

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	25 June 2026
Subject:	Internal Audit Strategy and Plan 2026-27
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:</p> <p>The Governance and Audit Committee’s Terms of Reference has an explicit requirement for the committee to oversee the council’s internal audit arrangements as part of its legislative duties under the Local Government (Wales) Measure 2011. (3.4.8.10.1)</p> <p>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 Internal Audit Strategy and Plan for 2026–27 sets out how the Internal Audit function will provide independent, risk-based assurance to support the council in achieving its strategic objectives. The strategy reflects the requirements of the Global Internal Audit Standards in the UK Public Sector and is aligned with the council’s wider governance, risk management and control framework.
- 1.2 The strategy recognises the challenging environment in which the council continues to operate, including sustained financial pressures, workforce capacity issues, cyber and information security risks, fraud risk, and wider organisational and service delivery challenges. In response, Internal Audit will continue to apply an agile and risk-based approach, ensuring that assurance activity is focused on the areas of greatest strategic importance and risk.

- 1.3 The strategy is underpinned by a vision to maintain a mature, innovative and collaborative Internal Audit function, supported by three key strategic objectives: developing a fully skilled and qualified team, embedding technology and data analytics into audit work, and strengthening regional and national collaboration.
- 1.4 The Plan for 2026–27 prioritises reviews of the council’s most significant strategic risks, alongside targeted work in other high-risk operational areas, in order to provide timely and relevant assurance to management and the Governance and Audit Committee.
- 1.5 Overall, the Strategy and Plan are intended to ensure that Internal Audit remains responsive, effective and well positioned to support good governance, robust decision-making and the long-term resilience of the council.
- 1.6 The Internal Audit Strategy and Plan 2026-27 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 consulted with the wider Leadership Team 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 significant 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 2026-27

June 2026



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Head of Audit and Risk



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Introduction

1. The framework for the practice of internal audit in the UK public sector, effective from 1 April 2025, 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 2026-27 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 16 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 2026, World Economic Forum](#)

³ [Risk in Focus 2026 – Hot Topics for Internal Auditors, ECIIA](#)

⁴ [Emerging Risk Radar, RSM, Autumn 2025](#)

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 ([Appendix A](#) refers). Our strategic objectives and their corresponding key initiatives and metrics are therefore:

Strategic Objective 1: Achieve a fully skilled and qualified internal audit function		
Key Initiatives	Current Metric	Target Metric
Support team members to evidence their continuing professional development (CPD) targets	100%	100%
Support team members to self-assess against the IIA Competency Framework	Nil	100%

Strategic Objective 2: Embed audit technology and analytics into audits		
Key Initiatives	Current Metric	Target Metric
Utilisation of data analytics within audits	53%	60%
Improve auditors' digital literacy, ensuring comfortable use of technology, including Artificial Intelligence, to improve risk assessment processes, enhance audit quality and improve reporting efficiencies	1 learning event per annum	1 learning event per annum

Strategic Objective 3: Seek opportunities for collaborating regionally and nationally		
Key Initiatives	Current Metric	Target Metric
Continue with membership of networking groups	Collaborate on one key area per annum	Collaborate on one key area per annum

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 24-month 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 seven of its strategic risks as inherently 'red'. Two of these have the residual risk assessed as 'red' and four as 'amber'.
34. Consequently, as we review the strategic risks over a two-year cycle, the risks last reviewed during 2024-25 and any new risks will be prioritised for review. In addition, although only a 'yellow' residual risk, at the request of the Service Manager (Safeguarding and Practice Quality), we will be undertaking a review of safeguarding in school transport.
35. See [Appendix B](#) for details of the proposed strategic risk audits.

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 survey⁹ 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

⁹ [Risk in Focus 2025, Chartered Institute of Internal Auditors](#)

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 Council to undertake a programme of work to provide the council with the assurance that its IT vulnerabilities are being effectively managed.
40. During 2026-27, we propose to seek assurance that the council has properly risk assessed and established effective mitigation in the areas of:
 - Implementation of Artificial Intelligence (AI) (in progress – delayed from 2025-26)
 - Strategic IT asset management (postponed from 2025-26 at the request of the Chief Digital Officer)
 - IT Disaster recovery (postponed from 2025-26 at the request of the Chief Digital Officer)
 - Financial systems integration

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.

