our protocol, we formally revisit all the 'Issues/Risks' raised in reports with a '**Limited**' assurance, when they become due, to ensure they are effectively addressed.

We formally revisited all seven reports with a '**Limited**' assurance rating. Following our revisit, we were able to raise the assurance to '**Reasonable**' in three of the reports, while we will continue to monitor and report on the remaining four.

No audits received '**No**' assurance and no 'Critical' (red) 'issues/risks' were raised during the year.

Where we identified 'Issues/Risks', management accepted them all. The remaining 'Issues/Risks' were monitored by recording in our action tracking system, discussed in further detail in the following [section](#).

ISSUES/RISKS RAISED

We have now been using the new and upgraded version of the Council's action tracking system 4action, for two years. We are pleased to report that the upgraded system continues to be successful in enabling our internal audit follow up and action tracking processes.

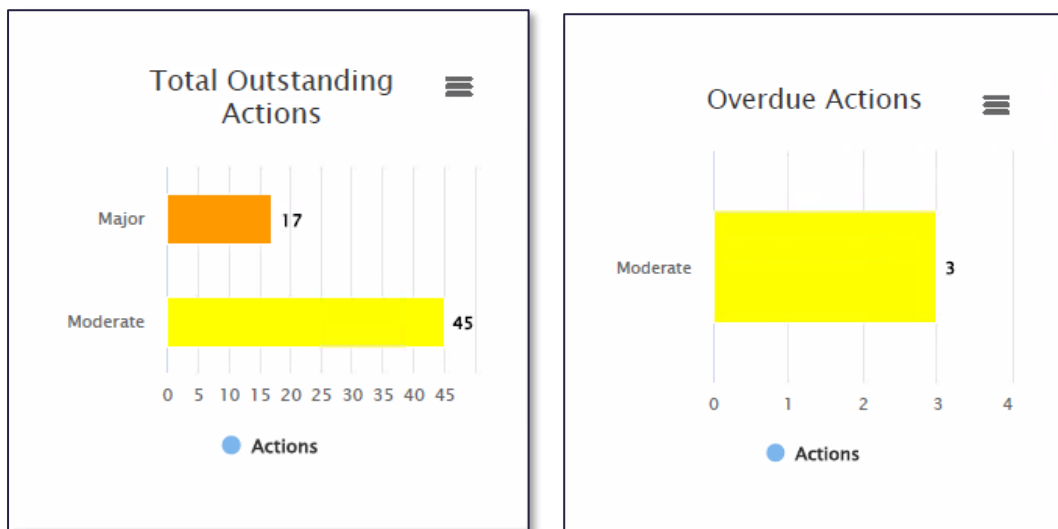
We continue to develop and refine our dashboard, which displays a real-time snapshot of current performance in addressing outstanding actions and facilitates effective tracking and reporting of this information. We continuously monitor 'overdue' actions and so are able to obtain updates from management as to progress with addressing them.

We have also developed a bespoke service dashboard to assist Heads of Service and their management teams in monitoring and providing updates on their actions. We are currently piloting this with the Resources service. Unfortunately, the Covid-19 emergency has limited our ability to extend the roll out to services and provide training and support so that management are able to fully utilise its functionalities. We will resume this work during 2022-23.

The following graphs show the outstanding actions as at 31 March 2022. Inevitably, the impact of the ongoing Covid-19 emergency and recovery phase on some services has affected their ability to address their outstanding actions over the past two years.

However, it should be noted that no 'Critical' (red) issues/risks were raised during the year and there are no 'Critical' (red) 'issues/risks' currently outstanding.

