



REPORT TO THE GOVERNANCE AND AUDIT SUB-COMMITTEE
4 June 2026

TITLE: Governance and Audit Sub-Committee Forward Work Programme 2026/27

AUTHOR: Mark Watkins, Interim Monitoring Officer
Dewi A. Morgan, Head of Finance (CJC's Statutory Finance Officer)

1. PURPOSE OF THE REPORT

- 1.1. To ask the Governance and Audit Sub-Committee to consider and approve its Work Programme for 2026/27.
- 1.2. The proposed Work Programme is attached at Appendix 1 and is intended to provide a structured basis for the Sub-Committee's assurance work during the municipal year.

2. DECISION SOUGHT

- 2.1. That the Governance and Audit Sub-Committee approves the Work Programme for 2026/27 at Appendix 1.
- 2.2. That the Sub-Committee agrees that the Work Programme should be treated as a live document and reviewed at each ordinary meeting, with further items added where they fall within the Sub-Committee's Terms of Reference or are referred by the Corporate Joint Committee.
- 2.3. That the Sub-Committee notes that the programme is framed around assurance, adequacy of controls, effectiveness of arrangements, statutory compliance and, where appropriate, recommendations to the Corporate Joint Committee.

3. REASON FOR THE DECISION

- 3.1. The Governance and Audit Sub-Committee is a core component of the CJC's governance framework. A work programme is required in practical terms to ensure that the Sub-Committee's statutory and constitutional responsibilities are scheduled, visible and capable of being discharged in an orderly way.
- 3.2. The proposed programme supports the Sub-Committee in maintaining oversight of financial affairs, risk management, internal control, performance management, corporate governance, complaints handling, internal and external audit and financial statements.
- 3.3. Approval of the programme will also help officers plan the timely production of reports and ensure that assurance activity is not left to ad hoc reporting or driven only by immediate operational pressures.

4. BACKGROUND AND RELEVANT CONSIDERATIONS

- 4.1. The North Wales Corporate Joint Committee is required to establish a Governance and Audit Sub-Committee. The CJC's Constitution provides that the Sub-Committee is to review and scrutinise the CJC's financial affairs; make reports and recommendations in relation to those affairs; review and assess risk management, internal control and corporate governance arrangements; assess the CJC's ability to handle complaints effectively; oversee internal and external audit arrangements; and review financial statements prepared by the CJC.

- 4.2. The Sub-Committee's role is therefore an assurance, review and recommendation role. It is not intended to displace the decision-making responsibilities of the CJC, its other sub-committees, or officers acting under delegation.
- 4.3. The draft Work Programme has been prepared to map the main items of business for 2026/27 against the Sub-Committee's Terms of Reference. It covers, in particular, audit planning and progress, strategic risk, treasury management, budget and outturn reporting, the Annual Governance Statement, corporate complaints handling and the initial shaping of the following year's programme.
- 4.4. The draft programme deliberately includes scope for items to be confirmed or adjusted as the year develops. That is the right approach. A rigid programme would not be appropriate for a maturing CJC governance structure, particularly where audit, risk, budget and corporate planning timetables may need to align with Audit Wales, internal audit and CJC reporting cycles.

5. FORWARD WORK PROGRAMME 2026/27

- 5.1. The draft Forward Work Programme is structured around the following principal assurance areas:
 - financial affairs, including budget, outturn, medium-term financial strategy, treasury management and financial monitoring;
 - risk management and internal control, including the strategic risk register, risk management strategy, anti-fraud controls and the management of audit recommendations;
 - performance management and corporate governance, including the Corporate Plan, the Annual Governance Statement and governance improvement actions;
 - complaints handling, including policy/process assurance, annual reporting, themes and lessons learned;
 - internal and external audit, including the audit charter/mandate, annual plan, progress reporting, Audit Wales findings and recommendation tracking; and
 - financial statements and any other assurance requests formally referred by the CJC.
- 5.2. The programme is attached as Appendix 1. It should be reviewed routinely by the Sub-Committee so that members can test whether the right assurance items are coming forward at the right time, and whether the programme remains proportionate to the CJC's risk profile and stage of organisational development.
- 5.3. Where members identify further assurance requirements, these should be considered against the Sub-Committee's Terms of Reference and the distinction between assurance oversight and operational management. Items should be capable of being framed around governance, controls, risk, probity, statutory compliance, value for money, or the effectiveness of arrangements.
- 5.4. Officers should also be able to bring amendments to the programme where reporting timetables change or where new statutory, audit or governance requirements emerge during the year.

