

SUBJECT:	INTERNAL AUDIT OPERATIONAL PLAN 2025/26
DIRECTORATE:	Resources
MEETING:	Governance & Audit Committee
DATE:	May 2025
DIVISION/WARDS AFFECTED:	All

1. PURPOSE

To receive and consider the Internal Audit Operational Plan for 2025/26.

2. RECOMMENDATION(S)

That the Governance and Audit Committee reviews, comments on and approves the Internal Audit Plan 2025/26.

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 2025/26. 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 'Internal auditing plays a critical role in enhancing an organisation's ability to serve the public interest. While the primary function of internal auditing is to strengthen governance, risk management, and control processes, its effects extend beyond the organisation. Internal auditing contributes to an organisation's overall stability and sustainability by providing assurance. This, in turn, fosters public trust and confidence in the organisation and the broader systems of which it is a part.' (Global Internal Audit Standards 2024)
- 3.3 The planning process takes into account all possible systems, processes, sections and establishments that could possibly be audited within Monmouthshire, our 'Audit Universe'. 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.
- 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 reactive work and 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 2025/26, the total available days amounted to 1,295, 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 **791 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 reactive work and special investigations is usually a pressure point. The number of days allocated within the 2025/26 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. This will be mitigated this year by the introduction of the Counter Fraud Officer who's time has not been included within the above calculations.
- 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 2025/26 the resource required for the team would amount to circa 4,282 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 13th March 2025. However, as this meeting was cancelled, a copy of the draft 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 2025/26 plan along with any further management requests.
- 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 an audit of the 'Evolve' system following concerns being raised.
 - Addition of Markets, Monmouthshire Leisure Centre and MyMates which were all work in progress at year end.
 - Addition of Pupil Referral Service Follow-up review following an unfavourable opinion being issued.

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;

- Magor Hub
 - Severn View Care Home
- 3.14 Two further unfavourable opinions were issued during quarter 4 of the 2024/25 year. These reviews have not been included within the 2025/26 audit plan as the reports have yet to be finalised and it is reasonably believed that due to the actions which would be required to implement the recommendations, an audit within the 2025/26 year would not give the service area sufficient time to firstly implement the changes and then enough time for them to become embedded. These follow-up reviews will be undertaken during the 2026/27 financial year;
- Supply Teachers (Procurement)
 - Communities & Place Contract Management
- 3.15 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.

- 3.16 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.
- 3.17 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 Global 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 audit 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 2025/26 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.

45 (47) audit opinion and 21 (25) non-opinion jobs have been incorporated within the 2025/26 Plan. (previous year in brackets)

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.

4.9 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 Committee's role is to hold officers to account and provide oversight of the audit process and the organisation's 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 2025/26
Global Internal Audit Standards
Internal Audit Charter
Internal Audit Strategy

8. AUTHOR AND CONTACT DETAILS

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

Directorate Summary

Appendix 1

Directorate	Days	Allocation of Audit Resources	Opinion jobs	Non Opinion Job
Resources	115	15%	6	2
Law & Governance	25	3%	1	2
Learning, Skills & Economy	179	23%	13	2
Social Care & Health	108	14%	6	4
Infrastructure	55	7%	3	2
Place	56	7%	3	2
Housing	33	4%	2	2
Customer, Culture and Wellbeing - MonLife	65	8%	5	2
People, Performance and Partnerships	76	10%	5	2
Corporate Work	9	1%	1	1
Total Planned Work	721	91%	45	21
Reactive Work & Special Investigations	70	9%		
Total All Audit Work	791	100%		

Internal Audit Operational Plan (2025-26)

Appendix 2

Resources	Last Review	Audit Due	Risk	Days
Finance - Corporate Accountancy				
Budgetary Control (Revenue)	2021/22	No		
Budgetary Control (Capital)	2014/15	Yes	H	20
Treasury Management	2018/19	Yes		
Fixed Assets	2021/22	No		
Capital Receipts	2016/17	Yes		
Insurances	2023/24	No		
Grant Administration	Never	Yes		
Reserves	Never	Yes		
Welsh Church Fund	Never	Yes		
Finance - Revenues, Systems & Exchequer				
Bank Reconciliations	2019/20	Yes		
Bank Transfer Payments	2018/19	Yes		
Control, Suspense & Holding Accounts	2021/22	No		
System Administration & Security	2020/21	No		
Taxation (VAT)	Never	Yes		
IR35 Regulations	2018/19	Yes		
Corporate Sundry Debtors	2024/25	No		
Cashiers	2019/20	Yes		
Cash Collection & Banking Services	Never	Yes		
Till Floats	2024/25	No		
Creditor Payments	2023/24	No		
Procurement Cards (Follow-up)	2024/25	No	H	15
Lodged Cards	Never	Yes		
Imprest Accounts	2023/24	No		
Revenues Shared Service	2023/24	No		
- Council Tax	2023/24	No		
- National Non Domestic Rates (NNDR)	2022/23	No		
- Benefits	2023/24	No		

