

| ISLE OF ANGLESEY COUNTY COUNCIL | |
|--|--|
| Report to | Governance and Audit Committee |
| Date | 30 September 2025 |
| Subject | Review of Forward Work Programme for 2025-26 v4 |
| Head of Service | Marc Jones Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales |
| Report Author | Marion Pryor Head of Audit and Risk MarionPryor@anglesey.gov.wales |
| Nature and Reason for Reporting A Forward Work Programme for 2025-26 is provided to the members of the Governance and Audit Committee to assist them in fulfilling the Committee's Terms of Reference. | |

1.0 INTRODUCTION

- 1.1 A forward work programme is attached at [Appendix A](#), along with a development programme at [Appendix B](#).
- 1.2 The programme has been developed considering the Committee's terms of reference and its responsibilities under the Local Government and Elections (Wales) Act 2021.

2.0 RECOMMENDATION

- 2.1 That the Governance and Audit Committee:
 - considers whether the Forward Work Programme proposed for 2025-26 meets the Committee's responsibilities in accordance with its terms of reference.

Appendix A – Forward Work Programme 2025-26 v4

| Core Function | 26 June 2025 | 16 July 2025 | 30 September 2025 | October 2025 ¹ | 4 December 2025 | 3 February 2026 | April/May 2026 |
|--|--|---|---|---|--|--|---|
| Composition and arrangements (3.4.8.2) | | | | | | | Annual Review of Committee's Terms of Reference (3.4.8.2.1) Private meeting with internal and external audit without officers present (3.4.8.2.6) (3.4.8.10.15) (3.4.8.11.5) |
| Accountability arrangements (3.4.8.3) | Action Log Review of Forward Work Programme 2025-26 v2 (3.4.8.3.2) Annual Chair's Report 2024-25 (3.4.8.3.1/2) | Action Log Review of Forward Work Programme 2025-26 v3 (3.4.8.3.2) | Action Log Review of Forward Work Programme 2025-26 v4 (3.4.8.3.2) | | Action Log Review of Forward Work Programme 2025-26 (3.4.8.3.2) | Action Log Review of Forward Work Programme 2025-26 (3.4.8.3.2) | Action Log Review of Forward Work Programme 2026-27 (3.4.8.3.2) |
| Governance (3.4.8.4) | Annual Scrutiny Report 2024-25 (3.4.8.4.4) | Draft Annual Governance Statement 2024-25 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3) (3.4.8.8.2) | | Final Annual Governance Statement 2024-25 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3) (3.4.8.8.2) | | | |

¹ Special meeting if required

| Core Function | 26 June 2025 | 16 July 2025 | 30 September 2025 | October 2025 ¹ | 4 December 2025 | 3 February 2026 | April/May 2026 |
|-------------------------------|--|---|---|--|---|--|----------------|
| Treasury Management (3.4.8.5) | | Annual Report 2024-25 (3.4.8.5.1/2/3/4) | Annual Report 2024-25 (3.4.8.5.1/2/3/4) | | Mid-year Report (3.4.8.5.3) | Strategy and Prudential Indicators 2026-27 (3.4.8.5.1/3/4) | |
| Value for money (3.4.8.6) | Annual Internal Audit Report 2024-25 (3.4.8.10.6/7/8/9/12/14/15) (3.4.8.6.3) | Draft Annual Governance Statement 2024-25 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3) Draft Statement of Accounts 2024-25 (3.4.8.12.1/2) (3.4.8.6.1/2/3) | | Final Annual Governance Statement 2024-25 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3) Final Statement of Accounts 2024-25 (3.4.8.12.1/2) (3.4.8.6.1/2/3) Audit of Accounts Report (3.4.8.11.2/3) (3.4.8.6.3) | | Annual Audit Summary 2025 (3.4.8.11.2/3) (3.4.8.6.3) | |
| Assurance Framework (3.4.8.7) | | Annual Information Governance (SIRO) Report 2024-25 (3.4.8.7.1/2/3) | Annual Health & Safety Report 2024-25 (3.4.8.7.1/2/3) Annual ICT Security Report 2024-25 (3.4.8.7.1/2/3) | | Annual Information Governance in Schools Report 2024-25 (3.4.8.7.1/2/3) Annual ICT Security Report 2024-25 (3.4.8.7.1/2/3) Annual Information Governance (SIRO) Report | | |

