

Audit and Corporate Governance Committee Work Plan 2024-2025											Cross Cutting Approach			Assurance Mapping	
Category	Item	Exec Lead	Approval Route	May	July	Sept	Jan	Mar	Purpose of the report	Remitted (to be populated in year with any referrals to be included in the reporting)	Cross Committee Theme	Cross Cutting Approach	Board Assurance Map	Why is it on the work plan?	
Annual Reporting	Accountability Report 2023/24	Board Secretary and Head of Board Business Unit	BET	✓					To consider the report in draft form in May, prior to submission to AW	None		Low risk : no current issues identified	Finance / Performance	TOR 1.26 (Review (Accounts, Accountability Report (AGS& Remuneration Report) and recommend to the Board.	
			BET		✓				To recommend the final version to the Board (July) for approval in July.					TOR 1.26 (Review (Accounts, Accountability Report (AGS& Remuneration Report) and recommend to the Board.	
	Annual Financial Statements and Accounts 2023/24	Deputy Chief Executive, Executive Director Operations and Finance	Exec Lead	✓					To consider the accounts in draft					TOR 1.26 (Review (Accounts, Accountability Report (AGS& Remuneration Report) and recommend to the Board.	
			Exec Lead		✓				To recommend the final version to the Board for approval in July.					1.11 - Financial Systems	
Annual Accounts & Accountability Report Timetable 2024/25		Exec Lead				✓	✓	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.	TOR 1.26 (Review (Accounts, Accountability Report (AGS& Remuneration Report) and recommend to the Board.	Not explicit within TOR other than the reference above - included in the proposed revised TOR submitted to ACGC and Board in May.					
Information Governance	Information Governance Assurance Quarterly Reports	Executive Director Quality, Nursing and Allied Health Professionals	BET	✓		✓	✓	✓	For assurance that the Information Governance Management System is working effectively, to include combined report on records management, data breaches		IG - KRIC		Information Governance	1.15 provide oversight, scrutiny and assurance on IG management system. 1.8 - Safety and security of our data	
Joint Working	Joint Working Framework	Board Secretary and Head of Board Business Unit	BET			✓	✓		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.	None			Not referenced in BAF	Not explicit within TOR other than the reference above - included in the proposed revised TOR submitted to ACGC and Board in May.	
	NHS Executive Annual Assurance Statement (2023/24)		BET	✓					For assurance that any arrangements hosted by Public Health Wales, are complying with the provisions of the Hosting Agreement					1.16 For assurance on compliance with the hosting agreement (required within the hosting agreement	
Audit	Audit Recommendations Tracker	Board Secretary and Head of Board Business Unit	LT	✓		✓	✓	✓	Oversight of the internal and external audit log, for assurance on progress and timeliness of the implementation of actions identified through audit activity.		Audit - all		Low risk : no current issues identified	1.2 Oversight of actions following Audit reviews.	
	Head of Internal Audit Opinion and Annual Report 2023/24		Exec Lead	✓	✓				An annual assurance opinion, to contribute to the assurances available to the Chief Executive as Accountable Officer and the Board which underpin the Board's own assessment of the effectiveness of the system of internal control.					1.30 Head of Internal Audit Statement.	
	Internal Audit Progress Report		Exec Lead	✓		✓	✓	✓	To provide the Committee with an update with the current and planned internal Audit work, and relevant progress with the Internal Audit Work Plan.					TORs 1.2 Planned activity and results of internal and external audit, including assurance on the adequacy of executive and managements response to issues identified by audit, inspection and other assurance activity and oversight of the implementation of actions resulting from such reviews.	
	Internal Audit Reports		Exec Lead	✓	✓	✓	✓	✓	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 2024/25.		Audit - all		Low risk : no current issues identified	TOR 1.4 - 1.4 The work carried out by key sources of external assurance, in particular, but not limited to the Trust's external auditors, is appropriately planned and co-ordinated and that the results of external assurance activity complements and informs (but does not replace) internal assurance activity.	