Digital Design & Innovation				
Digital Projects	Never	Yes	M	20
GIS	Never	Yes		
AI & Co-Pilot	Never	Yes		
IT Procurement	2017/18	Yes		
Information, Technology & Security				
Data Protection	2019/20	Yes		
Freedom of Information	2022/23	No		
Subject Access Requests	2019/20	Yes		
SRS Client Management	Never	Yes		
Mobile Telephony	2018/19	Yes		
- InTune	Never	Yes		
- Mobile Phones	2018/19	Yes		
- Teams Telephony	Never	Yes		
Information Security	Never	Yes		
PCI Compliance	Never	Yes		
CCTV	Never	Yes		
IT Assets	Never	Yes		
- Hardware	Never	Yes		
- Software & Systems	Never	Yes		
SharePoint	Never	Yes		
Health & Safety				
Policy, Training & Awareness	2019/20	Yes		
Asbestos Management	Never	Yes		
Fire Safety	Never	Yes		
Building Security	Never	Yes		
Risk Assessments	Never	Yes		
Accident & Incident Reporting	Never	Yes		
Violence at Work	Never	Yes		
Lone Working	Never	Yes		
Legionella	Never	Yes		

Landlord & Commercial Services				
Asset Management	2012/13	Yes		
- Investments	2021/22	No		
- Building Usage & Management	Never	Yes		
- Industrial & Retail Units	Never	Yes		
- County Farms	2016/17	Yes		
- Allotments	Never	Yes		
Property Services				
- Helpdesk / Reactive Maintenance	2024/25	No		
- Planned Maintenance	2013/14	Yes		
- Capital Projects	Never	Yes		
- Building Compliance	2022/23	No	H	18
Cemeteries	2023/24	No		
Facilities & Building Cleaning (Follow-up)	2024/25	Yes	M	12
Procurement				
Ardal Partnership Management	Never	Yes		
Strategic Procurement	2019/20	Yes	H	20
Contract Register	Never	Yes		
CPR Exemptions	Never	Yes		
General				
Audit Advice	Annual	Yes		6
Finalisation of previous year's audits (work in progress)	Annual	Yes		2
Monitoring Implementation of Previous Recommendations	Annual	Yes		2
				115
Law & Governance	Last Review	Audit Due	Risk	Days
Local Democracy				
Democratic Services & Governance	2023/24	No		
Chair's Office	Never	Yes		
Member Allowances & Expenses	2010/11	Yes		

Electoral Registration	2023/24	No		
Legal				
Land Charges	2022/23	No		
Litigation				
- Welfare and Family Law	Never	Yes	M	20
- Civil Litigation	Never	Yes		
Legal Services	2006/07	Yes		
General				
Audit Advice	Annual	Yes		4
Finalisation of previous year's audits (work in progress)	Annual	Yes		0
Monitoring Implementation of Previous Recommendations	Annual	Yes		1
				25
Learning, Skills & Economy	Last Review	Audit Due	Risk	Days
Inclusion				
Healthy Schools	Never	Yes		
Pupil Referral Service (Follow-up)	2024/25	Yes	H	12
Education Other than at School (EOTAS) Service	Never	Yes		
Additional Learning Needs (ALN)	2024/25	Yes		
Educational Psychology Service	Never	Yes		
Vulnerable Learners	Never	Yes		
Achievement & Attainment				
School Standards	Never	Yes		
Early Years Service	2021/22	No		
- Non Maintained Settings	Never	Yes		
Family Information Service	Never	Yes		
Flying Start	2023/24	No		
Acorn Project - Families First	Never	Yes		
Education Achievement Service (EAS) Relationship Management	Never	Yes		
Education Welfare Service	Never	Yes	M	18

