



GOVERNANCE AND AUDIT SUB-COMMITTEE

4 June 2026

TITLE: North Wales Corporate Joint Committee – External Audit Plan 2026

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1. PURPOSE OF THE REPORT

1.1. The purpose of this report is to provide the Governance and Audit Sub-Committee with Audit Wales' 2026 External Audit Plan for the North Wales Corporate Joint Committee (CJC).

2. DECISION SOUGHT

2.1 To note and comment on the 2026 External Audit Plan for the North Wales Corporate Joint Committee.

3. REASONS FOR THE DECISION

3.1 Audit Wales will attend the Governance and Audit Sub-Committee meeting to present the External Audit Plan for 2026 and will be available to answer any questions.

4. BACKGROUND AND RELEVANT CONSIDERATIONS

4.1 The plan has been developed following a structured and risk-based planning process. It covers both the Financial and Performance audit work.

5. FINANCIAL IMPLICATIONS

5.1 The estimated audit fee to include the audit of the financial statements and performance audit work for 2026/27 is £69,832. The CJC has set aside funding for this work in the 2026/27 Budget. There is also an estimated fee of £25,000 for audit performance work for 2025/26. Further details can be seen in the "Audit fee" section of the plan in Appendix 1.

6. CONSULTATIONS UNDERTAKEN

6.1 Officers at the North Wales Corporate Joint Committee have had the opportunity to present their comments on the plan before it has been submitted to committee.

7. LEGAL IMPLICATIONS

7.1 The Audit Plan for 2026 specifies the Auditor General for Wales' statutory responsibilities as the CJC's external auditor.

APPENDICES:

Appendix 1 North Wales Corporate Joint Committee – External Audit Plan 2026

STATUTORY OFFICERS RESPONSE:

i. Monitoring Officer:

No additional legal implications arise from this covering report. The External Audit Plan forms part of the CJC's wider statutory governance and assurance framework. The Sub-Committee will need to consider whether the proposed approach is clear and sufficient to support effective oversight and accountability.

ii. Statutory Finance Officer:

Report author.