

| Audit and Corporate Governance Committee Work Plan 2025-2026 | | | | | | | | | | | Cross Cutting Approach | | | Assurance Mapping | | |
|---|---|---|------------------|--------------------|--------|-----|------|---|--|--|---|---|---|--|---|--|
| Category | Item | Exec Lead | Approval Route | Private/ Public | May | Jun | Sept | Jan | Mar | Purpose of the report | Remitted <small>(to be populated in year with any referrals to be included in the reporting)</small> | Cross Committee Theme | Cross Cutting Approach | Board Assurance Map | 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& Remuneration Report) and recommend to the Board. 1.29 - Accounting policies, the accounts, and the annual report of the organisation, including the process for review of the accounts prior to submission. | | |
| | Annual Financial Statements and Accounts 2024/25 | Executive Director Operations and Finance | Exec Lead | | ✓ | ✓ | | | | To recommend the final version to the Board (July) for approval in July. | | | | | | |
| | Annual Accounts & Accountability Report Timetable 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. | | | | | | |
| 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. | | | | ✓ | ✓ | | | | | | | | | | | |
| 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 Executive 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 | ✓ | | | | | | 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) |
| | Internal Audit: Limited Assurance Reports | | Relevant Exec | BET | 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 Audit Report 2025/26 | | Exec Lead | Public | | ✓ | | | | ✓ | For assurance as part of the Committee's consideration of the Annual Financial Statements and Accounts, and accountability Report. | | None | | | 1.2 (ref above) |
| | Audit Wales: Annual Opinion (ISA 260) | | Audit Wales Lead | Public | | ✓ | | | | | 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. | | None | | | 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. |
| | Audit Wales: Work Plan 2025/26 | | Exec Lead | 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 | 1.4The 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. |
| | Audit Wales: Reports | | Audit Wales Lead | BET | Public | ✓ | ✓ | ✓ | ✓ | ✓ | 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 | | | | |

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| Counter Fraud | Counter Fraud Progress Report | Executive Director Operations and Finance | Exec Lead | Public | ✓ | | ✓ | ✓ | ✓ | 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 | Public | ✓ | | | | | 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 | Public | ✓ | | | | | To set out the planned work to be undertake by Counter Fraud for 2025/26 | | | | |
| | Work Plan 2025/26 | | Exec Lead | Public | | | | | ✓ | To set out the planned work to be undertake by Counter Fraud for 2026/27 | | | | |
| Cyber Security | Cyber Security Update | Executive Director Operations and Finance | | 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 | |
| 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 | ✓ | | ✓ | ✓ | ✓ | For assurance on the approach to risk and the progress in delivering the RDP | | | | |
| | Risk Development Plan Update | | BET | Public | | | ✓ | | ✓ | Annual assurance that there is an appropriate system of risk in place within the organisation. | | | | |
| | Annual Review of Risk Framework | | BET | Public | | | ✓ | | | | | | | |
| 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 | | | 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. | | | 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. | |
| | Committee Annual Report | | Exec Lead | Public | | | | | ✓ | For recommendation to Board, to provide assurance that the Committee is fulfilling its terms of reference. | | | Outlined within the Board Assurance Framework as part of the annual review of effectiveness. | |
| | 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. | | | Required to be reviewed Annually within Standing Orders | |
| | 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) | | | 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. | |
| Committee Work Plan | Exec Lead | Public | ✓ | ✓ | ✓ | ✓ | ✓ | For information, and for assurance that the Committee is fulfilling its terms of reference. | | | | | | |
| NHS Executive | 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 /S | | May | Jun | Sept | Jan | Mar | |
|--|---|-----|-----|------|-----|-----|--|
| Counter Fraud | Counter Fraud meeting with Committee Members (to be held in private and with no Officers present) | | | | | | <p>The Counter Fraud Leads can request a meeting at any time, Meetings are in accordance with standing orders requirements.</p> <p>There is a requirement within the TORs to meet at least Annually.</p> |
| | Head of Internal Audit meeting with Committee Members (to be held in private and with no Officers present) (Annually) | | | | | | <p>The Internal Audit or the Chair can request a meeting at any time, Meetings are in accordance with standing orders requirements.</p> |
| Internal Audit | 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) | ✓ | | ✓ | ✓ | ✓ | <p>There is a requirement within the TORs to meet at least Annually</p> |
| | Audit Wales meeting with Committee Members (to be held in private and with no Officers present) (Annually) | | | | | | <p>Audit Wales or the Chair can request a meeting at any time, Meetings are in accordance with standing orders requirements.</p> |
| External Audit | 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) | ✓ | | ✓ | ✓ | ✓ | <p>There is a requirement within the TORs to meet at least Annually</p> |
| | | | | | | | |