School Attendance	Never	Yes		
Resources & School Support				
School Budgets				
- Fair Funding Scheme	Never	Yes		
- School Budget Monitoring	Never	Yes		
- Deficit Recovery Planning	Never	Yes		
- Planning of School Places	Never	Yes		
Post 16 Education	Never	Yes		
Parent Pay	2017/18	Yes		
Universal Free School Meals	New	Yes		
School Private Funds	2017/18	Yes		
Educational Trips & Visits (Evolve system)	2019/20	Yes	M	15
School Admissions & Appeals	2016/17	Yes	M	20
Breakfast Clubs	2013/14	Yes		
School Data & Statutory Returns (PLASC)	Never	Yes		
Monmouthshire Farm School Endowment Trust	Never	Yes		
Sustainable Community for Learning				
Schools Modernisation Programme (21st Century Schools)	2017/18	Yes		
Primary Schools				
Archbishop Rowan Williams Church in Wales Primary	2023/24	No		
Cantref Primary	2019/20	Yes		
Castle Park	2019/20	Yes		
Cross Ash Primary	2024/25	No		
Deri View Primary	2022/23	No		
Dewstow Primary	2022/23	No		
Durand Primary	2023/24	No		
Gilwern Primary	2018/19	Yes		
Goytre Fawr Primary	2018/19	Yes	M	10
Kymin View Primary	2018/19	Yes		
Llandogo Primary	2022/23	No		
Llanfoist Fawr	2019/20	Yes		

Llantilio Pertholey Primary	2023/24	No		
Llanvihangel Crucorney	2022/23	No		
Magor Church in Wales Primary	2018/19	Yes		
Osbaston Primary	2017/18	Yes	M	10
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	2024/25	No		
Shirenewton Primary	2018/19	Yes		
St Mary's RC Primary	2018/19	Yes	M	10
The Dell Primary	2023/24	No		
Thornwell Primary	2024/25	Yes	M	10
Trellech Primary	2024/25	No		
Undy Primary	2019/20	Yes		
Usk Church In Wales Primary	2018/19	Yes		
Ysgol y Fenni	2019/20	Yes	M	10
Ysgol y Ffin	2018/19	Yes		
Ysgol Gymraeg Trefynwy	New	Yes		
Secondary Schools				
Caldicot School (Follow-up)	2024/25	Yes	H	14
Chepstow School	2023/24	No		
King Henry VIII School (3-19)	Never	Yes		
Monmouth Comprehensive School	2018/19	Yes	M	15
Schools General				
Schools Control Risk Self Assessments	Annual	Yes	M	10
Schools Financial Regulations Training	Annual	Yes		
Supply Teachers	2024/25	No		
Emergency Planning				
Civil Contingencies (Business Continuity Planning)	2019/20	Yes		

Employment, Economy & Skills				
Employment Programmes	Never	Yes		
Shared Prosperity Fund	Never	Yes	M	15
Economic Development	Never	Yes		
Business Support	Never	Yes		
General				
Audit Advice	Annual	Yes		6
Finalisation of previous year's audits (work in progress)	Annual	Yes		2
Monitoring Implementation of Previous Recommendations	Annual	Yes		2
				179
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	2023/24	No		
Respite Care	Never	Yes		
My Mates (2024/25)	2024/25	Yes	M	4
My Day My Life / My Support Service	2018/19	Yes		
Day Centres	2012/13	Yes		
Mental Health Service	Never	No		
Occupational Therapy	Never	No		
Direct Payments	2021/22	No		
Mardy Park (Follow-up)	2024/25	Yes	H	12
Mardy Park Residential (Deri Wing)	2016/17	Yes		
Monnow Vale	Never	Yes		
Community Meals Service	2015/16	Yes		
Lavender Gardens	Never	Yes		
Frailty Service (Reablement)	Never	Yes		
Severn View Park (Part Follow-up)	New	Yes		
Community Learning Disability Team (CLDT)	Never	Yes		

Deprivation of Liberty Safeguards (DoLS)	Never	Yes	H	18
Transformation				
Systems				
- Flo / Plant	Never	Yes		
- New Community Care System	New	Yes		5
Business Support Team	Never	Yes		
Workforce Development & Training	Never	Yes		
Safeguarding				
Corporate Safeguarding	2020/21	Yes		
CLA Savings (Follow-up)	2023/24	Yes	H	12
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	2024/25	No		
External Placements & Commissioning	2018/19	Yes		
Youth Offending Service	2023/24	No		
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	18
New Childrens Home	New	Yes		
Eliminating Profit from Childrens Social Care	New	Yes		
Adoption	Never	Yes		
Post 16 Pathway	Never	Yes		
Social Services Finance				
Social Services Creditors	Never	Yes		

