

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	25 June 2026
Subject:	Internal Audit Annual Report 2025-26
Head of Service:	Marc Jones, Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
Report Author:	Marion Pryor, Head of Audit and Risk MarionPryor@anglesey.gov.wales
<p>Nature and Reason for Reporting: The Local Government (Wales) Measure 2011 mandates that the Governance and Audit Committee oversee the Council's internal audit arrangements. The committee's terms of reference require it to:</p> <ul style="list-style-type: none"> • Review an annual report from the Head of Audit and Risk on internal audit performance (3.4.8.10.6). • Consider the evaluation of the overall adequacy and effectiveness of the council's governance, risk management, and control framework, and the work supporting this assessment, and to consider this when reviewing the Annual Governance Statement (3.4.8.10.7). • Assess the level of conformance with the relevant internal auditing standards and the results of the Quality Assurance and Improvement Programme, which support the reliability of internal audit conclusions (3.4.8.10.8). <p>Additionally, the 'Global Internal Audit Standards in the UK Public Sector'¹ requires the chief audit executive to make a conclusion at the level of the organisation about the effectiveness of governance, risk management and/or control.</p>	

1. Introduction

- 1.1. This report provides the committee with the Internal Audit Annual Report for 2025-26, 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.
- 1.2. Based on the work carried out during the year and the assurances provided, for the 12 months ended 31 March 2026, the Isle of Anglesey County Council's Head of Audit

¹ The 'Global Internal Audit Standards in the UK Public Sector' is a framework based on 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 (RIASS) and a [CIPFA Code on the Governance of Internal Audit](#), which provides specific requirements applicable to the local government sector.

and Risk's opinion is that the organisation has an adequate and effective framework for risk management, governance and internal control.

- 1.3. 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.
- 1.4. In addition, following an internal assessment, the internal audit function 'generally conforms' with the Global Internal Audit Standards in the UK Public Sector.

2. Recommendation

- 2.1. That the Committee considers and comments on the Head of Audit and Risk's annual report and overall 'opinion', in particular, to assist the committee when reviewing the Annual Governance Statement:
 - the summary of the work carried out during the year and the assurances provided.
 - the overall opinion.
 - the performance of the internal audit function, in particular, noting the level of conformance with the Global Internal Audit Standards in the UK Public Sector.

Internal Audit Annual Report 2025-26

June 2026



Marion Pryor BA MA CMIIA CPFA ACFS
Head of Audit and Risk



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Introduction

1. The [Global Internal Audit Standards](#) (GIAS), as applied in the UK public sector through the new [Application Note](#) effective from 1 April 2025, require the chief audit executive (Head of Audit) to provide an annual report that supports the organisation’s annual opinion and aligns with the governance expectations set out in the Standards.
2. In addition, the Application Note directs local government sector bodies to apply the [CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government](#) to support authorities in establishing their internal audit arrangements and providing oversight and support for internal audit.
3. Taken collectively, this includes:
 - A clear [annual internal audit opinion](#) on the adequacy and effectiveness of governance, risk management and control, aligned to the organisation’s financial year.
 - Any [issues](#) relevant to the preparation of the Annual Governance Statement
 - Any significant risk exposures, control issues, or [limitations](#) that could affect the annual opinion.
 - Evidence of how the internal audit mandate has been fulfilled, including the [scope of work](#), types of [services](#) delivered, and [assurance](#) provided.
 - A summary of [resources, capacity and skills](#), demonstrating that the internal audit function is appropriately staffed and competent to deliver its mandate.
 - Confirmation of [organisational independence](#), [reporting lines](#), and how the chief audit executive has maintained [objectivity](#).

- Results of the [Quality Assurance and Improvement Programme](#)
 - Reporting on the [delivery of the Internal Audit Strategy](#), including how internal audit activity has supported organisational objectives and stakeholder expectations.
4. Together, these elements ensure that the annual report provides a robust, evidence-based opinion and demonstrates compliance with the Global Internal Audit Standards in the UK Public Sector.

Head of Internal Audit Opinion 2025-26

For the 12 months ended 31 March 2026, 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.

