

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.



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Terms of Reference Area	Work Programme Coverage
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	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	Noting / Review / Recommendation	No
June 2026 TBC	Financial Outturn Report 2025/26	To review the outturn position and provide comments or recommendations within the Sub-Committee's financial affairs remit.	Chief Finance Officer	Review	No
June 2026 TBC	External Audit Plan	To receive information from the External Auditor, Audit Wales, about their proposed work plan for 2026/27, from both a Finance and Performance aspect.	Chief Finance Officer	Noting	
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	Internal Audit Progress Report	To receive progress against the audit plan and any emerging assurance themes.	Head of Internal Audit	Noting / Review	No
September / October 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	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	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	Money Laundering?	Money Laundering Officer?	Chief Finance Officer		
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

Meeting date	Report title	Purpose	Lead officer	Report type	Exempt
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
March 2027 TBC	Internal Audit Plan 2027/28	To consider and approve the risk-based Internal Audit Plan for 2027/28.	Chief Finance Officer	Review / Recommendation	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.
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.