Social Services Debtors	2019/20	Yes		
Financial Assessments	2020/21	No		
Appointeeships & Deputyships	2023/24	No		
Public Protection				
Environmental Health	Never	Yes		
Food Safety	Never	Yes	M	15
Trading Standards	2023/24	No		
Animal Welfare	2023/24	No		
Licensing				
- Alcohol	2017/18	Yes		
- Taxi	2017/18	Yes		
- Other Licenses	Never	Yes		
Registration Services	2024/25	No		
General				
Audit Advice	Annual	Yes		12
Financial Assessments	Annual	Yes		8
Finalisation of previous year's audits (work in progress)	Annual	Yes		2
Monitoring Implementation of Previous Recommendations	Annual	Yes		2
				108
Infrastructure	Last Review	Audit Due	Risk	Days
Transport				
Passenger Transport Unit				
- Home to School Transport	Never	Yes		
- Social Services Commissioning	2024/25	No		
- ALN Commissioning	2024/25	No		
- Personal Transport Budgets	2018/19	Yes		
- Concessionary Travel	2022/23	No		
- Community Transport	Never	Yes		
- Private Hire	2017/18	Yes		

Fleet				
- Commissioning, Purchase & Disposal	Never	Yes		
- Vehicle Management	2022/23	No		
- Maintenance	2022/23	No		
- Vehicle Usage & Trackers	Never	Yes		
- Fuel Cards	2017/18	Yes	M	15
Decarbonisation	Never	Yes		
Transport Planning, Policy & Strategy	Never	Yes		
Neighbourhood Services				
SWTRA	2017/18	Yes		
Street Lighting	2020/21	No		
Stores	2021/22	No		
Highways Operations	2019/20	Yes		
Winter Maintenance	2023/24	No		
Waste & Recycling				
- Garden Waste	2016/17	Yes		
- Commercial Waste	Never	Yes	M	15
- Residential Waste	2023/24	No		
- Recycling (Commercial & Residential)	Never	Yes		
- Civic Amenity Site(s)	2018/19	Yes		
- ReUse Shop	Never	Yes		
Street Cleansing	2022/23	No		
Grounds Maintenance	2015/16	Yes	M	15
Tree Preservation, Surveys & Inspections	Never	Yes		
Public Conveniences	Never	Yes		
Highway Projects, Design & Asset Management	Never	Yes		
Streetworks	2017/18	Yes		
Traffic Management & Road Safety	2024/25	No		
Strategic Energy & Decarbonisation	Never	Yes		
General				
Audit Advice	Annual	Yes		6
Finalisation of previous year's audits (work in progress)	Annual	Yes		2

Monitoring Implementation of Previous Recommendations	Annual	Yes		2
				55
Place	Last Review	Audit Due	Risk	Days
Development Control				
- Planning Applications	2023/24	No		
- Planning Enforcement	Never	Yes		
- Historic Building Conservation	Never	Yes		
- Tree Preservation, Surveys & Inspections	Never	Yes		
- Planning Obligations (S106)	2017/18	Yes	H	18
- Local Development Plan	2021/22	No		
Building Control	2015/16	Yes		
Highways Development	Never	Yes		
Flood Risk Management	Never	Yes	M	15
Regeneration				
- Placemaking	Never	Yes		
- Civil Parking Enforcement	2021/22	No		
- Car Parks	2024/25	No		
- Residential Parking Permits	Never	Yes		
- Digital Infrastructure	Never	Yes		
Catering			M	18
- Schools Catering	2015/16	Yes		
- Corporate Catering	Never	Yes		
Sustainable Food Projects	Never	Yes		
General				
Audit Advice	Annual	Yes		4
Finalisation of previous year's audits (work in progress)	Annual	Yes		0
Monitoring Implementation of Previous Recommendations	Annual	Yes		1
				56
Chief Executives – Housing, Rural Development & Strategic Partnerships	Last Review	Audit Due	Risk	Days
Housing Support Grant	Annual	Yes	M	10
Strategic Housing				

