SUBJECT:	**INTERNAL AUDIT** **Annual Report 2025/26**
DIRECTORATE:	**Resources**
MEETING:	**Governance and Audit Committee**
DATE:	**June 2026**
DIVISION/WARDS AFFECTED:	**All**

1. PURPOSE

To receive and consider the Annual Internal Audit Report for 2025/26.

2. RECOMMENDATION(S)

That the Governance and Audit Committee receive, comment on and endorse the Annual Report.

3. KEY ISSUES

3.1 The Global Internal Audit Standards require the Chief Internal Auditor to provide an annual opinion based upon and limited to the work performed on the overall adequacy and effectiveness of Monmouthshire County Council's framework of governance, risk management and internal control. This is achieved through a risk-based plan of work, agreed with management, which should provide a reasonable level of assurance. The opinion does not imply that Internal Audit has reviewed all risks relating to the organisation.

3.2 The audit opinions issued reflect the level of assurance obtained; these are shown at Appendix B. **32** audit opinions were issued during 2025/26 ranging from Substantial to No Assurance (a total of 35 opinions were issued in 2024/25).

3.3 The overall opinion was **Reasonable assurance,** which indicates *There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.*

3.4 6 Limited Assurance opinions were issued and 1 No Assurance.

3.5 The 2025/26 Audit opinion is partially reliant on previous work undertaken by the team where Reasonable Assurance opinions were issued; there have been no significant changes to the organisation's systems or key personnel and no major frauds were identified.

3.6 Internal Audit opinions on the work undertaken at the SRS by Torfaen Internal Audit team were also taken into consideration.

3.7 The Internal Audit team achieved 80.3% of the agreed 2025/26 audit plan against a target of 80%.

4. REASONS

4.1 Monmouthshire County Council, as a local government organisation, is subject to The Accounts and Audit (Wales) Regulations 2014 and therefore has a duty to make provision for internal audit in accordance with the Local Government Act.

4.2 Internal Audit provides an independent, objective assurance and consulting activity and is designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to improve the effectiveness of risk management, control and governance processes.

4.3 In line with the Global Internal Audit Standards (GIAS), the Chief Internal Auditor should present a formal annual report to the Council which gives an opinion on the overall adequacy and effectiveness of the Council's internal control environment, governance arrangements and risk management processes. The Standards require an external review of Internal Audit to be completed at least every five years. An External Quality Assessment (EQA) was completed during the 2023/24 financial year by the Acting Audit Manager of Caerphilly County Borough Council, this found that the Internal Audit team were 'Generally Compliant' with the PSIAS.

A programme of peer assessments has been agreed by the Welsh Chief Auditors Group for future EQA assessments with Monmouthshires due to take place during the 2028/29 financial year.

5. RESOURCE IMPLICATIONS

None.

6. CONSULTEES

Deputy Chief Executive & Strategic Director - Resources (S151 Officer)

7. BACKGROUND PAPERS

Internal Audit Annual Report
Operational Internal Audit Plan 2025/26
Global Internal Audit Standards
Shared Resource Service (SRS) – Internal Audit Annual Report 2025/26 (Torfaen IA Team)

8. AUTHOR AND CONTACT DETAILS

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

INTERNAL AUDIT ANNUAL REPORT 2025/26

Date of Report Issue	June 2026
Report Author	Jan Furtek, Chief Internal Auditor

1. Introduction

1.1 Monmouthshire County Council, as a local government organisation, is subject to The Accounts and Audit (Wales) Regulations 2014 and therefore has a duty to make provision for internal audit in accordance with the Local Government Act.

1.2 The Regulations state that the Responsible Finance Officer (S.151) of the organisation shall maintain an adequate and effective internal audit of the accounts of that organisation and its systems of internal control. Internal Audit undertakes this role on behalf of the S.151 Officer. Internal Audit is seen as an independent function established by the management of Monmouthshire County Council for the review of the internal control system as a service to the organisation. It enhances and protects organisational value by providing risk-based and objective assurance, advice and insight.

