

**SUBJECT: INTERNAL AUDIT
OPERATIONAL PLAN 2024/25**

DIRECTORATE: Resources

MEETING: Governance & Audit Committee

DATE: April 2024

DIVISION/WARDS AFFECTED: All

1. PURPOSE

To receive and consider the Internal Audit Operational Plan for 2024/25.

2. RECOMMENDATION(S)

That the Governance and Audit Committee reviews, comments on and approves the Internal Audit Plan 2024/25.

3. KEY ISSUES

- 3.1 This report aims to inform Members of the Governance and Audit Committee of the work to be undertaken by the Internal Audit Section at an operational level for 2024/25. It identifies why the Council operates an Internal Audit function, the resources currently available and how they will be applied across the services of Monmouthshire County Council to give management assurance that systems are working as intended.
- 3.2 The mission of Internal Audit is *to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight*. It is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, effective and efficient use of the Council's resources.
- 3.3 The planning process takes into account all possible systems, processes, sections and establishments that could possibly be audited within Monmouthshire. This includes all services, activities and functions which MCC commissions and/ or delivers itself, via a third party or a collaborative / partnership arrangement. Key parts of this process involve an annual review of the corporate risk register and consultation with the

Strategic Leadership Team, Chief Officers and Heads of Services across the Authority inviting them to highlight any emerging or changing risk profiles within their own service areas.

- 3.4 The financial position of the Council has also been considered when developing this audit plan. The financial challenges of the council impacts on operational service delivery as and a consequence impacts on the risk appetite of the Council. Management have committed to enhanced budget monitoring and the development of a Financial Management Board which the Acting Chief Internal Auditor is a standing advisor.
- 3.5 Consideration is given to over 300 possible areas to audit across all services provided by Monmouthshire which are risk assessed and allocated a high, medium or low risk. The audit team staff resources would then be allocated to cover the higher ranked risks as appropriate. That said, inevitably there will be reviews which the audit team have to undertake annually such as the annual governance statement, mandatory grant claim audits and audit advice, which have also been incorporated into the plan, along with follow up reviews, finalisation work and planned work from the previous year not undertaken.
- 3.6 An allocation of time is included in the plan for special investigations where the team might receive allegations of fraud, theft, non-compliance etc. The plan also needs to be flexible enough to respond to changes to risk profiles and other developments in year; the audit management team will continually monitor this situation.
- 3.7 For 2024/25, the total available days amounted to 1,300, based on 5 FTE auditors in the team for the full year. An allowance for leave, sickness, training, management time and admin is deducted from this to give the total number of operational audit days in the year.
- 3.8 Total operational audit resources amounts to **813 days**, which will be allocated across service directorates on a risk basis (summary shown at Appendix 1). This includes 70 days for special investigations and reactive work.
- 3.9 Historically, the time allocated to special investigations is usually a pressure point. The number of days allocated within the 2024/25 plan will remain at the reduced amount of 70 days. If time intensive investigation(s) or reactive work is required, this may impact on the resource available to complete planned audit work and therefore meet the team's performance target.
- 3.10 It was noted that if the Internal Audit service were to complete a review of each of the areas which had not yet been audited or were due an audit review within 2024/25 the resource required for the team would amount to circa 2,873 audit days. Therefore, the audit plan has had to be risk assessed and prioritised to match the current resource of the team.
- 3.11 Chief Officers and Heads of Service were given the opportunity to contribute to and shape this plan. The initial draft plan was discussed

and refined through meetings with the Strategic Leadership Team, Chief Officers and their Department Management Teams.

