

**Audit Committee Actions List
(after 14th January 2026 meeting)**

Issue	Action	Responsible Officer(s)	Timescale	Outcome
Payroll Audit Progress – 22/10/25 Minute 9	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	John Miller	Ongoing	Reports to be included at future meetings
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 charged with governance - 2024/25 22/10/25 Minute 13	At the Audit Committee held on 23 rd July 2025, Members had 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.	John Miller/Forvis Mazars	This is an annual report and further updates/clarification may be required	Ongoing
Counter Fraud and Corruption	Report approved by the Committee	John Miller	Recommendations to be rolled out	Completed

Policies and Procedures 22/10/25 Minute 14			across the authority	
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
Establishment of a Scrutiny Study Group 22/10/25 Minute 5	The establishment of a member's study group that was being convened to assess the effectiveness of the Council's overview and scrutiny function.	Constitutional Services	Updates will be reported to future meetings of the Audit Committee, monitoring progress (beginning in March 2026)	ongoing
External Audit – Update Report 14/1/26 Minute 6	Chair of the Audit Committee be granted delegated authority to approve the finalised accounts for 2024/25, in consultation with the Director of Finance.	Chair of the Audit Committee/Director of Finance	Accounts have duly been signed-off by the Chair of the Audit Committee.	Completed
Treasury Management Strategy Statement	The Audit Committee endorsed the report's recommendations,	Director of Finance	The reports were subsequently presented to Cabinet (on 23 rd February 2026)	Completed

14/1/26 Minute 7	on 14 th January 2026 and commended the report to Cabinet and the Council		and to the Council (on 4 th March 2026), where the recommendations contained therein were approved)	
Internal Audit Progress Report – Quarter 3, 2025/26 14/1/26 Minute 8	The Committee resolved that future quarterly Internal Audit Progress Reports should include comparative figures from corresponding periods from previous years, benchmarking against selected other authorities in Greater Manchester and updates on those areas that have received limited audit opinions.	John Miller	The next quarterly report is due for submission at the Committee's meeting on 26 th March 2026	Ongoing
Audit Committee – Work Programme 2025/26 14/1/26 Minute 9	The Committee noted its Work Programme for 2025/26 and requested that the Head of Audit and Risk Management provide a session for Members on the development of the 'Audit Plan'	John Miller	By the commencement of the 2026/27 meetings cycle	Ongoing