Issues relevant to the preparation of the Annual Governance Statement

5. There are no issues which are of a significantly high risk or impact that warrant inclusion in the Annual Governance Statement.
6. During 2025-26, 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.
7. 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.

Basis of My Opinion

Scope

8. I have reached my opinion by considering the work and activities we have carried out during the year, further detailed within [Third Line Assurance](#) below.
9. 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 [June 2025](#). It should provide a reasonable level of assurance, subject to the inherent limitations below.

Limitations

10. 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 Assurance – audits of strategic risks and other audit work

11. 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. Definitions of assurance ratings in place during 2025-26 can be found at [Appendix A](#).

Audits of strategic risks

12. We aim to audit 80% of red and amber residual risks over a two-year cycle.
13. During 2025-26, following a comprehensive review of the council's risks to achieving its corporate priorities, 11 risks were rated as having a red or amber residual risk rating and were recorded in the strategic risk register.
14. An external body provided assurance for one strategic risk; working in partnership, the council and WLGA commissioned Netherwood Sustainable Futures to undertake an independent review of the council's Towards Net Zero Strategic Plan 2022 – 2025. The review provided the council with assurance that it was moving in the right direction to achieve its Net Zero goals and made recommendations for improving its approach.
15. The review concluded that while the council had made rapid progress in establishing Net Zero as a corporate priority, achieving Net Zero by 2030 would not be possible, due to the scale of Scope 3 supply-chain emissions and the limited land available for carbon sequestration. Recommendations from the review were used to inform the development of the new Towards Net Zero Strategic Plan 2026 – 2031.

16. We reviewed 8 (80%) of the remaining 10 red and amber residual risks (8 / 80% in 2024-25) over a 24-month period. ([Appendix B](#) refers).
17. We were able to provide 'Reasonable' assurance that the council was effectively managing all but one of the strategic risks we reviewed.
18. We provided 'Limited' assurance for one audit – Secondary Schools ICT Security, issued in November 2025. The IT Audit Team at Salford Council conducted this piece of work on our behalf. They concluded that, in the main, secondary schools were not mitigating the key risks associated with ICT governance, infrastructure and security to an acceptable level. There were concerns surrounding key ICT security controls, as well as potential safeguarding risks.
19. The council launched several initiatives to enhance school ICT services to address the identified risks. However, as these projects were scheduled for medium-term completion, they would not offer immediate mitigation for the current challenges.
20. We are currently undertaking a follow up review in conjunction with the IT Audit team at Salford Council to assess progress in addressing the issues and risks raised.

Other audit work

21. We also reviewed other key areas of the council's activities, including areas where the Director of Function (Resources) and Section 151 officer and Leadership Team had raised concerns ([Appendix C](#) refers).
22. Of the nine audits (12 in 2024-25) of this type we undertook during 2025-26, we were able to provide:

- One with 'Substantial' assurance (none in 2024-25),
- Five with 'Reasonable' assurance (eight in 2024-25),
- Three with 'Limited' assurance (three in 2024-25).

23. The three 'Limited' assurance reports relate to audits of:

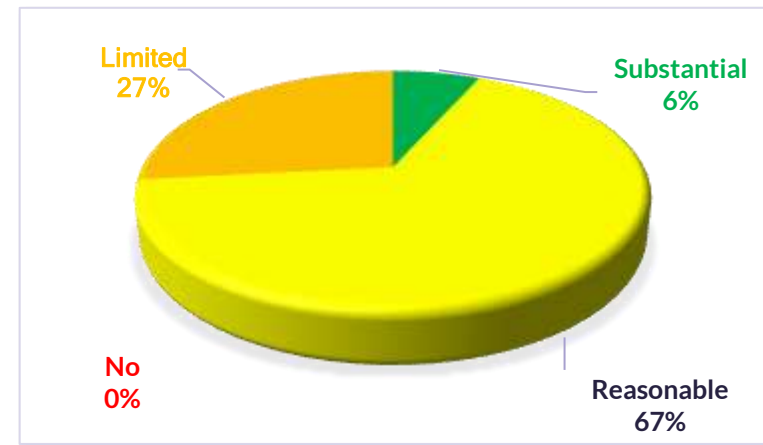
- **The Administration of Disabled Facilities Grants.** Following the original audit in April 2024, we carried out a follow up in March 2025. We conducted a further follow up audit during 2025-26, but insufficient work had been completed to increase the assurance rating. The Head of Service has been asked to provide verbal update reports to the following two committee meetings in June and July 2026 respectively, with a third formal follow up review scheduled for September 2026.
- **IT Supplier Management.** Following the original audit in July 2024, we conducted a follow up review during 2025-26. The outstanding issues and risks raised related to council-wide procurement and due to the ongoing Corporate Procurement Manager vacancy, a further audit was postponed until 2026-27, following a successful appointment to the role.
- **Adult Social Care Finance: Financial Assessments – Residential and Nursing Care.** Our review concluded that while the council was taking steps to improve its arrangements for charging and recovering residential care home fees, the benefits from these changes were yet to be fully realised. The service recognised further improvements were needed, particularly to reduce the current case backlog to ensure the council recovered monies to which it was entitled. Given the root cause for the backlog was staff capacity, the service agreed to recruit a fixed term post to address this. A follow up review to determine progress with addressing the issues and risks raised is currently in progress.

