

<b>ISLE OF ANGLESEY COUNTY COUNCIL</b>	
<b>Report to</b>	Governance and Audit Committee
<b>Date</b>	16 July 2026
<b>Subject</b>	Review of Forward Work Programme for 2026-27 v3
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<b>Nature and Reason for Reporting</b> A Forward Work Programme for 2026-27 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 2026-27 meets the Committee's responsibilities in accordance with its terms of reference.

## Appendix A – Forward Work Programme 2026-27 v3

Core Function	25 June 2026	16 July 2026	28 September 2026	3 December 2026	11 February 2027	15 April 2027
<b>Composition and arrangements (3.4.8.2)</b>						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)
<b>Accountability arrangements (3.4.8.3)</b>	Action Log  Review of Forward Work Programme 2026-27 v2 (3.4.8.3.2)  Annual Chair's Report 2025-26 (3.4.8.3.1/2)	Action Log  Review of Forward Work Programme 2026-27 (3.4.8.3.2)	Action Log  Review of Forward Work Programme 2026-27 (3.4.8.3.2)	Action Log  Review of Forward Work Programme 2026-27 (3.4.8.3.2)	Action Log  Review of Forward Work Programme 2026-27 (3.4.8.3.2)	Action Log  Review of Forward Work Programme 2027-28 (3.4.8.3.2)
<b>Governance (3.4.8.4)</b>		Draft Annual Governance Statement 2025-26 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3) (3.4.8.8.2)	Final Annual Governance Statement 2025-26 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3) (3.4.8.8.2)  Annual Scrutiny Report 2025-26 (3.4.8.4.4)			

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<b>Treasury Management (3.4.8.5)</b>		Annual Report 2025-26 (3.4.8.5.1/2/3/4)		Mid-year Report (3.4.8.5.3)	Strategy and Prudential Indicators 2027-28 (3.4.8.5.1/3/4)	
<b>Value for money (3.4.8.6)</b>	Annual Internal Audit Report 2025-26 (3.4.8.10.6/7/8/9/12/14/15) (3.4.8.6.3)	Draft Annual Governance Statement 2025-26 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3)  Draft Statement of Accounts 2025-26 (3.4.8.12.1/2) (3.4.8.6.1/2/3)	Final Annual Governance Statement 2025-26 (3.4.8.4.1/2/3) (3.4.8.6.1/2/3)  Final Statement of Accounts 2025-26 (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 2026 (3.4.8.11.2/3) (3.4.8.6.3)	
<b>Assurance Framework (3.4.8.7)</b>		Annual Health & Safety Report 2025-26 (and Corporate Health and Safety Strategic Plan) (3.4.8.7.1/2/3)		Annual Information Governance (SIRO) Report 2025-26 (3.4.8.7.1/2/3)  Annual Information Governance in Schools Report 2025-26 (3.4.8.7.1/2/3)  Annual ICT Security Report 2025-26 (3.4.8.7.1/2/3)		Annual Insurance Report 2026-27 (3.4.8.7.1/2/3)

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<b>Risk Management (3.4.8.8)</b>		Strategic Risk Register Update (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)	
<b>Countering Fraud and Corruption (3.4.8.9)</b>		Annual Counter Fraud, Bribery and Corruption Report 2025-26 (3.4.8.9.4/5/6)		<i>Annual Concerns, Complaints &amp; Whistleblowing Report 2025-26</i> (3.4.8.9.1) (3.4.8.14.2)		National Fraud Initiative 2026-28 Outcomes – Progress Report (3.4.8.9.6)
<b>Internal Audit (3.4.8.10)</b>	Annual Internal Audit Report 2025-26 (3.4.8.10.5/6/7/8/11/14/15) (3.4.8.6.3)  Internal Audit Strategy and Annual Plan 2026-27 (3.4.8.10.1/2/4/5)  Review of Internal Audit Charter (3.4.8.10.2/12)	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)  Outstanding Issues / Risks / Opportunities (3.4.8.10.9/10)	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)  Internal assessment of conformance with the Global Internal Audit Standards in the UK Public Sector (3.4.8.10.1/2/8/11/13)	Internal Audit Update Report (3.4.8.10.9/10) (3.4.8.6.3)  Outstanding Issues / Risks / Opportunities (3.4.8.10.11)
<b>External Audit (3.4.8.11)</b>		Recruitment and Retention (Local Report) (3.4.8.11.1/2/3)	Work Programme and Timetable – Quarterly Update (Q1 2026) (3.4.8.11.2/3)	<i>National Reviews and their Related Recommendation</i> (3.4.8.11.3) (3.4.8.13.1)	Work Programme and Timetable – Quarterly Update (Q3 2026) (3.4.8.11.2/3)	Annual Audit Plan 2027 (3.4.8.11.1/3)

