

### Audit & Governance Committee – Indicative Forward Plan 2026/27

REPORT	28 MAY 2026 (extra)	30 JUL 2026	3 SEP 2026 (extra)	15 OCT 2026	26 NOV 2026 (extra)	14 JAN 2027	25 FEB 2027 (extra)	25 MAR 2027
<b>EXTERNAL AUDITOR'S REPORTS</b>								
External Auditor – Audit Plan 2025/26	As required depending on agreed timetable and national issues							
External Auditor – Audit Findings Report 2025/26	As required depending on agreed timetable and national issues							
External Audit – Auditor's Annual Report 2025/26	As required depending on agreed timetable and national issues							
External Auditor – Audit Progress & Sector Update	As required depending on agreed timetable and national issues							
<b>ANNUAL REPORTS</b>								
Statement of Accounts 2025/26					✓			
Draft Annual Governance Statement 2025/26 and Annual Review of Local Code of Governance (1 update on Action Plan only)		✓				✓		
Chief Internal Auditor's Annual Opinion Report 2025/26		✓						
Annual Breaches of Financial Regulations Report & Procurement Decision Records (PDRs) 2025/26		✓						
Annual Review of Declarations of Interests, Gifts & Hospitality by Officers 2025/26		✓						
Use of Regulation of Investigatory Powers Act and Investigatory Powers Act Annual Report 2025/26		✓						
Information Governance Update		✓						
Audit & Governance Committee Annual Report		✓						
Local Government and Social Care Ombudsman Annual Report 2025/26		✓						
Annual Report of Internal Audit Counter Fraud Work and Whistleblowing Referrals 2025/26				✓				
Emergency Planning & Business Continuity Update				✓				
Health & Safety Update				✓				
Fire Safety Update						✓		
Treasury Management Strategy Refresh/Approval for next financial year						✓		
Assurance Framework & Internal Audit Planning Consultation						✓		
Internal Audit Charter & Audit Plan - next financial year								✓
<b>ANNUAL OR PERIODIC POLICY UPDATES</b>								
Annual evolution of Policies for 2027/28: - Whistleblowing - Anti-Fraud and Corruption - Declaration of Interests, Gifts & Hospitality - Regulation of Investigatory Powers Act (RIPA) and Investigatory Powers Act (IPA)							✓	
Financial Regulations - annual evolution for 2027/28							✓	
<b>QUARTERLY / HALF YEARLY REPORTS</b>								
Internal Audit - Quarterly Audit Plan Update		✓		✓		✓		✓
Risk Management – Corporate Risk Register Update		✓		✓		✓		✓
Forward Plan (refresh)		✓		✓		✓		✓
Treasury Management Quarterly Monitoring Report		✓		✓		✓		
Procurement and Contract Management Strategy Delivery Plan (6-monthly progress report)				✓				✓
<b>OTHER REPORTS OR TRAINING PRESENTATIONS</b> (These items maybe deeper dive presentations rather than formal reports, as agreed by the Chair)								
Constitution Review Working Group	Meeting(s) to be determined during the year							

Governance and processes of Regeneration projects (with a focus on Carter's Quay)	✓							
Appointment of Independent Members	✓							
Risk Management Policy (deeper dive)	✓							
Council Owned Companies Shareholder Governance (deeper dive)			✓					
Artificial Intelligence – Governance and Risk Management (update)					✓			