

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	26 June 2025
Subject:	Internal Audit Strategy and Plan 2025-26
Head of Service:	Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
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<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>Specifically, the Committee is required to approve (but not direct) the risk-based internal audit strategy, including internal audit's resource requirements and the use of other sources of assurance (3.4.8.10.5). As part of its consideration of the proposed strategy, the Committee is required to make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations. (3.4.8.10.6)</p> <p>In addition, this report fulfils the requirements of CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022, specifically, in relation to the authority's internal audit function and the Global Internal Audit Standards in the UK Public Sector.</p>	

1. Introduction

- 1.1 The 'Global Internal Audit Standards in the UK Public Sector' require me, as the chief audit executive, to establish a risk-based strategy to determine the priorities of the internal audit activity, consistent with the Council's goals.
- 1.2 In prioritising our finite resource, we have to undertake sufficient work to enable me to deliver an annual internal audit opinion for the Council to inform its Annual Governance Statement.
- 1.3 The Internal Audit Strategy and Plan 2025-26 is therefore submitted to the Committee for review and consideration to determine if it meets the Council's assurance requirements.

2. Consultation

2.1 I have met with the Director of Function (Resources) and Section 151 Officer (the chief financial officer with accountability to ensure an effective internal audit function is resourced and maintained) and heads of service to discuss their views on the proposed areas for review and their areas of concern.

3. Changes

3.1 I will keep the priorities under review, as necessary, adjusting them in response to changes in the Council's business, risks, operations, and programmes to ensure that they remain relevant.

3.2 I will report changes to the Director of Function (Resources) and Section 151 Officer and the Governance and Audit Committee.

4. Recommendation

4.1 That the Governance and Audit Committee:

- approves (but does not direct) the risk-based Internal Audit Strategy and Plan and is content that it provides the Council with the assurance it needs.
- is content with internal audit's resource requirements and the use of other sources of assurance.
- is content that there are no inappropriate scope or resource limitations.

Internal Audit Strategy and Plan 2025-26

June 2025



Marion Pryor BA MA CMIIA CPFA ACFS

Head of Audit and Risk



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Introduction

1. A new framework for the practice of internal audit in the UK public sector is effective from 1 April 2025. It consists of:
 - the [Global Internal Audit Standards](#) (GIAS) issued by the Institute of Internal Auditors (IIA)
 - an [Application Note – Global Internal Audit Standards in the UK Public Sector](#), issued by the Relevant Internal Audit Standards Setters (RIASS¹) which provides the UK public sector-specific context, interpretations of GIAS requirements in the specific circumstances expected to apply across the UK public sector and some additional requirements which the RIASS consider essential for the practice of internal audit in the UK public sector
 - a [CIPFA Code on the Governance of Internal Audit](#), which provides specific requirements applicable to the local government sector.
2. Taken collectively, the new framework introduces a requirement for the chief audit executive to develop and implement a strategy for the internal audit function that supports the strategic objectives of the Council and aligns with the expectations of the Governance and Audit Committee, senior management, and other key stakeholders.
3. The Isle of Anglesey County Council’s annual Internal Audit Strategy has met this requirement for some years and serves to ensure internal audit remains relevant, adaptive, and aligned with the Council’s overarching objectives.

¹ The RIASS are HM Treasury for central government; Scottish Government, Department of Finance Northern Ireland and Welsh Government for central government and health sector in their administrations; the Department of Health and Social Care for health sector in England; and Chartered Institute of Public Finance and Accountancy for local government in the UK.