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			<p>Audit of Accounts Report (3.4.8.11.2/3) (3.4.8.6.3) (3.4.8.12.4)</p> <p>Financial planning in adult residential care (Local Report) (3.4.8.11.2/3)</p>		<p>Annual Audit Summary 2026 (3.4.8.11.1/2/3) (3.4.8.6.3)</p>	
<b>Financial Reporting (3.4.8.12)</b>		<p>Draft Statement of Accounts 2025-26 (3.4.8.12.1/2/3/5) (3.4.8.6.1/2/3)</p>	<p>Final Statement of Accounts 2025-26 (3.4.8.12.1/2/3/5) (3.4.8.6.1/2/3)</p>			
<b>Other regulators and inspectors (3.4.8.13)</b>				<p>National Reviews and their Related Recommendation (3.4.8.11.3) (3.4.8.13.1)</p>		
<b>Complaints Handling (3.4.8.14)</b>				<p>Annual Concerns, Complaints &amp; Whistleblowing Report 2025-26 (3.4.8.14.1/2)</p> <p>Annual Letter of the Public Services Ombudsman for Wales 2025-26 (3.4.8.14.1)</p>		

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<b>Self-assessment (3.4.8.15)</b>			Draft Annual Self-assessment and Performance (Wellbeing) report 2025-26 (3.4.8.15.1/2/3)			
<b>Panel Performance Assessment (3.4.8.16)<sup>1</sup></b>	Panel Assessment Report (3.4.8.16.1/2/3)					
<b>Auditor General Special Inspection (3.4.8.17)<sup>2</sup></b>						
<b>Substantive Items</b>	<b>5</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>6</b>	<b>7</b>

<sup>1</sup> 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.

<sup>2</sup> 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 provided scheduled	Medium	Provider
Introduction to Artificial Intelligence and Risk Mitigation	February 2025	Briefing session	Chief Digital Officer
Understanding Local Authority Accounts for Councillors	June 2023 August 2023	Training session	CIPFA
Treasury Management	September 2023	Briefing session	Richard Bason, Link Group
Effective Chairing Skills	October 2023	Training session	WLGA
Countering Fraud and Corruption	December 2023	Training session	Paul Stratton, 'The Fraud Nerd'
Risk Management	March 2024 December 2025	Training session Training session	WLGA Zurich Resilience Solutions
Statement of Accounts	October 2025	Briefing session	Director of Function (Resources) and Section 151 Officer
Councillors' Guide to Understanding Local Authority Accounts	25 August 2026 10 September 2026	Training session	CIPFA

### 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 <a href="#">changes</a> 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 <a href="#">pocket guide</a> 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 <a href="#">Code of Practice</a> 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’	<a href="#">Article</a> 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 <a href="#">guidance</a> 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	<a href="#">Article</a> on the importance of organisations having an Artificial Intelligence (AI) policy.	Professional magazine article	CIPFA	15/07/25
North Wales Corporate Joint Committee - FAQs	Information about the role of the North Wales Corporate Joint Committee (NWCJC) and the Governance and Audit Committee sub-committee.	Frequently asked questions	NWCJC	02/12/25