6. FINANCIAL IMPLICATIONS

- 6.1. There are no direct financial implications arising from approval of the Forward Work Programme itself.
- 6.2. The programme will, however, assist the Sub-Committee in discharging its oversight role in relation to the CJC's financial affairs, including budget reporting, outturn, treasury management, medium-term financial planning and financial statements.

7. LEGAL IMPLICATIONS

- 7.1. The legal and governance implications are addressed in the body of the report.
- 7.2. Approval of a Forward Work Programme is consistent with the Sub-Committee's statutory and constitutional role and supports the orderly discharge of its assurance, review and recommendation functions.
- 7.3. The programme does not confer decision-making powers beyond those set out in the CJC's Constitution and Terms of Reference. Any recommendations arising from the Sub-Committee's work will need to be reported to the CJC where required.

8. WELL-BEING OF FUTURE GENERATIONS IMPLICATIONS

- 8.1. The report supports the sustainable development principle by strengthening arrangements for long-term governance, prevention, integration, collaboration and involvement. In particular, a structured assurance programme assists the CJC in maintaining robust arrangements for risk, finance, performance and corporate governance.

9. EQUALITY, DIVERSITY AND WELSH LANGUAGE IMPLICATIONS

- 9.1. There are no direct equality, diversity or Welsh language implications arising from approval of the Forward Work Programme.
- 9.2. Reports brought forward under the programme should identify and address any specific equality, diversity or Welsh language implications arising from the subject matter of those reports.

10. APPENDICES

- 10.1. Appendix 1 – Governance and Audit Sub-Committee Forward Work Programme 2026/27

STATUTORY OFFICERS RESPONSE:

i. Monitoring Officer:

“The Governance and Audit Sub-Committee has a defined statutory and constitutional role in relation to the CJC’s financial affairs, risk management, internal control, performance management, corporate governance, complaints handling, audit arrangements and financial statements.

The proposed Forward Work Programme is a sensible and necessary governance tool. It should help ensure that the Sub-Committee’s work is planned, proportionate and aligned to its Terms of Reference.

It will be important that future reports remain within the Sub-Committee’s assurance and recommendation remit and do not drift into operational management or duplicate the decision-making functions of the CJC or other sub-committees.”

ii. Statutory Finance Officer:

“The Forward Work Programme provides an appropriate framework for bringing finance, audit, treasury management, budget and accounts items to the Sub-Committee during 2026/27.

The programme should support the proper administration of the CJC’s financial affairs and provide members with a clear basis for financial assurance and challenge.”

APPENDIX 1 – GOVERNANCE AND AUDIT SUB-COMMITTEE FORWARD WORK PROGRAMME 2026/27

Purpose

The Forward Work Programme is intended to provide a structured basis for the Sub-Committee’s assurance work during 2026/27. It maps planned reports to the Sub-Committee’s Terms of Reference and supports clear scheduling of audit, finance, risk, performance, complaints and corporate governance items.

Operating principles

The programme is a live assurance planning tool and should be reviewed at each ordinary meeting.

Additional items may be added where they fall within the Sub-Committee’s Terms of Reference or are referred by the CJC.

The programme does not replace the decision-making responsibilities of the CJC, its other sub-committees or officers acting under delegation.

Reports should be framed around assurance, adequacy of controls, effectiveness of arrangements, statutory compliance and recommendations to the CJC where appropriate.

Terms of Reference Mapping

Terms of Reference Area	Work Programme Coverage
Financial affairs	Budget, outturn, medium-term financial strategy, treasury management and financial monitoring.
Risk management and internal control	Strategic risk register, risk management strategy, anti-fraud controls, internal control updates and management of audit recommendations.
Performance management	Corporate Plan performance reporting and assurance on the adequacy of performance management arrangements.
Corporate governance	Annual Governance Statement, governance improvement actions, constitutional/procedure updates where relevant.
Complaints handling	Corporate complaints policy, process assurance, annual complaints report and lessons learned.
Internal audit	Internal Audit Charter/Mandate, annual audit plan, progress reports, recommendation tracking and annual opinion.
External audit	Audit Wales plan, audit findings, management response and recommendation tracking.
Financial statements	Annual Return / Statement of Accounts, post-audit reports and related statutory reporting.
Other functions specified by the CJC	Specific assurance requests formally referred by the CJC.

