

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 22 June 2026
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Urgent Decision Procedure Used (If yes, why)	No
Item Type	Part I
Report Title:	Forward Work Programme 2026/27
Portfolio Holder:	No Relevant Cabinet Member
Strategic Leadership Team:	Head of Finance/Section 151 Officer
Lead Officer:	Head of the Regional Internal Audit Service

1.0 What is this report about?

1.1 The Governance and Audit Committee has several core functions and responsibilities within its remit. To enable the Committee to carry out those core functions and responsibilities effectively and to ensure it covers 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.

2.0 What are the Recommendations?

	Recommendations – What and How?	Reason for Recommendation – Why?
2.1	That the Committee is asked to endorse the schedule of items for the next meeting on 20 th July 2026 and confirm the list of people it would like to invite for each item (if appropriate) and indicate whether any additional information is required.	To confirm attendance and information requirements to enable the Governance and Audit Committee to function effectively.

3.0 What is the background to this report?

- 3.1 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.
- 3.2 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.
- 3.3 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.

4.0 What issues are there to be considered?

- 4.1 To assist the Committee in ensuring that due consideration is given to all aspects of their core functions the proposed Forward Work Programme for 2026/27 is attached at **Appendix A**.
- 4.2 Shown below are the items scheduled to be presented at the meeting on 20th July 2026.

	Proposed Agenda Items – 20th July 2026
1	Audit Wales Reports
2	Action / Decision Tracking
3	Updated Forward Work Programme
4	Draft Statement of Accounts 2025/26 (unaudited)
5	Draft Annual Governance Statement 2025/26
6	Financial Management Code
7	Treasury Management Outturn Report 2025/26
8	Corporate Fraud Report 2025/26
9	Whistleblowing Policy & Performance Update
10	Regulatory Action Tracking
11	Corporate Self-Assessment Report

- 4.3 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.
- 4.4 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.

5.0 How has evidence been used to inform the report, including the views of others?

- 5.1 The Governance and Audit Committee has several core functions and responsibilities within its remit. To enable the Committee to carry out those core functions and responsibilities effectively and to ensure it covers its range of responsibilities a forward work programme has been devised.
- 5.2 The Governance and Audit Committee's Terms of Reference, previous reports to Committee and discussions with the Chair of the Governance and Audit Committee were taken into consideration.

6.0 What are the next steps if the recommendations are approved?

- 6.1 The agreed reports will be prepared in readiness for the next Governance and Audit Committee meeting and included on the agenda to enable the Committee to effectively undertake its functions.

7.0 How does this report support Vale 2030 and Reshaping?

- 7.1 Not directly however, the Governance and Audit Committee is a key component of the Authority's governance framework. The purpose is to provide independent and high-level focus on the adequacy of the Authority's governance, risk and control arrangements.

8.0 How does this demonstrate the Five Ways of Working?

- 8.1 Long term – Provides positive assurance on sound financial management which gives a firm foundation for future delivery of services.
- 8.2 Integrated – providing audit assurance on the compliance with policies, procedures and legislation and the proper use of public funds, supports service areas to deliver their services in line with the well-being goals. Where appropriate audit reports will include recommendations to make service delivery more efficient.
- 8.3 Involved – Chief Officers contribute to presenting reports into Governance and Audit Committee where Members provide appropriate challenge to ensure accountability is in place for efficient, effective and economic service delivery.
- 8.4 Collaborative – Good practice is shared across the 3 partner Local Authorities within the Regional Internal Audit Service (RIAS). RIAS is a member of the Welsh Chief Auditors' Group which also shares good practice on service delivery.

8.5 Preventative – identifying weaknesses in control, governance or risk management now will minimise the potential of fraud and error and also small issues escalating into much bigger problems in the future.

Resources

9.0 Finance

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

10.0 Workforce

10.1 There are no workforce issues as a direct consequence of this report

11.0 Legal and Equalities

11.1 Does an Equalities Impact Assessment need to be completed? No

11.2 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

11.3 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.

12.0 Key Contacts

12.1 **Who are the primary officers to contact with any comments and/or queries on the report?**

Lead Officer: Joan Davies Deputy Head of Regional Internal Audit Service	Democratic Services Officer: Gareth Davies
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Appendix

Appendix A – Governance and Audit Committee Forward Work Programme

Background Documents

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DRAFT GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME 2026-27	Frequency	22 Jun 2026	20 Jul 2026	21 Sep 2026	12 Oct 2026	14 Dec 2026	22 Feb 2027	12 Apr 2027
Standing Items								
Audit Wales Governance and Audit Committee Reports	Each meeting	✓	✓	✓	✓	✓	✓	✓
Action / Decision Tracking	Each meeting	✓	✓	✓	✓	✓	✓	✓
Updated Forward Work Programme	Each meeting	✓	✓	✓	✓	✓	✓	✓
Accounts								
Draft Statement of Accounts 2025/26 (unaudited)	Annually		✓					
Audited Statement of Accounts and Annual Governance Statement	Annually			✓				
Financial Management Code	Annually		✓					✓
Accounting Policies	Annually							✓
Lessons Learnt - Closure of Accounts	Annually	✓					✓	
Governance								
Draft Annual Governance Statement 2025/26	Annually		✓					
Internal Audit Reports								
Annual Internal Audit Report 2025/26	Annually	✓						
Internal Audit Shared Service Charter	Annually	✓						
Internal Audit Annual Strategy and Audit Plan 2026/27	Annually	✓						
Internal Audit Progress Report	Quarterly			✓		✓	✓	
Recommendation Monitoring Report	Quarterly			✓		✓	✓	
Governance & Audit Committee Self Assessment	Annually	✓						✓
Limited Opinions - Follow Up (flexible)	when required							
Treasury Management								
Treasury Management Outturn Report 2025/26	Annually		✓					
Treasury Management Monitoring	Annually				✓		✓	
Treasury Management Strategy 2027/28	Annually						✓	
Risk Assurance								
Corporate Risk Register	Quarterly			✓		✓	✓	
Counter Fraud								
Corporate Fraud Report 2025/26	Annually		✓					
Others								
Governance & Audit Committee Annual Report	Annually			✓				
Corporate Complaints 2025/26 Annual Report	Annually	✓				✓		
Whistleblowing Policy & Performance Update	Annually		✓					
Regulatory Action Tracking	Quarterly		✓	✓		✓	✓	
Corporate Self Assessment Report	Annually		✓	✓				
Cardiff Capital Region	Annually					✓		