1.3 In line with the Global Internal Audit Standards, the Chief Internal Auditor should present a formal annual report to the Governance and Audit Committee which gives an opinion on the overall adequacy and effectiveness of the Council's internal control environment. The annual report should also:

- disclose any qualifications to that opinion, together with reasons for the qualification;
- present a summary of the audit work undertaken to formulate the opinion;
- draw attention to any issues the Chief Internal Auditor judges particularly relevant to the preparation of the annual governance statement (to be reported separately);
- compare the work actually undertaken with that planned and summarise the performance of the internal audit function against its performance measures and criteria;

1.4 This report is the Annual Internal Audit Report which meets the requirements of the Standards. It provides the overall audit opinion for Members on the internal controls operating within the County Council and provides a summary of the work completed during the year. It is to be read in conjunction with the quarterly update reports provided by the Chief Internal Auditor to the Governance & Audit Committee which highlights and brings to the Committees attention the issues arising from audit reviews where an unfavourable (Limited or No Assurance) conclusion has been issued. It also outlines the performance of the Internal Audit team during the year against agreed pre-set targets.

1.5 The internal controls operating within the Council are of a complex nature, reflecting the organisational arrangements. Internal Audit plans its work to address the major risks that the Authority faces. That work is not designed to check the work of others but to comment on the controls in place to protect the Council from loss of assets or inefficient operations, whatever the cause.

1.6 The objectives of the Section for the year were: -

a. To deliver an internal audit service in accordance with the Public Sector Internal Auditing Standards and meeting statutory requirements;

b. To undertake risk-based assessments of the Authority's internal control environment and hence contribute to the Annual Governance Statement;

c. To maintain and enhance the audit involvement in all areas as an aid to good financial stewardship and protection of public funds.

2. Audit Opinion

2.1 In 2025/26, based on the planned work undertaken during the year, overall, the systems and procedures in place were adequately controlled, although risks were identified which could compromise the overall control environment; improvements are required. The opinion definitions are noted at Appendix A.

2.2 The overall audit opinion for the internal controls operating within the Council in 2025/26 was **Reasonable assurance:**

The Internal Audit team has completed its internal audit work for the year based upon the Operational Audit Plan approved by the Audit Committee in May 2025. The Plan was designed to ensure adequate coverage over the Council's financial and operational systems using a risk based assessment methodology.

The audit work included reviews, on a sample basis, of each of these systems/establishments sufficient to discharge the Authority's responsibilities for Internal Audit under Section 151 of the Local Government Act 1972 and The Accounts and Audit (Wales) Regulations 2014. The opinion is based upon the work undertaken. Work was planned in order to provide sufficient evidence to give me reasonable assurance of the internal control environments tested.

The 2025/26 Audit opinion is partially reliant on previous work undertaken by the team where Reasonable Assurance opinions were issued; there have been no significant changes to the organisation's systems or key personnel and no major frauds were identified.

Internal Audit opinions on the work undertaken at the SRS by Torfaen Internal Audit team were also taken into consideration.

Based on the planned work undertaken during the year, in my view the internal controls in operation give **Reasonable Assurance*;*** *There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.*

The opinion does not imply that Internal Audit has reviewed all risks relating to the organisation.

Jan Furtek
Chief Internal Auditor
June 2026

2.3 On undertaking audit reviews in accordance with the Annual Audit Plan, an opinion is given on how well the internal controls of the system or establishment are operating. Internal audit reports provide a balanced view of the controls in place. The opinion is determined by the number of strengths and weaknesses identified during the course of the review and the risk rating and priority given to each. Each audit review undergoes a comprehensive review process by the Chief Internal Auditor and/or Principal Auditor before the draft report is sent out to management. The controls are generally measured against a predetermined matrix of expected internal controls for each system; for fundamental systems these are usually derived from CIPFA.