Current context

4. The 2025-26 Internal Audit Strategy and Plan is set against an increasingly fractured global landscape, where escalating geopolitical, environmental and technological challenges threaten stability and progress. Societal risks such as inequality continue to rank highly among today's leading concerns.^{2 3}
5. Many risks are becoming more prevalent, such as shortages in people skills and experience, targeted cyber-attacks and the impacts of artificial intelligence (AI). Climate change also features prominently, highlighting the complex and interconnected challenges organisations face.⁴
6. However, the overwhelming challenge for local government is financial resilience. Local government has been dealing with austerity for almost 15 years, and this, along with the other pressures, has led to failure in the full range of local authority bodies⁵.
7. All councils face financial pressures but the impact and their responses to those pressures have varied, with some catastrophic failures seen in England⁶. External audit firms warn that a quarter of English councils could deplete their reserves to levels that threaten their financial sustainability amid a growing sector-wide gap between expenditure and income, driven by rising inflation, higher employee costs and spiralling service demand.⁷

8. Like all other councils, the Isle of Anglesey County Council faces significant financial pressure. Strong financial management has never been more crucial. Increased costs will need to be controlled when setting budgets and responding to increasing demands due to demographic and social changes.
9. Ensuring that financial decisions are well informed will be key to delivering the Council's goals and the ability to monitor budgets effectively, assess performance and forecast with precision will help to ensure financial sustainability.⁸
10. The economic situation and cost of living crisis also have far reaching and significant impacts on the island's communities, businesses and organisations.
11. Navigating these uncertainties requires internal audit to be agile and resilient. We need to proactively integrate our understanding of risk into audits to better anticipate and address potential risks.
12. Critical to helping the Council thrive in this ever-changing landscape, in developing this strategy, we have considered:
 - shorter timescales for assurance to be impactful
 - process change by services to respond to evolving needs
 - reliance on high-quality, accurate data for decision-making
 - staff capacity, turnover and dissatisfaction
 - increased fraud risk

² [The Global Risks Report 2025, World Economic Forum](#)

³ [Risk in Focus 2025 – Hot Topics for Internal Auditors, ECIIA](#)

⁴ [Emerging Risk Radar, RSM, January 2024](#)

⁵ [Lessons from recent auditor's annual reports, Grant Thornton, July 2024](#)

⁶ [Preventing failure in local government, Grant Thornton, December 2023](#)

⁷ [Grant Thornton: quarter of authorities at risk of financial failure, Public Finance, January 2024](#)

⁸ [Staying strong on principles in financial management, Public Finance, March 2025](#)

Purpose of internal auditing

13. Internal auditing strengthens the Isle of Anglesey County Council's ability to create, protect, and sustain value by providing the Governance and Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.
14. The internal audit function's role includes:
 - supporting the delivery of the authority's strategic objectives by providing risk-based and objective assurance on the adequacy and effectiveness of governance, risk management and internal controls
 - championing good practice in governance through assurance, advice and contributing to the authority's annual governance review
 - advising on governance, risk management and internal control arrangements for major projects, programmes and system changes
 - access to the authority's interests in collaborative and arm's-length arrangements
15. The internal audit function is most effective when:
 - it is performed by competent professionals in conformance with the Global Internal Audit Standards in the UK Public Sector, which are set in the public interest.
 - the internal audit function is independently positioned with direct accountability to the Governance and Audit Committee.
 - internal auditors are free from undue influence and committed to making objective assessments.

Vision, Mission and Strategic Objectives

16. By aligning the internal Audit strategy with the Council's direction and priorities we can effectively support its success.
17. The [Isle of Anglesey Council Plan \(2023 to 2028\)](#) is the Council's principal strategy document. It influences and informs strategies and plans for the provision of services over the five-year period and identifies the current and future needs of the island's children, young people, families, older people, communities, businesses and its environment.
18. The Council is committed to prioritising and collaborating in its endeavours to protect and care for vulnerable members of its society whilst fulfilling the vision set out in the plan, which is to **'Create an Anglesey that is healthy and prosperous where people can thrive'**.
19. The Council Plan advocates that collaboration is key to realising the Council's vision along with continuing to modernise and transform services and the Council's way of working. Consequently, these commitments play a central role in our strategy, and the development of our vision, mission and strategic objectives.

Internal Audit Vision

20. Our vision is to create a mature, innovative and collaborative internal audit function that provides high-quality assurance and supports the Isle of Anglesey County Council’s vision to create an Anglesey that is healthy and prosperous where people can thrive.

