Audit and Corporate Governance Committee
Work Plan 2025-2026

Category	Item	Exec Lead	Approval Route	Private/ Public	May	Jun	Sept	Dec	Mar	Purpose of the report	Cross Cutting Approach: Remitted *(to be populated in year with any referrals to be included in the reporting)*	Cross Cutting Approach: Cross Committee Theme	Cross Cutting Approach: Cross Cutting Approach	Assurance Mapping: Board Assurance Map	Assurance Mapping: Why is it on the work plan?
Annual Reporting	Accountability Report 2024/25	Board Secretary and Head of Board Business Unit	BET	Public	✓					To consider the report in draft form in May, prior to submission to AW	None			**Finance / Performance**	TOR 1.16 (Review (Accounts, Accountability Report (AGS& Renumeration Report) and recommend to the Board.
						✓				To recommend the final version to the Board (July) for approval in July.					
	Annual Financial Statements and Accounts 2024/25	Executive Director Operations and Finance	Exec Lead		✓					To consider the accounts in draft form in May, prior to submission to AW					
						✓				To recommend the final version to the Board (July) for approval in July.					
	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.					1.29 - Accounting policies, the accounts, and the annual report of the organisation, including the process for review of the accounts prior to submission.
Information Governance	Information Governance Assurance Quarterly Reports	Executive Director Quality, Nursing and Integrated Governance	BET	Private /Public	✓		✓	✓	✓	For assurance that the Information Governance Management System is working effectively. to include combined report on records management, data breaches		IG - KRIC	Low risk : no current issues identified	**Information Governance**	1.14 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	Public			✓			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			**Hosting Arrangements**	1.17 - That the Trust has appropriate arrangements in place for the approval, monitoring and updating of Joint Working Agreements , e.g. Memorandums of Understanding, Service level agreements.
	NHS Wales P&I Annual Assurance Statement (2024/25)		BET		✓					For assurance that any arrangements hosted by Public Health Wales, are complying with the provisions of the Hosting Agreement					1.15 For assurance on compliance with the hosting agreement (required within the hosting agreement
Audit **(Internal and External)**	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.		Audit - all	Low risk : no current issues identified	**Audit**	1.2 Oversight of actions following Audit reviews.
	Internal Audit: 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.					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: 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.		Audit - all	Low risk : no current issues identified		TOR 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.
	Internal Audit: Draft Internal Audit Work Plan 2026/27		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.	None				TOR: 1.2 and 1.4 (ref above)
	Internal Audit: Work Plan 2025/26		BET	Public	✓										
	Internal Audit: 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.	None				1.2 (ref above)
	Audit Wales: 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.	None				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
	Audit Wales: Annual Opinion (ISA 260)		Audit Wales Lead	Public		✓				For assurance as part of the Committee's consideration of the Annual Financial Statements and Accounts, and accountability Report.					
	Audit Wales: Work Plan 2026/27		Exec Lead	Public					✓	To set out the planned work to be undertake by Audit Wales during 2026/7 to discharge statutory responsibilities as PHW's external auditor and to fulfil AW's obligations under the Code of Audit Practice.	None				1.2 (ref above)
	Audit Wales: 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:		Audit - all	Low risk : no current issues identified		1.3Consideration 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. 1.4The 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.
					✓					Well Being Report					
								✓		Structured Assessment Deep Dive					
								✓		Digital Transformation					

