

Audit and Corporate Governance Committee DRAFT Work Plan 2026-2027

| Category | Item | Exec Lead | Approval Route | Private/ Public | May | Jun | Sept | Dec | Mar | Purpose of the report | |
|----------------------------------|--|--|---|--------------------|--------|-----|------|-----|-----|--|--|
| Annual Reporting | Accountability Report 2025/26 | Board Secretary and Head of Board Business Unit | BET | Public | ✓ | | | | | To consider the report in draft form in May, prior to submission to AW | |
| | Annual Financial Statements and Accounts 2025/26 | Executive Director of Strategy, Finance and Performance | Exec Lead | | ✓ | | | | | | To recommend the final version to the Board (July) for approval in July. |
| | Annual Accounts & Accountability Report Timetable 2026/27 | | Exec Lead | | | ✓ | | | | | To consider the accounts in draft form in May, prior to submission to AW |
| | | | | | | | | | ✓ | | |
| | | | | | | | | | | For assurance that the Trust has an appropriate plan in place for the production of the Financial Statements and Accountability Report for 2024/25, in line with the statutory deadlines. | |
| Information Governance | Information Governance Assurance Quarterly Reports | Executive Director Quality, Nursing and Integrated Governance | LT | Private/ Public | ✓ | | ✓ | ✓ | ✓ | For assurance that the Information Governance Management System is working effectively. to include combined report on records management, data breaches | |
| Audit (Internal and External) | Audit Recommendations Tracker (Internal and External) | Board Secretary and Head of Board Business Unit | LT | Private/ Public | ✓ | | ✓ | ✓ | ✓ | Oversight of the internal and external audit log, for assurance on progress and timeliness of the implementation of actions identified through audit activity. | |
| | Internal Audit: Progress Report | Head of Internal Audit - Shared Services | Exec Lead | Public | ✓ | | ✓ | ✓ | ✓ | To provide the Committee with an update with the current and planned internal Audit work, and relevant progress with the Internal Audit Work Plan. | |
| | Internal Audit: Final Reports | | Exec Lead | Private/ Public | ✓ | ✓ | ✓ | ✓ | ✓ | ACGC receives all final reports following audit reviews, including the results of internal and external audit, for assurance on the adequacy of executive and managements response to issues identified by audit, inspection and other assurance activity, and to have oversight of the implementation of actions resulting from such reviews. | |
| | Internal Audit: Draft Internal Audit Work Plan 2027/28 | | BET | Public | | | | | | ✓ | To consider the Internal audit planned activity for 2026/27. For approval of the Internal audit planned activity for 2025/26. The report details the audits to be undertaken and an analysis of the corresponding resources, and the Internal Audit Charter which defines the over-arching purpose, authority and responsibility of Internal Audit and the Key Performance Indicators for the service. |
| | Internal Audit: Limited Assurance Reports | | Relevant Exec | BET | Public | ✓ | ✓ | ✓ | ✓ | ✓ | Where there is a limited assurance report in year, a progress update will be provided at each following meeting until actions resolved. |
| | Audit Wales: Annual Audit Report 2025/26 | Audit Wales Lead | Exec Lead | Public | | | | | | ✓ | For assurance as part of the Committee's consideration of the Annual Financial Statements and Accounts, and accountability Report. |
| | Audit Wales: Annual Opinion (ISA 260) | | AW | Public | | ✓ | | | | | For assurance as part of the Committee's consideration of the Annual Financial Statements and Accounts, and accountability Report. |
| | Audit Wales: Reports | | BET | Public | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ACGC receives all final reports following audit reviews, including the results of internal and external audit, for assurance on the adequacy of executive and managements response to issues identified by audit, inspection and other assurance activity, and to have oversight of the implementation of actions resulting from such reviews. Refer Audit Activity Plan for full details of planned activity for 2025/26. Expected Reports listed below: (ADD REPORTS FROM THE 2026/27 WORKPLAN ONCE THAT'S BEEN RECEIVED) Structured Assessment |
| | Quality and Clinical Audit Plan 2025/26 | | Executive Director Quality, Nursing and Integrated Governance | LT | Public | | | | | | ✓ |
| Counter Fraud | Counter Fraud Progress Report | Executive Director of Strategy, Finance and Performance | Exec Lead | Private | ✓ | | ✓ | ✓ | ✓ | Quarterly update on Counter Fraud activity for assurance. | |
| | Counter Fraud Annual Report | | Exec Lead | Private | ✓ | | | | | For assurance of an effective counter fraud service that meets the standards set for the provision of counter fraud, as set out in National Assembly for Wales Directions and as required by the Counter Fraud and Security Management Service arrangements | |
| | Work Plan 2027/28 | | Exec Lead | Private | | | | | | ✓ | To set out the planned work to be undertake by Counter Fraud for 2026/28 |
| Cyber Security | Cyber Security Update | National Director for Public Health Knowledge and Research | Exec Lead | Private | ✓ | | | ✓ | | For assurance on the management of Cyber security within the organisation. | |
| Finance / Procurement | Losses and Special Payments Report | Executive Director of Strategy, Finance and Performance | Exec Lead | Private | ✓ | | ✓ | ✓ | ✓ | For assurance managed in accordance with SFIs / procedure | |
| | Procurement Report | | | Private | ✓ | | ✓ | ✓ | ✓ | | |
| | Review of Potential Debt Write Offs | | | Private | | | | ✓ | | | Approve any debt write offs. |
| | Health Protection and Screening Procurement Plan | National Director for Health Protection and Screening Services | BET | Private | | | ✓ | | ✓ | For assurance on the management of procurements in the Health Protection and Screening Directorate, and that there is an effective plan in place to review. | |

