

A.5 - APPENDIX B

AUDIT COMMITTEE - Table of Outstanding Issues (June 2026) – ANNUAL GOVERNANCE STATEMENT ACTIONS 2024/25 **On-going / outstanding items at the end of 2024/25 carried forward into 2025/26**

Governance Principle & Issue	Required Action(s)	Update / Additional Comments
Items Carried Forward and Updated from 2024/25 from the table above		
Implementing good practices in transparency, reporting and audit to deliver effective accountability. Ensuring compliance of the Council's governance arrangements through project board reviews. Utilising the Council's systems to implement best practice for drafting, reporting and decision making.	Continuation of the roll out of the functionality of Modern.Gov over a phased approach in 2022/23 – completed areas – training record for Councillors, TDC representatives on outside bodies, E petitions function, automated e mails, submission of final reports for Planning Committee, Cabinet, Council, Committee and Management Team dates published, Environmental Health licensing decisions published, report writing functionality. Performance monitoring within services and decision implementation and project management.	COMPLETED – from an ongoing operational perspective further actions will be undertaken via the more general departmental planning process and maximising opportunities via existing systems and processes.
Developing the Council's entity, including the capacity of its leadership and the individuals within it.	Departmental Plans within services will continue to be reviewed against the themes and highlight priorities during the year, with particular focus on governance issues, such	Draft Departmental Plans have been completed and recently reviewed by the Council's Senior Management Team. It is now proposed to finalise these plans to complement / inform the Council's plans

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Effectively manage the transition to a new Administration following the local elections in May 2023.	as monitoring and implementing decisions, managing risks and budgets. Capacity requirements to be reviewed in light of the new range of competing capital project timescales, resources for projects and existing service provision.	both financial and non-financial through to the end of March 2028.
Determining the interventions necessary to optimise the achievement of the intended outcomes. Managing risks and performance through robust internal control and strong public financial management.	• Review of existing Risk Management / Business Continuity arrangements. • Review of the effectiveness of the Audit Committee.	Following recent updates and as highlighted within Appendix A, a detailed update is set out elsewhere on the agenda.
Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law. Maintaining an up to date Local Code of Corporate Governance along with key policies and procedures.	• Review and update the Local Code of Corporate Governance and key policies and procedure.	Work remains ongoing set against the context of LGR and associated work strands with an update planned to be provided to the Committee later in the year.

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Implementing good practices in transparency, reporting and audit to deliver effective accountability.	• Awareness and further strengthening of good decision making incorporating the Council's policies and framework. • To continue with arrangements for the implementation of a Senior Officer Project 'Board' that in turn will report directly to the Council's Senior Management Team on a regular basis.	COMPLETED - The senior officer project board has been established along with its Terms of Reference being agreed that reflects its key supporting activities that aim to have a focus on embedding robust project management within the culture of the organisation, to provide oversight on financial and non-financial issues, including the review of outcomes and learning from major projects.
Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law. <i>(Although this action is expected to cut across all seven of the key governance principles (A to G) set out above)</i>	• Continue the review of Best Value Guidance, CIPFA Codes/guidance to identify areas of weakness and improvement and develop an action plan (including learning from external reviews, inspections and self-assessments).	Further opportunities to address Best Value responsibilities are continuing to be considered based on a self-assessment style approach and action plan, which once finalised will be reported to the Audit Committee later in the year.
NEW ITEMS FOR 2025/26		
Determining the interventions necessary to optimise the achievement of the intended outcomes. Managing risks and performance through robust internal control and	• Strengthen / embed the work of the Project Delivery Unit. • Successfully take the necessary steps including governance and financial management to deliver the various	COMPLETED – to date the Council has established the PDU, with skills and capacity reviewed on an ongoing basis to support the delivery of associated projects. Additional governance arrangements are also in place such as the establishment of the Regeneration Capital Delivery Board and

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strong public financial management	projects being managed by the PDU balancing risk and reputation of the Council in the short to long term.	Levelling Up Fund & Capital Regeneration Projects Portfolio Holder Working Party.
Determining the interventions necessary to optimise the achievement of the intended outcomes.	Undertake the necessary actions / activities to support the delivery of Local Government Reorganisation including the management of associated risks across 3 broad phases that will include: Preparation: • Commitment to maintain ongoing service delivery • Build trusts and relationships with other councils • Agree proposals for reorganisation and align to government priorities • Develop project plans and defined timelines and responsibilities, risk registers and project management structures	Administrative and governance arrangements to effectively manage the significant strands of work that will need to be undertaken will need to be considered as timely as possible to provide adequate assurance to Members and stakeholders throughout the various processes. The development of the Council's and partners' approach remains ongoing alongside the collation of advice, guidance and learning from external organisations. The Council's overall approach will be complemented by a separate Risk Management Framework / Register.

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	• Review corporate and operational risk registers in light of LGR • Actively engage with the public and stakeholders to build a broad coalition for change <i>Implementation:</i> • Collate records of the outgoing authority's finances, assets, services, staff, IT & contracts and identify issues and options • Co-operate with incoming authorities to establish joint working groups and a joint secretariat etc and agree an overall project plan • Communicate and consult with the public, staff and key stakeholders <i>Operation:</i>	
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	• Close down outgoing authorities' accounts and resolve issues on an agreed timetable	
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