							✓			Quality Governance Follow-up Review reports					
	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. ***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		1.6The 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). 1.3 (ref above)
Counter Fraud	Counter Fraud Progress Report	Executive Director Operations and Finance	Exec Lead	Private	✓		✓	✓	✓	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	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					
	Counter Fraud Work Plan		Exec Lead	Private	✓					To set out the planned work to be undertake by Counter Fraud for 2025/26					
	Work Plan 2026/27		Exec Lead	Private					✓	To set out the planned work to be undertake by Counter Fraud for 2026/27					
Cyber Security	Cyber Security Update	National Director for Public Health Knowledge and Research		Private			✓		✓	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	Executive Director Operations and Finance	Exec Lead	Private	✓		✓	✓	✓	For assurance managed in accordance with SFIs / procedure	None			**Finance**	1.13 assurance on the schedule Losses and Special Payments SFIs require.
	Procurement Report			Private	✓		✓	✓	✓	For assurance managed in accordance with SFIs / procedure					Reporting to Committee is required under the SFIs
	Review of Potential Debt Write Offs			Private				✓		Approve any debt write offs.					Reporting to Committee is required under the SFIs
	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.	None			**Finance**	Remitted from Board.
Managing Risk	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		**Risk**	Low risk : no current issues identified	**Risk**	Approach to risk outlined in the Risk Protocol and the BAF
	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					
	~~Risk Development Plan Update~~		BET	Public			~~✓~~	~~✓~~		~~For assurance on the approach to risk and the progress in delivering the RDP~~					
	Annual Review of Risk Framework		BET	Public			~~✓~~	~~✓~~	✓	Annual assurance that there is an appropriate system of risk in place within the organisation.					
Performance Management	Performance Management Framework	Executive Director Operations and Finance	BET	Public			~~✓~~	~~✓~~	✓	For assurance underlying assurance processes for the organisations performance management, and the process for ensuring the organisations ability to achieve corporate objectives.	None			**Performance (Joint with Board)**	ADDED TO TORS: 1.21the underlying assurance processes for the organisations performance management, and the process for ensuring the organisations ability to achieve corporate objectives.
Governance & Accountability	Summary of policies Bi-Annual Update	Board Secretary and Head of Board Business Unit	LT	Public	✓		✓			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.	None			**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	Public	✓	✓	✓	✓	✓	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	Public	✓					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.
	Governance Bi Annual Update		Exec Lead	Public			✓		✓	To ensure appropriate management of Corporate Governance Elements Declarations of Interest Gifts & Hospitality Register, Policies WHCs				**Corporate Governance**	1.18Committee level corporate governance, as referenced in the Board Assurance Framework
	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.				**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.
	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.					Outlined within the Board Assurance Framework as part of the annual review of effectiveness.
	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)					Required to be reviewed Annually within Standing Orders
	Committee Work Plan		Exec Lead	Public	✓	✓	✓	✓	✓	For information, and for assurance that the Committee is fulfilling its terms of reference.					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.

NHS Wales Performance and Improvement	Losses and Special Payments Report	Board Secretary and Head of Board Business Unit	BET	Private	✓		✓	✓	✓	For assurance that the NHS Executive Losses and Special Payments are managed in accordance with SFIs / procedure	None		Low risk : no current issues identified	**Joint Working / Hosting Arrangements (Joint with Board)**	NHS Executive 1.22Seek assurance on the on the relevant governance compliance areas, within the remit of the Committee, as outlined in the NHS Executive Assurance Schedule.
	Procurement Report		BET	Private	✓		✓	✓	✓	For assurance that the NHS Executive Losses and Special Payments are managed in accordance with SFIs / procedure	None				
	Quarterly Report		BET	Public	✓		✓	✓	✓	For assurance that any arrangements hosted by Public Health Wales, are complying with the provisions of the Hosting Agreement		QSIC, PODC for assurance within their remit from NHSE.			

Meetings with Committee Members Required by ToR /Standing Orders		May	Jun	Sept	Jan	Mar	
Counter Fraud	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.
Internal Audit	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. There is a requirement within the TORs to meet at least Annually
	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)	✓		✓	✓	✓	
External Audit	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. There is a requirement within the TORs to meet at least Annually
	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)	✓		✓	✓	✓	

These items in **red** have been changed since the September meeting

- Risk Development Plan will be replaced by the Risk Management Maturity Plan which is subject to review and approval at BET in January 2026
- Annual Review of Risk Framework
- Performance Management Framework