	Draft Internal Audit Work Plan 2025/26		BET					✓	To consider the Internal audit planned activity for 2024/25 and provide feedback.					TOR: 1.2 Planned activity and results of internal and external audit, including assurance on the adequacy of executive and managements response to issues identified by audit, inspection and other assurance activity and oversight of the implementation of actions resulting from such reviews.	
	Internal Audit Work Plan 2024/25		BET	✓					For approval of the Internal audit planned activity for 2024/25. 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.					TORs: 1.3 Consideration of the implications of the findings of wider audit and assurance activity relevant to the Trust's operations, ensuring these are appropriately considered and acted upon to secure the ongoing development and improvement of the organisations governance arrangements.	
	Limited Assurance Reports		BET	✓					Where there is a limited assurance report in year, a progress update will be provided at each following meeting until actions resolved.					1.4 The work carried out by key sources of external assurance, in particular, but not limited to the Trust's external auditors, is appropriately planned and co-ordinated and that the results of external assurance activity complements and informs (but does not replace) internal assurance activity.	
	Audit Wales Progress Report		Exec Lead	✓		✓	✓	✓	To provide the Committee with an update on current and planned Audit Wales work					1.5 That the work carried out by the whole range of external review bodies is brought to the attention of the Board and other Committees of the Board in line with the Audit Protocol, to ensure that the organisation is aware of the need to comply with related standards and recommendations of these review bodies, and the risks of failing to comply.	
	Audit Wales: Annual Audit Report 2025/26		Exec Lead				✓	✓	For assurance as part of the Committee's consideration of the Annual Financial Statements and Accounts, and accountability Report.					Accounting policies, the accounts, and the annual report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified, the ISA 260 Report 'Communication with those charged with Governance' and managements' letter of representation to the external auditors	
	Annual Opinion (ISA 260)		Exec Lead		✓				For assurance as part of the Committee's consideration of the Annual Financial Statements and Accounts, and accountability Report.					TOR: 1.2 Planned activity and results of internal and external audit, including assurance on the adequacy of executive and managements response to issues identified by audit, inspection and other assurance activity and oversight of the implementation of actions resulting from such reviews.	
Audit Wales Work Plan 2025/26	Exec Lead					✓	To set out the planned work to be undertake by Audit Wales during 2025/6 to discharge statutory responsibilities as PHW's external auditor and to fulfil AW's obligations under the Code of Audit Practice.					1.3 Consideration of the implications of the findings of wider audit and assurance activity relevant to the Trust's operations, ensuring these are appropriately considered and acted upon to secure the ongoing development and improvement of the organisations governance arrangements.			
External Audit Reports	BET	✓	✓	✓	✓	✓	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 2024/25.		Audit - all		Low risk : no current issues identified	1.4 The work carried out by key sources of external assurance, in particular, but not limited to the Trust's external auditors, is appropriately planned and co-ordinated and that the results of external assurance activity complements and informs (but does not replace) internal assurance activity.			
Quality and Clinical Audit Plan 2023/24	LT			✓			For assurance on the overall system in place for clinical audit to ensure that there is an effective clinical audit function. **The Quality, Safety and Improvement Committee will seek more detail on the clinical outcomes and improvements made as a result of clinical audit		Clinical Audit - QSIC		Low risk : no current issues identified	1.6 The overall system in place for clinical audit to ensure that there is an effective clinical audit function*, through the Quality, Safety and Improvement Committee (or equivalent).			
Counter Fraud	Counter Fraud Progress Report	Deputy Chief Executive, Executive Director Operations and Finance	Exec Lead	✓		✓	✓		Quarterly update on Counter Fraud activity for assurance.	None			Not referenced in BAF	TOR: 1.7 Effective counter fraud service that meets the standards set for the provision of counter fraud,	
	Counter Fraud Annual Report		Exec Lead	✓					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						
	Counter Fraud Work Plan Work Plan 2025/26		Exec Lead	✓					to set out the planned work to be undertake by Counter Fraud for 2024/25						
Cyber Security	Cyber Security Update	Deputy Chief Executive, Executive Director Operations and Finance	Exec Lead			✓	✓	For assurance on the management of Cyber security within the organisation.		Data - KRIC		Low risk : no current issues identified	Not referenced in BAF	1.8 Safety and security of the information collected and used by the organisation.	
