A.5 – APPENDIX C

AUDIT COMMITTEE - Table of Outstanding Issues (June 2026) – OUTSTANDING EXTERNAL AUDIT RECOMMENDATIONS

Nos	External Audit Recommendation	Reported	Lead / Service	Initial Management Response Reported to the Committee on 13 February 2025	Progress / Comments / Status
1	Risks around building safety, fire and mould which are current sector issues are not currently captured in the corporate risk register. The Council also do not currently monitor service-line risks alongside the authority-wide risk register. We recommend that the Council ensure that health and safety risks are adequately captured in the risk register and service-line risks are monitored alongside the authority-wide risk register.	Auditors Annual Report for the year ended 31 March 24 (Audit Committee 13 February 2025)	Corporate Director Finance & IT	It is acknowledged that there is always a balance between operational / service risks and those captured within the Corporate Risk Register. The Council's current corporate risk register does capture Health and Safety and the Management of Assets as high level risks, but further consideration will be given to the recommendations made in terms of achieving this overall balance.	Remains under review as part of the activities/training set out in Appendix A.
2	The Council's risk management framework is now 6 years old, we recommend that this is reviewed and updated as required.	Auditors Annual Report for the year ended 31 March 24 (Audit Committee 13 February 2025)	Corporate Director Finance & IT	Although this will be considered as part of the on-going Corporate Risk Management activities and associated reports to the Audit Committee, it is important to highlight that it is broadly subject to review on a six monthly basis as part of the same process.	Remains under review as part of the activities/training set out in Appendix A.
3	Review of valuation of land and buildings: Currently there is not a formalised review of the Council's valuer Wilks Head and Eve output. The Council do not hold	Year End Report to the Audit Committee for	Corporate Director	The necessary review was undertaken as part of the preparation of the 2024/25 Statement of Accounts that were published at the end of June 2025. Although it has not been possible to	This work remains on-going as part of the

	sufficient data on the floor areas of their other land and buildings asset portfolio including up to date floor plans. We recommend that the Council undertake a full review of their asset portfolio and ensure up to date data is held on all asset floor areas. We also recommend that the Council undertake a formal review of the valuation on an annual basis.	the year ended 31 March 2024 (Audit Committee 13 February 2025)	Finance & IT	resolve the matter in its entirety, plans are in place to enable this to be implemented on a phased approach over the Statement of Accounts for both 25/26 and 26/27.	annual Statement of Accounts process. Floor area data will be retained to avoid this issue reoccurring in the future.