Internal Audit Mission

21. The Isle of Anglesey County Council’s internal audit function strives to provide excellence in public service through a mature, fully qualified and experienced team, who perform their work diligently, with honesty, integrity and professional courage to deliver independent, objective and high-quality assurance that enhances governance, risk management, and internal controls.
22. Through collaboration, innovation, and continuous improvement, we provide effective challenge and act as a catalyst for positive change.
23. We provide reliable insights and foresights to those charged with governance, senior managers and other key stakeholders and work in partnership with external regulators to coordinate assurance activities. We are one of the key elements of the Council’s governance framework, as recognised throughout the UK public sector.
24. We are committed to the highest standards of ethical behaviour and are both servants of the public and stewards of public resources, ensuring the long-term sustainability for the island and its residents.

Strategic Objectives

25. In developing our strategic objectives, we captured stakeholder expectations along with an assessment of the current [maturity level](#) of the internal audit function. Our strategic objectives and their corresponding key initiatives and metrics are therefore:

Strategic Objective 1: Achieve a fully qualified internal audit function		
Key Initiatives	Current Metric	Target Metric
Support the Senior Auditor to become fully qualified Certified Internal Auditor by 2028	Year 1 of studies	CIA by 2028
Support team members to evidence their continuing professional development (CPD) targets	Not measured	100%

Strategic Objective 2: Embed audit technology and analytics into audits		
Key Initiatives	Current Metric	Target Metric
Pilot continuous monitoring in at least one new key risk area utilising data analytics	1 audit annually	2 audits annually
Improve auditors' digital literacy, ensuring comfortable use of technology, including Artificial Intelligence, to improve risk assessment processes, enhance audit quality and improve reporting efficiencies	Not measured	Use in at least one audit

Strategic Objective 3: Seek opportunities for collaborating regionally and nationally		
Key Initiatives	Current Metric	Target Metric
Continue with membership of networking groups	Not measured	Collaborate on one key area

Strategic Plan Priorities

26. The internal audit profession has undergone radical change since its days as compliance checkers when auditing was focused on evaluating the past and ensuring compliance. Compliance is management's responsibility. Auditing has evolved, moving through 'systems-based' to 'risk-based' audit, and more recently adopting an 'agile-audit' approach.
27. Agile internal audit emphasises flexibility, collaboration, and responsiveness to changing risks and organisational priorities. Unlike traditional audits, which follow rigid single-phased annual plans, agile auditing centres around fluid, iterative planning on an ongoing basis. It allows auditors to adapt quickly to emerging risks and stakeholder needs, improving efficiency and enhancing communication between auditors and management.
28. Continuously updating audit plans and focusing on high-risk areas, agile auditing helps organisations maintain effective governance while responding to dynamic environments and is driven by the most recent risk assessments, with the top threats being covered.
29. Therefore, our strategic plan prioritises audits of the Council's [strategic risks](#), with an aim to provide assurance on 80% of the top strategic risks over a rolling two-year period.

30. We will also maintain a list of [other audit work](#) which will be continually updated and refreshed. Any work required to respond to new priorities or emerging risks may take precedence over these medium priority reviews.

Strategic risks

31. To ensure we are concentrating on what matters most to the Council, most of our work focuses on reviewing the strategic risk register over a two-year cycle.
32. We focus on the inherent risks rated as 'red', and where the residual risk is rated as 'red' or 'amber'.
33. Currently, the Council has rated 11 of its strategic risks as inherently 'red'. Seven of these have the residual risk assessed as 'red' and four as 'amber'.⁹
34. Consequently, as we review the strategic risks over a two-year cycle, the risks last reviewed during 2023-24 and any new risks will be prioritised for review (see [Appendix B](#) for details of the proposed audits).
35. In addition, as the overwhelming challenge for local government is financial resilience, we will undertake a review of financial management, to provide assurance that financial decisions are well informed, budgets are monitored effectively and forecasts are accurate.

⁹These are likely to change as the Leadership Team is in the process of reviewing and redeveloping the strategic risk register in conjunction with Zurich Risk Engineering.