2.4 The overall opinion has been compiled from individual audit reviews undertaken during the year [see Appendix B], consideration of the previous years' Internal Audit opinion and how management have responded to recommendations previously issued:

Audit Opinion	2023/24	%	2024/25	%	2025/26	%
Substantial	8	23.5	3	9	7	23
Reasonable	18	53	21	64	17	55
Limited	8	23.5	9	27	6	19
No Assurance	0	0	0	0	1	3
	34	100	33	100	31	100

Qualified	1	-	0	-	0	-
Unqualified	2	-	2	-	1	-
	3	-	2	-	1	-

Total Opinions	37	-	35	-	32	-

Overall Opinion	Reasonable Assurance	Reasonable Assurance	Reasonable Assurance

2.5 Managers within directorates need to ensure that robust internal controls are in place and adhered to in order to ensure that the systems in operation run efficiently and effectively and the scope for misappropriation, theft or error is minimised. Chief Officers and Heads of Service have a responsibility to ensure that the Council's Financial Procedure Rules and Contract Procedure Rules are complied with at an operational level. Staff should be made aware of these and the requirements therein and the consequences of non-compliance.

2.6 The Annual Internal Audit Report for the Shared Resource Service (Torfaen CBC Internal Audit Team) will be presented to the June 2026 meeting of the Governance & Audit Committee.

2.7 The Internal Audit opinions on the work undertaken at the SRS by Torfaen Internal Audit team were taken into consideration within this annual report. The SRS are the Council's IT providers, so assurances have been provided on the adequacy of controls in place within that organisation to demonstrate effective governance, risk management and internal control processes.

2.8 Extract from the Annual Internal Audit Report 2025/26 of the Shared Resource Service - "We are satisfied that sufficient internal audit work has been undertaken to allow an overall opinion to be given as to the adequacy and effectiveness of governance, risk management and

control. It should be noted that assurance can never be absolute. The most that the internal audit service can provide is reasonable assurance that there are no major weaknesses in the system of internal control. The overall opinion is **Satisfactory.** Defined as:

- A limited number of medium risk rated weaknesses may have been identified, but generally only low risk rated weaknesses have been found in individual assignments; and

- None of the individual assignment reports have an overall report classification of either high or critical risk.

3. Extent of Coverage

3.1 The Internal Team went through the 2025/26 financial year with a full establishment of 5 FTE Auditors and 1 FTE Counter Fraud Officer. There was some sickness and other unplanned absences during the year which was managed by the Chief Internal Auditor.

3.2 In July 2025, the recruitment process for the permanent Chief Internal Auditor appointment was completed. The role had been filled on a temporary basis since April 2024, and the successful candidate was appointed on a permanent basis.

3.3 There have been no significant changes in systems or personnel in key positions within the Internal Audit team over the course of the year.

3.4 Overall, whilst not all planned audits were carried out, the actual number achieved is considered acceptable in view of the relative risk and priorities of other audit needs. Planned audit work not undertaken during the year is shown at Appendix C.

4. Audit Coverage

4.1 The full list of audit reviews completed by the Section during the year is shown in the attached Appendix B, together with the relevant internal control opinion issued for each audit.

4.2 Control opinions range from Substantial to No Assurance in accordance with the definitions shown in Appendix A. In June 2023 it was agreed with the Governance & Audit Committee that the audit opinions used by the Internal Audit team would be revised to bring them in line with those recommended by CIPFA for use across the UK public sector.

4.3 Audit reviews concluding with a control opinion of Limited assurance are routinely reported (in summary form) to the Governance and Audit Committee. For 2025/26, 6 **Limited Assurance** and **1 No Assurance**

opinions were issued; further details are included within Section 5 of this report.

4.4 The added value, non-opinion work undertaken by Internal Audit is shown at Appendix D; this is mainly financial advice and monitoring the implementation of the agreed recommendations along with the completion of the Annual Governance Statement.

4.5 During the course of the year, the team has completed 2 unplanned (reactive) pieces of work in addition to the completion of the audit plan.

- King Henry VIII 3-19 School
- Caldicot Castle

5. Update on Unfavourable Audit Opinions issued

5.1 During the 2025/26 financial year, the Internal Audit team have continued to follow-up reviews where a previous 'Limited' audit opinion had been issued.

The reasons as to why these reviews were considered to be of limited assurance was presented to the Committee via the Chief Internal Auditors quarterly reports.

