Summary of recommendations

Ref	Recommendation	Response	Action	Responsible Officer	Timeframe
R1	To review the Committee's ToR and ensure they cover the full range of governance arrangements.	Agree	Agree revised ToR presented on 27 November Present to Committee System Working Group, Standards Committee and Council	LH/TC	By 11/12/25
R2	To capture the new ToR in a format that assists in agenda planning and provides greater clarity regards the purpose of reports, who is responsible for them and their frequency to the Committee.	Agree	As above	LH/TC	As above
R3	To change the Committee's ToR to ensure the formal decision-making responsibility for the approval of the statutory accounts and AGS rests with the full Council.	Agree	As above	LH/TC	As above
R4	To review the ToR of the other committees to re-establish their roles.	Agree	As above	LH/TC	As above

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R5	To review the format of audit committee reports to ensure they better serve the specific needs of the Committee.	Agree	Update template and internal guidance as appropriate and agree revised template with the Committee	LH/TC	Q4 2025/26
R6	To consider appointing one of the independent members as Audit Committee Chair.	*Whilst this is acknowledged as a practice that other Councils are adopting, it is felt that with the implementation of the other actions it is not necessary to appoint an independent member as Chair at this point in time.*	None		
R7	To increase the quoracy level to 4 members and 1 independent member.	Agree	Incorporate in the new ToR	LH/TC	By 11/12/25
R8	To stop the use of substitute members to fall in line with recommended practice.	*Whilst it is acknowledged that the CIPFA guidance recommends that substitute members are not used for an audit committee, it is established Council practice for all our Committees to have substitute members and therefore felt unnecessary to make an exception of the Audit committee.*	None		

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R9	To review the membership of the Committee to ensure that no policy committee chairs (and vice-chairs if practical) are members.	Agree Note that Chair of Commercial Assets Sub-Committee is not felt to fall within the definition of a Chair of a Policy Committee as the Sub-Committee does not make policy	Discuss any necessary changes within relevant Groups and advise CX in accordance with the established practice	Group Leaders	By 31/12/25
R10	That all Audit Committee members complete a training needs assessment following the revision of the ToR.	Agree	Each member of Audit Committee to complete a training needs assessment	Chair of Audit Committee	By 31/12/25
R11	That provision is made for training sessions in advance of each formal meeting and that provision is also made in the meeting calendar for a 'development' session.				
R12	To increase the number of formal meetings to 8.	This will be considered once a new workplan has been agreed reflecting the new Terms of Reference for the Committee.			
R13	To review the nature of the Chair's briefing.	Agree	In discussion with Chair, the Committee and looking at the approach taken elsewhere,	TC	By 24/02/26

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			restructure the format of the Chair's briefing		
R14	That the Chair (at least) has scheduled meetings with the statutory officers and Head of Internal Audit				
R15	That an item is formally included in the Committee's workplan to meet both Internal and External Audit at least annually but with further provision that should the Committee or either auditor require an additional meeting that this is accommodated in a timely manner.	Agree	Update Committee's workplan accordingly	TC	By 24/02/26
R16	To improve the profile and impact of the Committee the following are considered: • Open invitation (and encouragement) for other committee chairs / vice-chairs to attend an audit committee meeting	Agree	Arrange for appropriate internal communication to all councillors	TC	By 31/12/25

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	• The audit committee chair to attend other committees • Prepare an 'assurance' summary after each audit committee meeting to be presented to full Council alongside the formal minutes • Ensure there is a formal annual report from the audit committee, timed to contribute to the consideration of the annual governance statement. • Communicate across the Council about the Committee's work to raise awareness more generally. • Include the work of the audit committee in the corporate induction process for managers / staff	Audit Committee Chair to present to last Council meeting before municipal year end. Audit Committee is already referenced in the induction materials but references will be updated to reflect the new ToR			

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R17	That an action plan is prepared and monitored at each meeting.	Agree	First action plan to be prepared for Audit Committee meeting on 24/02/26	TC/Chair of Audit Committee	By 24/02/26
R18	Consideration should be given to establish a 'governance group.'	Keep under review	No immediate action		