| Core Function | 26 June 2025 | 16 July 2025 | 30 September 2025 | October 2025 ¹ | 4 December 2025 | 3 February 2026 | April/May 2026 |
|--|--------------|---|--|---------------------------|--|-----------------|----------------|
| | | | | | 2024-25 (3.4.8.7.1/2/3) | | |
| Risk Management (3.4.8.8) | | | Annual Review of Risk Management Framework (3.4.8.7.1/2) (3.4.8.8.1) Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1) | | Annual Review of Risk Management Framework (3.4.8.7.1/2) (3.4.8.8.1) Strategic Risk Register Update (3.4.8.7.1/2) (3.4.8.8.1) | | |
| Countering Fraud and Corruption (3.4.8.9) | | Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.9.1) (3.4.8.14.2) | Annual Counter Fraud, Bribery and Corruption Report 2024-25 (3.4.8.9.4/5/6) National Fraud Initiative 2024-26 Outcomes – Progress Report (3.4.8.9.6) Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.9.1) (3.4.8.14.2) | | | | |

| Core Function | 26 June 2025 | 16 July 2025 | 30 September 2025 | October 2025 ¹ | 4 December 2025 | 3 February 2026 | April/May 2026 |
|---------------------------|--|--|---|--|--|--|---|
| Internal Audit (3.4.8.10) | <p>Annual Internal Audit Report 2024-25 (3.4.8.10.5/6/7/8/11/14/15) (3.4.8.6.3)</p> <p>Internal Assessment of Conformance with the Public Sector Internal Audit Standards 2024-25 (3.4.8.10.1/8/11/13)</p> <p>Internal Audit Strategy and Annual Plan 2025-26 (3.4.8.10.1/2/4/5)</p> <p>Review of Internal Audit Charter (3.4.8.10.2/12)</p> | <p>Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3)</p> <p>Gap analysis of conformance with the Global Internal Audit Standards in the UK Public Sector (3.4.8.10.1/2/8/11/13)</p> | <p>Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3)</p> <p>Outstanding Issues / Risks / Opportunities (3.4.8.10.9/10)</p> | | Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3) | Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3) | <p>Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3)</p> <p>Outstanding Issues / Risks / Opportunities (3.4.8.10.11)</p> |
| External Audit (3.4.8.11) | Annual Audit Plan 2025 (3.4.8.11.1/3) | | Work Programme and Timetable – Quarterly Update (Q1 2025) (3.4.8.11.2/3) | Audit of Accounts Report (3.4.8.11.2/3) (3.4.8.6.3) (3.4.8.12.4) | Work Programme and Timetable – Quarterly Update (Q2 2025) (3.4.8.11.2/3) | Work Programme and Timetable – Quarterly Update (Q3 2025) (3.4.8.11.2/3) | Work Programme and Timetable – Quarterly Update (Q4 2025) (3.4.8.11.2/3) |

| Core Function | 26 June 2025 | 16 July 2025 | 30 September 2025 | October 2025 ¹ | 4 December 2025 | 3 February 2026 | April/May 2026 |
|---|--------------|---|---|--|--|--|----------------|
| | | | | | Arrangements for commissioning services (3.4.8.11.1/2/3) Management of balances and reserves (3.4.8.11.1/2/3) | Annual Audit Summary 2025 (3.4.8.11.1/2/3) (3.4.8.6.3) | |
| Financial Reporting (3.4.8.12) | | Draft Statement of Accounts 2024-25 (3.4.8.12.1/2/3/5) (3.4.8.6.1/2/3) | | Final Statement of Accounts 2024-25 (3.4.8.12.1/2/3/5) (3.4.8.6.1/2/3) | | | |
| Other regulators and inspectors (3.4.8.13) | | | | | National Reviews and their Related Recommendation (3.4.8.11.3) (3.4.8.13.1) | | |
| Complaints Handling (3.4.8.14) | | Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.14.1/2) | Annual Letter of the Public Services Ombudsman for Wales 2024-25 (3.4.8.14.1) Annual Concerns, Complaints & Whistleblowing Report 2024-25 (3.4.8.14.1/2) | | Annual Letter of the Public Services Ombudsman for Wales 2024-25 (3.4.8.14.1) | | |

| Core Function | 26 June 2025 | 16 July 2025 | 30 September 2025 | October 2025 ¹ | 4 December 2025 | 3 February 2026 | April/May 2026 |
|--|--------------|--|--|---|-----------------|-----------------|----------------|
| Self-assessment (3.4.8.15) | | Review of the Draft Annual Corporate Self-assessment report 2024-25 (3.4.8.15.1/2/3) | Review of the Draft Annual Self-assessment report 2024-25 (3.4.8.15.1/2/3) | Annual Self-assessment, Performance and Wellbeing report 2024-25 (3.4.8.15.1/2/3) (Provisional) | | | |
| Panel Performance Assessment (3.4.8.16) ² | | Themes for the Panel Performance Assessment to consider (3.4.8.16.1) | | | | | |
| Auditor General Special Inspection (3.4.8.17) ³ | | | | | | | |