Year	Assignment	Original Opinion	Revised Opinion / Date
2023/24	Mileage	Limited	Limited
	General Expenses	Limited	Limited
	Children Looked After Savings	Limited	Q1 2026/27
2024/25	Job Evaluation	Limited	Reasonable
	Procurement Cards	Limited	Q1 2026/27
	Mardy Park Residential	Limited	Reasonable
	Facilities & Building Cleaning	Limited	Reasonable
	Bank Imprest - Severn View Residential	Limited	Q1 2026/27
	Caldicot School	Limited	Reasonable
	Supply Staff at Schools	Limited	Q3 2026/27
	Contract Management	Limited	Q3 2026/27
	Pupil Referral Service	Limited	Q2 2026/27

5.2 As shown in the table above, two reviews received consecutive unfavourable conclusions following a follow-up review: Employee Mileage and Employee Expenses. These, together with a recommendation that the relevant Chief Officer attend a future meeting of the Governance & Audit Committee, will be included in the separate Quarter 4 update report.

5.3 During the 2025/26 financial year **6 Limited** and **1 No Assurance** audit opinions were issued.

Year	Assignment	Opinion
2025/26	H&S Building Compliance	Limited
	My Mates	Limited
	Deprivation of Liberty Safeguards (DoLS)	Limited
	Employee Travel & Mileage Claims (Follow-up)	Limited
	Employee General Expenses (Follow-up)	Limited
	King Henry 3-19 School	Limited
	Caldicot Castle	No Assurance

6. Follow-up of Recommendations and Agreed Management Actions

6.1 A requirement of the Global Internal Audit Standards (GIAS 15.2) is that internal auditors must confirm that management has implemented internal auditors' recommendations or management's action plans following an established methodology, which includes:

- Inquiring about progress on the implementation.
- Performing follow-up assessments using a risk-based approach.
- Updating the status of management's actions in a tracking system.

The extent of these procedures must consider the significance of the finding. If management has not progressed in implementing the actions according to the established completion dates, internal auditors must obtain and document an explanation from management and discuss the issue with the chief audit executive. The chief audit executive is responsible for determining whether senior management, by delay or inaction, has accepted a risk that exceeds the risk tolerance.

6.2 The Internal Audit team issued 122 recommendations during the 2024/25 financial year. The table below provides an overall summary of results of this exercise. Overall, 93% of recommendations had either been fully or partially implemented. This was a slight decrease from 96% in the previous year.

Measure	Number	Percentage
Recommendations fully implemented	76	62%
Recommendations partially implemented	38	31%
Recommendations fully or partially implemented	**114**	**93%**
Recommendations not implemented	6	5%
Recommendations considered no longer relevant	2	2%
Responses not received	0	0%
Total number of recommendations	**122**	**100%**

6.3 The completion of this exercise has shown that senior management have actively looked to address the recommendations made by Internal Audit to improve the overall control environment of their areas. The intelligence from this exercise will be used to inform the Rolling Internal Audit Plan and also used to provide assurance for the overall Chief Internal Auditors annual opinion (ref 2.2).

7. Non-Audit Duties

7.1 The team now has a minimal involvement with controlled stationery, although the team still administers the imprest account process. The audit team have worked over the year to close down the remaining imprest accounts with now only a small number of approved accounts remaining for operational reasons. Internal Audit involvement with this process is now minimal.

7.2 The Internal Audit Team previously administered the 'Exemption Process' under the Councils Contract Procedure Rules. From April 2025, following the revised Contract Procedure Rules being approved by the County Council in March 2025, responsibility for administering this process transferred to the Council's procurement partners, ARDAL, and is now being completed as part of the revised Pre-Tender Report process.

8. Fraud, Irregularity and Special Work/Investigations

8.1 The Internal Audit team continues to provide fraud response support and assistance across all service areas. Most referrals and discussions do not require any further action; however, a small number require additional investigation. During the year, the team was involved in six 'special investigations':

S01 – A number of concerns were raised against an employee within the Infrastructure directorate and the Chief Internal Auditor was

appointed as the investigating officer under the MCC Disciplinary Policy. The investigation related to incorrect tender processes, misuse of Council equipment and safeguarding concerns. The employee was dismissed.