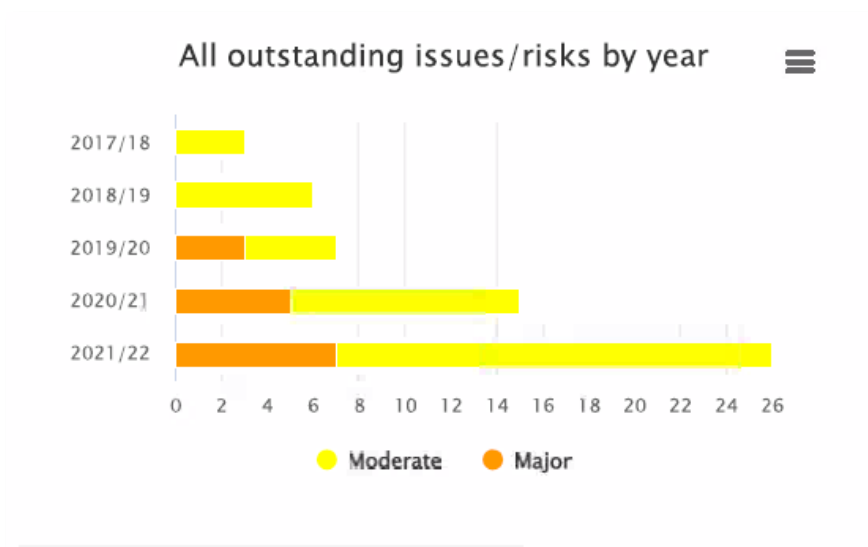
Current and Overdue Actions



As at 31 March 2022, we are monitoring 62 actions via our action tracking system (60 as at 31 March 2021). Of these 17 (20 in 2020-21) are rated 'major' (amber) and 45 (40 in 2020-21) 'moderate' (yellow) in risk priority, as shown above left.

We actively monitor all actions and pursue them with management when they become due to ensure management have effectively addressed them. As at 31 March 2022, three actions (two in 2020-21) had reached their target date and had become 'overdue' (above right).

Issues / Risks by Year

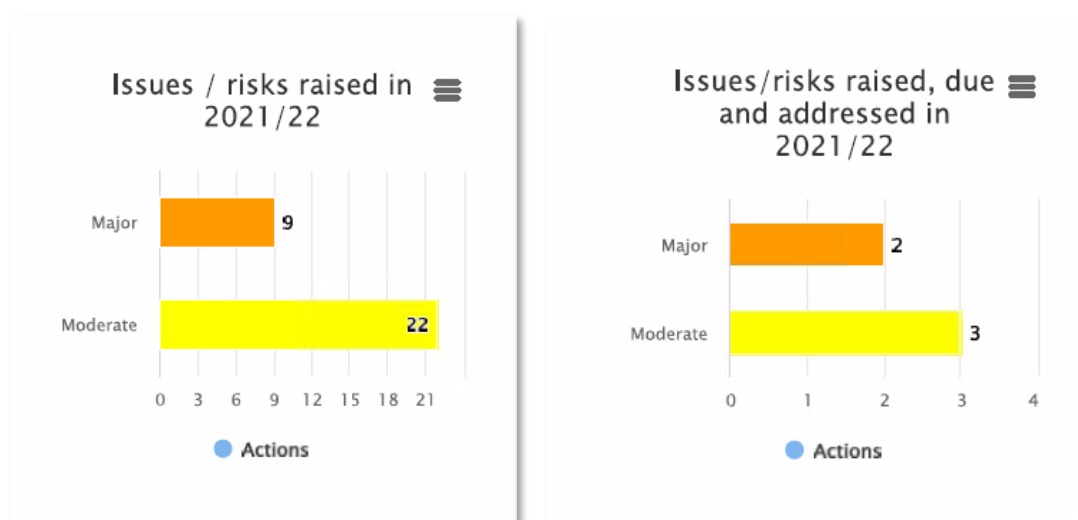


Of the 62 (60 in 2020-21) actions we are monitoring, these were raised between 2017-18 and 2021-22. No actions remaining outstanding from before 2017-18.

While the graph indicates the majority relate to the last two financial years, it does however highlight a small number of old actions that management has yet to fully address.

It should be noted that these nine⁵ actions are rated 'moderate' (yellow) in risk priority. However, we will continue to pursue all actions to ensure management effectively addresses all risks.