- Private Sector Leasing	2023/24	No		
- Severn Scheme	New	Yes		
Housing Options	2024/25	No		
Homelessness	2024/25	No		
Housing Support - Youth	Never	Yes		
Sustainable Living				
- Disabled Facilities Grants	2021/22	No		
- Housing Strategy & Policy	Never	Yes		
- Assistive Technology	2012/13	Yes	M	18
- Equity Release Loans / Home Improvement Loans	Never	Yes		
General				
Audit Advice	Annual	Yes		4
Finalisation of previous year's audits (work in progress)	Annual	Yes		0
Monitoring Implementation of Previous Recommendations	Annual	Yes		1
				33
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 (2024/25)	2024/25	Yes	M	8
Memberships	2013/14	Yes		
Sports Development	2017/18	Yes		
Visitor Attractions				
Caldicot Castle	2022/23	No		
Old Station, Tintern	2023/24	No		
Museums Service	2013/14	Yes	M	15
- Shire Hall	2021/22	No		
- Abergavenny Museum	2013/14			
- Chepstow Museum	2013/14			
Borough Theatre	2018/19	Yes		

Community Hubs, Education & Libraries				
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	2024/25	No		
Library Service	2012/13	Yes		
Community Hubs, Customer Care & Contact				
Contact Centre	2024/25	No		
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		
Duke of Edinburgh	2019/20	Yes	H	15
Playschemes	Never	Yes		
Destination Management & Tourism	Never	Yes		
Volunteering / Community Support	2018/19	Yes		
Markets (2024/25)	2017/18	Yes	M	15
Active Travel, Communications & Engagement				
Communications	Never	Yes		
MCC Website	Never	Yes		
Active Travel	2023/24	No		
General				
Point of Sale System	2023/24	No		
Control Risk Self-Assessments	Annual	Yes	M	6

Audit Advice	Annual	Yes		4
Finalisation of previous year's audits (work in progress)	Annual	Yes		0
Monitoring Implementation of Previous Recommendations	Annual	Yes		2
				65
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		
Job Evaluation / Equal Pay (Follow-up)	2024/25	Yes	H	10
Honaraium & Market Forces Payments	Never	Yes		
Grievence Management	Never	Yes		
Disciplinary Management	Never	Yes		
Employee Performance Management	Never	Yes		
Agency Staff	2021/22	No		
New Starters & Safer Recruitment	Never	Yes		
Leavers	Never	Yes		
Gender Pay Gap Reporting	Never	Yes		
Employee Contracts	Never	Yes		
Employee Disclosure and Secondary Employment	Never	Yes		
Gifts & Hospitality	Never	Yes		
Systems & Payroll				
Payroll System	2022/23	No		
Employee Travel & Mileage Claims (Follow-up)	2023/24	Yes	H	10
Employee General Expenses (Follow-up)	2023/24	Yes	H	10
Recruitment & Selection	Never	Yes	H	18
Overtime & Additional Hours	Never	Yes		
ResourceLink & MyView Access	Never	Yes		

Organisation & Workforce Development				
Thingi (Training & Development System)	New	Yes		
OD Strategy	Never	Yes		
Customer Relations				
Corporate Complaints, Comments & Feedback	2019/20	Yes	H	18
Scrutiny				
Scrutiny	Never	Yes		
Performance & Data Insight				
Risk Management	2023/24	No		
Service Business Plans	2024/25	No		
Performance Indicators	2019/20	Yes		
Partnership Assurance	2023/24	No		
Equalities & Welsh Language				
Equalities	Never	Yes		
Welsh Language Compliance	Never	Yes		
Strategic Partnership				
Community Safety	Never	Yes		
Refugee & Resettlement	Never	Yes		
Sustainability				
Climate Change	2023/24	No		
Well Being of Future Generations Act	2018/19	Yes		
General				
Audit Advice	Annual	Yes		8
Finalisation of previous year's audits (work in progress)	Annual	Yes		0
Monitoring Implementation of Previous Recommendations	Annual	Yes		2
				76

Corporate Work	Last Review	Audit Due	Risk	Days
Annual Governance Statement	Annual	Yes		5
National Fraud Initiative (NFI)	Annual	Yes		4
Corporate Governance	Never	Yes		
Culture & Ethics	2020/21	No		
Business Continuity Planning	2019/20	Yes		
Compliance with Bribery Act	2021/22	No		
Corporate Governance Working Group	Annual	Yes		
Financial Monitoring Board	Annual	Yes		
Fleet Management Board	Annual	Yes		
Anti Fraud, Corruption & Bribery training	Annual	Yes		
City Deal	Never	Yes		
				9

Required Days	721
Available Resource (Days)	721
Plan Balance	0
Reactive Work	70
Total Audit Days	791