² At least once during an electoral cycle a panel performance assessment will take place in the period between ordinary elections of councillors to the council. The council may choose to commission more than one panel assessment in an electoral cycle, but it is not a requirement of the legislation. (The Local Government and Elections (Wales) Act 2021). The council must make a draft of its response to the panel performance assessment available to its Governance and Audit committee, which must then review the draft response and may make recommendations for changes to the response to the panel assessment.

³ If the Auditor General carries out a special inspection (as it considers the Council is not, or may not, be meeting its performance requirements, and a report is sent to Council, as soon as reasonably practicable after receiving such report, the Council must make it available to the Governance and Audit Committee.

Appendix B – Development Programme (3.4.8.2.10)

Committee-specific training

| Area | Date last provided | Medium | Provider | Date provided / scheduled | Attendance |
|---|--------------------------|------------------|---------------------------------------|---------------------------|------------|
| Introduction to Artificial Intelligence and Risk Mitigation | Not applicable | Briefing Session | Mathew Henshaw, Chief Digital Officer | 11/02/25 | |
| Understanding Local Authority Accounts for Councillors | June 2023 August 2023 | | | | |
| Treasury Management (3.4.8.5.2) | September 2023 | | | | |
| Effective Chairing Skills | October 2023 | | | | |
| Countering Fraud and Corruption | December 2023 | | | | |
| Risk Management | March 2024 | Briefing Session | Zurich Resilience Solutions | December 2025 | |

Mandatory training

| Area | Medium | Provider | Date Provided / Scheduled |
|---|-----------|----------|---------------------------|
| General Data Protection Regulations (GDPR) | eLearning | Internal | Available any time |
| Cyber Ninjas for Councillors | eLearning | Internal | Available any time |
| Basic Safeguarding Awareness (Group A) | eLearning | Internal | Available any time |
| Violence Against Women, Domestic Abuse and Sexual Violence (optional for lay members) | eLearning | Internal | Available any time |
| Prevent (optional for lay members) | eLearning | Internal | Available any time |
| Modern Slavery (optional for lay members) | eLearning | Internal | Available any time |

Committee-specific briefings

| Title | Area | Medium | Provider | Date Provided |
|--|---|-------------------------------|-------------|---------------|
| Audit Committee Update – Issue 40: New Internal Audit Standards | Forthcoming changes to the internal audit standards and how that will impact on audit committee members. | Briefing Note | CIPFA | 24/12/24 |
| CIPFA Better Governance Newsletter | Information for audit committees regarding the publication of the CIPFA Code of Practice to support authorities in establishing and maintaining their internal audit arrangements, along with information about the consultation on the Addendum to the 2016 Governance Framework covering the annual review of governance and the annual governance statement. | Newsletter | CIPFA | 07/02/25 |
| Audit Committees: effective practices and a positive impact pocket guide | Audit Wales has published a pocket guide which summarises effective practices for audit committees. | Pocket guide | Audit Wales | 25/02/25 |
| Audit Committee Update – Issue 42: Governance of Internal Audit | The new Code of Practice on the Governance of Internal Audit that comes into effect from 1 April 2025. | Briefing Note | CIPFA | 17/04/25 |
| CIPFA Public Finance Article – AI adoption ‘could save English and Welsh councils £8bn a year’ | Article which estimates that local authorities in England and Wales could save £8bn annually by integrating artificial intelligence into their operations. | Professional Magazine Article | CIPFA | 15/05/25 |
| CIPFA / Solace Delivering Good Governance in Local Government: Publication of Addendum | Publication of new guidance on the annual review of governance and internal controls and the preparation of the annual governance statement (AGS) that comes into effect for the 2025-26 financial year. | Publication | CIPFA | 20/05/25 |
| CIPFA Public Finance Article – Tech rules: the importance of having an AI policy | Article on the importance of organisations having an Artificial Intelligence (AI) policy. | Professional Magazine Article | CIPFA | 15/07/25 |