Internal Audit Assurance ratings provided during 2025-26

24. Overall, we were able to provide 'Reasonable' assurance or above for 73% (72% in 2024-25) of all the audits we undertook during 2025-26.

25. Four audits (27%) received 'Limited' assurance during the year, compared to four (22%) in 2024-25.

26. Notably, no audits received 'No' assurance.



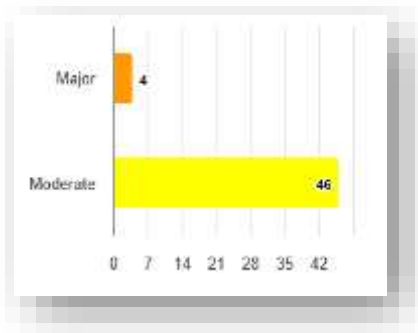
27. In accordance with our protocol, we formally revisit all the issues, risks and opportunities raised in reports with a 'Limited' assurance, when they become due, to ensure they are effectively addressed.

28. Where we identified issues, risks and opportunities, management accepted them all and they were monitored via our action tracking system, discussed in further detail in the following section.

Issues / Risks / Opportunities Raised

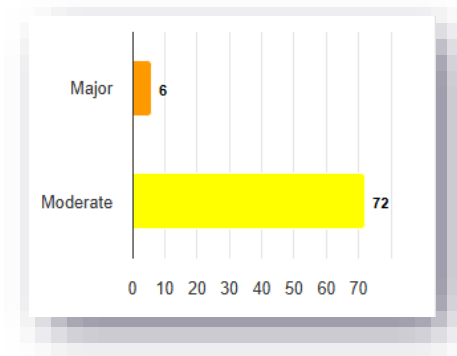
29. We actively monitor all actions proposed by management to address issues, risks and opportunities raised during our audits and pursue them with management when they become due to ensure they are addressed.
30. We use the council's action tracking system 4action to monitor the 'Issues', 'Risks' and 'Opportunities' we raise during our work. We have developed and refined a user dashboard on 4action, which displays a real-time snapshot of current performance in addressing outstanding actions and enables effective tracking and reporting of this information. We continuously monitor 'overdue' actions and so are able to obtain updates from management as to progress with addressing them.

Issues / Risks / Opportunities raised in 2025-26



31. During 2025-26, we raised 50 (63 in 2024-25) 'Issues / Risks / Opportunities' that required management attention. Of these, we classified 4 (10 in 2024-25) as 'major' (amber) and 46 (53 in 2024-25) as 'moderate' (yellow).
32. It should be noted that no 'Critical' (red) issues / risks / opportunities were raised during the year and there are none currently outstanding.

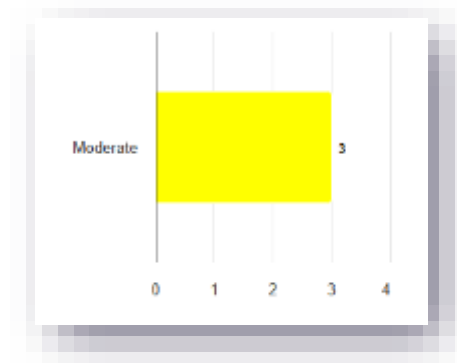
Current Actions



33. As at 31 March 2026, we are tracking 78 outstanding actions (52 as at 31 March 2025). Of these, six (eight in 2024-25) are assessed as 'major' (amber) and 72 (44 in 2024-25) 'moderate' (yellow) risks, as shown below.