- 3.12 A copy of the draft Internal Audit plan was due to be presented to the meeting of the Governance & Audit Committee on the 14th March 2024. However, as this meeting was cancelled, a copy of the covering report and the audit plan was emailed to members as an opportunity to provide comment and requests. These have been taken into account when devising the final version of the 2024/25 plan.
- 3.13 The changes between the original plan provided to Committee Members via email and this 'final' version of the plan are as follows;
- Addition of a 'Contract Management' audit within the Communities & Place service area following concerns being raised.
 - Addition of Purchasing Cards, Active Travel, Flying Start and Youth Offending which were all work in progress at year end.
 - Addition of Democratic Services & Governance Follow-up review following an unfavourable opinion being issued.
 - Time allocated for Internal Audit to provide advisory services to the newly established Fleet Management Board.

To enable the above audit reviews to be added to the plan, a prioritisation and risk review has been conducted and the following reviews have unfortunately had to be postponed to a future year. If time does become available during year, these will be prioritised for review;

- Member Allowances & Expenses
 - Education Other than at School (EOTAS) Service
 - Passenger Transport Unit
 - Play
- 3.14 This plan may change as the year progresses if the risk profile of audit work changes. It is intended that this audit plan remains fluid and will be dependent on any new priorities or emerging risks to the Council. The plan will be reviewed quarterly by the Acting Chief Internal Auditor and discussed with the Deputy Chief Executive / Chief Officer for Resources and the Chair of the Governance and Audit Committee as and when necessary. Any significant change to the agreed plan will be brought back to the Governance and Audit Committee for approval.
- 3.15 The Governance and Audit Committee will be kept updated with the progress against the agreed plan via quarterly reports presented by the Acting Chief Internal Auditor.
- 3.16 At the time of writing this report, the calculation of Internal Audit resources / available audit days for the year was based on the existing team structure. A separate report regarding the future delivery of Internal Audit Services in Monmouthshire County Council is due to be considered by the Committee. The team is currently headed up by the Audit Manager who is undertaking the responsibilities of the vacant Chief Internal Auditor post. The team currently consists of one Acting Chief Internal Auditor, supported by one Principal Auditor, two Senior Auditors and one Auditor (5 FTE).

- 3.17 Staff within the section have appropriate professional qualifications. They also have considerable experience of working within the local authority and audit environment. The Acting Chief Internal Auditor is a Chartered Member of the Institute of Internal Auditors (IIA) UK & Ireland and is a Certified Internal Auditor with the IIA Global. He has extensive working knowledge of internal audit practices within the public sector. The other members of the team are either Chartered or Certified members of the IIA (2) or preparing to undertake formal training (2).
- 3.18 Audit management will continue to support professional and work related training in order to enhance the Section's effectiveness in service delivery in line with the Council's management expectations and the Public Sector Internal Audit Standards. This will ensure that all staff are kept up to date with developments in auditing techniques and changes within local government which may impact on the provision of the service.
- 3.19 Consideration has been given to the appropriate level of resources for Internal Audit at Monmouthshire County Council. The current establishment of 5 staff remains just about adequate for the current level of assessed risk as outlined above; a greater audit resource could provide a greater assurance to management and allow the section to be even more responsive to changing priorities and risk profiles throughout the year. Any unplanned absences such as long-term sickness, secondments or prolonged special investigations could significantly affect the audit plan as cover is limited.
- 3.20 To seek to maximise performance against the plan, Audit Management will continue to ensure audit reports are more focused and timely, that staff with the right skill sets are allocated to appropriate work and non-productive time is minimised.

4. REASONS

- 4.1 The 2024/25 Internal Audit Plan is attached at Appendix 2 to this report. Audit jobs within the plan have been risk assessed and prioritised and matches the audit resources available for the year. This will be reviewed on an annual basis in order to determine the appropriateness of the risk assessment each year where audit resources will be deployed to cover the higher risk reviews.

47 audit opinion and 25 non-opinion jobs have been incorporated within the 2024/25 Plan.

It is the opinion of the Acting Chief Internal Auditor that this will be sufficient audit work and coverage to provide an informed end of year opinion.

