

## Audit and Corporate Governance Committee Work Plan 2026-2027

Category	Item	Exec Lead	Approval Route	Private/ Public	May	Jun	Sept	Dec	Mar	Purpose of the report	
<b>Annual Reporting</b>	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.	
<b>Information Governance</b>	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	
<b>Audit (Internal and External)</b>	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.	
	<b>Internal Audit:</b> 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.	
	<b>Internal Audit:</b> 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.
			Exec Lead	Private /Public	✓	✓	✓	✓	✓	✓	1. Business continuity planning 2. Climate change – Decarbonisation 3. Communications and engagement 4. Financial systems - capital 5. Bowel screening 6. Workforce capacity and capability 7. Health protection surveillance function 8. IMTP delivery and reporting 9. Programme management governance 10. Breast Test Wales 11. Welsh Risk Pool (WRP) 12. Risk management
	<b>Internal Audit:</b> 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.	
	<b>Internal Audit:</b> 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.	
	<b>Audit Wales:</b> 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.	
	<b>Audit Wales:</b> 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.	
	<b>Audit Wales:</b> 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: <b>1. Structured Assessment</b> <b>2. Review of the management and prevention of diabetes</b> Structured Assessment
	Quality and Clinical Audit Plan 2025/26	Executive Director Quality, Nursing and Integrated Governance	LT	Public					✓		For assurance on the overall system in place for clinical audit to ensure that there is an effective clinical audit function. <i>**The Quality, Safety and Improvement Committee will seek more detail on the clinical outcomes and improvements made as a result of clinical audit</i>

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<b>Counter Fraud</b>	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 undertaken by Counter Fraud for 2026/28
<b>Cyber Security</b>	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.	
<b>Finance / Procurement</b>	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.	
<b>Managing Risk</b>	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.
<b>Performance Management</b>	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.	
<b>Governance and Accountability</b>	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.
<b>NHS Wales Performance and Improvement</b>	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	✓						

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<b>Meetings with Committee Members Required by TOR /SO</b>					May	Jun	Sept	Jan	Mar	
<b>Counter Fraud</b>	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.
<b>Internal Audit</b>	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
<b>External Audit</b>	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