Overdue Actions

34. At the 31 March 2026, there were currently three (nil in 2024-25) actions that had reached the date management were due to finish implementation and were classed as 'overdue'. These actions relate to three 'issue/risks' assessed as 'moderate' which were raised during an audit of Disabled Facilities Grants.



Resources, capacity and skills

Resources

35. When delivering the risk-based audit strategy, the chief audit executive, supported by the Leadership Team, has made every effort to make best use of available internal audit resources during the year.
36. We continue to leave one vacancy unfilled so that we are able to utilise the budget to commission specialist internal audit expertise, which continues to work well. In addition to IT auditors at Salford Council, we utilised two internal audit specialists.
37. Despite losing one member of the internal audit team during 2025-26 to a new post within the team, which was established to look after insurance matters and counter fraud, we quickly managed to recruit into the vacancy, and we appointed a new Senior Auditor in December 2025. Despite having no formal internal audit experience or qualifications, they have a wealth of operational experience and transferrable skills, and they are being supported in their ongoing induction.

Skills

38. The senior members of the team have a variety of professional qualifications, with a good mix including CIPFA, CIIA¹, IRRV², ACFS and ACFTech³. The service ensures 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.

Confirmation of organisational independence, reporting lines and objectivity

39. The Standards require the chief audit executive to confirm, at least annually, the organisational independence of the internal audit activity.
40. The Internal Audit Charter is annually submitted to the Governance and Audit Committee for approval. It defines how internal audit independence is established and maintained, the chief audit executive's reporting lines and how objectivity is maintained. It was approved by the Committee on [26 June 2025](#).
41. Accordingly, the Head of Audit and Risk has taken no part in the undertaking and reporting of audits in areas where a conflict exists, and reporting lines and objectivity have been maintained throughout the year, in accordance with the Internal Audit Charter.

¹ The Chartered Institute of Internal Auditors (CIIA) is a professional association for internal auditors.

² The Institute of Revenues Rating and Valuation (IRRV) is the professional body for local taxation, benefits and valuation.

³ The ACFS and ACFTech are professional counter fraud qualifications accredited by the Counter Fraud Professional Awards Board.

Quality Assurance and Improvement Programme

42. The Standards require a Quality Assurance and Improvement Programme (QAIP) to be established by the chief audit executive to evaluate and ensure the internal audit function conforms with the relevant standards, achieves performance objectives, and pursues continuous improvement. It includes four core elements and must be reported at least annually to the Governance and Audit Committee and senior management:

- External quality assessment (Standard 8.4)
- Internal quality assessment (Standard 12.1)
- Performance measurement (Standard 12.2)
- Oversee and improve engagement performance (Standard 12.3)

External quality assessment

43. The former Public Sector Internal Audit Standards required internal audit services to have an external assessment to be conducted by a qualified, independent assessor or assessment team from outside the organisation once every five years.

44. An external assessment of the Isle of Anglesey County Council Internal Audit Service was last undertaken via peer review, by Flintshire County Council.

45. The assessment, concluded in May 2023, confirmed that:

“Following validation of the self-assessment by Flintshire County Council, the Internal Audit Service of the Isle of Anglesey County Council ‘Generally Conforms’ with the requirements. ‘Generally Conforms’ reflects the highest level of conformance following an external assessment.... Overall, the Ynys Môn County Council’s Internal Audit Service complies with the standards in all significant areas and operates independently and objectively.”

46. The Welsh Chief Auditors Group has established a peer review programme for the next round of assessments, and Pembrokeshire County Council will undertake an assessment of the Isle of Anglesey County Council in 2028.

Internal quality assessment

47. A self-assessment against the new standards was undertaken in June 2025 to determine what needed to change to ensure the council conformed with the principles of the new framework. Overall, the assessment highlighted that due to its modern approach to internal audit, the council’s internal audit function ‘generally achieved’ the new requirements.

