



Governance and Audit Committee

Item
10

16 December 2025

Report of	Chief Operating Officer	Author	Matthew Evans
Title	Work Programme 2025-2026		☎ ext. 8006
Wards affected	Not applicable		

1. Executive Summary

- 1.1 This report sets out the current Work Programme 2025-2026 for the Governance and Audit Committee. This provides details of the reports that are scheduled for each meeting during the municipal year.
- 1.2 The attention of the Committee is drawn to the additional meeting which had bene scheduled for 24 February 2026 to accommodate the approval of the statement of accounts, and the movement of the Q3 Budget Monitoring report to this meeting.

2. Recommended Decision

- 2.1 The Committee is asked to note the contents of the Work Programme for 2025-2026.

3. Reason for Recommended Decision

- 3.1 The Work Programme of this Committee is kept under review throughout the municipal year to ensure that business is progressed and Members have the opportunity to review upcoming agenda items.

4. Alternative Options

- 4.1 This function forms part of the Committee's Terms of Reference and, as such, no alternative options are presented.

5. Background Information

- 5.1 The Governance and Audit Committee deals with the approval of the Council's Statement of Accounts, audit, other miscellaneous regulatory matters and standards.

5.2 The Committee's Work Programme will evolve as the Municipal Year progresses and items of business are commenced and concluded. At each meeting the opportunity is taken for the Work Programme to be reviewed and, if necessary, amended according to current circumstances.

6. Standard References

6.1 There are no particular references to publicity or consultation considerations; or financial; equality, diversity and human rights; community safety; health and safety, environmental and sustainability implications or risk management implications.

7. Strategic Plan References

7.1 Governance is integral to the delivery of the Strategic Plan's priorities and direction for the Borough as set out under the four themes of growth, responsibility, opportunity and wellbeing.

7.2 The Council recognises that effective local government relies on establishing and maintaining the public's confidence, and that setting high standards of self-governance provides a clear and demonstrable lead. Effective governance underpins the implementation and application of all aspects of the Council's work.

Governance and Audit Committee – work programme 2025-26

Core functions

The core functions of the Governance and Audit Committee are to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.

The core functions are split over three areas:

- Maintenance of governance, risk and control arrangements (**GR&C**)
- Financial and governance reporting (**FGR**)
- Establishing appropriate and effective arrangements for audit and assurance (**A&A**)

In addition, the Committee is also responsible for:

Shareholder Committee for Council owned companies;

Member Conduct and **Standards**;

Miscellaneous Matters.

Governance and Audit Committee	
Meeting date / Agenda items	
Governance and Audit Committee – 17 June 2025	
<p>Shareholder</p> <ol style="list-style-type: none"> Social Housing – Landlord Performance for Quarter 4 2024-25 <p>Core</p> <ol style="list-style-type: none"> Polling District and Polling Place Review Year End Internal Audit Assurance Report 2024/25 External Audit progress verbal update Treasury Management Outturn/performance 2024/25 2024/25 Outturn 	<p>GR&C A&A FGR A&A</p>
Governance and Audit Committee – 29 July 2025	
<p>Core</p> <ol style="list-style-type: none"> Year End Review of Risk Management Governance & Audit Committee Performance Report 2024/25 CIPFA Audit Committee review update (To be reported on later in the year) 2024/25 Draft Statement of Accounts 	<p>GR&C A&A A&A FGR</p>
Governance and Audit Committee - 9 September 2025	
<p>Landlord Social Housing</p> <ol style="list-style-type: none"> Social Housing – Landlord Performance for Quarter 1 2025-26 <p>Core</p> <ol style="list-style-type: none"> Review of the Governance Framework and Draft Annual Governance Statement Dealt with at 29 July meeting. Q1 Budget Monitoring Report 2025/26 Q1 Treasury Management Update 2025/26 Local Government and Social Care Ombudsman Annual Review 2024/2025 Capital Strategy 2024/25 to 2026/27 Will be presented to Cabinet as part of budget setting. 	<p>FGR FGR FGR FGR GR&C</p>