- 4.2 The Operational Plan has been updated to take account of:

a) The Authority's latest Risk Assessment;

- b) New areas for inclusion in the Plan identified from changes to legislation and the regulatory framework for local government and from ongoing discussions with service managers;
 - c) Areas of slippage from previous Operational Plans; and
 - d) The published Regulatory Plan produced by Audit Wales.
- 4.3 Each review will be risk assessed and categorised as High, Medium or Low risk. Within the cycle of audits the team would aim to cover the higher risk areas as a priority but also provide coverage across directorates with lower risk services. All fundamental financial systems may now not be covered on an annual basis, especially if they have been previously determined as well controlled, with no significant changes to the system or to personnel. We will ensure that these are incorporated within the plan every few years to provide ongoing assurance.
- 4.4 Consultation was undertaken, with meetings and email correspondence to the various Heads of Service, managers and finance representatives of each directorate.
- 4.6 An Annual Report will be prepared for the Governance and Audit Committee to provide appropriate assurance via the Chief Internal Auditor's annual opinion, along with details on the performance of the Section against the Operational Plan. Interim progress reports will also be provided to the Committee quarterly.
- 4.7 With effect from 1st April 2016 the revised Public Sector Internal Audit Standards (PSIAS) came into force for all public sector bodies including local government organisations. The Acting Chief Internal Auditor will ensure that the Audit Team continues to undertake its work in accordance with these Standards. From the 1st January 2025 the new Global Internal Audit Standards will become mandatory, we are currently awaiting further guidance on how this will impact the PSIAS and for support on their effective and efficient implementation within a local government context.
- 4.8 Independence is achieved through the organisational status of Internal Audit and the objectivity of internal auditors. In order to ensure the objective nature of audit reviews is not compromised, Internal Audit must be seen to be demonstrably independent of all managerial influence. Within Monmouthshire County Council this is achieved as follows: -
- the Chief Internal Auditor is responsible for the control and direction of Internal Audit;
 - the Chief Internal Auditor has a duty to report direct to the Chief Executive and the Leader of the Council on any matter which he feels appropriate, in particular where the Deputy Chief Executive / Chief Officer Resources (S151 Officer) appears to be personally involved. To this end, the Chief Internal Auditor has, if required, direct and unfettered access to the Chief Executive, Chair of the Governance & Audit Committee and Leader of the Council to raise matters to their immediate attention.

- individual audit reports are sent to service managers, Heads of Service and Chief Officers as appropriate in the name of the Chief Internal Auditor; and
- the Chief Internal Auditor submits an annual report to the Governance and Audit Committee giving an overall opinion on the adequacy of internal controls operated within the Council.

4.9 The Governance & Audit Committee are responsible as per their Terms of Reference to approve and monitor the Internal Audit plan over the course of the financial year. Quarterly reports shall be presented promptly by the Chief Internal Auditor, informing the Committee of the current progress against the approved plan, the opinions issued and a summary of all unfavourable reports. The Committees role is to hold officers to account and provide oversight of the audit process and the organisations system of internal control.

5. RESOURCE IMPLICATIONS

None.

6. CONSULTEES

Strategic Leadership Team
Directorate Management Teams
Governance & Audit Committee

7. BACKGROUND PAPERS

Strategic Internal Audit Plan 2024/25
Public Sector Internal Audit Standards

8. AUTHOR AND CONTACT DETAILS

Jan Furtek, Acting Chief Internal Auditor
Telephone: 01600 730521
Email: janfurtek@monmouthshire.gov.uk

Directorate Summary

Directorate	Days	Allocation of Audit Resources (%)	Opinion jobs	Non Opinion Job
Resources	60	7.4%	4	2
Law & Governance	14	1.7%	1	2
Children & Young People	196	24.1%	14	3
Social Care, Health & Safeguarding	122	15.0%	8	3
Communities & Place	131	16.1%	8	2
Customer, Culture and Wellbeing - MonLife	95	11.7%	7	2
People, Performance and Partnerships	82	10.1%	5	2
Corporate Work	43	5.3%	0	9
Special Investigations	70	8.6%	n/a	n/a
Total	813	100%	47	25

