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<b>Report for:</b>	<b>Audit Committee</b>
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Date of Meeting:	09 December 2025
<b>Subject:</b>	<b>Audit Action Tracking Report</b>
Cabinet Member:	Cllr John Downes, Cabinet Member for Governance, Finance and Risk.
Responsible Officer:	Matthew Page, Head of People, Governance & Waste.  Dr Steve Carr, Corporate Performance and Improvement Manager.
Exempt:	N/A
Wards Affected:	All
Enclosures:	Appendix 1: Current Audit Actions

## **Section 1 – Summary and Recommendation(s)**

This report provide an update on progress to complete audit actions.

### **Recommendation(s):**

**That Audit Committee note the report.**

## **Section 2 – Report**

### **1.0 Introduction**

- 1.1 As part of the audit process, audit recommendations are made by the internal audit service and actions agreed by Council officers to improve the assurance position.
- 1.2 This report provides the current position on the number of audit actions currently being managed, and details on any which are overdue.

- 1.3 Audit actions are managed by the Council in its performance management system, SPAR. This process is overseen by the Corporate Performance and Improvement Manager.

## **2.0 Audit Recommendations Tracking**

- 2.1 There are currently 59 audit actions currently being managed by the Council. Of these none are high priority, 33 are medium priority, and 26 are either low priority or have been identified as opportunities.
- 2.2 There are currently four medium priority actions that are overdue, and five low priority actions or opportunities overdue (see Appendix 1).
- 2.3 The agreed policy is that only High priority actions require Audit Committee agreement to extend target dates, and that management can decide to extend Medium, Low, and Opportunity target dates.

## **Financial Implications**

Resource implications arising from audit actions should be addressed by the relevant Services and where required, will be reported to the relevant PDG/ committee.

## **Legal Implications**

The Global Internal Audit Standards (the GIAS) require the Chief Audit Executive to establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action. Details of this process known as action tracking.

## **Risk Assessment**

The implementation of the management agreed actions will improve the control environment and assist in reducing the risk exposure to the Council.

## **Impact on Climate Change**

There are no direct impacts on climate change resulting from this report.

## **Equalities Impact Assessment**

There are no direct implications on equalities arising from this report.

## **Relationship to Corporate Plan**

The timely delivery of audit recommendations ensures that the Council continues to be high performing and able to deliver on it's operational and strategic priorities.

### **Section 3 – Statutory Officer sign-off/mandatory checks**

**Statutory Officer:** Andrew Jarrett

Agreed by or on behalf of the Section 151 Officer

**Date:** 1.12.25

**Statutory Officer:** Maria De Leburne

Agreed on behalf of the Monitoring Officer

**Date:** 1.12.25

**Chief Officer:** Stephen Walford

Agreed by or on behalf of the Chief Executive/Corporate Director

**Date:** 1.12.25

**Performance and risk:** Steve Carr

Agreed on behalf of the Corporate Performance & Improvement Manager

**Date:** 24 November 2025

**Cabinet member notified:** yes

**Report:** Exclusion of the press and public from this item of business on the published agenda on the grounds that it involves the likely disclosure of exempt information. (No)

**Appendix:** Exclusion of the press and public from this item of business on the published agenda on the grounds that it involves the likely disclosure of exempt information. (No)

### **Section 4 - Contact Details and Background Papers**

**Contact:** Dr Steve Carr, Corporate Performance and Improvement Manager

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**Background papers:**