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| Managing Risk | Strategic Risk | Executive Director Nursing, Quality, and Information Governance | BET | Private /Public | ✓ | | ✓ | ✓ | ✓ | For assurance that risks within the remit of the Committee are management appropriately |
| | Corporate Risk Register | | LT | Public | ✓ | | ✓ | ✓ | ✓ | |
| | Risk Management Maturity Plan | | BET | Public | | | ✓ | | ✓ | For assurance on the approach to risk and the progress in delivering the plan |
| | Annual Review of Risk Framework | | BET | Public | | | | | ✓ | Annual assurance that there is an appropriate system of risk in place within the organisation. |
| Performance Management | Annual Review of Performance Management Framework | Executive Director of Strategy, Finance and Performance | BET | Public | | | | | ✓ | For assurance underlying assurance processes for the organisations performance management, and the process for ensuring the organisations ability to achieve corporate objectives. |
| Governance and Accountability | Policies for approval (as required) | Board Secretary and Head of Board Business Unit | LT | Public | ✓ | | ✓ | ✓ | ✓ | To approve policies and procedures within its remit, as outlined in the Policy, Procedure and other written control documents Policy. |
| | Standing Orders / and Scheme of Delegation | | BET | Public | ✓ | | | | | To review the SOs and recommend any changes to Board |
| | Governance Bi Annual Update | | Exec Lead | Public | | | ✓ | | ✓ | To ensure appropriate management of Corporate Governance Elements Declarations of Interest Gifts & Hospitality Register, Policies, WHCs, JWF. For assurance that appropriate arrangements in place for the approval, monitoring and updating of Joint Working Agreements , e.g. Memorandums of Understanding, Service level agreements. |
| | Compliance with the Code of Governance Self Assessment | | Exec Lead | Public | | | | | ✓ | Review self assessment that the organisation complies with the code. |
| | Committee Annual Report | | Exec Lead | Public | | | | | ✓ | For recommendation to Board, to provide assurance that the Committee is fulfilling its terms of reference. |
| | Review of Committee Effectiveness | | Exec Lead | Public | | | | | ✓ | As part of the overall Board and Committee Performance and Effectiveness review, the Committee will consider the outcomes of the Committee effectiveness survey, and identify any areas of improvement for the following year. |
| | Committee Terms of Reference Review | | BET | Public | | | | | ✓ | For recommendation to Board on any proposed changes to the Committee's Terms of reference. (As required under Standing Orders) |
| | Committee Work Plan | | Exec Lead | Public | ✓ | ✓ | ✓ | ✓ | ✓ | For information, and for assurance that the Committee is fulfilling its terms of reference. |
| NHS Wales Performance and Improvement | Losses and Special Payments Report | Board Secretary and Head of Board Business Unit | BET | Private | ✓ | | ✓ | ✓ | ✓ | For assurance that the NHS P&I Losses and Special Payments are managed in accordance with SFIs / procedure |
| | Procurement Report | | BET | Private | ✓ | | ✓ | ✓ | ✓ | |
| | Quarterly Corporate Governance Report | | BET | Public | ✓ | | ✓ | ✓ | ✓ | For assurance that any arrangements hosted by Public Health Wales, are complying with the provisions of the Hosting Agreement |
| | NHS Wales P&I Annual Assurance Statement (2025/26) | | BET | Public | ✓ | | | | | |

| Meetings with Committee Members Required by TOR /SO | | | | | May | Jun | Sept | Jan | Mar | |
|--|---|--|--|--|-----|-----|------|-----|-----|--|
| Counter Fraud | Counter Fraud meeting with Committee Members (to be held in private and with no Officers present) | | | | | | | | ✓ | The Counter Fraud Leads can request a meeting at any time, Meetings are in accordance with standing orders requirements. There is a requirement within the TORs to meet at least Annually. |
| Internal Audit | Head of Internal Audit meeting with Committee Members (to be held in private and with no Officers present) (Annually) | | | | | | | | ✓ | The Internal Audit or the Chair can request a meeting at any time, Meetings are in accordance with standing orders requirements. |
| | Head of Internal Audit meeting with Committee Chair (to be held in private and with no Officers present) (Before each meeting as required by the Chair or Head of Internal Audit) | | | | ✓ | | ✓ | ✓ | ✓ | There is a requirement within the TORs to meet at least Annually |
| External Audit | Audit Wales meeting with Committee Members (to be held in private and with no Officers present) (Annually) | | | | | | | | ✓ | Audit Wales or the Chair can request a meeting at any time, Meetings are in accordance with standing orders requirements. |
| | Audit Wales meeting with Committee Chair (to be held in private and with no Officers present) (Before each meeting as required by the Chair or Head of Internal Audit) | | | | ✓ | | ✓ | ✓ | ✓ | There is a requirement within the TORs to meet at least Annually |