INTERNAL AUDIT SERVICE - OPERATIONAL PLAN 2024/25

Resources		Last Review	Audit Due	Risk	Days
Finance - Corporate Accountancy					
	Budgetary Control (Revenue)	2021/22	No		
	Budgetary Control (Capital)	2014/15	Yes		
	Treasury Management	2018/19	Yes		
	Fixed Assets	2021/22	No		
	Capital Receipts	2016/17	Yes		
	Insurances	2023/24	No		
	Till Floats (Follow-up)	2023/24	Yes	M	5
Finance - Revenues, Systems & Exchequer					
	Bank Reconciliations	2019/20	No		
	Bank Transfer Payments	2018/19	Yes		
	Control, Suspense & Holding Accounts	2021/22	No		
	System Administration & Security	2020/21	No		
	Taxation (VAT)	Never	Yes		
	Council Tax	2023/24	No		
	National Non Domestic Rates (NNDR)	2022/23	No		
	Corporate Sundry Debtors	2018/19	Yes	M	15
	Creditor Payments	2023/24	No		
	Procurement Cards (2023/24)	2023/24	Yes	M	10
	IR35 Regulations	2018/19	Yes		
	Benefits	2023/24	No		
	Cashiers	2019/20	No		
	Replacement BACS system - Consultancy	2021/22	Yes		
	PCI Compliance	Never	Yes		

**Monmouthshire County Council
Internal Audit Plan 2024/25**

	Imprest Accounts	2023/24	No		
	Revenues Shared Service	2023/24	No		
Digital Design & Innovation					
	Digital Projects	Never	Yes		
	GIS	Never	Yes		
Information Technology & Security					
	Freedom of Information	2022/23	No		
	SRS Client Management	Never	Yes		
	Mobile Phones	2018/19	Yes		
	Information Security	Never	Yes		
Health & Safety					
	Health & Safety	2019/20	No		
Landlord & Commercial Services					
	Investments	2021/22	No		
	Property Services Helpdesk/ Reactive Maintenance	Never	Yes	M	15
	Property Maintenance - Planned	2013/14	Yes		
	Health & Safety - Buildings	2022/23	No		
	Estate Management	Never	Yes		
	County Farms	2016/17	Yes		
	Asset Management	2012/13	Yes		
	Cemeteries	2023/24	No		
	Industrial & Retail Units	Never	Yes		
	Allotments	Never	Yes		
General					
	Audit Advice	Annual	Yes		12

**Monmouthshire County Council
Internal Audit Plan 2024/25**

	Finalisation of previous year's audits (work in progress)	Annual	Yes		1
	Monitoring Implementation of Previous Recommendations	Annual	Yes		2
Total Planned Days for Resources					60

		Last Review	Audit Due	Risk	Days
Law & Governance					
Local Democracy					
	Democratic Services & Governance (Follow-up)	2023/24	Yes	H	8
	Chair's Office	Never	Yes		
	Member Allowances & Expenses	2010/11	Yes		
	Electoral Registration	2023/24	No		
Legal					
	Land Charges	2022/23	No		
	Litigation	Never	Yes		
	Legal Services	2006/07	Yes		
General					
	Audit Advice	Annual	Yes		2
	Finalisation of previous year's audits (work in progress)	Annual	Yes		2
	Monitoring Implementation of Previous Recommendations	Annual	Yes		2
Total Planned Days for Law & Governance					14

		Last Review	Audit Due	Risk	Days
Children & Young People					
Inclusion					
	Education Welfare Service	Never	Yes		
	Healthy Schools	Never	Yes		
	Pupil Referral Unit	2016/17	Yes	M	16
	Education Other than at School (EOTAS) Service	Never	Yes		