S02 – The Chief Internal Auditor was requested through the Practitioner Concerns process to investigate a concern under the Disciplinary Policy for an ex-employee of Adult Services. This case related to fraudulent mileage claims which also had safeguarding implications. The employee was retrospectively dismissed by the Council.

S03 – An allegation of attempted bribery was made against a Council supplier. This was investigated by the Chief Internal Auditor and appropriate action taken against the supplier including the removal of contracts.

S04 – Concerns were investigated at a School. The Chief Internal Auditor completed a fact find investigation which is now proceeding to a formal investigation with a different investigating officer.

S05 – The Chief Internal Auditor supported the service area (Social Care & Safeguarding) in completing a disciplinary investigation regarding an employee who was found to be working in multiple employments while declared unfit for work with the Council. The employee was dismissed.

S06 – The supplier referred to within S03 above made a series of counter allegations against two officers of the Council. The Chief Internal Auditor completed a fact find investigation which determined there was no case to answer and it did not require a formal disciplinary investigation to commence.

8.2 Where necessary, the above cases have been discussed with the Police either through Safeguarding Practitioner Concerns or through separate referrals to Action Fraud and the Gwent Police Financial Investigation Unit.

8.3 The Internal Audit Team is responsible for co-ordinating the National Fraud Initiative (NFI) process for the Council, an initiative run by the Cabinet Office. This is a biennial data matching exercise that matches electronic data within and between participating bodies to detect and prevent fraud and overpayments from the public purse across the UK. On an annual basis Council Tax and Electoral Roll data is collated and matched.

8.4 The Councils first Fraud Risk Assessment was completed by the Chief Internal Auditor and presented to the Governance & Audit Committee in January 2025. This was further reviewed in October 2025 and will be reconsidered during the 2026/27 financial year.

8.5 Over the course of the year, the Internal Audit team developed a training module on the Thinqi e-Learning system covering Fraud, Corruption & Bribery. This was deemed to be mandatory training for all staff and members of the Council. It is pleasing to report that all members of the Strategic Leadership Team and their respective Directorate Management Teams have completed the module. As of the 29th April 2026, the overall completion rate was 88% and has been broken down by service areas below.

Directorate	**Completion Rate**
Chief Executives	88%
Resources	90%
Law & Governance	100%
Place & Community Wellbeing	72%
Children, Learning, Skills and Economy	90%
Infrastructure	85%
Social Care & Safeguarding	89%
Members	39%

It was noted that the completion rates above would be affected by staff who are on long term absence from work either through sickness, extended leave or maternity leave.

8.6 In March 2025, Audit Wales completed a review of Monmouthshire County Councils Counter Fraud Arrangements. It was found that **the Council has recently strengthened its counter-fraud arrangements but recognises there are further steps it can take.** Progress has been made to implement the two recommendations from this review which has been reported separately.

9. Training

9.1 During the year a number of staff attended external courses / webinars on a variety of topics to ensure continued professional development.

9.2 The Section also participates in a number of local audit groups including the Welsh Chief Auditors' Group (WCAG) and the national Local Authority Chief Auditors Network (LACAN).

9.3 Management fully support the development and training of the audit staff and will continue to send staff to appropriate seminars/courses etc. to maintain an awareness of technical and legislative developments and to support user groups within the area in order to provide a more effective service. This will be beneficial on a personal and professional level.

10. Audit Team Performance

10.1 To ensure a quality Internal Audit service is provided, the Section uses a range of performance indicators which it compares with other Welsh authorities via the Welsh Chief Auditors' Group.

10.2 As shown at Appendix G, 80% of the agreed plan was completed against a target of 80%.

10.3 Excluding finalisation work from 2024/25, 66 audit jobs were included in the audit plan for 2025/26; 53 jobs were completed to at least draft report stage. [Not all jobs in the plan would warrant an audit opinion e.g. audit advice, Annual Governance Statement, external work etc.].

10.4 As a measure of the quality of the work produced, the Team was able to report that 100% of its recommendations were accepted by the service managers. [This does not take into account reports that were in draft at year end]. The percentage of previously agreed recommendations which had been implemented or partially implemented will be reported later in the year.

