

**Actions to be taken forward, arising from the  
Self-Assessment of the Audit Sub-Committee against the CIPFA guidance**

<b>Action(s) arising from self-assessment</b>	<b>How will be taken forward</b>	<b>Timescales</b>
<p>Publish an annual report, in accordance with the 2022 guidance, including:</p> <ul style="list-style-type: none"> <li>• compliance with the CIPFA Position Statement 2022</li> <li>• results of the annual evaluation, development work undertaken and planned improvements</li> <li>• how the committee has fulfilled its terms of reference and the key issues escalated in the year</li> <li>• How the committee has evaluated whether and how it is adding value to the organisation</li> </ul> <p>Ensure the annual report also includes:</p> <ul style="list-style-type: none"> <li>• an update on Committee's review of the Local Code of Corporate Governance as part of the of the Committee's Annual Report</li> <li>• an update on Committee's engagement on fraud as part of the of the Committee's Annual Report</li> <li>• Request for feedback on the committee's performance from those interacting with the committee or relying on its work</li> </ul>	<p>Annual report to be developed in consultation with Chair</p>	<p>Deliver to Audit Sub-Committee March 2025 and Council May 2025</p>
<p>Schedule member training to ensure all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee</p>	<p>Schedule and deliver training</p>	<p>By March 2025</p>
<p>That the Strategic Director (Corporate Resources) undertakes a review of Internal Audit provision in the future</p>	<p>Undertake review</p>	<p>By March 2026</p>
<p>Update the governance structure of the Council so that the audit committee report directly to full council</p>	<p>Feed into future governance review</p>	<p>TBC</p>
<p>Update the terms of reference to clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement and in particular, in respect of</p> <ul style="list-style-type: none"> <li>• Governance arrangements</li> <li>• Risk management arrangements</li> <li>• Financial reporting</li> <li>• Assurance framework</li> </ul>	<p>Feed into future governance review</p>	<p>TBC</p>

Schedule private meeting with the external auditors and head of internal audit	Schedule meetings	By March 2026
Recruitment of lay/co-opted independent members in accordance CIPFA's recommendation	Feed into future governance review	TBC
Undertake an evaluation of knowledge, skills and the training needs of the chair and committee members	Undertake evaluation and implement training	By March 2025
Raise any issues around the audit committee recommendations having traction	Chair to raise any issues with Executive Director – Resources and Transformation / Finance and Management Committee accordingly	Ongoing