Monmouthshire County Council
Internal Audit Plan 2024/25

	Additional Learning Needs (ALN)	2023/24	No	H	20
	Educational Psychology Service	Never	Yes		
	Specific Learning Difficulties	Never	Yes		
Achievement & Attainment					
	Early Years Service	2021/22	No		
	Family Information Service	Never	Yes		
	Flying Start (2023/24)	2023/24	Yes	M	14
Finance & Support Services					
	School Improvement Grant	Annual	Yes	M	8
	Pupil Development Grant	Annual	Yes	M	8
	Fair Funding Scheme / School Budgets	Never	Yes		
	Post 16 funding	Never	Yes		
	Parent Pay	2017/18	Yes		
	Universal Free School Meals	New	Yes		
	Monitoring of School Private Funds	2017/18	Yes		
	Educational Trips & Visits (Evolve system)	2019/20	No		
	School Admissions & Appeals	2016/17	Yes		
	Breakfast Clubs	2013/14	Yes		
	C21 Schools Programme	2017/18	Yes		
Primary Schools					
	Archbishop Rowan Williams Church in Wales Primary	2023/24	No		
	Cantref Primary	2019/20	No		
	Castle Park	2019/20	No		
	Cross Ash Primary	2017/18	Yes	M	10
	Deri View Primary	2022/23	No		
	Dewstow Primary	2022/23	No		
	Durand Primary	2023/24	No		

Monmouthshire County Council
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	Gilwern Primary	2018/19	Yes		
	Goytre Fawr Primary	2018/19	Yes		
	Kymin View Primary	2018/19	Yes		
	Llandogo Primary	2022/23	No		
	Llanfoist Fawr	2019/20	No		
	Llantilio Pertholey Primary	2023/24	No		
	Llanvihangel Crucorney	2022/23	No		
	Magor Church in Wales Primary	2018/19	Yes		
	Osbaston Primary	2017/18	Yes		
	Our Lady & St Michaels RC	2023/24	No		
	Overmonnow Primary	2022/23	No		
	Pembroke Primary	2023/24	No		
	Raglan VC Primary	2018/19	Yes		
	Rogiet Primary	2014/15	Yes	M	10
	Shirenewton Primary	2018/19	Yes		
	St Mary's RC Primary	2018/19	Yes	M	10
	The Dell Primary	2023/24	No		
	Thornwell Primary	2017/18	Yes	M	10
	Trellech Primary	2017/18	Yes	M	10
	Undy Primary	2019/20	No		
	Usk Church In Wales Primary	2018/19	Yes		
	Ysgol y Fenni	2019/20	No		
	Ysgol y Ffin	2018/19	Yes		
Secondary Schools					
	Caldicot School	2019/20	Yes	M	18
	Chepstow School (Follow-up)	2023/24	Yes	H	10
	King Henry VIII School	2022/23	No		
	Monmouth Comprehensive School	2018/19	Yes		

**Monmouthshire County Council
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Schools General					
	Schools Control Risk Self Assessments	Annual	Yes	M	10
	Schools Financial Regulations Training	Annual	Yes		5
	Supply Teachers	Never	Yes	H	16
Emergency Planning					
	Civil Contingencies (Business Continuity Planning)	2019/20	No		
General					
	Audit Advice	Annual	Yes		15
	Finalisation of previous year's audits (work in progress)	Annual	Yes		4
	Monitoring Implementation of Previous Recommendations	Annual	Yes		2
Total Planned Days for Children & Young People					196

Social Care, Safeguarding and Health		Last Review	Audit Due	Risk	Days
Adult Services					
	Internal Domiciliary Care	2021/22	No		
	External Domiciliary Care	2013/14	Yes		
	Community Care Team	Never	Yes		
	Carers Service	2022/23	No		
	Commissioning & Contracts (Follow-up)	2023/24	Yes	H	12
	Respite Care - Budden Crescent	Never	Yes		
	My Mates	Never	Yes	M	18
	My Day My Life (previously audited as Monmouthshire Enterprises)	2018/19	Yes		
	Day Centres	2012/13	Yes		
	Individual Support Services	Never	Yes		
	Mental Health Service	Never	Yes		
	Occupational Therapy	Never	Yes		
	Direct Payments	2021/22	No		

