

Audit Committee Actions List
(after 26th November 2025 meeting)

Issue	Action	Responsible Officer(s)	Timescale	Outcome
Audit Progress Report - 22/10/25 Minute 6	Ongoing progress report	Forvis Mazars (OMBC's external auditors)	All-year round	Ongoing
Payroll Audit Progress – 22/10/25 Minute 9	<p>The Audit Committee to receive update reports at future meetings regarding progress being made in relation to the Improvement Plan for the Council's Payroll</p> <p>That the Cabinet Member for Finance, Corporate Services and Sustainability be asked to attend future meetings of the Audit Committee to explain the actions being taken in relation to this matter.</p>	<p>John Miller</p> <p>Constitutional Services</p>	Ongoing	<p>Reports to be included at future meetings</p> <p>Calendar/diary invitations to future meetings have been re-sent to the Cabinet Member</p>
Members Allowances 22/10/25 Minute 10	Report on Members allowances was submitted to the Council on 12 th November 2025, which was approved by members	Eleanor Devlin	Report to Council – 12/11/25	Completed
Q2-2025/26: Audit Opinion Reports with Weak or Limited Assurance Opinions 22/10/25 Minute 12	The Committee to receive progress reports on this issue on a quarterly basis and to receive details of remedial actions that have been recommended/carried out	John Miller	Future reports to Committee on quarterly performance	Ongoing
External Audit – Enquiries of those	At the Audit Committee held on 23 rd July 2025, Members had	John Miller/Forvis Mazars	This is an annual report and further updates/clarification may be required	Ongoing

charged with governance - 2024/25 22/10/25 Minute 13	requested a further addition to the proposed responses in the appendices attached in order to make clear that regular reporting on progress against audit report action plans to Executive Management and the Audit Committee would continue during the year. This had been clarified in the appendices that were attached to the submitted report.			
Counter Fraud and Corruption Policies and Procedures 22/10/25 Minute 14	Report approved by the Committee	John Miller	Recommendations to be rolled out across the authority	Completed
Audit Committee Annual Report 22/10/25 Minute 15	Annual Report of the audit Committee for 2024/25	John Miller	Report presented to Council on 10 th December 2025	Report was approved by Council. Therefore completed
Progress update on Audit Opinion reports contributing to the 2024/25 limited annual assurance audit opinion. 22/10/25 Minute 18	The Committee considered a report of the Head of Internal Audit and Counter Fraud that provided Members with an update on progress against the action plans and recommendations contained within those audit opinion reports contributing towards the 2024/25 annual audit opinion of Limited Assurance.	John Miller	Further reports thereon to be presented to future meetings of the Committee - including details of the relevant Cabinet Member and Senior Officers and that, where appropriate they be requested to attend meetings of the Committee, to answer members questions and queries thereon.	Ongoing
OBC - 2024/25	The Committee received a report that presented	Director of Finance	The Committee delegates authority to approve the	Completed

Financial Statements 26/11/25 Minute 6	clarification on the current position relating to the Council's Financial Statements for the year 2024/25. The submitted report presented an update on the progress of the auditing and approval of the 2024/25 Statement of Accounts, further to previous consideration thereof, by the Committee, at its meeting held on 23 rd July 2025.		Council's 2024/25 Statement of Accounts to the Chair of the Audit Committee after consultation thereon with the Director of Finance.	
Treasury Mgmt Report - Q2 025/26	The Committee received a report that presented the Authority's Treasury Management update report as at the end of Quarter 2, 2025/26 (30 th September 2025).	Director of Finance	After endorsement from the Audit Committee, the report was subsequently presented to Cabinet on 3 rd December 2025 and Council on 12 th December 2025.	The report was subsequently approved by Cabinet and the Council. Therefore completed