Governance and Audit Committee – 21 October 2025	
<p>Shareholder</p> <ol style="list-style-type: none"> Colchester Borough Homes Annual Governance Statement Amphora Growth & Financial Update Colchester Commercial (Holdings) Limited audited accounts 2024/2025 Colchester Commercial (Holdings) Limited Annual Report 2024/2025 Colchester Commercial (Holdings) Limited 6-month performance 	
Governance and Audit Committee – 18 November 2025	
<p>Shareholder</p> <ol style="list-style-type: none"> Social Housing – Landlord Performance for Quarter 2 2025-26 Amphora Growth & Financial Update Moved to 16 December 2025 Colchester Commercial (Holdings) Limited 2025/2026 growth update Colchester Commercial (Holdings) Limited Growth Plans Colchester Commercial (Holdings) Limited audited accounts 2024/2025 <p>Core</p> <ol style="list-style-type: none"> Q2 Budget Monitoring Report 2025/2026 Q2 Treasury Management Update 2025/2026 HRA Depreciation Review Interim Annual Auditor Report and progress update 	<p>FGR FGR FGR FGR</p>
Governance and Audit Committee – 16 December 2025	
<p>Core</p> <ol style="list-style-type: none"> Mid-Year Internal Audit Assurance Report 2024/2025 Local Government and Social Care Ombudsman Annual Review 2024/2025 Review of the Council’s Ethical Governance Policies Review of Local Code of Corporate Governance <p>Standards</p> <ol style="list-style-type: none"> Annual Review of the Members’ Code of Conduct and the Council’s Localism Act “Arrangements” 	<p>A&A FGR GR&C GR&C</p>

<ul style="list-style-type: none"> 6. Review of Member/Officer Protocol 7. Gifts and Hospitality – Review of Guidance for Councillors and Policy for Employees 8. Dispensations Guidance for Members 9. Guidance for Officers and Councillors on Outside Bodies <p>Shareholder</p> <ul style="list-style-type: none"> 10. Colchester Commercial (Holdings) Ltd Accounts 2024/25 (Audited) ± Annual Report 2024/25 11. Colchester Commercial (Holdings) Ltd Rethinking Amphora’s Financial Model > Shareholder Value 12. Colchester Commercial (Holdings) Ltd 5 Year Forecast Deferred until January 2026 13. Colchester Commercial (Holdings) Ltd Grounds Maintenance 	
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Governance and Audit Committee – 20 January 2026	
<p>Core</p> <ul style="list-style-type: none"> 1. Quarter 3 Budget Monitoring Report 2025/26 Moved to 24 February 2026 2. Quarter 3 Treasury Management Update 2025/26 3. Treasury Management Strategy (inc. Investment Strategy) 2026/27 4. Capital Strategy 2026/27 to 2027/28 Presented to Cabinet as part of budget setting 5. Internal Audit Plan 2026/27 6. Risk Management Progress Report 7. External Audit Update 8. External Auditor’s Annual Report <p>Shareholder</p> <ul style="list-style-type: none"> 9. Colchester Commercial (Holdings) Ltd 5 Year Forecast 10. Colchester Commercial (Holdings) Annual Report 	<p>FGR</p> <p>FGR GR&C</p> <p>GR&C</p> <p>A&A GR&C FGR FGR</p>
Governance and Audit Committee – 24 February 2026	
<ul style="list-style-type: none"> 1. Statement of accounts 2024/2025 2. Q3 Budget Monitoring 2025/2026 	<p>A&A FGR</p>

Governance and Audit Committee – 3 March 2026

Shareholder

3. Social Housing – Landlord Performance Quarter 3 2025-2026
4. Colchester Commercial (Holdings) Limited draft management accounts
5. Colchester Commercial (Holdings) Limited final Growth Plan
6. Report from Colchester City Council Shareholder

Core

7. Annual Review of Business Continuity
8. Health and Safety Policy and Annual Report
9. CIPFA Audit Committee Action Plan Update
Interim Review of the Annual Governance Statement Action Plan

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A&A
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