Issues / Risks Raised and Due in 2021-22

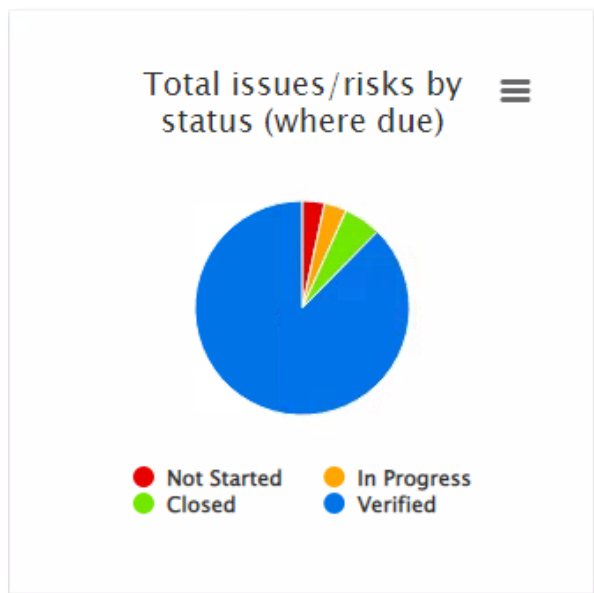


During 2021-22, we raised 31 (21 in 2020-21) 'issues/risks' that required management attention. Of these, we classified nine (seven in 2020-21) as 'major' (amber) and 22 (14 in 2020-21) as 'moderate' (yellow).

Five of the actions raised became due for completion in 2021-22, and management addressed all five (six in 2020-21) before 31 March 2022. This represents 100% performance in this area (100% in 2020-21).

⁵ Sundry Debtors (3); Cyber Security (1); Schools Information Governance (5)

Status of Issues / Risks



The graph above shows the status of all actions that were due to be implemented by 31 March 2022, i.e. whether they are 'in progress', 'not started' or 'closed'. We verify all 'closed' actions to ensure we are satisfied that the action taken by management has addressed the risk originally identified.

Management has addressed 94% (90% in 2020-21) of 'Issues/Risks' raised, which were due, with work in progress on 3% and work has not yet started on 3%.

We will occasionally extend target dates for some actions, but only if the service can demonstrate a legitimate reason for the extension, e.g. it becomes clear that the original target date is unachievable, and management need to undertake significantly more work to address the issue/risk.

Due to the Covid-19 emergency, we have extended several target deadlines for services whose priority over the last two years has clearly been focused on responding to the pandemic.

ISSUES RELEVANT TO THE PREPARATION OF THE ANNUAL GOVERNANCE STATEMENT

There are no issues which are of a significantly high risk or impact that warrant inclusion in the Annual Governance Statement.

During 2021-22, we have found senior management at the Council to be supportive and responsive to the issues we have raised. We have a good relationship with management; they openly share the areas where they perceive to be potential problems and take on board the results of our work as an opportunity for making improvements.

We have also been commissioned to undertake advisory work in the year at the request of management, which gives a strong indicator that managers are willing to engage with Internal Audit to establish good risk and control environments.

A self-assessment review of good practice of the Governance and Audit Committee was undertaken in March 2020 by a panel consisting of the Chair and Vice Chair of the Governance and Audit Committee, a lay member, the Head of Audit and Risk and the Principal Auditor, and refreshed in March 2022 by the Head of Audit and Risk. It provided a high-level review that incorporated the key principles set out in the Chartered Institute of Public Finance and Accountancy's (CIPFA's) Position Statement and the associated guidance.

The self-assessment concluded that the Governance and Audit Committee had a high degree of performance against the good practice principles. This is an indicator that the Committee is soundly based and had in place a knowledgeable membership. These are the essential factors in developing an effective audit committee. However, some improvements were identified and these were used to support the planning of the Governance and Audit Committee's work programme and training plans.

