

Meeting of:	<b>Governance and Audit Committee</b>
Date of Meeting:	<b>Monday, 21 July 2025</b>
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Forward Work Programme 2025/26.
Purpose of Report:	To provide Members with an updated Forward Work Programme for 2025/26.
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of the Regional Internal Audit Service
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget.
<p>Executive Summary:</p> <ul style="list-style-type: none"> <li>• The Governance and Audit Committee has several core functions and responsibilities within its remit.</li> <li>• It receives reports and presentations throughout the year to enable it to carry out those core functions and responsibilities effectively and to provide it with confidence in the financial governance of the Authority.</li> <li>• To enable the Committee to provide this assurance and to ensure it is covering its range of responsibilities, a Forward Work Programme is presented at each meeting, setting out the reports to be presented at future meetings, for approval or amendment, as necessary.</li> <li>• The Forward Work Programme (FWP) for 2025/26 is at <b>Appendix A</b>.</li> </ul>	

## Recommendation

1. That the Committee is asked to endorse the schedule of items for the next meeting on 15<sup>th</sup> September 2025 and confirm the list of people it would like to invite for each item (if appropriate) and indicate whether any additional information is required.

## Reasons for Recommendation

1. To confirm attendance and information requirements.

### 1. Background

- 1.1 The Governance and Audit Committee's Forward Work Programme assists the Committee in ensuring that due consideration is given to all aspects of their core functions as set out in their Terms of Reference within the Council's Constitution.
- 1.2 Items feed into the Committee's Forward Work Programme from several sources. Many items are standard every quarter, six monthly or annually. Items can also be referred by the Cabinet, Scrutiny Committees or Chief Officers.
- 1.3 Effective Governance and Audit Committees help to raise the profile of governance, internal control, risk management and financial reporting issues within an organisation, as well as providing a forum for the discussion of issues raised by internal and external auditors. They enhance public trust and confidence in the financial governance of an authority.

### 2. Key Issues for Consideration

- 2.1 To assist the Committee in ensuring that due consideration is given to all aspects of their core functions the proposed Forward Work Programme for 2025/26 is attached at **Appendix A**.
- 2.2 Shown below are the items scheduled to be presented at the meeting on 15<sup>th</sup> September 2025.

	Proposed Agenda Items – 15 <sup>th</sup> September 2025
1	Audit Wales Reports
2	Action / Decision Tracker
3	Updated Forward Work Programme
4	Internal Audit Progress Report
5	Recommendation Monitoring Report
6	Governance & Audit Committee Self-Assessment
7	Corporate Risk Register
8	Governance & Audit Committee Annual Report
9	Corporate Self-Assessment Report

- 2.3 It should be noted that the action log has been included and will now be presented to the Governance and Audit Committee at each meeting.
- 2.4 Committee Members are asked to endorse this schedule, confirm the list of people they would like to invite for each item (if appropriate), and indicate whether any additional information or research is required.
- 2.5 The schedule of items for discussion at specific meetings may be subject to change to take into account other items that need to be considered, and operational factors.

### **3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?**

- 3.1 If proper work programming procedures are not put in place, the organisation and prioritisation of the work programme is put at risk. The work of the Governance and Audit Committee could become disjointed which could undermine the positive contribution that the Committee makes to both short and long-term service improvement and the Council's Well-Being Objectives.
- 3.2 The Committee's Forward Work Programme contains audit reviews that will be service specific and will assist in understanding how those services undertake the five ways of working and deliver the well-being objectives.

### **4. Climate Change and Nature Implications**

- 4.1 None.

### **5. Resources and Legal Considerations**

#### **Financial**

- 5.1 There are no resource implications as a direct consequence of this report.

#### **Employment**

- 5.1 None.

#### **Legal (Including Equalities)**

- 5.3 The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2014 as amended

from time to time. There are no equalities implications as a direct consequence of this report.

## **6. Background Papers**

None.

GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME 2025-26	Frequency	23-Jun-2025	21-Jul-2025	15-Sep-2025	13-Oct-2025	15-Dec-2025	23-Feb-2026	13-Apr-2026
<b>Standing Items</b>								
Audit Wales Governance and Audit Committee Reports	Each meeting	✓	✓	✓	✓	✓	✓	✓
Action / Decision Tracking	Each meeting		✓	✓	✓	✓	✓	✓
Updated Forward Work Programme	Each meeting	✓	✓	✓	✓	✓	✓	✓
<b>Accounts</b>								
Statement of Accounts 2024/25 (unaudited)	Annually		✓					
Audited Statement of Accounts and Annual Governance Statement	Annually				✓			
Financial Management Code	Annually		✓					✓
Accounting Policies	Annually							✓
Lessons Learnt from the Accounts	Annually	✓						✓
<b>Governance</b>								
Draft Annual Governance Statement 2024/25	Annually		✓					
<b>Internal Audit Reports</b>								
Annual Internal Audit Report 2024/25	Annually	✓						
Internal Audit Shared Service Charter	Annually	✓						
Internal Audit Annual Strategy and Audit Plan 2025/26	Annually	✓						
Internal Audit Progress Report	Quarterly			✓		✓	✓	
Recommendation Monitoring Report	Quarterly			✓		✓	✓	
Governance & Audit Committee Self Assessment	Annually			✓				
Limited Opinions - Follow Up (flexible)	when required							
<b>Treasury Management</b>								
Draft Treasury Management Strategy	Annually						✓	
<b>Risk Assurance</b>								
Corporate Risk Register	Quarterly		✓	✓		✓		✓
<b>Counter Fraud</b>								
Corporate Fraud Report 2024/25	Annually		✓					
<b>Others</b>								
Governance & Audit Committee Annual Report	Annually			✓	✓			
Corporate Complaints 2024/25 Annual Report	Annually	✓				✓		
Whistleblowing Policy & Performance Update	Annually		✓				✓	
Corporate Self Assessment Report	Annually		✓	✓	✓			
Cardiff Capital Region					✓			