

Audit and Governance Committee Work Programme 2025-26

Report Reference	Audit & Governance Committee	Title	Purpose of Report	Lead Officer	Consultation	Equality Impact Assessment	Part of Budget and Policy Framework	Exempt Item	Committee Terms of Reference
May 2025									
AG/09/25-26	29/05/25	Recruitment of Co-opted Independent Members	This report will seek direction from the Committee with regard to the recruitment of a co-opted independent member as the four-year period of one of the co-opted members, ceases in April 2026.	Governance, Compliance and Monitoring Officer	No	No	No	No	Membership: 9 Councillors (excluding the Leader and Deputy and chairs of the service Committees) and 2 co-opted independent members.
AG/17/25-26	29/05/25	2024/25 Audit Planning Report (Audit Plan) to May	To provide an update on the scope and timing of the 24/25 External Audit.	Executive Director of Resources and S151 Officer	No	No	No	No	Ensuring assurance over both the quality of the draft financial statements and the Council's wider arrangements to support a timely and effective audit.
AG/18/25-26	29/05/25	Internal Audit Plan 2024/25 - Progress Update	The purpose of this report is for the Committee to receive an update on work undertaken to date on the Internal Audit Plan 2024/25. Receiving updates from the Head of Audit Risk and Assurance on the delivery of the plan is a key part of the Committee's Terms of Reference.	Head of Audit, Risk and Assurance	N/A	No	No	No	To consider internal Audit's performance during the year, including updates on the delivery of the audit plan.
July 2025									
AG/04/25-26	28/07/25	Annual Complaints and Compliments Report 2024-25	To receive an update on complaints, compliments and customer contact for 2024-25.	Executive Director of Resources and S151 Officer	No	No	No	No	The Committee receives reports and assurances from across the organisation. In doing so, the Committee will consider the

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									effectiveness of the arrangements described, identifying further information needed and/or making recommendations for improvements and additional action required.
AG/07/25-26	28/07/25	Final Outturn and Draft Statement of Accounts 2024/25 (Audit & Governance Committee)	The purpose of this report is to present the pre-audited overview of the Council's Outturn and the draft Statement of Accounts for 2024/25. Members are being asked to note the financial performance of the Council. The report also provides confirmation that the accounts will be published on the Council's website. The report provides committee members with an early summary of the accounts, which will help them in advance of any formal responsibility to approve the accounts	Executive Director of Resources and S151 Officer	No	No	Yes	No	To consider reports on the effectiveness of financial management arrangements, including compliance with the CIPFA Financial Management Code.
AG/04/25-26	28/07/25	Risk Management Report 2024-25	This report provides the committee with an update on risk management activity during 2024-25.	Head of Audit, Risk and Assurance	No	No	No	Yes in part	To consider the effectiveness of the system of risk management arrangements.
AG/08/25-26	28/07/25	Audit and Governance Committee Self-Assessment	Outcome of the Committee's self assessment against the CIPFA standards for Audit Committees - this may lead to other reports for information or decision, for example, examining the Terms of Reference of the Committee.	Head of Audit, Risk and Assurance	No	No	No	No	To ensure compliance with best practice.
AG/10/25-26	28/07/25	Draft Annual Governance Statement 2024-25	This report will provide the committee with the draft Annual Governance Statement for 2024-25.	Head of Audit, Risk and Assurance	No	No	No	No	To review and approve the Annual Governance Statement and consider whether it properly reflects the risk