10.5 Getting audit reports out to clients in a timely manner is a key aspect of maintaining relationships and ensuring control weakness are addressed at an early stage.

a. Final reports were sent out 3.1 days following receipt of management comments, against a target of 5 days.

b. Draft reports were sent out to clients 2.6 days after the completion of the audit work against a target of 10 days.

10.6 Of the audit evaluation questionnaires which were returned by operational managers, 100% were 'satisfied' or 'very satisfied' with the audit service they had received. Where managers have highlighted any areas for improvement, these will be considered and acted upon by the Chief Internal Auditor. All clients have the opportunity to discuss any concerns with the audit process directly with the Chief Internal Auditor.

11. Conclusions

11.1 It is considered that, over the course of the financial year, the objectives of the Team (as stated in paragraph 1.6) have been met.

11.2 The reporting procedures for all areas of the Team are now well established. Working practices are updated as a matter of course to underpin the quality of work undertaken. Team meetings are held on a regular basis to ensure all staff are kept aware of new developments and management can monitor progress of work against the plan.

11.3 The Team's management maintained a continuous review process throughout the year to ensure, where possible, that the highest risk areas were targeted.

11.4 The objective of the Internal Audit Team is to provide assurance to Management and Members of the adequacy of the internal control environment, governance arrangements and risk management processes within Monmouthshire. Reduced audit staff resources leads to less coverage across the services provided by the Council which limits the assurance that can be given. In addition the team becomes less flexible in its ability to undertake special investigations in response to allegations of fraud, theft or non-compliance.

11.5 The Chief Internal Auditor will have to monitor the situation closely and use a range of options to ensure appropriate audit coverage is provided. Although demands on the resources are increasing, the Chief Internal Auditor is confident that adequate and appropriate coverage will be provided throughout the Council; prioritisation may be required.

11.6 Finally, the support of all audit staff as well as senior management must be acknowledged in helping to continue to provide a comprehensive and valuable service to the Authority.

Appendix A

Definitions of Internal Audit Opinions Used

SUBSTANTIAL ASSURANCE	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
REASONABLE ASSURANCE	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
LIMITED ASSURANCE	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
NO ASSURANCE	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Unqualified – the terms and conditions of the grant were complied with.

Qualified - the terms and conditions of the grant were not complied with.

Appendix B

Audit Opinions

Overall Opinion 2025/26 - Reasonable Assurance

Summary

	23/24	24/25	25/26
Substantial	8	3	7
Reasonable	18	21	17
Limited	8	9	6
No Assurance	0	0	1
	34	33	31
Unqualified	2	2	1
Qualified	1	0	0
Total Opinions	**37**	**35**	**32**

Job Number	Directorate	Service	Job Name	Risk Rating / Priority	Final (31/03/26)	Opinion Given
P2526-09	Law & Governance	Legal	Litigation	Medium	Yes	Substantial
P2526-13	Learning, Skills & Economy	Achievement & Attainment	Education Welfare Service	Medium	Yes	Substantial
P2526-18	Learning, Skills & Economy	Primary Schools	St Mary's RC Primary	Medium	Yes	Substantial
P2526-22	Learning, Skills & Economy	Secondary Schools	Monmouth Comprehensive School	Medium	No	Substantial
P2526-24	Learning, Skills & Economy	Employment, Economy & Skills	Shared Prosperity Fund	Medium	No	Substantial
P2526-43	Place	Flood Risk Management	Flood Risk Management	Medium	Yes	Substantial
P2526-44	Place	Catering	School Catering	Medium	Yes	Substantial
P2526-66	Corporate	Corporate	National Fraud Initiative (NFI)	High	Yes	Substantial
P2526-01	Resources	Finance - Corporate Accountancy	Budgetary Control (Capital)	High	No	Reasonable
P2526-03	Resources	Digital Design & Innovation	Digital Projects	Medium	Yes	Reasonable