Forward Work Programme 2026/27

Meeting date	Report title	Purpose	Lead officer	Report type	Exempt
June 2026 TBC	Election of Chair and Vice-Chair	To elect the Chair and Vice-Chair for 2026/27.	Democratic Services	Decision	No
June 2026 TBC	Terms of Reference and Role of the Sub-Committee	To note the Terms of Reference and reinforce the Sub-Committee's assurance, review and recommendation role.	Monitoring Officer	Noting	No
June 2026 TBC	Forward Work Programme 2026/27	To approve the Forward Work Programme and agree arrangements for keeping it under review.	Monitoring Officer / Chief Finance Officer	Decision	No
June 2026 TBC	Internal Audit Charter / Mandate	To approve the Internal Audit Charter/Mandate if not already validly approved; otherwise to note the framework and reporting lines.	Head of Internal Audit / Chief Finance Officer	Decision / Noting	No
June 2026 TBC	Internal Audit Plan 2026/27	To consider and approve the risk-based Internal Audit Plan for 2026/27.	Head of Internal Audit / Chief Finance Officer	Decision	No
June 2026 TBC	Strategic Risk Register and Risk Management Arrangements	To review the strategic risk register and consider the adequacy of risk identification, ownership, mitigation and escalation arrangements.	Chief Executive / relevant Chief Officer	Review / Recommendation	No / TBC
June 2026 TBC	Treasury Management Update	To receive assurance on treasury management arrangements and reporting.	Chief Finance Officer	Noting / Review	No
June 2026 TBC	Corporate Complaints Handling Arrangements	To receive an update on policy development, process design and future reporting arrangements. To review the corporate complaints policy/process and assess whether it provides effective arrangements for handling complaints	Monitoring Officer / Governance Officer	Review / Recommendation	No
September / October 2026 TBC	Draft Medium-Term Financial Strategy / Target Operating Model	To review the financial planning framework and comment on assurance issues before consideration by the CJC where required.	Chief Finance Officer / Chief Executive	Review / Recommendation	No / TBC
September / October 2026 TBC	Corporate Plan	To review the proposed corporate planning framework and comment on governance, performance and assurance arrangements.	Chief Executive / Corporate Planning Lead	Review / Recommendation	No
September / October 2026 TBC	Financial Outturn Report	To review the outturn position and provide comments or recommendations within the Sub-Committee's financial affairs remit.	Chief Finance Officer	Review	No
September / October 2026 TBC	Internal Audit Progress Report	To receive progress against the audit plan and any emerging assurance themes.	Head of Internal Audit	Noting / Review	No
December 2026 TBC	Draft Budget 2027/28	To review the draft budget and comment on financial governance, assumptions, risks and assurance before CJC consideration.	Chief Finance Officer	Review / Recommendation	No
December 2026 TBC	Annual Governance Statement	To review the Annual Governance Statement and governance improvement actions.	Monitoring Officer / Chief Finance Officer	Review / Recommendation	No
December 2026 TBC	Anti-Fraud Controls	To review anti-fraud, corruption and irregularity controls, including policy framework, reporting routes and assurance arrangements.	Chief Finance Officer / Monitoring Officer	Review	No / TBC
December 2026 TBC	External Audit Update / Audit Wales Recommendations	To consider external audit findings, management responses and progress against recommendations.	Chief Finance Officer / Audit Wales	Review	No
December 2026 TBC	Anti-Money Laundering Controls	To review anti-money laundering controls, reporting routes and assurance arrangements.	Chief Finance Officer / Monitoring Officer	Review	No / TBC
March 2027 TBC	Risk Register Update	To review movement in strategic risks and the effectiveness of mitigation and escalation arrangements.	Chief Executive / relevant Chief Officer	Review	No / TBC
March 2027 TBC	Internal Audit Progress and Recommendation Tracking	To receive progress against the audit plan and the status of agreed audit recommendations.	Head of Internal Audit	Review	No
March 2027 TBC	Complaints Annual / Lessons Learned Update	To review complaints data, themes, learning and proposed improvements.	Monitoring Officer / Governance Officer	Review	No
March 2027 TBC	Forward Work Programme 2027/28 - Initial Review	To begin shaping the Forward Work Programme for 2027/28.	Monitoring Officer / Chief Finance Officer	Review	No

Past / Background Items

Date	Item	Purpose	Outcome / Decision	Action point
9 December 2025	Terms of Reference	For the Sub-Committee to note.	Terms of Reference noted.	None.

Date	Item	Purpose	Outcome / Decision	Action point
9 December 2025	Internal Audit Mandate and Charter	To approve the Charter/Mandate.	Recorded as accepted and approved.	Check whether approval was validly taken and whether re-approval is required.
9 December 2025 / 13 January 2026	Election of Chair and Vice-Chair	To elect Chair and Vice-Chair.	Deferred because of quorum issues.	Bring back to first proper meeting.
16 and 23 April 2026	Member induction/training sessions	Training on role, ToR, finance, risk, performance, Growth Deal and Investment Zone context.	Training delivered.	Use first meeting to reinforce role clarity and assurance remit.

Draft | Governance and Audit Sub-Committee | Ambition North Wales