Managing the risk of council-owned trees

44. Along with litigation, recent regulatory action has imposed significant fines on councils due to their failure to inspect and maintain council-owned trees. Although the council has a legal duty of care to ensure that trees on its land do not pose an unreasonable risk to people or property, there is currently no mandatory requirement for councils to have a tree strategy for their maintenance. However, a failure to effectively manage the risk from council-owned trees could lead to expensive insurance claims, compensation payouts and legal costs, harm to the public and reputational damage.

Homelessness and the use of temporary accommodation

45. Increasing demand is leading to increased financial strain on many homelessness support and prevention services. Our review of the council's homelessness arrangements will provide assurance that resources in this area are utilised effectively, efficiently and innovatively.

New recovery process for sundry debts

46. Following an audit in March 2025, a new debt recovery process has been implemented. Following time to embed, we will review the effectiveness of the new system.

Corporate purchasing cards

47. We are currently undertaking an audit of creditor payment processes. To ensure a complete review of all payment options utilised by the council, a further review of corporate purchasing cards will be undertaken, with a focus on identifying duplicate and aggregate spend.

Construction Industry Tax Scheme

48. In response to concerns raised by the Creditors function, a review of the council's compliance with the Construction Industry Tax Scheme will be undertaken.

Appointeeship

49. A recent fraud case in a north west England local authority has highlighted the vulnerability of this function to fraud. This review will provide assurance that counter fraud controls, in particular, are robust.

Due diligence

50. The 'failure to prevent fraud offence' has highlighted that the council must ensure that it has robust and effective due diligence processes. Our review will assess the effectiveness of controls in this area.

Housing Rents

51. A recent fraud case involving a local authority has highlighted the vulnerability of this function to fraud. Our review will provide assurance that counter fraud controls, in particular, are robust.

Outstanding work from 2025-26

52. The following reviews were identified in our 2025-26 strategic audit plan. 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.

Core Financial Systems

53. It has been some years since audits of the council's core financial systems have been undertaken and Audit Wales has expressed its inclination to see more work conducted in this area. Therefore, phased audits to provide assurance of the financial governance, accuracy and efficiency across key financial areas will be conducted on a risk-basis. Payroll and treasury management were conducted during 2025-26, and creditors, income, bank reconciliation and main accounting functions will be conducted during 2026-27. The creditors audit is currently in progress.

Financial management in schools

54. The work to quality assure audit certificates of school unofficial funds, and the audits of some funds highlighted that financial management processes within schools may benefit from closer review. This audit is currently in progress.

Contract management

55. An investigation into a duplicate payment highlighted vulnerabilities within contract management processes within the council. 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.

Legal charges

56. 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

57. 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.

Countering fraud, bribery and corruption

58. 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.

59. Fraud and corruption are evolving issues and, as such, the council's response needs to be agile and adapt to its changing nature. 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.

Performance measures

60. 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.
61. 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.
62. During 2025-26, we performed well against most of our targets, with four out of six indicators meeting their target.
63. 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.
64. Two areas failed to fully achieve their 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.
 - 'Number of staff' – there was a slight reduction in the number of staff due to staff turnover during the year. However, this was minimal, due to the vacancy for the Senior Auditor being filled promptly.

Benchmarking

65. The Welsh Chief Auditor Group, a network of all the chief audit executives in Wales, has recommenced its benchmarking initiative, although results for 2025-26 were not available at the time of writing. A new suite of measures has been formulated based on the new GIAS in the UK Public Sector requirements.
66. Consequently, two of these measures have been included in the Strategy for 2026-27, added below.

Performance Indicator	Actual 2024-25	Target 2025-26	Actual 2025-26	Target 2026-27
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	83%	85%	80%	85%
Clients' responses at least 'satisfied'	100%	100%	100%	100%
Number of staff (Full Time Equivalent)	2.8 FTE	2.8 FTE	2.7 FTE	3.0 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	General Achievement	General Achievement	General Achievement
Proportion of strategic objectives from Corporate Plan subject to a level of targeted assurance work in year	n/a	n/a	50%	66%
Proportion of staff who have self-assessed against the IIA Competency Framework	n/a	n/a	0%	100%

Monitoring and acceptance of risk

67. 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.
68. 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.
69. In accordance with the follow up protocol in 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).
70. We will report to the Governance and Audit Committee twice a year on management's progress with implementing actions.
71. 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.
72. 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



73. The Internal Audit function has undergone significant change in recent years. 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.

