Item 06

Audit and Risk Assurance Committee
16 September 2026

Matters Arising

The actions as agreed at the previous public meetings of the Committee are set out below. The Committee is requested to note the responses to the actions.

Action no	Date of meeting	Agenda item	Action	Lead	Date due	Response	Status
29	11 June 2025	Unified assurance annual summary 2024-25	Executive Leadership Team (ELT) to consider seeking BDO insights on the new assurance map.	ELT/ Head of Assurance and Compliance	March 2027 (updated from 07/09/2026)	This work will be taken forward with RSM LLP rather than BDO LLP. The assurance maps have been shared with RSM. Now we are approaching a full year of reporting, we will be seeking insight on the approach, and on completing the outstanding BDO recommendation. This will also be influenced by the upcoming staff changes and outcome of the risk management audit. This action will remain open.	Open
39	18 September 2025	Reserves policy	The next review of the reserves policy would incorporate the Committee's feedback.	Head of Finance and Commercial	Early 2027	The next review of the reserves policy is dependent on the outcome of the fees consultation, which will provide a better idea of whether we will secure parliamentary approval for a fees increase. This action will remain open.	Open
40	18 September 2025	Reserves policy	The Committee Chair, the Executive Director of Resources and the Head of Governance would agree the timing of the next reserves policy review and the feasibility of phasing the review.	Committee Chair/Executive Director of Resources/Head of Governance	Early 2027	As above, the next review of the reserves policy is dependent on the outcome of the fees consultation, and we are therefore unable to confirm the timing of the reserves review until we are further forward with these related activities. This action will remain open.	Open
50	20 November 2025	Annual feedback and complaints report 2024-25	The Committee requested that future annual feedback and complaints reports included additional analysis of the themes for upheld complaints and also stated the number of upheld complaints alongside the total number of complaints and the monthly average in the data table, to provide context.	Head of Assurance and Compliance	16/09/2026	This information has been included in the 2025-26 annual feedback and complaints report submitted to the September Committee meeting. Action completed.	Propose closed
58	11 March 2026	Internal audit plan 2026-27	The ELT would consider the feasibility and merit of providing a written response to questions 7-9 of the NAO's good practice guide on cyber security to the Committee.	Executive Director of Corporate Affairs	16/09/2026	A response is provided within the assurance paper to be discussed at the September Committee meeting. Action completed.	Propose closed
59	11 March 2026	Internal audit plan 2026-27	The Executive would consider the feasibility of, and optimal timeline for, an internal audit into the use of AI.	Executive Director of Corporate Affairs/Head of Assurance and Compliance	11/03/2027	It was agreed at the June Committee meeting that this action would be kept open for consideration in next year's internal audit plan.	Not yet due
61	10 June 2026	Approval of agenda	The strategic risk deep dive on the PSA's new standards would include an analysis of the implications for internal and external reporting requirements when presented to the Committee in September 2026.	Head of Assurance and Compliance	16/09/2026	This presentation will be given to ARAC in September, including the analysis on internal and external reporting.	Propose closed
62	10 June 2026	Strategic risk register	The Head of Assurance and Compliance would explore the inclusion of target dates for achieving residual risk levels for each strategic risk in future versions of the SRR.	Head of Assurance and Compliance	11/11/2026	While initial consideration of this has been completed, further discussion with ELT is needed to ensure the target dates are proportionate and realistic, and includes consideration of risk informed prioritisation.	Open
63	10 June 2026	Strategic risk register	The Head of Assurance and Compliance would consider how the Council's risk appetite for each strategic risk could be reflected within the SRR as part of the ongoing development of the risk management framework.	Head of Assurance and Compliance	16/09/2026	Risk appetite has been included in the SRR. This will be updated following the risk appetite review to be completed in 2026-27. Action completed.	Propose closed
64	10 June 2026	Unified assurance report	The Head of Assurance and Compliance would reflect on whether the assurance metrics sufficiently reflected organisational outcomes.	Head of Assurance and Compliance	11/03/2027	This action is on hold pending the recruitment of the new Risk Officer to support delivery of this work. Recruitment is underway and we are hopeful we will have someone in post before the end of Q3.	Open

65	10 June 2026	Freedom to Speak Up annual report 2026-26	The Executive would consider including a free text response question in future pulse surveys to gather staff views on what could be done to improve confidence that any concerns raised would be acted upon.	Executive Director of Resources	October 2026	A free text question will be included in the next pulse survey in October 2026, as a follow-up to the freedom to speak up report. The Executive will review the responses in determining whether to include the question in future surveys, potentially annually. Action completed.	Propose closed
66	10 June 2026	Internal audit reports	The Executive Director of Resources would review progress against procurement-related internal audit actions and ensure that outstanding actions were progressed and appropriately evidenced to support closure.	Executive Director of Resources	TBC	This action is ongoing.	Open
67	10 June 2026	Internal audit recommendations tracker	The Executive Director of Corporate Affairs would review how changes to target dates were presented within the internal audit recommendations tracker, including how the rationale for any revisions was captured, to support effective Committee oversight and challenge.	Executive Director of Corporate Affairs	16/06/2026	Changes to dates are currently being recorded and actions will include rationale for change. Action completed.	Propose closed
68	10 June 2026	Audit and Risk Assurance Committee annual report to the Council and the Accounting Officer 2025-26	The Governance Manager would update the Audit and Risk Assurance Committee annual report to reflect the Committee's feedback.	Governance Manager	16/06/2026	The report was updated following the meeting in line with the Committee's feedback. Further updates and changes have been made as part of the internal review and editing process. The final report is included in the draft due to be considered at the September meeting. Action completed.	Propose closed
69	10 June 2026	Review of Committee effectiveness	The Head of Assurance and Compliance would consider how near misses could be more systematically reported to the Committee to support assurance and organisational learning.	Head of Assurance and Compliance	11/03/2027	This action is on hold pending the recruitment of the new Risk Officer to support delivery of this work. Recruitment is underway and we are hopeful we will have someone in post before the end of Q3.	Open
70	10 June 2026	Review of Committee effectiveness	The Head of Governance would review the Committee's standing orders in relation to requirements for the Committee Chair's experience and clarify the position.	Head of Governance	16/06/2026	The Committee standing orders do not specify any experience requirements for the Committee Chair. The standing orders state that at least one Committee member must have recent, significant and relevant financial experience, at least two members must be members of the Council and at least one member must not be a member of the Council. For each Council member appointment campaign, the Council considers its skills matrix to identify if there are any gaps in its skills base that need to be filled as part of the recruitment campaign. This approach provides flexibility to address any identified skills gaps across the wider Council membership. No changes are therefore required to the Committee standing orders. Action completed.	Propose closed