48. The internal self-assessment was reported to the Governance and Audit Committee in [July 2025](#).

49. Some areas needed to be strengthened, and an operational action plan was drafted with timelines and responsibilities allocated. The majority of the actions related to strengthening evidence gathering to support working practices. Work continues and an update on progress will be submitted to the Governance and Audit Committee during 2026-27.

Performance measurement

50. In June 2025, the Governance and Audit Committee agreed a number of performance targets within the [Strategy for 2025-26](#), which can be seen below.

Performance Indicator	Target 2024-25	Actual 2024-25	Target 2025-26	Actual 2025-26
Red / Amber Residual Risks in the Strategic Risk Register audited (over a rolling 24-month period)	80%	80%	80%	80%
Audits completed within six months	85%	83%	85%	80%
Clients' responses at least 'satisfied'	100%	100%	100%	100%
Number of staff (Full Time Equivalent)	2.8 FTE	2.8 FTE	2.8 FTE	2.7 FTE
All fraud alerts received, considered, distributed.	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	General Achievement	General Achievement

51. We have performed well against most of our targets, with four out of six indicators meeting their target.

52. 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 chief audit executive to provide the Annual Audit Opinion.

Benchmarking

53. The Welsh Chief Auditors Group has recommended benchmarking from 2025-26 but at the time of writing, the results have not been published.

Overseeing and improving engagement (audit) performance

54. Methodologies for supervision and quality assurance exist, which are recorded in an operational plan and templates.

55. The chief audit executive is responsible for supervising engagements, whether the engagement work is performed by the internal audit staff or by other service providers. Supervisory responsibilities are delegated to appropriate and qualified individuals, but the chief audit executive retains ultimate responsibility.

56. To assure quality, the Principal Auditor verifies that audits are performed in conformance with the Standards and the internal audit function's methodologies and verifies that audit workpapers adequately support findings, conclusions, and any issues, risks or opportunities raised. The chief audit executive performs a final quality assurance review of every audit.

57. To develop competencies, internal auditors are provided with guidance throughout audits, regular 'pit stops' are held and review notes are provided following quality assurance reviews. The chief audit executive provides internal auditors with ongoing feedback about their performance and opportunities for improvement, which is formally recorded in an annual performance appraisal.

58. These standards ensure that the internal audit activity is continuously improving and conforming to the highest professional standards.

Delivering the Internal Audit Strategy

59. The Internal Audit mandate, vision and strategic objectives were approved by the Governance and Audit Committee at its meeting in [June 2025](#), which were included in the [Internal Audit Charter](#) and [Internal Audit Strategy and Plan 2025-26](#) respectively.
60. The Strategy detailed how the risk-based audit plan was developed, including how strategic risks, stakeholder expectations and organisational objectives informed coverage.
61. Throughout the year we strived to add value wherever possible, in support of organisational outcomes. We have continued to support managers across the council by providing training, advice and sourcing external resources to provide assurance.
62. In our Strategy, we set three Strategic Objectives:

Strategic Objective 1: Achieve a fully qualified internal audit function

63. The key initiative was to support the Senior Auditor to become fully qualified Certified Internal Auditor by 2028. The Senior Auditor moved post within the team during the year, to the post of Insurance and Counter Fraud Officer. Following completion of their induction, the new Senior Auditor will make a decision regarding their qualification path.
64. Where relevant, team members now evidence their continuing professional development.

Strategic Objective 2: Embed audit technology and analytics into audits

65. A key initiative was to pilot continuous monitoring in at least one additional new key risk area utilising data analytics. This was achieved by performing continuous monitoring exercise of payroll, a key financial risk area, in addition to creditors.

66. Another key initiative was to improve auditors' digital literacy, ensuring comfortable use of technology, including Artificial Intelligence, to improve risk assessment processes, enhance audit quality and improve reporting efficiencies. The Principal Auditor and Senior Auditor both attended a course on the use of Data Analytics during March 2026 and will be applying the learning during 2026-27.

