**Audit Committee Actions List**
**(after 22nd July 2026 meeting)**

| Issue | Action | Responsible Officer(s) | Timescale | Outcome |
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| Payroll Audit Progress – 22/07/26 Minute 14 | The Audit Committee received an update report regarding progress being made in relation to the Improvement Plan for the Council’s Payroll | Eleanor Devlin | Ongoing | A further update report to be provided in March 2027 |
| Q4\; 2025/26 and Q1 2026/27: Audit Opinion Reports with Weak or Limited Assurance Opinions<br><br>22/07/26 Minute 13 | 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 | The Committee endorsed the work that has been undertaken and noted that further reports will be presented later in the 2026/27 Municipal Year |
| Progress update on Audit Opinion reports contributing to the 2024/25 limited annual assurance audit opinion.<br><br>22/07/26 Minute 12 | 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 | The Committee resolved that the actions of the Internal Audit Team in respect of the services that had contributed to the 2024/25 Limited Assurance Annual Audit Opinion, be endorsed and approved. |

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| Establishment of a Scrutiny Study Group<br><br>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 | The group is meeting but is currently on hold, due to council being unable to appoint a Leader or Cabinet. A report is due to go to the appropriate Scrutiny Board prior to submission to this Committee | Ongoing |
| Audit Committee – Work Programme 2025/26<br><br>22/07/26 Minute 17 | The Committee noted its Work Programme for 2026/27 | John Miller | Throughout the 2026/27 meetings cycle | Next update will be presented to the committee in November 2026 |
| 2025/26 Q4 and 2026/27 Q1 Internal Audit and Counter Fraud Reports<br><br>22/7/26 Minute 11 | The Committee approved the report but requested Officers maintain vigilance for potential future issues | John Miller | Ongoing – regular reports to reflect quarterly activities | Resolved: That the Audit Committee approves and endorses the 2025/26 Quarter 4 and 2026/27 Quarter 1 Audit and Counter Fraud Progress Reports. |
| 2025/26 Head of Audit Annual Report and Opinion to the Audit Committee<br><br>Minute 9 22/7/26 | Committee considered a report of the Head of Audit and Counter Fraud, the purpose of which was to provide Members with the Annual Report and Opinion for 2025/26 on the Systems of Governance and Internal Control for the year ended 31st March 2026. | John Miller | Ongoing | The Committee resolved:<br>1. That the Audit Committee notes the Members are requested to note the Annual Report on the System of Internal Control presented by the Head of Audit and Counter Fraud.<br>2. That the Audit Committee |

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| | | | | commends the continued developments in overall internal control and financial administration across the Counci, whilst aknowledging that some services have considerable work to do.<br>3. That items relating to the Council's Corporate Risk Register and the Contracts Register, be added to the Committee's Work Programme for 2026/27. |
| Members Allowance Scheme<br><br>Minute 7 22/07/2026 | The Committee received a report updating on the Members allowance scheme (overpayments and underpayments), further to the meeting held on 22nd October 2025 | Heather Moore | ongoing | The Committee noted the report and the progress being made to strengthen internal controls, together with the position related to underpayments and overpayments for Members' and Former Members'. Requesting that a further update report, on this matter, be presented to the Committee in approximately six months. |
| Treasury Management | The Committee received a report reviewing the | James Postle | The Committee endorsed the recommendations | Completed |

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| Review 2025/26<br><br>Minute 10 22/7/26 | Council's Treasury Management performance in 2025/26 | | commended the report for consideration by Council | |
| Audit Committee Annual Report<br><br>Minute 15 22/7/26 | The Committee received its Annual Report, for the 2025/26 Municipal Year, prior to its presentation at Council | John Miller | Ongoing | The Committee requested that further consideration of the report be given at a later meeting, during 2026/27, after the conclusion of the assessment of the Committee's effectiveness and that the Annual Report then be submitted to the next available Council meeting. |