AUDIT COMMITTEE - Table of Outstanding Issues (September 2025) - GENERAL

Recommendation / Issue	Lead / Service	Progress / Comments	Status – Target Date
Following the consideration of the Anti-Fraud and Corruption Strategy last year, it was resolved that: The then Head of Democratic Services & Elections be requested to consider including training for Members on anti-fraud and corruption measures as part of the Councillor Development Scheme.	Corporate Director Law & Governance	The development of a Formal Training Programme remains ongoing which will include as necessary: 1. Joint general training with other Essex Authorities. 2. Statement of Accounts training 3. The role of Internal Audit Anti-Fraud and Corruption Strategy 4. Corporate Governance and Assurance in a Local Authority setting 5. Role and appointment of External Audit 6. Risk Management The above are subject to external training providers' availability and associated procurement processes.	**Training sessions delivered to date: 'Your Role on The Audit Committee' – June 2023, Fraud training in June 2024, 'Role of the Audit Committee' delivered by external specialist trainer January 2025 to All Members' development session.** **It remains the proposal to organise a session on Risk Management during 2025/26 (as resolved by the Committee at its January 2025 meeting).** **Further modules will be considered going forward.**
At its meeting in March 2025, the Audit Committee resolved that:	Chief Executive	This action follows a detailed report that was presented to the Audit Committee in March 2025	**The attendance of the Chief Executive Officer is planned**

The Chief Executive Officer be invited to attend a future meeting of the Committee to provide a half yearly update on the matters raised within the Spendells House Capital Scheme Review.		and the joint briefing with the Resources and Services Overview and Scrutiny Committee. Any outstanding actions are set out within the AGS (**Appendix B**) as necessary.	**for this meeting of the Audit Committee.**
At its meeting in March 2025, the Audit Committee resolved that: Officers be requested to explore opportunities for a 'dashboard' style reporting mechanism for updates on the work of the Project Delivery Unit on major projects that could be submitted to the Audit Committee and Full Council, as appropriate, on a regular basis.	Corporate Director Finance & IT	This is planned to be explored to enable information to be presented to Members during the second half of 2025/26 and onwards.	**October 2025 – its inclusion alongside the regular financial performance reports is currently being considered as an effective way of capturing the relevant assurance and governance arrangements that would be available to all Members.**
At its meeting in June 2025, the Audit Committee resolved that: In respect of the appointment of an Independent Person, the Committee notes that the Council is ahead of many other Councils in taking such best practice steps to support its overall Governance arrangements and: that in respect of the Independent Person it: i) reconfirms its support to recruit an Independent Person((s) to a maximum of two), for a term of office until 31 March 2028, to align with the current proposals	Corporate Director Finance & IT	A recruitment process including the necessary adverts and exploring opportunities to maximise interest is currently in progress, with activities planned for Quarter 3 this year. The appointment process will be concluded with a recommendation to Full Council and an induction programme as necessary.	**It is planned that the advertisement for the role of Independent Person will be published by the end of October 2025.**

of Local Government Reorganisation, subject to Full Council approval on appointment; ii) agrees the Independent Person Specification, as set out in Appendix D, for the role of the Independent Person; and iii) authorises the Corporate Director (Finance & IT), in consultation with the Chairman of the Audit Committee, to agree and undertake the associated recruitment process.			