OUR PERFORMANCE

When delivering the risk-based audit strategy, the Head of Audit and Risk, supported by SLT, has made every effort to make best use of available internal audit resources during the pandemic, including:

- streamlining reports to the Governance and Audit Committee
- narrowing the focus of audit scopes to examine only key risks
- buying in audit expertise from an external provider (IT Audit from Salford City Council) and subject matter experts (Climate Change health check by Zurich Municipal)
- evaluating all requests for advisory work and prioritising assurance work and advisory work that supports the annual opinion
- increasing communication with services to help ensure good co-operation and avoid unnecessary delays when undertaking audits - there has been better use of technology, such as Microsoft Teams
- continuing with the adoption of an 'agile audit' approach to smooth bottlenecks and remove barriers to progression.

Adding Value

Although opportunities have been limited due to the pandemic, even in this demanding context, throughout the year we strived to add value wherever possible. We have continued to support managers across the Council by providing training, advice and sourcing external resources to provide assurance, such as the training and audits of the Unofficial School Funds.

We have also continued to support peers regionally, nationally across Wales, and the North West of England, by sharing good practice and work programmes, along with areas of emerging risk.

In conjunction with the Welsh Local Government Association (WLGA), the Head of Audit and Risk developed a national audit, risk and governance eLearning package for members, which will be rolled out this year.

Performance Measures

We have in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit service. In April 2021, the Governance and Audit Committee agreed a number of performance targets within the Strategy for 2021-22, which can be seen below.

Performance Indicator	Performance 2018-19	Performance 2019-20	Performance 2020-21	Target 2021-22	Performance 2021-22
Red and Amber Residual Risks in the Strategic Risk Register audited (over a rolling 24-month period) Appendix B	29%	50%	28%	60%	83%
Audits completed within six months	Not measured	93%	85%	100%	76%
Clients responses at least 'satisfied'	100%	100%	100%	100%	100%
Number of staff	4.0 FTE	4.0 FTE	2.6 FTE ⁶	5.0 FTE	3.1 FTE ⁷

We have performed well against half of our targets, with two out of four indicators meeting their target. Crucially, we have comfortably achieved our target of reviewing 60% of the red and amber residual risks in the Strategic Risk Register, which provides sufficient assurance to allow the Head of Audit and Risk to provide the Annual Audit Opinion. We will increase this target for 2022-23.

Despite a successful recruitment exercise at the end of 2021, we have again failed to meet our target of retaining five full time equivalent (FTE) members of staff, due to secondment and long-term absence. While the secondment continues, the long-term absence has been resolved and we are currently recruiting for a Senior Auditor to join the team.

We did not complete five audits within the target time of six months. This was due to long-term absence, a complex investigation and the prioritisation of work requested by the

⁶ 0.7 FTE supporting Covid-19; 0.4 FTE lost to long-term absence; 1.7 FTE lost to vacancies/flexible working

⁷ 0.5 FTE lost to long-term absence; 1.2 FTE lost to vacancies/flexible working

Director of Function (Resources) and Section 151 Officer. However, in addition, the cooperation and response to our requests for information from front-line operational staff have been delayed; greater pressure on management and staff in response to the pandemic meant that in some areas there was less engagement with internal audit, mainly due to staffing and capacity issues, which have caused our audits to be delayed and take longer.

The Head of Audit and Risk raised this matter formally with the relevant head of service who intervened and ensured the requested information was provided.