**Monmouthshire County Council
Internal Audit Plan 2024/25**

	Mardy Park Residential	2016/17	Yes	M	15
	Mardy Park Day Care	2016/17	Yes		
	Community Meals Service	2015/16	Yes		
	Lavender Gardens	Never	Yes		
	Frailty Service (Reablement)	Never	Yes		
	New Care Home (Crick Road)	New	Yes		
	Community Learning Disability Team (CLDT)	Never	Yes		
	Severn View Park	Never	Yes		
Transformation					
	Systems (Flo / Plant)	Never	Yes		
Safeguarding, Quality Assurance & Child Protection					
	Safeguarding	2020/21	No		
	CLA Savings (Follow-Up)	2023/24	Yes	H	8
Childrens Services					
	Children With Disabilities	2022/23	No		
	Long Term Support Team	2023/24	No		
	Family Support & Protection	Never	Yes		
	Children's Services Transport Costs	Never	Yes		
	Children's Services Imprest Account	2020/21	No		
	St. David's Day Fund	Never	Yes	M	15
	External Placements	2018/19	Yes		
	Youth Offending Service (2023/24)	2023/24	Yes	M	4
	Family Support Team (Early Help)	Never	Yes		
	Fostering Service	2022/23	No		
	Therapeutic Practice	2023/24	No		
	Family Time Team	Never	Yes		
	MyST	Never	Yes	M	15

**Monmouthshire County Council
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Social Services Finance					
	Social Services Debtors	2019/20	No		
	Financial Assessments	2020/21	No		
	Appointeeships & Deputyships	2023/24	No		
Public Protection					
	Environmental Health	Never	Yes		
	Food Safety	Never	Yes		
	Trading Standards	2023/24	No		
	Animal Welfare	2023/24	No		
	Licensing (Premises & Trader)	2017/18	Yes		
	Licensing (Taxi)	2017/18	Yes		
	Registration Services	2016/17	Yes	H	15
General					
	Audit Advice	Annual	Yes		12
	Financial Assessments	Annual	Yes		5
	Finalisation of previous year's audits (work in progress)	Annual	Yes		1
	Monitoring Implementation of Previous Recommendations	Annual	Yes		2
Total Planned Days for Social Care, Safeguarding and Health					122

Communities & Place	Last Review	Audit Due	Risk	Days
Decarbonisation, Transport & Support Services				
	- Home to School Transport	Never	Yes	
	- Social Services Taxi Framework	Never	Yes	
	Personal Transport Budgets	2018/19	Yes	
	Concessionary Travel	2022/23	No	

Monmouthshire County Council
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	School Catering Service	2015/16	Yes		
	Transport				
	- Fleet / Vehicle Management	2022/23	No		
	- Vehicle Usage & Trackers	Never	Yes		
	- Fuel Cards	2020/21	No		
	- PTU Maintenance	2022/23	No		
	PTU (Service Delivery & External Hires)	2017/18	Yes		
	PTU Commissioning	2023/24	Yes		
	Grass Routes Community Transport	Never	Yes		
	Facilities & Building Cleaning	2010/11	Yes	M	15
	Placemaking, Housing, Highways and Floods				
	Development Control				
	- Planning Applications	2023/24	No		
	- Planning Enforcement	Never	Yes		
	- Historic Building Conservation	Never	Yes		
	- Tree Preservation, Surveys & Inspections	Never	Yes		
	Building Control	2015/16	Yes		
	Planning Policy				
	- Planning Obligations (S106)	2017/18	Yes		
	- Local Development Plan	2021/22	No		
	Streetworks	2017/18	Yes		
	Highways Development	Never	Yes		
	Flood Risk Management	Never	Yes		
	Traffic & Safety	Never	Yes	H	15
	Civil Parking Enforcement	2021/22	No		
	Car Parks	2014/15	Yes	M	15
	Residential Parking Permits	Never	Yes		
	Contract Management	Never	Yes	H	18