Job Number	Directorate	Service	Job Name	Risk Rating / Priority	Final (31/03/26)	Opinion Given
P2526-05	Resources	Landlord & Commercial Services	Facilities & Building Cleaning (Follow-up)	High	No	Reasonable
P2526-14	Learning, Skills & Economy	Resources & School Support	Educational Trips & Visits (Evolve system)	Medium	Yes	Reasonable
P2526-19	Learning, Skills & Economy	Primary Schools	Thornwell Primary	Medium	Yes	Reasonable
P2526-20	Learning, Skills & Economy	Primary Schools	Ysgol y Fenni	Medium	Yes	Reasonable
P2526-21	Learning, Skills & Economy	Secondary Schools	Caldicot School (Follow-up)	High	No	Reasonable
P2526-23	Learning, Skills & Economy	Schools General	Schools Control Risk Self Assessments	Medium	Yes	Reasonable
P2526-28	Social Care, Safeguarding & Health	Adult Services	Mardy Park (Follow-up)	High	No	Reasonable
P2526-32	Social Care, Safeguarding & Health	Childrens Services	MyST	Medium	No	Reasonable
P2526-48	Chief Executives – Housing, Rural Development & Strategic Partnerships	Sustainable Living	Assitive Technology	Medium	Yes	Reasonable
P2526-51	Customer, Culture and Wellbeing - Mon Life	Leisure Services	Monmouth Leisure Centre	Medium	Yes	Reasonable
P2526-52	Customer, Culture and Wellbeing - Mon Life	Visitor Attractions	Museum Service	Medium	Yes	Reasonable
P2526-54	Customer, Culture and Wellbeing - Mon Life	Environment & Culture	Markets	High	Yes	Reasonable

Job Number	Directorate	Service	Job Name	Risk Rating / Priority	Final (31/03/26)	Opinion Given
P2526-55	Customer, Culture and Wellbeing - Mon Life	Customer, Culture and Wellbeing - MonLife - General	Control Risk Self-Assessments	Medium	Yes	Reasonable
P2526-58	People, Performance and Partnerships	Human Resources	Job Evaluation / Equal Pay (Follow-up)	High	Yes	Reasonable
P2526-61	People, Performance and Partnerships	Systems & Payroll	Recruitment & Selection	High	No	Reasonable
P2526-62	People, Performance and Partnerships	Customer Relations	Corporate Complaints, Comments & Feedback	High	Yes	Reasonable
P2526-04	Resources	Landlord & Commercial Services	Building Compliance	High	Yes	Limited
P2526-27	Social Care, Safeguarding & Health	Adult Services	My Mates	Medium	Yes	Limited
P2526-29	Social Care, Safeguarding & Health	Adult Services	Deprivation of Liberty Safeguards (DoLS)	High	No	Limited
P2526-59	People, Performance and Partnerships	Systems & Payroll	Employee Travel & Mileage Claims (Follow-up)	High	No	Limited
P2526-60	People, Performance and Partnerships	Systems & Payroll	Employee General Expenses (Follow-up)	High	No	Limited
U2526-02	Learning Skills & Economy	Secondary Schools	King Henry VIII 3-19 School	High	No	Limited
U2526-03	Place	Visitor Attractions	Caldicot Castle	High	No	No Assurance

Job Number	Directorate	Service	Job Name	Risk Rating / Priority	Final (31/03/26)	Opinion Given
P2526-47	Chief Executives – Housing, Rural Development & Strategic Partnerships	Housing Support Grant	Housing Support Grant	Medium	No	Unqualified