Benchmarking

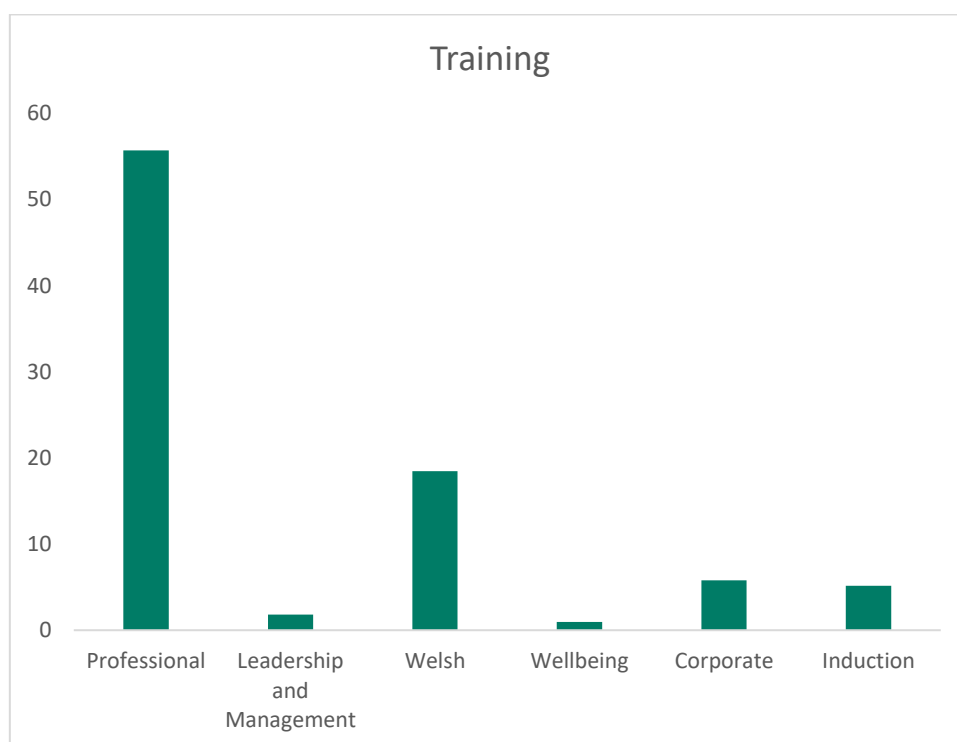
Normally we would benchmark our performance against the 22 members of the Welsh Chief Auditors Group. However, due to the pandemic, benchmarking was cancelled for a second year.

Around 19 councils regularly participate in the benchmarking exercise. However, the number of participants is declining every year, with comparability cited as a factor for lack of participation. Some chief audit executives have also challenged the relevance of the existing performance measures as being too operational in nature. The Welsh Chief Auditors Group has therefore established a working group to review the measures.

TRAINING AND DEVELOPMENT

All current members of the team are professionally qualified, with a good mix of professional qualifications, including CIPFA⁸, CIIA⁹, IRRV¹⁰ and ACFTech¹¹. The service has invested significantly to ensure they continue their professional development and stay abreast of emerging risks and developments in the sector. We have also participated in all the mandatory corporate training, where required.

In total, the service has invested 88¹² (9%) days in training and development during 2021-22 consisting of the following:



⁸ The Chartered Institute of Public Finance and Accountancy (CIPFA) is the professional body for people working in public services.

⁹ The Chartered Institute of Internal Auditors (CIIA) is a professional association for internal auditors.

¹⁰ The Institute of Revenues Rating and Valuation (IRRV) is the professional body for local taxation, benefits and valuation.

¹¹ The ACFTech is counter fraud qualification provided by CIPFA and accredited by the Counter Fraud Professional Accreditation Board.

¹² Total of 139 days in 2020-21, which included 71 days for supporting the induction and development of an unqualified and inexperienced member of staff,

CONFORMANCE WITH THE PUBLIC SECTOR INTERNAL AUDIT STANDARDS

The Public Sector Internal Audit Standards require internal audit services to have an external quality assessment every five years.

An external assessment of the Isle of Anglesey County Council Internal Audit Service, conducted in June 2017, provided assurance that the service '**Generally Conforms**'¹³ with the Standards, which is the top assessment available to the assessor.

The next assessment is due in June 2022 and arrangements are being progressed with the Welsh Chief Auditors Group for a peer review by Flintshire County Council.

