

## 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 ToFR
<b>December 2025</b>									
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.
AG/15/25-26	04/12/25	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.
AG/27/25-26	04/12/25	Final Annual Governance Statement 2024/25	For the Audit and Governance Committee to approve the Final Annual Governance Statement 2024/25 prior to publication on the website alongside the Statement of Accounts	Director of Law and Governance (Monitoring Officer)	No	No	No	No	To review and approve the AGS and consider whether it properly reflects the risk environment and supporting assurances.
AG/28/25-26	04/12/25	Internal Audit Plan Update	To provide Audit and Governance Committee with an update on progress against the 2025/26 Internal Audit Plan	Director of Law and Governance (Monitoring Officer)	No	No	No	No	To consider the internal audit's performance during the year, including updates on the delivery of the audit plan.
AG/29/25-26	04/12/25	Risk Management Update	To provide Audit and Governance Committee with an update on risk management	Director of Law and Governance	No	No	No	No	To consider the effectiveness of the system of risk

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				(Monitoring Officer)					management arrangements.
AG/30/25-26	04/12/25	Global Internal Audit Standards and Internal Audit Charter	To provide Audit and Governance Committee with the results of a self assessment against the Global Internal Audit Standards, and to seek approval of the updated Internal Audit Charter	Director of Law and Governance (Monitoring Officer)	No	No	No	No	To approve the internal audit charter.
AG/32/25-26	04/12/2025	Waivers and Non-Adherences	The receive an update on the number of cases where, and reasons why, procurement activity has required the use of waivers and/or non-adherences (WARNs). The report covers cases from 1 December 2024 to the 31 July 2025.	Executive Director of Resources and S151 Officer (Monitoring Officer)	No	No	No	Yes – in part	The Committee receives reports and assurances from across the organisation.
<b>February 2026</b>									
AG/12/25-26	24/02/26	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.	Director of Law and Governance (Monitoring Officer)	No	No	No	No	To consider the internal audit's performance during the year, including updates on the delivery of the audit plan.
AG/13/25-26	24/02/26	Internal Audit Plan 2026-27 Approval	This report provides the proposed Internal Audit Plan 2026/27 to the Committee for review and approval.	Director of Law and Governance (Monitoring Officer)	No	No	No	No	To approve the risk based internal audit plan
AG/31/25-26	24/02/26	Verbal update from the External Auditors on progress on 2023/24 Statement of Accounts Finalisation and progress on 2024/25 Statement of	Verbal update from the External Auditors on progress on 2023/24 Statement of Accounts Finalisation and progress on 2024/25 Statement of Accounts Audit Plan	Executive Director of Resources and S151 Officer	No	No	Yes	TBC	To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.

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		Accounts Audit Plan							
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 Statement of Accounts for 2023/24	Executive Director of Resources and S151 Officer	No	No	Yes	No	To review and approve the annual statement of accounts.
AG/06/25-26	04/12/25	Audit of Accounts 2024/25, including Value for Money Statement.	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.