IT audit

36. Cyber security is without a doubt the perennial risk of the 21st century. Along with data security, it continues to be perceived to be one of the top threats in a survey¹⁰ of European chief audit executives – with 83% saying it was a top five risk (84% in 2024).
37. Hackers have also moved into the more ominous area of so-called ‘killware’ to put pressure on organisations to pay up - those attacks target critical infrastructure. Ransomware risk continues to be difficult to mitigate and poses a potential existential threat to organisations.
38. A major breach can impact on the quality of the Council’s services, trust and reputation, fines in relation to GDPR breaches and its financial situation, but more critically on the Council’s ability to continue delivering its services to its vulnerable clients.
39. Having exhausted our technical capabilities in this area, we commission the IT auditors of Salford City Council to undertake a programme of work to provide the Council with the assurance that its IT vulnerabilities are being effectively managed.
40. During 2025-26, we propose to seek assurance that the Council has properly risk assessed and established effective mitigation in the areas of:
 - IT Asset management
 - IT Disaster recovery
 - Environmental and physical controls for the data centre
 - Implementation of Artificial Intelligence (AI)

Other audit work

‘Unofficial’ school funds

41. We will continue to support the Director of Education, Skills and Young People to provide assurance that income and expenditure within unofficial school funds are properly accounted for and the governance arrangements are appropriate, through assessing the quality of school fund audit certificates. This work also involves the provision of training to new head teachers and governors.

Continuous monitoring - Creditors and Payroll

42. We are able to analyse large volumes of data quickly and easily with data analytics software. As well as analysing data during other audits, we will continue to work with colleagues in the Payments function to identify duplicate payments and other failures in the purchasing and payment processes.
43. Through this continuous monitoring, we will identify potential control failures, and the financial ramifications, sooner. Whether it saves the Council money, or it is not a significant loss, discovering control failures early allows for timely remediation and action.

¹⁰ [Risk in Focus 2025, Chartered Institute of Internal Auditors](#)

Legal charges

44. A recent audit of Adult Social Care – Financial Assessments highlighted that although there was a process for applying legal or deferred charges against property, the payment agreements had not been correctly applied to improve the likelihood of debt recovery and enable charging of interest and administration fees. An audit of the use of legal / deferred charges will be undertaken to provide assurance that deferred charges across the Council have been correctly applied.

School meals – allergens

45. An incident in a neighbouring authority highlighted that school meal provision had not considered allergens effectively. This audit will provide assurance that school meals are prepared safely for pupils and staff, in particular for those individuals with special dietary needs.

Membership subscription organisations

46. Recent litigation against a representative sample of 23 local authority members of a subscription organisation highlighted that the Council may be exposed due to its membership of subscription organisations. An audit will be undertaken to ensure appropriate safeguards to limit the financial exposure and liability to the Council of its membership to subscription organisations.

Core Financial Systems

47. It has been some years since an audit of the Council's core financial systems has been undertaken and Audit Wales has expressed its inclination to see more work conducted in this area. Therefore, phased audits will be conducted, on a risk-basis, to provide assurance of the financial governance, accuracy and efficiency across key financial areas, including creditors, payroll, income, treasury management and main accounting functions.

Countering fraud, bribery and corruption

48. When people commit fraud against the public sector and public services, they take money away from the services on which the public depend, and damage citizens trust in the government. Fraud and corruption are evolving issues and, as such, the Council's response needs to be agile and adapt to its changing nature.

49. We will therefore continue to keep under review the Council's approach to counter fraud, anti-bribery and corruption, anti-money laundering and terrorism financing through the Counter Fraud, Bribery and Corruption Strategy 2025-28.

Outstanding work from 2024-25

50. The following reviews were identified in our 2024-25 strategic audit plan.

51. This lower priority work was set aside to focus on higher-risk audits. This flexibility is key to our agile approach, where we prioritise audits based on risk and the organisation's needs.