¹³ 'Generally Conforms' means the evaluator has concluded that the relevant structures, policies and procedures of the internal audit service, as well as the processes by which they are applied, comply with the requirements of the individual Standard or element of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformance to a majority of the individual Standards or elements of the Code of Ethics, and at least partial conformance to the others, within the section/category. There may be significant opportunities for improvement, but these must not represent situations where the service has not implemented the Standards or the Code of Ethics, has not applied them effectively, or has not achieved their stated objectives. As indicated above, general conformance does not require complete / perfect conformance, the ideal situation, successful practice, etc.

CHALLENGES AND OPPORTUNITIES GOING FORWARDS

Along with the rest of the Council, the Internal Audit team has responded and adapted to new ways of working following the Covid-19 pandemic. We redirected resources to meet the new challenges and the team continues to embrace this agile approach. However, although advances in technology present new opportunities for service redesign, they also provide challenges around complexity and security.

Assurance requirements are fluid and constantly evolving, meaning internal audit must keep up with the pace of change to be able to stay relevant and provide assurance on areas such as climate change, cyber security and evolving financial risks. Internal audit also needs to work in conjunction with the Council's governance, risk, control and assurance frameworks.

In a recent publication, CIPFA¹⁴ argues that internal audit has an increasingly vital role to play in supporting public service organisations to achieve their goals. Demonstrating stewardship of public funds, building and maintaining public trust and confidence in decision making and delivering a sustainable future for taxpayers and service users are fundamental expectations of all those working within the public services. Internal audit can contribute to this complex web of expectations, obligations, ambitions and challenges by providing support in a unique and independent way.

Achieving this requires trained internal auditors supported by modern approaches and professional standards. It needs both capacity and capability. Staff turnover has created a challenge to ensuring there are sufficiently experienced auditors to complete more complex work, as well as to provide coaching and support to new members of staff. However, an enthusiastic and dedicated team places internal audit in a good position to ensure delivery of its strategy and continue to support the Council as a key component of its governance structure.

¹⁴ 'Internal audit: untapped potential', Chartered Institute of Public Finance and Accountancy, May 2022

APPENDIX A: DEFINITION OF ASSURANCE RATINGS 2021-22

Level of Assurance	Definition
Substantial Assurance	<p>Arrangements for governance, risk management and internal control are good.</p> <p>We found no significant or material Risks/Issues.</p>
Reasonable Assurance	<p>Arrangements for governance, risk management and/or internal control are reasonable.</p> <p>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.</p>
Limited Assurance	<p>Arrangements for governance, risk management and internal control are limited.</p> <p>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 SLT may need to be informed.</p>
No Assurance	<p>Arrangements for governance, risk management and internal control are significantly flawed.</p> <p>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 SLT is required, with possible Executive intervention.</p>

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APPENDIX B: THIRD LINE ASSURANCE - RED AND AMBER RESIDUAL RISKS IN THE STRATEGIC RISK REGISTER 2021-22

Risk Ref	Risk	Date Created (Reviewed)	2018-19	2019-20	2020-21	2021-22
YM 2	Risk that the Council is unable to recruit, retain and develop suitable staff, or that the staffing structure is not suitable, to deliver efficient and effective services.	20/06/18 (12/01/22)	Recruitment & Retention (March 2019)			Recruitment & Retention (May 2022)
YM 3	The risk of IT failure significantly disrupting service delivery	10/09/18 (12/01/22)		IT Audit - IT Resilience (April 2020)	IT Audit - IT Resilience Follow Up (May 2021)	Vulnerability and patch management (Draft) (June 2022)
YM 5	Risk that the schools modernisation project is not fully implemented and that this affects standards and the ability to deliver education where there is demand and respond to the educational challenges of the future.	20/06/18 (12/01/22)	Director of Education, Skills and Young People requested postponement of audit due to pause in the programme			
YM 14	The risk that the physical assets of the Island (e.g. buildings, roads, IT network) are not fit for purpose, or meet the needs of residents, businesses and visitors	19/02/21 (12/01/22)				Investment in Assets (November 2021)
YM 4	The risk of a cyber attack having a significant impact on the Council's ability to provide frontline and support services and resulting in a significant fine from the Information Commissioner	21/06/18 (12/01/22)	IT Audit - Cyber Security (February 2019)		IT Audit - Phishing (May 2021)	IT Audit - Phishing (First Follow Up) (Draft) (June 2022)
YM 6	The risk of the Covid-19 pandemic disrupting the Council's ability to continue the business and support the community.	11/05/20 (12/01/22)			Review of Covid-19 Emergency Response (April 2020)	