Monmouthshire County Council
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Enterprise and Community Animation					
	Strategic Procurement	2019/20	No		
	Food Procurement	2022/23	No		
	InFuse Programme	Never	Yes		
	Housing Support Grant	Annual	Yes	M	10
	Tackling Poverty & Inequality	Never	Yes		
	Housing Options Team				
	- Common Register	Never	Yes		
	- Homelessness Assessment & Prevention	2016/17	Yes	H	20
	- Private Sector Leasing (Follow-up)	2023/24	No	H	10
	- Homeless Prevention Grant	2020/21	No		
	Strategy & Sustainable Living				
	- Disabled Facilities Grants	2021/22	No		
	- Housing Strategy & Policy	Never	Yes		
	- Careline	2012/13	Yes		
	- Equity Release Loans / Home Improvement Loans	Never	Yes		
	Housing Support Team	Never	Yes		
Neighbourhood Services					
	SWTRA	2017/18	Yes		
	Street Lighting	2020/21	No		
	Stores	2021/22	No		
	Highways Maintenance	2019/20	No		
	Winter Maintenance	2023/24	No		
	Garden Waste	2016/17	Yes		
	Commercial Waste	Never	Yes		
	Waste Collections	2023/24	Yes	M	15
	Civic Amenity Site(s) & Recycling	2018/19	Yes		
	ReUse Shop	Never	Yes		
	Street Cleansing	2022/23	No		
	Grounds Maintenance	2015/16	Yes		

**Monmouthshire County Council
Internal Audit Plan 2024/25**

	Dangerous Trees	Never	Yes		
General					
	Audit Advice	Annual	Yes		10
	Finalisation of previous year's audits (work in progress)	Annual	Yes		1
	Monitoring Implementation of Previous Recommendations	Annual	Yes		2
Total Planned Days for Communities & Place					131

Customer, Culture and Wellbeing - MonLife		Last Review	Audit Due	Risk	Days
Leisure Services					
	Abergavenny LC	2012/13	Yes		
	Caldicot LC	2013/14	Yes		
	Chepstow LC	2014/15	Yes		
	Monmouth LC	2011/12	Yes	M	15
	Memberships	2013/14	Yes		
	LC Payroll	2017/18	Yes		
	Business & Commercial Management	Never	Yes		
	Sports Development	2017/18	Yes		
	Point of Sale System	2023/24	No		
Visitor Attractions					
	Shire Hall	2021/22	No		
	Caldicot Castle	2022/23	No		
	Old Station, Tintern	2023/24	No		
	Abergavenny Museum	2013/14	Yes		
	Chepstow Museum	2013/14	Yes		
	Monmouth Museum	2013/14	Yes		
	Museums Service	2013/14	Yes	M	15
	Borough Theatre	2018/19	Yes		

**Monmouthshire County Council
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	Catering	Never	Yes		
	Abergavenny Hub	2016/17	Yes		
	Caldicot Hub	2016/17	Yes		
	Chepstow Hub	2016/18	Yes		
	Monmouth Hub	2016/19	Yes		
	Usk Hub	2016/20	Yes		
	Usk Post Office	Never	Yes	M	15
	Magor Hub	New	Yes		
	Library Service	2012/13	Yes		
	Contact Centre	Never	Yes	M	15
	Community Learning	2011/12	Yes		
Environment & Culture					
	Outdoor Adventure	2015/16	Yes		
	Countryside	2023/24	No		
	Chepstow TIC	2011/12	Yes		
	Youth Service	2019/20	Yes		
	Play	Never	Yes		
	Destination Management/Tourism	Never	Yes		
	Active Travel (2023/24)	2023/24	Yes	H	7
	Volunteering / Community Support	2018/19	Yes		
	Markets	2017/18	Yes	M	12
Communications					
	Marketing & Communications	Never	Yes		
General					
	Control Risk Self-Assessments	Annual	Yes	M	6
	Audit Advice	Annual	Yes		8
	Finalisation of previous year's audits (work in progress)	Annual	No		

