Report of the Chair on the work of the Audit Committee

This report gives an overview of the key items considered by the Committee at its meetings on 19 May 2026, and 26 March 2026.

At the Audit Committee held on 19 May 2026, the following business was considered:

1. **Governance Assurance Register Update**

    1.1 The Committee received a report on the development of the Governance Assurance Register and the introduction of a new Governance Assurance Framework.

    1.2 The Committee **resolved** to note the overall assurance levels for the governance assurance areas and provided feedback for future development.

2. **Draft Governance Assurance Statement**

    2.1 The Committee considered the draft Annual Governance Statement.

    2.2 The Committee reviewed and provided comments on the draft Annual Governance Statement.

At the Audit Committee held on 23 June 2026, the following business was considered:

1. **External Audit Plan**

    1.1 The Committee received the External Audit Plan for 2026/27.

    1.2 The Committee **resolved** to note the External Audit Plan for 2026/27.

2. **Internal Audit Conclusion**

    2.1 The Committee received the Internal Audit Conclusion from the Chief Internal Auditor.

    2.2 The Committee **resolved** to note the Annual Internal Audit Conclusion 2025/26.

3. **Monitoring of Revised Improvement and Recovery Plan**

    3.1 The Committee received an update on the Improvement and Recovery Plan.

    3.2 The Committee **resolved** to

    1. Note the update on the structure and progress of the Revised Improvement and Recovery Plan
    2. Agree that arrangements of Improvement and Recovery Plan were sufficient

3. Agree for the proposed changes/amendments to the information on Improvement and Recovery Plan progress and governance being reported to the Audit Committee.

4. Draft Annual Governance Statement

4.1 The Committee considered the draft Governance Statement for submission with the Statement of Accounts.

4.2 The Committee **resolved** to approve the draft Annual Governance Statement for submission as part of the draft Statement of Accounts.

5. Governance Assurance Register Update

5.1 The Committee received an update on the overall assurance level for twelve Governance Assurance areas, and reviewed six governance Assurance areas.

5.2 The Committee **resolved** to:

1. Note the ongoing implementation of the Council's Governance Assurance Framework and Policy
2. Note the current overall assurance level for the 12 Governance Assurance Areas, which will form the new Governance Assurance Register,
3. Note the six governance assurance Areas presented for review at the meeting.