Identifying the Council Tax Base

52. Council tax is a significant revenue source for the Council. Identifying the council tax base accurately ensures that the financial burden is distributed fairly among residents according to their property's value and helps minimise opportunities for tax evasion and avoidance.
53. By maintaining up-to-date records of properties and their valuation bands, councils can detect discrepancies or attempts to evade tax obligations more effectively. This helps protect the integrity of the tax system and ensures that all residents contribute their fair share towards local services.
54. A review of the Council's arrangements is currently in progress.

Performance management

55. A report by Audit Wales (November 2023) concluded that limited performance information was provided to senior leaders to enable them to understand the service user perspective, and the outcomes of the Council's activities and made three recommendations for improvement.
56. A review is currently in progress of the Council's performance management arrangements, including the arrangements to ensure the accuracy of the data that the Council collects.

Contract management

57. An investigation into a duplicate payment highlighted vulnerabilities within contract management processes within the Council. This audit will provide assurance that management has addressed these vulnerabilities and that they do not exist within other parts of the Council.

58. This review was postponed due to the ongoing procurement improvement programme to ensure the Council is compliant with new procurement legislation. Following completion of the programme in 2026, a review of contract management will be undertaken.

Financial management in schools

59. The work to quality assure audit certificates of school unofficial funds, and during the audits of some funds highlighted that financial management processes within schools may benefit from closer review.
60. Financial management within schools will be included in the review of Financial Management.

Performance measures

61. Risk-based and agile internal audit is a dynamic process and therefore more difficult to manage than traditional methodologies. Monitoring progress against a plan that is constantly changing is a challenge and we have reviewed our performance measures to ensure they reflect the service we strive to provide.
62. We have in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit service. We have also adopted a reduced and streamlined suite of performance measures to determine the effectiveness of our work, which can be seen in the table to the right.
63. We have performed well against most of our targets, with five out of six indicators meeting their target.
64. Crucially, we have achieved our target of reviewing 80% 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.
65. One area failed to fully achieve its target performance level; audits completed within six months. Shorter timescales for audits are critical for assurance to be impactful, so we will continue to strive for audits to be completed quickly.

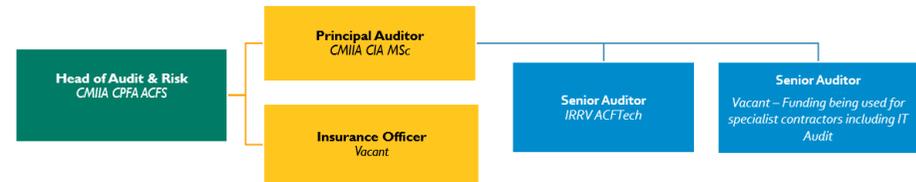
Performance Indicator	Target 2023-24	Actual 2023-24	Target 2024-25	Actual 2024-25	Target 2025-26
Red / Amber Residual Risks in the Strategic Risk Register audited (over a rolling 24-month period)	80%	82%	80%	80%	80%
Audits completed within six months	85%	84%	85%	83%	85%
Clients' responses at least 'satisfied'	100%	100%	100%	100%	100%
Number of staff (Full Time Equivalent)	4.0 FTE	3.3 FTE	2.8 FTE	2.8 FTE	2.8 FTE
All fraud alerts received, considered, distributed.	100%	100%	100%	100%	100%
Outcome of the internal (annually) and external (five-yearly) assessments of the quality assurance and improvement programme.	Generally Conforms	Generally Conforms	Generally Conforms	Generally Conforms	General Achievement

Monitoring and acceptance of risk

66. GIAS Standard 15.2 'Confirming the Implementation of Recommendations or Action Plans' states that the chief audit executive must establish a process to monitor and ensure that management has effectively addressed the risks raised.
67. Competing priorities, budget limitations and other factors may prevent managers from addressing these in the agreed timeline or as previously designed to mitigate the risk. However, managers who do not address issues arising from internal audit work expose the organisation to risk. By monitoring, this helps to prevent it becoming an issue.
68. In accordance with our agreed Internal Audit Charter, we will monitor all Issues / Risks / Opportunities raised and will track the implementation of all actions in an internal tracking system (4action).
69. We will report to the Governance and Audit Committee twice a year on management's progress with implementing actions.
70. GIAS Standard 11.5 'Communicating the Acceptance of Risks' requires the chief audit executive to communicate unacceptable levels of risk, i.e. where senior management has accepted the risk of not taking action.
71. Where the Head of Audit and Risk concludes that management has accepted a level of risk that exceeds the Council's risk appetite or risk tolerance, the matter will be discussed with senior management and will be escalated to the Governance and Audit Committee if she determines that the matter has not been resolved.