Strategic Objective 3: Seek opportunities for collaborating regionally and nationally

67. A key initiative was to continue with membership of networking groups and a target metric was to collaborate on one key area.
68. We have 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.
69. The chief audit executive is chair of the North and Mid-Wales Audit Partnership, a regional network of chief audit executives in north and mid-Wales.
70. During the year, we requested to be involved in a pilot National Fraud Initiative exercise being run by the Cabinet Office and are the only local authority in Wales chosen to participate. The exercise is currently confidential so as not to alert fraudsters. We will report the outcome of the results during 2026-27.
71. Despite staff changes during the year, the strategy has remained on target, achieving our key performance metric of 80% of the council's strategic red and amber residual risks being reviewed over a 24-month rolling period, demonstrating that the strategy is deliverable with available skills, capacity and budget.

Challenges and opportunities going forward

72. We continue to play a key role in helping the council to ensure that its risks are identified and appropriately controlled. This is at the heart of what we do as we examine the effectiveness of the council's controls in managing its risks.
73. However, 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.
74. 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.
75. Achieving this requires trained internal auditors supported by modern approaches and professional standards. It needs both capacity and capability.
76. An enthusiastic and dedicated team, along with trusted collaborators, 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.

Appendix A: Definition of Assurance Ratings 2025-26

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 Issues / Risks.</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 Leadership Team 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 Leadership Team is required, with possible Executive intervention.</p>

Appendix B: Assurance Map (Third Line) – Review of Red and Amber Residual Risks in the Strategic Risk Register 2025-26

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23	Audit Year 2023/24	Audit Year 2024/25	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			Financial Resilience (November 2022)		Robustness of estimates and adequacy of reserves assessment (Section 25 Local Government Act 2003) (July 2024)	Financial Management (March 2026)
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			Recruitment & Retention (June 2022)		Recruitment & Retention (December 2024)	
YM3	The risk that IT failure significantly disrupts service delivery	5:5 25	4:4 16	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)	IT Audit: Service Desk Management (June 2025)
				IT Audit - IT Service Continuity (Phishing) (April 2021)		IT Audit - IT Service Continuity (Phishing) (Follow Up) (September 2022)			IT Audit - Cyber Security - NCSC CAF Gap Analysis (November 2024)
						IT Vulnerability Management (September 2022)		IT Vulnerability Management (January 2023)	

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23	Audit Year 2023/24	Audit Year 2024/25	Audit Year 2025/26
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				Modernising Learning Communities Programme (August 2023)		
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	Review of COVID-19 Emergency Response (April 2020)	COVID-19 Emergency Management Assurance (May 2021)		Organisational Resilience (November 2023)		
YM9	The risk of a lack of suitable housing that local residents can afford in their communities	4:5 20	4:5 20			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	Corporate Parenting Panel (January 2021)			Managing Strategic Risk - Safeguarding (YM10) (January 2024)		Managing Strategic Risk - Safeguarding (ISROs) (YM10) - First Follow Up (March 2026)
YM11	The risk that an increase in poverty increases demand on council services	4:5 20	4:5 20			Poverty (March 2023)			Poverty (August 2025)
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			Climate Change Health Check (ZM) (September 2022)			Net Zero Review (External Assessment)

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23	Audit Year 2023/24	Audit Year 2024/25	Audit Year 2025/26
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		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						IT Audit – Service Desk Management (June 2025)

Appendix C: Other Internal Audit Work in 2025-26

Title of Audit	Date of Final Report	Assurance Level	Critical	Major	Moderate
Adult Social Care Finance: Financial Assessments – Residential and Nursing Care	25/06/25	Limited	0	2	5
Council Tax Base	27/06/25	Reasonable	0	0	3
IT Audit: IT Supplier Management (First Follow Up)	02/07/25	Limited	0	0	7
Continuous Monitoring - Payroll	02/09/25	Reasonable	0	0	0
Continuous Monitoring - Duplicate Invoice Testing	03/09/25	Reasonable	0	0	0
Performance Management	20/10/25	Reasonable	0	2	5
Financial Systems - Payroll	24/03/26	Reasonable	0	0	5
Financial Systems - Treasury Management	24/03/26	Substantial	0	0	1
Disabled Facilities Grants (Second Follow Up)	20/04/26	Limited	0	0	3
	Total 2025-26	9	0	4	29
	Total 2024-25	12	0	10	43