Action Plan from Member Effectiveness Review provided to Audit and Risk Management Committee in June 2026 and progress on 31 August 2026

No *	Context	Action	Action Owner	Date	Progress
4	*There should be a greater alignment to the CIPFA Position Statement states:* Audit committees are a key component of an authority's governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee's role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.	Revise the Terms of Reference to include the specific comments from the CIPFA position statement and include in the next Constitution	Monitoring Officer	31 May 2027	**31 August 2026.** Partially completed. Revised Terms of Reference for ARMC have been drafted which are to be included in the major change to Constitution before the movement to Cabinet Model in May 2027.
5	Discussions with Senior Leadership Team confirm they have a good understanding of the role of the Audit and Risk Management Committee.	The CIPFA Position Statement on Audit Committee in Local Government and Police 2022 to be shared with Senior Leadership Team.	Head of Risk and Compliance	30 June 2026	**31 August 2026.** Completed email to SLT and other members of senior management with a role in governance on 26 June 2026
8(i)	The Annual Report in June 2025 states: This Annual Report for 2024-25 produced by the Audit and Risk Management Committee has been prepared in accordance with the CIPFA best practice publication 'Audit Committees: Practical Guidance for Local Authorities and Police' Instead of state whether the ARMC is in "compliance with the CIPFA Position Statement 2022"	Include in the Annual Report the compliance with the CIPFA Position Statement 2022	Head of Risk and Compliance	30 June 2026	**31 August 2026.** Completed. The annual report for 2025/2026 states partially compliant with the CIPFA 2022 Position Statement but has a robust approach to reach full compliance.

No *	Context	Action	Action Owner	Date	Progress
8(ii)	There is no evidence stated in the report that results of the annual evaluation, development work undertaken and planned improvements, against the Position Statement have been undertaken. There are planned improvements but not necessarily linked to the Position Start	Include in the Annual Report annual evaluation, development work undertaken and planned improvements, against the Position Statement	Head of Risk and Compliance	30 June 2026	**31 August 2026.** Completed the annual report detailed the annual evaluation and proposed improvements for the 2026/2027 financial year as well as improvements made from the self-assessment presented to the ARMC in March 2026.
8 (iii)	The Annual Report does state how the ARMC has fulfilled its terms of reference but is not clear on the key issues that have been escalated in the year.	The Annual Report should outline the key issues that it has escalated.	Chair	30 June 2027	**31 August 2026.** In Progress Chair introducing post meeting feedback from October meeting to build the understanding on key issues escalated during the year. This will be used in the Annual Report.
9 (i)	The current terms of reference are not in total alignment to the CIPFA 2022 Model Terms of Reference. (**Governance arrangements)**	Revise the ARMC Terms of Reference to the CIPFA Position Statement on governance	Monitoring Officer	31 May 2027	**31 August 2026.** Partially completed. Revised Terms of Reference for ARMC have been drafted which are to be included in the major change to Constitution before the movement to Cabinet Model in May 2027.
9 (ii)	The current terms of reference are not in total alignment to the CIPFA 2022 Model terms of Reference. In addition the ToR currently does	Consider amending ARMC ToR to more align to the suggested	Monitoring Officer	31 May 2027	**31 August 2026.** Partially completed. Revised Terms of Reference for

No *	Context	Action	Action Owner	Date	Progress
	not appear to include the points from CIPFA position statement on the risk profile and that active arrangements are in place on risk-related issues, for both …….. and its collaborative arrangements. (**risk management)**	CIPFA Audit Committee Terms of Reference			ARMC have been drafted which are to be included in the major change to Constitution before the movement to Cabinet Model in May 2027.
9 (iii)	The current ARMC ToR include mention of financial management and counter fraud. The linkage to Value for Money is not mentioned and ethics is limited to "To deal with any audit or ethical standards issues which may arise in relation to partnership working, joint committees and other local authorities or bodies" rather than the wider Council. **(Internal controls)**	Consider amending ARMC ToR to more align to the suggested CIPFA Audit Committee Terms of Reference	Monitoring Officer	31 May 2027	**31 August 2026.** Partially completed. Revised Terms of Reference for ARMC have been drafted which are to be included in the major change to Constitution before the movement to Cabinet Model in May 2027.
12	The ARMC Members have not historically been offered the opportunity to meet the External Auditor and "Head of Internal Auditor" individually on a private basis. Meetings did take place in February/ March 2026 ARMC meetings with both external auditors and internal auditors	Ensure as part of the work plan there is an annual opportunity for the ARMC to meet privately with External Auditors and Head of Internal Audit	Chair/ Senior Democratic Services Officer	31 March 2027	**31 August 2026.** In progress. External Audit provisionally booked for meeting where accounts approved likely in November 2026. Internal Audit provisionally pencilled for January/ March 2027.
13(ii)	There are currently seven members of the ARMC plus one independent member with substitutes. CIPFA in the practical guidance on local authorities' states: CIPFA's recommendation is that a committee size of no more than eight members should be established. *CIPFA also recommend that the use of substitutes on the committee is avoided*.	There should be a decision on the CIPFA recommendation on the use of substitutes to the ARMC.	Monitoring Officer	31 March 2027	**31 August 2026.** In progress. This will be considered by the Governance Working Group.