Appendix A – Internal audit maturity analysis

Structure



72. The Internal Audit function has undergone significant change in recent years and is now in another period of transition. Adopting a fully risk-based and 'agile audit' approach over the last few years has improved the assurance the Council receives. The new team responded well; staff continue to develop their skill sets, deliver complex and strategic-level audits, and manage higher workloads.
73. However, the integration of the Internal Audit and Risk Management teams in 2017, although improving the integration between internal audit and risk management, was not as successful. Due to capacity issues of the officer, fully embedding risk management into the Council was not as successful as anticipated.
74. Changes are in progress to resolve this, with the responsibility for the delivery of risk management moving to an officer located within the Leadership Team. The Head of Audit and Risk will continue overseeing the risk management policy and strategy and continue reporting to the Governance and Audit Committee.

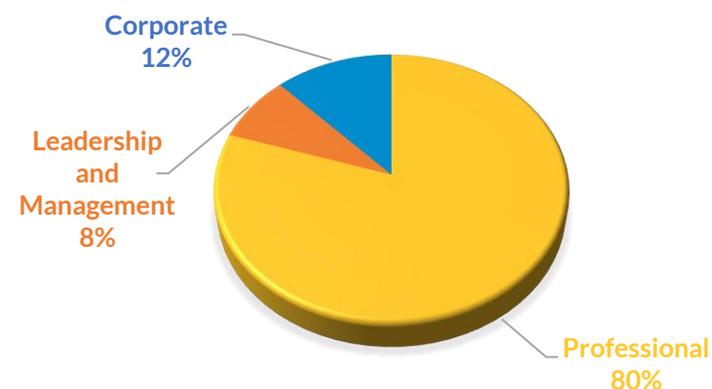
Capacity

75. We continue to retain one vacancy at senior auditor level, which we are utilising to fund the commissioning of subject matter experts to provide the technical and complex assurance needs of some of the strategic risks.
76. In addition to this, with a productivity level of 76%, we have around 549 days of audit resource available to undertake the remaining internal audit activity, including investigations, to provide the annual assurance opinion.

Training and development

77. Internal audit's ability to support the organisation in achieving its strategic objectives and priorities is dependent on the quality of the internal audit team.
78. The team includes a wealth of internal and external audit experience, along with an excellent mix of professional qualifications, including CIPFA¹¹, CIIA¹², IRRV¹³, ACFS and ACFTech¹⁴, along with academic qualifications in Change Management, Business and Accountancy.
79. Therefore, continuing to increase the capability of internal audit is a priority for improving its impact and effectiveness and to build a highly competent and relevant team that can tackle shifting assurance needs with confidence.

80. There are challenges in ensuring there are sufficiently experienced auditors to complete more complex work as well as providing coaching and support to inexperienced staff.
81. The service will therefore continue to invest significantly in training and development to ensure the team continue their professional development, stay abreast of emerging risks and developments in the sector, and are retained. We will also participate in the mandatory corporate training, where required.
82. The Council is currently supporting our Senior Auditor in their Institute of Internal Auditors professional qualification. In total, we will invest 50 days (7%) in training and development during 2025-26, consisting of:



¹¹ The Chartered Institute of Public Finance and Accountancy (CIPFA) is the professional body for people working in public services,

¹² The Chartered Institute of Internal Auditors (CIIA) is a professional association for internal auditors.

¹³ The Institute of Revenues Rating and Valuation (IRRV) is the professional body for local taxation, benefits and valuation.