Finance / Procurement	Losses and Special Payments Report	Deputy Chief Executive, Executive Director Operations and Finance		✓		✓	✓	✓	For assurance managed in accordance with SFIs / procedure	None			Finance	1.14 assurance on the schedule Losses and Special Payments SFIs require.	
	Procurement Report			✓		✓	✓	✓	For assurance managed in accordance with SFIs / procedure					Reporting to Committee is required under the SFIs	
	Review of Potential Debt Write Offs					✓	✓	✓	Approve any debt write offs.					Reporting to Committee is required under the SFIs	
Managing Risk	Strategic Risk	Executive Director Quality, Nursing and Allied Health Professionals	BET	✓		✓	✓	✓	For assurance that risks within the remit of the Committee are management appropriately	Risk		Low risk : no current issues identified	Risk	Approach to risk outlined in the Risk Protocol and the BAF	
	Corporate Risk Register		LT	✓		✓	✓	✓							
	Risk Development Plan Update		BET			✓	✓		For assurance on the approach to risk and the progress in delivering the RDP						
	Annual Review of Risk Framework		BET	✓					Annual assurance that there is an appropriate system of risk in place within the organisation.						
Policy and Governance Documents	Summary of policies Bi-Annual Update		LT	✓		✓			For assurance on the prioritisation and progress being made to review policies, procedures and other written control documents within the remit of the Committee and to approve any policies and procedures proposed to be removed from the register.				Policy and Governance Documents	Approach to Policies outlined in the Corporate Policies, Procedures and other written control documents Procedure, and the BAF	
	Policies for approval (as required)		LT	✓	✓	✓	✓	✓	To approve policies and procedures within its remit, as outlined in the Policy, Procedure and other written control documents Policy.					Approach to Policies outlined in the Corporate Policies, Procedures and other written control documents Procedure, and the BAF	
	Standing Orders / and Scheme of Delegation		BET	✓					To review the SOs and recommend any changes to Board					Board's Standing Orders, and Standing Financial Instructions (including associated framework documents such as the Board Assurance Framework, as appropriate) Including Formal consideration of any reports from the Board Secretary on any non-compliance with Standing Orders, making proposals to the Board on any action to be taken.	
	Board Assurance Framework		BET	✓					To review the BAF and recommend any changes to Board						

<b>Governance &amp; Accountability</b>	Governance Bi Annual Update Report	Board Secretary and Head of Board Business Unit	Exec Lead			✓		✓	To ensure appropriate management of Corporate Governance Elements listed.	None	Corporate Governance	Not explicit within TOR other than the reference above - included in the proposed revised TOR submitted to ACGC and Board in May.
	To include: Declarations of Interest, Gifts & Hospitality Register WHCs Policy		Exec Lead					✓	Review self assessment that the organisation complies with the code.			
	Compliance with the Code of Governance Self Assessment		Exec Lead	✓					For recommendation to Board, to provide assurance that the Committee is fulfilling its terms of reference.			
	Committee Annual Report		Exec Lead	✓					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.			
	Review of Committee Effectiveness		BET	✓					For recommendation to Board on any proposed changes to the Committee's Terms of reference. (As required under Standing Orders)			
	Committee Terms of Reference Review		Exec Lead	✓	✓	✓	✓	✓	For information, and for assurance that the Committee is fulfilling its terms of reference.			
Committee Work Plan										Board and Committee	Requirement within each of the Committee TOR to report to Board, and forms part of the assurance to the Board. Also feeds into our Annual Governance Statement. Outlined within the Board Assurance Framework as part of the annual review of effectiveness. Required to be reviewed Annually within Standing Orders Requirement within each of the Committee TOR to report to Board, and forms part of the assurance to the Board. Also feeds into our Annual Governance Statement.	

Changes from last meeting (shown in red):  
 Joint Working Framework will be presented at the May Meeting.