No *	Context	Action	Action Owner	Date	Progress
13(iii)	CIPFA recommends that each authority audit committee should include at least two co-opted independent members to provide appropriate technical expertise. Currently there is one independent member who has not attended meetings for in excess of 12 months.	There should be consideration of whether the existing independent member is still a member of the Committee and whether further recruitment needs to be undertaken initially for one member before extending to the second role.	Monitoring Officer	31 Dec. 2026	**31 August 2026.** In progress. Recruitment ongoing and interviews booked for August 2026.
14	The CIPFA Position Statement states To provide the level of expertise and understanding required of the committee, and to have an appropriate level of influence within the authority, the members of the committee will need to be of high calibre. When selecting elected representatives to be on the committee or when co-opting independent members, aptitude should be considered alongside relevant knowledge, skills and experience. At present there is not a self- assessment of the relevant knowledge, skills and experience of a new Audit Committee member which could be used to ensure that training is focused on the needs of the individual member.	Each new Audit Committee Member should undertake a self-assessment against the CIPFA stated knowledge, skills and experience. The training plan for the individual ARMC member to be drawn up based on the self-assessment.	Senior Democratic Services Officer Principal Member Support Officer	31 July 2026 30 Sept 2026	**31 August 2026.** In progress a self-assessment against the CIPFA stated knowledge, skills and experience has been provided to the new members. In progress Once the self-assessment has been completed a training plan will be devised. Revised date 31 December 2026.
15	This has been commissioned by the Chair in November 2025 and forms issued to ARMC members to self-assess against in January 2026. There was a limited response. The outcome was presented to Members in March 2026. This exercise should occur on a two-year basis.	Ensure that the exercise is repeated every two years.	Senior Democratic Services	January 2028	**31 August 2026.** In progress No action need at present. However planning started.

No *	Context	Action	Action Owner	Date	Progress
			Officer and HORC.		
16	Although there is training in place for new members there was not historically for existing ARMC members to build on any knowledge gaps as detailed in 15. A proposed training plan was presented to ARMC members in March 2026 and approved. There was a discussion at ARMC in March 2026 on the training that Committee members received from induction and an agreement that Officers would realign dates to reflect annual training, induction/ mentoring to be strengthened and add proposed quarterly training sessions to the committee work programme.	Officers to review the training provided to ARMC members and provide proposal to address the points raised.	Principal Member Support Officer/ Senior Democratic Services Officer		**31 August 2026.** Completed. There has been realignment of the Induction Training alongside the proposed training plan on the knowledge gaps
23	Member assessment – Members have on the whole acted political neutral during Committee meetings	There is a planned programme of induction training for Members which will reinforce the non-political approach.	Principal Member Support Officer	30 June 2026	**31 August 2026.** Completed Induction Training arranged for members and held in June 2026
24	Member assessment. There is at each of the meetings presenters from Finance, Internal Audit, Risk and Legal Services.	Senior Officers and Managers will be invited to meetings where appropriate to discuss findings, risk and action plans.	Senior Democratic Services Officer	31 March 2027	**31 August 2026.** Completed. Prior to each meeting assessment made of which officers will be invited to attend.
25	Member assessment. Members have made recommendations during the financial year on agenda items and have identified improvements in governance, risk and controls arrangements.	An annual report will be provided to Members on the improvements to governance, risk and control and their implementation during the year.	Monitoring Officer	31 March 2027	**31 August 2026.** In progress. Planning has started for the report.

No *	Context	Action	Action Owner	Date	Progress
26	Member assessment. This question is linked to the previous and may reflect that Members are unaware of progress on recommendations that have been made.	An annual report will be provided to Members on the improvements to governance, risk and control and their implementation during the year.	Monitoring Officer	31 March 2027	**31 August 2026.** In progress. Planning has started for the report.
27	Member assessment	Consider following the conclusion of the meeting discussing the areas where the Members believe they have added value and annually incorporate into annual report.	Chair	31 March 2027	**31 August 2026.** In progress. Chair introducing post meeting feedback from October meeting to build the understanding on key issues escalated during the year. This will be used in the Annual Report
28	Member assessment	An action plan will be drafted following the two self-assessments that have been completed.	Head of Risk and Compliance	31 August 2026	**31 August 2026.** Completed action plan(s) drafted and progress being reported to ARMC on a six-monthly basis.
29	Member assessment- There was a limited return from Members. The timing of the self-assessment will be considered for future exercises	Review the timing of the self-assessment to earlier before the end of the Municipal Year	Head of Risk and Compliance	31 March 2027	**31 August 2026.** In progress. The exercise will take place in January 2026.

No* - link to reference number in the original self-assessment