

AUDITS ONGOING OR CARRIED OVER INTO 2025/26

Directorate	Area	Audit Objective	Status	Audit Opinion/Assurance			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
AUDITS ONGOING AND CONTINUED INTO 2025/26									
Cross Cutting	Corporate Risk Management	The objective of the audit is to review a sample of Corporate Risks to identify if they are being appropriately managed and progress is being reported accurately.	final issued			✓	2	5	2
Communities	Shared Prosperity Funding	Review the process in place for receiving funding, funding and expenditure approval and the governance of decision making to provide assurance that the systems are robust and efficient.	final issued		✓		0	2	0
Chief Executives	Creditors	Creditors	final issued		✓		0	2	3
AUDITS NOT STARTED AND INCLUDED ON 2025/26 PLAN									
Chief Executives	Frameworks & Corporate Contracts	To undertake a review of the corporate contracts and frameworks in place across the Council including the central recording and monitoring processes. This review will also aim to identify how awareness of frameworks / corporate contracts is promoted, identify the number of non corporate contracts in place and establish whether these are appropriate (based on a selected sample)	final issued		✓		0	2	2
Chief Executives	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified	final issued	✓			0	0	1
Communities	Planning Applications and Appeals	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Planning Applications & Appeals.	final issued		✓		0	1	3
Social Services & Wellbeing	Children's Home – Golygfa'r Dolydd	To undertake an establishment audit to provide assurance that the internal controls are effective.	final issued		✓		2	10	1
OVERALL TOTALS				1	5	1	4	22	12