Risk Ref	Risk	Date Created (Reviewed)	2018-19	2019-20	2020-21	2021-22
YM 9	The risk of a lack of suitable housing that local residents can afford in their communities	12/01/22				The Council's arrangements for the provision of suitable housing (Draft) (May 2022)
YM 11	The risk of an increase in poverty increasing demand on Council services	20/06/18 (12/01/22)		Welfare Reform (April 2019)		Coping with homelessness and the effect of Covid-19 (June 2021)
YM 1	The risk that the real term reduction in the Council's funding continues and leads to statutory services being curtailed, priorities not being achieved and increased staffing pressures.	14/05/19 (25/01/21) (12/01/22)		Financial Resilience (April 2020)		
YM 7	The risk that a change beyond the Council's control (e.g. Brexit, Covid-19 pandemic) affects the Council's ability to provide affordable services.	20/06/18 04/01/19 (12/01/22)		Managing the Risks of Brexit (January 2020) Business Continuity (February 2020)	Review of Covid-19 Emergency Response (April 2020)	
YM 8	The risk that the tendency for younger people to leave while older people move to the island continues or accelerates, affecting the Council's ability to provide suitable services and the bilingualism of communities	12/01/22				
YM 13	The risk that the Council cannot adapt to become a carbon neutral Authority by 2030.	07/12/20 (12/01/22)				Climate Change and Sustainability Health Check (Draft) (June 2022)
YM 10	The risk that a serious safeguarding error leads or contributes to serious harm to the vulnerable individuals the Council is responsible for.	20/06/18 (12/01/22)	Deprivation of Liberty Safeguards (June 2018)		Corporate Parenting Panel (January 2021)	

APPENDIX C: THIRD LINE ASSURANCE - OTHER INTERNAL AUDIT WORK IN 2021-22

Title of Audit	Date of Final Report	Assurance Level	Critical	Major	Moderate
Emergency management assurance (First Line Assurance)	May-21	Reasonable	0	0	0
Identification of duplicate invoices and recovery of duplicate payments	May-21	Limited	0	3	3
IT Resilience (First Follow Up)	May-21	Reasonable	0	2	1
Social Care Workforce Special Payment Scheme	July-21	Substantial	0	0	0
Management of School Unofficial Funds (First Follow Up)	July-21	Reasonable	0	0	1
Contract allocation complaint (Investigation)	July-21	Not applicable	0	0	0
Leavers' Process (First Follow Up)	Sept-21	Reasonable	0	0	3
Housing allocations	Sept-21	Reasonable	0	3	3
Recovering Council debts and the impact of Covid-19	Nov-21	Limited	0	3	5
Property Services - Procurement of drainage works (Investigation)	Nov-21	Not applicable	0	0	0
Gypsies and Travellers Accommodation (Requirements of the Housing (Wales) Act 2014) Follow Up Review and Status Update (previously corporate risk YM29)	Nov-21	Reasonable	0	0	0
Software Licence Management	Jan-22	Limited	0	1	9
Information Governance (previously corporate risk YM3)	Feb-22	Reasonable	0	2	5
Payments - supplier maintenance and identification of duplicate invoices and recovery of duplicate payments (Combined First Follow Up)	April-22	Limited	0	2	8
Recovering Council debts and the impact of Covid-19 (First Follow Up)	April-22	Limited	0	3	5
The administration of Teachers' Pensions	May-22	Limited	0	2	2
Fraud and Corruption in Procurement (previously corporate risk YM46)	June-22	Reasonable (Draft)	0	0	6
		17	0	21	51

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