Appendix C

2025/26 Planned jobs not undertaken

Job number	Directorate	Service	Job Name	Reason
P2526-02	Resources	Finance - Revenues, Systems & Exchequer	Procurement Cards (Follow-up)	Fieldwork ongoing at year end.
P2526-06	Resources	Procurement	Strategic Procurement	Start delayed until Q1 2026/27 – fieldwork now underway.
P2526-12	Learning, Skills & Economy	Inclusion	Pupil Referral Service (Follow-up)	Finalisation delayed due to new Headteacher taking up post. Due to now take place during 2026/27.
P2526-15	Learning, Skills & Economy	Resources & School Support	School Admissions & Appeals	Start delayed until Q1 2026/27 – fieldwork now underway.
P2526-16	Learning, Skills & Economy	Primary Schools	Goytre Fawr Primary	Fieldwork ongoing at year end.
P2526-17	Learning, Skills & Economy	Primary Schools	Osbaston Primary	Fieldwork ongoing at year end.
P2526-31	Social Care, Safeguarding & Health	Safeguarding	CLA Savings (Follow-up)	Fieldwork ongoing at year end.
P2526-33	Social Care, Safeguarding & Health	Public Protection	Food Safety	Food Standards Agency completed an audit in July 2025. No IA review undertaken to prevent a duplication of work.
P2526-37	Infrastructure	Transport	Fuel Management	Fieldwork ongoing at year end.
P2526-38	Infrastructure	Neighbourhood Services	Commercial Waste	Fieldwork ongoing at year end.
P2526-39	Infrastructure	Neighbourhood Services	Grounds Maintenance	Delayed until Q1 2026/27 – work underway.
P2526-42	Place	Development Control	Planning Obligations (S106)	Review not started.
P2526-53	Customer, Culture and Wellbeing - Mon Life	Environment & Culture	Duke of Edinburgh	Review not started.

Appendix D

Non opinion related audit work 2025/26
Internal Audit Added Value

Job number	Directorate	Service	Job Name
P2526-07	Resources	Resources General	Audit Advice
P2526-08	Resources	Resources General	Monitoring Implementation of Previous Recommendations
P2526-10	Law & Governance	Law & Governance General	Audit Advice
P2526-11	Law & Governance	Law & Governance General	Monitoring Implementation of Previous Recommendations
P2526-25	Learning, Skills & Economy	Learning, Skills & Economy General	Audit Advice
P2526-26	Learning, Skills & Economy	Learning, Skills & Economy General	Monitoring Implementation of Previous Recommendations
P2526-30	Social Care, Safeguarding & Health	Transformation	New Community Care System
P2526-34	Social Care, Safeguarding & Health	Social Care, Safeguarding & Health General	Audit Advice
P2526-35	Social Care, Safeguarding & Health	Social Care, Safeguarding & Health General	Financial Assessments
P2526-36	Social Care, Safeguarding & Health	Social Care, Safeguarding & Health General	Monitoring Implementation of Previous Recommendations
P2526-40	Infrastructure	Infrastructure General	Audit Advice
P2526-41	Infrastructure	Infrastructure General	Monitoring Implementation of Previous Recommendations
P2526-45	Place	Place General	Audit Advice
P2526-46	Place	Place General	Monitoring Implementation of Previous Recommendations
P2526-49	Chief Executives – Housing, Rural Development & Strategic Partnerships	Chief Executives – Housing, Rural Development & Strategic Partnerships	Audit Advice

Job number	Directorate	Service	Job Name
		General	
P2526-50	Chief Executives – Housing, Rural Development & Strategic Partnerships	Chief Executives – Housing, Rural Development & Strategic Partnerships General	Monitoring Implementation of Previous Recommendations
P2526-56	Customer, Culture and Wellbeing - Mon Life	Customer, Culture and Wellbeing - MonLife - General	Audit Advice
P2526-57	Customer, Culture and Wellbeing - Mon Life	Customer, Culture and Wellbeing - MonLife - General	Monitoring Implementation of Previous Recommendations
P2526-63	People, Performance and Partnerships	People, Performance & Partnerships General	Audit Advice
P2526-64	People, Performance and Partnerships	People, Performance & Partnerships General	Monitoring Implementation of Previous Recommendations
P2526-65	Corporate	Corporate	Annual Governance Statement

Appendix E

Performance of the Internal Audit Section

Performance Indicator	2021/22	2022/23	2023/24	2024/25	Annual Target	2025/26
Percentage of planned audits completed	64%	72%	82%	82%	80%	80%
Average no. of days from end of fieldwork to issue of a draft report	6 days	4.4 days	1.8 days	1.8 days	10 days	2.6 days
Average no. of days from receipt of agreement to draft report to issue of the final report	5 days	8.5 days	1.4 days	3.8 days	5 days	3.1 days
Percentage of recommendations made that were accepted by the clients	99%	100%	100%	100%	95%	100%
Percentage of clients at least ‘satisfied’ by audit process	100%	100%	100%	100%	95%	100%