Appendix 1 -Actions from March ARMC Self-Assessment review of CIPFA Practical Guidance for Audit Committee 2022 with progress on 31 August 2026

No	Action	Action Owner	Date	Progress
Promoting the principles of good governance and their application to decision making				
3	Working with partner audit committees to review governance arrangements in partnerships.	HoRC*	31 March 2027	**31 May 2026 -** In progress. Initial scoping of work has commenced. **31 August 2026-** In progress. Responsibility transferred to the Interim Monitoring Officer. A report will be provided to ARMC on an annual basis starting in March 2027.
Contributing to the development of an effective control environment				
5	A full list of relevant CIPFA Control frameworks to be devised and self-assessments undertaken and shared with ARMC for example through AGS process.	AD G&CS	31 May 2027	**31 May 2026 -** In progress. Initial list of guidance identified from CIPFA practical guidance for Audit Committees in Local Government and Police has been shared with Governance Team. **31 August 2026 –** In progress. The reviews will be undertaken work when AGS is completed for 2026/2027.
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks				
6	Provide risk management improvement plan to ARMC.	HoRC / RCIM	30 June 2026	**31 May 2026 -** In progress. Action plan from the internal Risk Management review and the external risk management audit will be provided as an agenda item at the June 2026 ARMC meeting. **31 August 2026** – Action Completed. Provided to ARMC June 2026
7	Provide updates on risk management improvement plan to ARMC.	RCIM	30 June 2026	**31 May 2026 -** In progress. First update to be provided in June 2026, October 2026 and then six monthly thereafter **31 August 2026** – Action completed. first update provided in June 2026 to ARMC. Second update in October 2026 and then six monthly thereafter.
9	Ensure that there is a risk management review every two years which is included in the 2027/2028 financial year.	HoRC	31 March 2027	**31 May 2026 -** No progress at this point. Planning for the 2027/2028 financial year is undertaken in Q4 2026/2027. **31 August 2026 -** In progress. Planning for the 2027/2028 financial year is undertaken in Q4 2026/2027.
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively				
10	Define an appropriate framework of assurance for Wirral Council.	AD G&CS	31 March 2027	**31 May 2026 -** Planning to start during summer 2026.

No	Action	Action Owner	Date	Progress
				31 August 2026 – partially completed. Initial draft has been produced and is currently being consulted on.
12	Develop Assurance Mapping for the Committee to assist in the drafting of the work plan	HoRC	31 March 2027	**31 May 2026 -** In progress. Initial assurance mapping has been undertaken for the Corporate Risk Register and provided to Members in March 2026 as well as incorporated into the Annual Opinion for 2025/2026 due to be presented to Members in June 2026. **31 August 2026** In progress work commenced on how to build into work plan.
13	Review the effectiveness of assurance providers through EQAs, internal audits other assessments.	HoRC – Internal Audit and Risk Management	31 March 2027	**31 May 2026 - Internal Audit:** In progress. The last EQA was completed in 2019/2020 under the Public Sector Internal Audit Standards. There is planning for another EQA in 2026/2027. **31 August 2026** In progress. Currently exploring through CIPFA Heads of Audit Group the arrangements for a peer review.
Supporting the quality of the internal audit activity, in particular underpinning its organisational independence				
16	Undertake IA EQA during 2026/2027.	HoRC/ DoF	31 March 2027	**31 May 2026 -** In progress. Planning has been initiated on identifying the provider to undertake the review. **31 August 2026 -** In progress. Currently exploring through CIPFA Heads of Audit Group the arrangements for a peer review.
17	Continue to provide updates on GIAS compliance.	HoRC	31 March 2027	**31 May 2026 -** partially completed. Update provided in March 2026 ARMC update and update on GIAS compliance in June 2026 update. **31 August 2026 –** partially completed. Updates provided every meeting on GIAS compliance. Next update in Oct 2026
Aiding the achievement of the authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements				
20	Devise a monitoring framework for major projects to ensure that governance and assurance arrangements are in place.	HORC*	31 March 2027	**31 May 2026 -** – In progress. Initial planning started. **31 August 2026 –** – In progress. Initial planning started
Supporting the development of robust arrangements for ensuring value for money.				

No	Action	Action Owner	Date	Progress
21	Continued follow up of issues raised by EA.	ADF	30 November 2026	**31 May 2026 -** In progress. After 23/24 VfM report ARMC agreed that a six-monthly update on progress of recommendations to be provided to Members. Planned to provide the next update in October 2026. **31 August 2026 –** In progress. Next update planned for October 2026.
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.				
23	Complete the review of Code of Practice on Managing the Risk of Fraud and Corruption and share outcome with ARMC.	HoRC	30 September 2026	**31 May 2026 -** In progress. Initial assessment of the guidance has been undertaken. **31 August 2026** – In progress. Assessment completed and to be provided to ARMC in October 2026

Table detailing completed actions and when reported to ARMC as completed

No	Action	Action Owner	Confirmed completed to ARMC
1	Self-assessment of the governance process to take place during Annual Governance Process.	AD G&CS	**24 June 2026 -** Action completed.
2	Establish a list of partnerships for Wirral Council.	AD G&CS	**24 June 2026 –** Action completed.
4	Governance Audit to be considered as part of 2026/2027 Audit Plan	HoRC	**24 June 2026 -** Action completed.
8	Provide the outcome of the Risk Management Audit to ARMC.	RCIM	**24 June 2026 -** Action completed.
11	Provide a report on Assurance Mapping against the Corporate Risk Registers.	RCIM	**24 June 2026 -** Action completed.
13	Review the effectiveness of assurance providers through EQAs, internal audits other assessments.	ADF – Ext. Audit HoRC – Risk Management	**24 June 2026 - External Audit:** Action completed **Risk Management:** Action completed..
14	ARMC to review rationale behind delays in completion of the audit plan.	ADF	**24 June 2026 -** Action completed.
15	A revised Audit Charter to be provided to Committee in March 2026 and then on an annual basis.	HoRC	**24 June 2026 -** Action completed
18	Complete self-assessment against CIPFA Statement on the role of the Head of Internal Audit and include in AGS process.	HoRC	**24 June 2026 -** Action completed

19	Include an audit in the 2026/2027 Annual Audit Plan on the effectiveness of performance management.	HoRC	**24 June 2026 -** Action completed
22	Consider how performance in value for money is evaluated as part of the AGS process outside of EAs VfM report.	ADF	**24 June 2026 -** Action completed
24	Provide an Annual Counter Fraud Work Plan to ARMC.	HoRC	**24 June 2026 -** Action completed.
25	Management to discuss the context for the large adjustments with ARMC for the 2024/2025 accounts.	ADF	**24 June 2026 -** Action completed

Key	
DoF	Director of Finance
ADF	Assistant Director of Finance
AD G&CS	Assistant Director – Governance & Corporate Support
HoRC	Head of Risk and Compliance
MO	Monitoring Officer
RCIM	Risk, Continuity & Insurance Manager

*HORC – initial owner until scope of actions developed.