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									environment and supporting assurances.
AG/11/25-26	28/07/25	Internal Audit Opinion 2024-25	This report provides the Annual Internal Audit Opinion for 2024-25.	Head of Audit, Risk and Assurance	No	No	No	No	To consider reports, both internal and external, on the effectiveness of internal controls and monitor the implementation of agreed actions.
AG/16/25-26	28/07/25	Companies Draft Financial Statements 2024/25	The purpose of this report is to present the draft financial statements of Ansa Environmental Services Ltd and Orbitas Bereavement Services Ltd for the year 2024/25	Executive Director of Resources and S151 Officer	No	No	Yes	No	Ensuring assurance over both the quality of the draft financial statements and the Council's wider arrangements to support a timely and effective audit.
AG/36/24-25	28/07/25	Member Training and Development Plan	To present the refreshed Member Training Strategy and Programme to the Audit and Governance Committee.	Governance, Compliance and Monitoring Officer	No	No	TBC	No	To ensure that the Committee remains focussed on its assurance role, all members of the Committee, and any designated substitute, must be appropriately trained.
September 2025									
AG/01/25-26	29/09/25	Annual Review on Information Governance	This report provides assurance to the Audit and Governance Committee on the Council's arrangements for information governance and information security over the course of the previous financial year.	Executive Director of Resource and S151 Officer	No	No	No	No	The Committee receives reports and assurances from across the organisation. In doing so, the Committee will consider the effectiveness of the arrangements described, identifying further information needed and/or making recommendations for

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									improvements and additional action required.
AG/02/2025-26	29/09/25	Monitoring Officer Annual Report 2024-25	This report seeks to provide information and assurance to the Audit and Governance Committee on key aspects of the Monitoring Officer's responsibilities over the previous financial year.	Governance, Compliance and Monitoring Officer	No	No	No	No	The Committee receives reports and assurances from across the organisation. In doing so, the Committee will consider the effectiveness of the arrangements described, identifying further information needed and/or making recommendations for improvements and additional action required.
AG/15/25-26	29/09/25	ECW (Enterprise Cheshire & Warrington) Accounts 2024/25	The purpose of this report is to present the audited financial statements of Enterprise Cheshire and Warrington for the year 2024/25	Executive Director of Resources and S151 Officer	No	No	Yes	No	Ensuring assurance over both the quality of the draft financial statements and the Council's wider arrangements to support a timely and effective audit.
December 2025									
AG/05/25-26	04/12/25	Final Statement of Accounts 2024/25 (Audit & Governance Committee)	The purpose of this report is to present to the committee the final version of the Statement of Accounts for 2024/25, the statements will incorporate the agreed changes reported in the Audit Findings report 2023/24. there will be a recommendation to committee to approve the	Executive Director of Resources and S151 Officer	No	No	Yes	No	To review and approve the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the

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			Statement of Accounts for 2023/24						audit that need to be brought to the attention of the Council.
AG/06/25-26	04/12/25	Audit of Accounts 2024/25	The purpose of the report is to present to Council, the Audit findings report for 2024/25 accompanied by a response recommended by the Audit & Governance Committee to any significant issues raised in the Audit Findings Report	Executive Director of Resources and S151 Officer	No	No	Yes	No	Ensuring assurance over both the quality of the draft financial statements and the Council's wider arrangements to support a timely and effective audit.
AG/14/25-26	04/12/25	Companies Audited Financial Statements 2024/25	The purpose of this report is to present the audited financial statements of Ansa Environmental Services Ltd and Orbitas Bereavement Services Ltd for the year 2024/25	Executive Director of Resources and S151 Officer	No	No	Yes	No	Ensuring assurance over both the quality of the draft financial statements and the Council's wider arrangements to support a timely and effective audit.
March 2026									
AG/12/25-26	05/03/26	Internal Audit Plan 2025-26 Progress Update	This report provides the Committee with an update on the progress of the Audit Plan delivery, findings and outcomes.	Head of Audit, Risk and Assurance	No	No	No	No	To consider on internal Audit's performance during the year, including updates on the delivery of the audit plan.
AG/13/25-26	05/03/26	Internal Audit Plan 2026-27 Approval	This report provides the proposed Internal Audit Plan 2026/27 to the Committee for review and approval.	Head of Audit, Risk and Assurance	No	No	No	No	To approve the risk-based internal audit plan.