

AUDIT AND GOVERNANCE COMMITTEE

DATE	16/04/2026
REPORT OF	Independent Chair of Audit Committee
SUBJECT	Audit and Governance Committee Work Programme 2026/27
STATUS	Open

CONTRIBUTION TO OUR AIMS

An effective Audit and Governance Committee contributes to the achievement of strategic objectives by seeking and receiving assurance on the systems of risk management, governance and internal control which underpin the delivery of these objectives. The Committee agrees an annual work programme to take a pro-active view of the work it needs to undertake in a planned way during the year to fulfil its responsibilities. This report now sets out a proposed programme for Committee approval.

EXECUTIVE SUMMARY

This report explains how the Audit and Governance Committee supports the Council's strategic aims by providing assurance on risk management and internal controls. It proposes an annual work programme for the Committee to approve, making sure responsibilities are met in a clear and organised way. The programme helps the Committee oversee its duties and stay flexible throughout the year.

RECOMMENDATIONS

That the Committee considers and approves the proposed work programme for 2026/27.

REASONS FOR DECISION

The work programme is essential for the Audit Committee because it provides a structured and systematic approach to fulfilling its responsibilities as outlined in its terms of reference. By planning its activities in advance, the Committee ensures that statutory and constitutional duties are completed, whilst retaining flexibility to address other relevant issues as they arise. This proactive planning allows for in-depth reviews of matters likely to be significant.

1. BACKGROUND AND ISSUES

- 1.1 The production of a work programme ensures that the Committee has a systematic approach to undertaking its responsibilities as set out in its terms of reference Appendix A shows the “statutory and constitutional work” of the committee that must be completed. However, the Committee has discretion over other work that it considers should be covered to fulfil its terms of reference. As last year, a number of items are identified for in-depth review which specifically relate to matters likely to be of significance to the Council during 2026/27 as it contemplates significant changes, including in some governance arrangements.

FOCUSSED REVIEW AREAS

- 1.2 The Committee identifies matters within its responsibilities for more detailed review than can be given in a standard written report. These issues are also ones that are within the discretion of the Committee.
- 1.3 Taking account of the current circumstances of the Council, and potential changes both internal and external during this municipal year, I am proposing that the following issues be developed into the work programme for 2026/27
- a. The continuing development of Children’s Services governance arrangements and their impact on the Council’s control framework and VFM opinion.
 - b. Partnership working – an overview of the developing arrangements for Leisure, and a progress report on the process for in-sourcing services currently provided by Equans
 - c. Governance and internal control in major projects, focussing on “partnership” arrangements e.g. the Accountable Body role for the Humber Freeport.
 - d. Review of the governance arrangements for the proposed Combined Authority with Lincolnshire and North Lincolnshire, and their impact on the Council.
 - e. Review of Governance arrangements in respect of Corporation Road Bridge Project
3. Impact of potential local government re-organisation – to be timetabled depending on progress on the issue.
- g. The governance arrangements for Adult Social Care in the next stage of their development with the ICB.

WORKING GROUPS

- 1.4 It is proposed to hold meetings of the Audit Working Group between meetings of the Committee, on dates to be arranged, to deal with any items of work that arise during the year and need a “working group” approach for consideration. This will include some of the items identified below.
- 1.5 There is also likely to be a continued need to review:-
- a. detailed internal audit reports where the degree of assurance given is limited.

b. the management of specific strategic risks and the effectiveness of the Council's Risk management process

2. RISKS, OPPORTUNITIES AND EQUALITY ISSUES

Strong and effective control environment arrangements are an essential element of a robust corporate governance framework. The Audit and Governance Committee has a leading role to play in ensuring that the Council's governance arrangements are effective and contribute to the mitigation of risks. As the Council's operating model

3. OTHER OPTIONS CONSIDERED

No other options are applicable as the production of a work programme is an established component of the way the committee works, and is considered to be good practice.

4. REPUTATION AND COMMUNICATIONS CONSIDERATIONS

There are no specific reputational issues related to this report. The work programme, when approved, should be shared widely within the Council to ensure that relevant officers and members are aware of work to which they may need to contribute.

5. FINANCIAL CONSIDERATIONS

There are no specific financial considerations arising as a direct result of this report, although the work of the Committee is an essential part of ensuring that the Council has an adequate and effective control framework for these matters.

6. CHILDREN AND YOUNG PEOPLE IMPLICATIONS

There are no Children and Young People implications.

7. CLIMATE CHANGE, NATURE RECOVERY AND ENVIRONMENTAL IMPLICATIONS

There are no climate change, nature recovery and environmental implications.

8. PUBLIC HEALTH, HEALTH INEQUALITIES AND MARMOT IMPLICATIONS

There are no direct public health, health inequalities or Marmot implications arising from this report. The contents do not propose any actions or changes that would impact the Council's approach to the Marmot principles, which focus on reducing health inequalities. As such, no further consideration is required in relation to Marmot implications for this particular work programme.

9. MONITORING COMMENTS

In the opinion of the author, this report does not contain recommended changes to policy or resources (people, finance or physical assets). As a result no monitoring comments have been sought from the Council's Monitoring Officer (Chief Legal Officer), Section 151 Officer (Director of Finance) or Strategic Workforce Lead.

10. WARD IMPLICATIONS

The work of the Audit and Governance Committee is applicable to all wards

11. BACKGROUND PAPERS

None.

12. CONTACT OFFICER(S)

Simon Jones, Monitoring Officer

Paul Stone
Independent Chair of Audit and Governance Committee

Appendix A

Date of Meeting	Agenda
16 th July 2026	<ul style="list-style-type: none"> • Annual Governance Statement 2025/26 • Annual Audit Report 2025/26 • Risk Management Annual Report 2025/26 • CIPFA Financial Management Code of Practice • Treasury Outturn 2025/26 • Audit Plan 2026/27 • External Audit Update •
10 th September 2026 (preceded by training on Statement of Accounts)	<ul style="list-style-type: none"> • Approval of Statement of Accounts 2025/26 • External Audit Completion Report 2025/26 • Internal Audit Update
19 th November 2026	<ul style="list-style-type: none"> • Treasury Management Q2 report • Fraud half-yearly report • Strategic Risk Register • Medium term financial planning process
28 th January 2027	<ul style="list-style-type: none"> • Accounting Policies 2026/27 • Internal Audit Interim Report • External Audit update • Treasury Management Strategy approval
15 th April 2027	<ul style="list-style-type: none"> • External Audit update and Audit Strategy • Internal Audit update and Audit Plan 2027/28 • Annual Fraud Report 2026/27 • Annual Information Governance and Security Report 2026/27 • Annual VfM Report 2026/27 • Annual Procurement Report 2026/27 • Draft Annual Audit Report 2026/27 • Strategic Risk Register • Committee Workplan 2027/28

Details of items identified in section 2.2 of the main report will be added to the work programme in due course

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5 th November 2026	<ul style="list-style-type: none"> • Treasury Management Q2 report • Fraud half-yearly report • Strategic Risk Register • Medium term financial planning process
28 th January 2027	<ul style="list-style-type: none"> • Accounting Policies 2026/27 • Internal Audit Interim Report • External Audit update • Treasury Management Strategy approval
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