**Monmouthshire County Council
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	Monitoring Implementation of Previous Recommendations	Annual	Yes		2
Total Planned Days for Customer, Culture and Wellbeing - MonLife					95

People, Performance and Partnerships		Last Review	Audit Due	Risk	Days
Human Resources					
	Term Time Working	2019/20	Yes		
	Management of Attendance	2020/21	No		
	Organisational Structure	Never	Yes		
	Redundancy	Never	Yes		
	HR Policies	2018/19	Yes		
	Human Resources & Organisational Development				
	Job Evaluation / Equal Pay	2012/2013	Yes	H	20
	Corporate Training	Never	Yes		
	Organisational Development (covered in Culture & Ethics)	2019/20	No		
	Raglan Training Centre	2015/16	Yes		
Systems & Payroll					
	Payroll System	2022/23	No		
	Thingi (Training & Development System)	New	Yes		
	Employee Travel (Mileage Claims) (Follow-up)	2023/24	Yes	H	14
	Employee General Expenses (Follow-up)	2023/24	Yes	H	14
	Recruitment & Selection	Never	Yes		
Customer Relations					
	Corporate Complaints, Comments & Feedback	2019/20	No		
Scrutiny					
	Scrutiny	Never	Yes		

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Performance & Data Insight					
	Risk Management	2023/24	No		
	Service Business Plans	2012/13	Yes	M	15
	Performance Indicators	2019/20	Yes		
	Partnership Assurance	2023/24	No		
Welsh Language					
	Welsh Language Compliance	Never	Yes	M	15
Strategic Partnership					
	Community Safety	Never	Yes		
	CCTV	Never	Yes		
	Refugee & Resettlement	Never	Yes		
General					
	Audit Advice	Annual	Yes		2
	Finalisation of previous year's audits (work in progress)	Annual	No		
	Monitoring Implementation of Previous Recommendations	Annual	Yes		2
Total Planned Days for People, Performance and Partnerships					82

Corporate Work		Last Review	Audit Due	Risk	Days
	Annual Governance Statement	Annual	Yes		5
	National Fraud Initiative (NFI)	Annual	Yes		10
	Corporate Governance	Never	Yes		
	Culture & Ethics	2020/21	No		
	Business Continuity Planning	2019/20	No		
	Climate Change	2023/24	No		
	Agency Staff	2021/22	No		
	Compliance with Bribery Act	2021/22	No		

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	Data Protection	2019/20	No		
	Well Being of Future Generations Act	2018/19	Yes		
	IT Procurement	2017/18	Yes		
	Check In Check Out (Employee Review Process)	Never	Yes		
	Corporate Governance Working Group	Annual	Yes		4
	Financial Monitoring Board	Annual	Yes		4
	Fleet Management Board	Annual	Yes		4
	Anti Fraud, Corruption & Bribery training	New	Yes		6
General					
	Implementation of new Follow-up of Agreed Actions / Recommendations system	New	Yes		5
	Audit Advice	Annual	Yes		2
	Finalisation of previous year's audits (work in progress)	Annual	Yes		1
	Monitoring Implementation of Previous Recommendations	Annual	Yes		2
Total Planned Days for Corporate Work					43

TOTAL AUDIT DAYS	743
SPECIAL INVESTIGATIONS / REACTIVE WORK	70
TOTAL PLANNED AUDIT DAYS	813
PRODUCTIVE AUDIT DAYS	813
NO' OF DAYS PLAN EXCEEDS AVAILABLE RESOURCES	0