

Meeting of:	Governance and Audit Committee						
Date of Meeting:	Monday, 17 February 2025						
Relevant Scrutiny Committee:	Corporate Performance and Resources						
Report Title:	Forward Work Programme 2024/25 & Draft 2025/26						
Purpose of Report:	To provide Members with an updated Forward Work Programme for 2024/25 and a draft forward work programme for 2025/26						
Report Owner:	Head of Regional Internal Audit Service						
Responsible Officer:	Head of Finance & Section 151 Officer						
Elected Member and Officer Consultation:	Finance						
Policy Framework:	The proposals in this report are in accordance with the policy framework ad budget						

Executive Summary:

- The Governance and Audit Committee has several core functions and responsibilities within its remit.
- 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.
- 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.
- The updated Forward Work Programme (FWP) for 2024/25 and a draft timetable for 2025/26 has been produced and is at Appendix A.

Recommendations

- 1. That the Committee considers and notes the draft Forward Work Programme for 2024/25 and a draft timetable for 2025/26.
- 2. That the Committee is asked to endorse the schedule of items for the next meeting on 24th March 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 Recommendations

- **1.** To ensure the Governance and Audit Committee is aware of the proposed work programme.
- **2.** 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 2024/25 is attached at **Appendix A**.
- 2.2 In addition, at **Appendix B** is the proposed Governance and Audit Committee forward work programme for 2025/26.
- 2.3 Shown below are the items scheduled to be presented at the meeting on 24th March 2025.

	Proposed Agenda Items – 24 th March 2025			
1	Audit Wales Reports			
2	Updated Forward Work Programme			
3	Accounting Policies			
4	Global Internal Audit Standards			
5	Internal Audit Progress Report			
6	Recommendation Monitoring Report			
7	Limited Opinions - Follow Up			
8	Corporate Risk Register			

- 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 as a consequence of this report.

5. Resources and Legal Considerations

Financial

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

Employment

5.2 None as a direct consequence of this report.

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 2024-25	Frequency	17 June 2024	18 July 2024	23 September 2024	21 October 2024	16 December 2024	17 February 2025	24 March 2025
Standing Items								
Audit Wales Governance and Audit Committee Reports	Each meeting	✓	√	 	✓	✓	✓	✓
Updated Forward Work Programme	Each meeting	·	1	1	√	√	→	✓
Accounts								
Statement of Accounts 2023/24 (unaudited)	Annually		✓					
Audited Statement of Accounts and Annual Governance Statement	Annually				✓			
Financial Management Code	Annually							
Accounting Policies	Annually							✓
Lessons Learnt from the Accounts	Annually							
Governance								
Draft Annual Governance Statement 2023/24	Annually		✓					
Internal Audit Reports								
Annual Internal Audit Report 2023/24	Annually	√						
Internal Audit Shared Service Charter	Annually	✓						
Internal Audit Annual Strategy and Audit Plan 2024/25	Annually	✓						
Internal Audit Progress Report	Quarterly			✓		✓	✓	✓
Recommendation Monitoring Report	Quarterly			✓		✓	✓	✓
Governance & Audit Committee Self Assessment	Annually			✓				
Global Internal Audit Standards	when required							✓
Limited Opinions - Follow Up	when required		✓		✓	✓		✓
Tunna i Managamant								
Treasury Management Draft Treasury Management Strategy	A						√	
Drait Treasury Management Strategy	Annually						•	
Risk Assurance								
Corporate Risk Register	Quarterly		✓	✓		✓		✓
Counter Fraud								
Corporate Fraud Report 2023/24	Annually		√					
Corporate Fraud Neport 2023/24	Ailliually		*					
Others								
Governance & Audit Committee Annual Report	Annually			✓	✓			
Corporate Complaints 2023/24 Annual Report	Annually					✓		
Whistleblowing Policy & Performance Update	Annually					✓		
Corporate Self Assessment Report	Annually			✓	✓			
Cardiff Capital Region			_				✓	

GOVERNANCE AND AUDIT COMMITTEE FORWARD WORK PROGRAMME 2025-26	Frequency	23 June 2025	21 July 2025	15 September 2025	20 October 2025	15 December 2025	23 February 2026	13 April 2026
Standing Items								
Audit Wales Governance and Audit Committee Reports	Each meeting	✓	✓	✓	✓	✓	✓	✓
Updated Forward Work Programme	Each meeting	✓	✓	√	✓	✓	✓	✓
Accounts								
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	✓						✓
Governance								
Draft Annual Governance Statement 2024/25	Annually		✓					
Internal Audit Reports								
Annual Internal Audit Report 2024/25	Annually	✓						
Internal Audit Shared Service Charter	Annually	1						
Internal Audit Annual Strategy and Audit Plan 2025/26	Annually	1						
Internal Audit Progress Report	Quarterly			✓		✓	√	
Recommendation Monitoring Report	Quarterly			✓		✓	✓	
Governance & Audit Committee Self Assessment	Annually			✓				
Global Internal Audit Standards	1	✓						
Limited Opinions - Follow Up (flexible)	when required		✓		✓	✓		✓
Treasury Management								
Draft Treasury Management Strategy	Annually						✓	
Risk Assurance								
Corporate Risk Register	Quarterly		✓	✓		✓		✓
Counter Fraud								
Corporate Fraud Report 2024/25	Annually		✓					
Others								
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							✓	