74. 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.

75. Changes have been made 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

76. We continue to retain one vacancy at senior auditor level, which we are utilising to fund the commissioning of specialist auditors and subject matter experts to provide the technical and complex assurance needs of some of the strategic risks.

77. We created a new post within the team during 2025-26 – Insurance and Counter Fraud Officer. This officer’s prime responsibility is dealing with insurance matters but is also responsible for dealing with fraud reports made via the fraud reporting tool on the website, administering the National Fraud Initiative and distributing fraud alerts received from the National Anti Fraud Network (NAFN).

78. Insurance is demand-led and also cyclical, and when time allows, the Insurance and Counter Fraud Officer will undertake proactive counter fraud initiatives in addition to the primary responsibilities detailed above.

79. In addition to this, with a productivity level of 80%, we have around 625 days of audit resource available to undertake the remaining internal audit activity, including investigations, to provide the annual assurance opinion.

Training and development

80. 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. 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.
81. The team includes a wealth of internal and external audit experience, along with an excellent mix of professional qualifications, including CIPFA¹⁰, CIIA¹¹, IRRV¹², ACFS and ACFTech¹³, along with academic qualifications in Change Management, Business and Accountancy.
82. However, 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.
83. In addition to outsourcing audits to specialists, the service will continue to invest 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. Following the end of the new Senior Auditor's probation period, we will discuss their preferred qualification route.
84. We will also participate in the mandatory corporate training, where required.

¹⁰ The Chartered Institute of Public Finance and Accountancy (CIPFA) is the professional body for people working in public services,

¹¹ The Chartered Institute of Internal Auditors (CIIA) is a professional association for internal auditors.

¹² The Institute of Revenues Rating and Valuation (IRRV) is the professional body for local taxation, benefits and valuation.

¹³ 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) – Strategic Risks

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Audit Year 2022-23	Audit Year 2023-24	Audit Year 2024-25	Audit Year 2025-26	Audit Year 2026-27
STR0001 (YM1)	Finances and financial management risk Funding that is necessary to provide statutory services and deliver strategic objectives is reduced or not sufficient.	5:3 15	4:3 12	Financial Resilience (November 2022)		Robustness of estimates and adequacy of reserves assessment (Section 25 Local Government Act 2003) (July 2024)	Financial Management (March 2026)	IT Audit: Financial systems integration
STR0002 (YM3)	IT and cyber-attacks risk IT failure significantly disrupts business continuity.	5:5 25	4:4 16	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 Disaster Recovery
				IT Audit - IT Service Continuity (Phishing) (Follow Up) (September 2022)		IT Audit - Cyber Security - NCSC CAF Gap Analysis (November 2024)	IT Audit: Cyber Security in Schools (November 2025)	
				IT Vulnerability Management (September 2022)			IT Audit - Physical and Environmental Security of Data Centres (December 2025)	IT Audit: Financial systems integration
				IT Vulnerability Management (January 2023)				

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Audit Year 2022-23	Audit Year 2023-24	Audit Year 2024-25	Audit Year 2025-26	Audit Year 2026-27
STR0003 (YM10)	Safeguarding Missed safeguarding due to ineffective processes.	4:5 20	3:3 9		Managing Strategic Risk - Safeguarding (YM10) (January 2024)		Managing Strategic Risk - Safeguarding (ISROs) (YM10) - First Follow Up (March 2026)	Safeguarding in school transport
STR0004 (YM2)	Recruitment, retention and leadership continuity Inability to recruit promptly and a limited talent pipeline may reduce workforce capacity, weaken leadership continuity, and disrupt service delivery.	4:5 20	3:4 12	Recruitment & Retention (June 2022)		Recruitment & Retention (December 2024)		Managing the risk of recruitment, retention and leadership continuity
STR0006 (New risk)	Supply chain Dependence on a limited number of key suppliers within the council's supply chain may result in delays to service delivery and reduced resilience.	4:4 16	4:2 8					Managing the supply chain risk
STR0008 (YM7)	Future service planning Uncertainty in national policy and external investment impacting future service planning.	4:4 16	3:4 12		Organisational Resilience (November 2023)			Managing the risk of future service planning
STR0010 (YM14)	Physical assets Council buildings and other assets becoming unusable due to poor condition.	5:5 25	4:4 16			Management of the council's physical assets (March 2025)		Managing the council's physical assets