

Audit and Governance Committee - Action Log

Committee Date	Action	Lead Officer	Update on Progress
March 2025	The committee queried the new changes arising from the recently introduced CIPFA standards for internal audit. It was agreed that this issue would be best covered through an all-committee briefing however a number of the key principles remained the same. Officers committed to arranging a briefing session for the committee	Head of Audit, Risk and Assurance	Completed: Briefing arranged for 17 October.
July 2025	Whistleblowing Policy to be added back onto the Work Programme for September 2025.	Head of Audit, Risk and Assurance	
July 2025	Updated 2024-25 External Audit Plan timeline to be shared with committee members.	Executive Director of Resources and S151 Officer	To be provided at September 2025 meeting.
July 2025	Detailed breakdown of the capital programme and the profiling of expenditure to be circulated to the committee (breakdown of % grant funding, external contributions and borrowing).	Executive Director of Resources and S151 Officer	Update September 2025: Provided to Finance Sub-Committee 10/9/25. Link to Capital here: Annex 2 for First Financial Review of 202526.pdf
July 2025	The committee sought assurance relating to the steps being taken by management (Wholly Owned Companies) in relation to variances identified in the draft financial statements 2024-25 and outturn update 2024-25. Officers committed to seek a response from the WOCs.	Executive Director of Resources and S151 Officer	Completed: response circulated
July 2025	Clarity on member training and development plan budget / costs / capacity to deliver to be circulated to the committee.	Governance, Compliance and Monitoring Officer	Completed: response circulated