¹⁴ The ACFS (Accredited Counter Fraud Specialist) and ACFTech (Accredited Counter Fraud Technician) are professional counter fraud qualifications accredited by the Counter Fraud Professional Awards Board.

Appendix B – Assurance Map (Third Line)

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Created Date	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23	Audit Year 2023/24	Audit Year 2024/25	Proposed for Audit Year 2025/26
YM1	The risk that a real term reduction in Council funding will lead to a reduction in statutory services	5:5 25	4:5 20	14/05/19 12/01/22			Financial Resilience (November 2022)		Robustness of estimates and adequacy of reserves assessment (Section 25 of the Local Government Act 2003) (July 2024)	Financial Management
YM2	The risk that the Council is unable to recruit, retain and develop suitable staff, or that the staffing structure is not suitable	4:5 20	4:4 16	20/06/18 12/01/22			Recruitment & Retention (June 2022)		Recruitment & Retention (December 2024)	
YM3	The risk that IT failure significantly disrupts service delivery	5:5 25	4:4 16	21/06/18 10/09/18 12/01/22	IT Audit - IT Resilience (Follow Up) (May 2021)	IT Audit - Software Licence Management (January 2022)	IT Audit - Cloud Computing (March 2023)	Corporate Access Management (Key Risks) (March 2024)	IT Supplier Management (July 2024)	Cyber Security in Schools
					IT Audit - IT Service Continuity (Phishing) (April 2021)		IT Audit - IT Service Continuity (Phishing) (Follow Up) (September 2022)		Cyber Security - Gap Analysis - Readiness for the Cyber Assessment Framework (CAF)	IT - Disaster Recovery

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Created Date	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23	Audit Year 2023/24	Audit Year 2024/25	Proposed for Audit Year 2025/26
							IT Vulnerability Management (September 2022)		(November 2024)	Environmental and physical controls for the data centre
							IT Vulnerability Management (January 2023)			
YM5	The risk of failing to implement national changes to the education system and meet the educational challenges of the future	4:5 20	4:4 16	20/06/18 12/01/22				Modernising Learning Communities Programme (August 2023)		Modernising Learning Communities Programme
YM7	The risk that the Council is not resilient enough to be able to provide services in light of external changes	4:4 16	3:4 12	20/06/18 12/01/22	Review of COVID-19 Emergency Response (April 2020)	COVID-19 Emergency Management Assurance (May 2021)		Organisational Resilience (November 2023)		Organisational Resilience
YM9	The risk of a lack of suitable housing that local residents can afford in their communities	4:5 20	4:5 20	12/01/22			The Council's arrangements for the provision of suitable housing (June 2022)		Housing Development (December 2024)	
YM10	The risk that a serious safeguarding error leads or contributes to serious harm to the vulnerable individuals the Council is responsible for	5:4 20	4:2 8	20/06/18 12/01/22	Corporate Parenting Panel (January 2021)			Managing Strategic Risk - Safeguarding (YM10) (January 2024)		Safeguarding - Recruitment of Supply Teachers

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Created Date	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23	Audit Year 2023/24	Audit Year 2024/25	Proposed for Audit Year 2025/26
YM11	The risk that an increase in poverty increases demand on Council services	4:5 20	4:5 20	18/08/20 12/01/22			Poverty (March 2023)			The Council's Response to Increasing Poverty
YM13	The risk that climate change affects the Island and that the Council is not a net zero organisation by 2030	4:4 16	4:3 12	12/01/22			Climate Change Health Check (ZM) (September 2022)		Net Zero Review (external assessment) (WIP)	
YM14	The risk that the Council's physical assets will not be suitable or meet the future needs of residents, businesses and visitors	5:5 25	4:4 16	12/01/22		Investment In Assets (November 2021)			Management of the Council's Physical Assets (March 2025)	
YM16	The risk that the Council is unable to manage change effectively which limits its ability to modernise and deliver sustainable, effective and efficient services	4:5 20	3:4 12	11/07/23 02/01/24					IT Audit - Service Desk Management (including change management processes) (Draft)	