

REPORT TITLE: External Auditors Recommendations report

Meeting:	Corporate Governance & Audit Committee
Date:	26 September 2025
Cabinet Member (if applicable)	
Key Decision Eligible for Call In	No No – Information report
Purpose of Report To advise the committee of progress against the recommendations made by the external auditor following their work in respect of the financial year 2023/24 (and previous years)	
Recommendations <ul style="list-style-type: none"> • That the report be noted • The Committee consider if there are any areas covered in relation to which they require any further information Reasons for Recommendations <ul style="list-style-type: none"> • The report is provided for monitoring and oversight for good governance 	
Resource Implications: <ul style="list-style-type: none"> • None from this report; addressing recommendations should improve governance or control 	
Date signed off by <u>Strategic Director</u> & name. Is it also signed off by the Service Director for Finance? Is it also signed off by the Service Director for Legal Governance and Commissioning?	12 September 2025 Yes Yes

Electoral wards affected: all

Ward councillors consulted: none

Public or private: public

Has GDPR been considered? yes

- 1. Executive Summary**
The attached appendices provide monitoring information in relation to Appendix A; Progress against the External Auditors Recommendations
- 2. Information required to take a decision**
This is contained in the Appendix.
- 3. Implications for the Council**
Progress against Action Plans and in implementing recommendations is important as demonstrating a sound set of control arrangements and good governance.
 - 3.1 Working with People**
Not directly applicable.
 - 3.2 Working with Partners**
Not directly applicable.
 - 3.3 Place Based Working**
Not directly applicable.
 - 3.4 Climate Change and Air Quality**
Not directly applicable.
 - 3.5 Improving outcomes for children**
Not directly applicable.
 - 3.6 Financial Implications**
Refers in part to improving strategic and operational financial controls
 - 3.7 Legal Implications**
Not directly applicable.
 - 3.8 Other (eg Risk, Integrated Impact Assessment or Human Resources)**
Implementation of recommendations should improve overall control arrangements and promote good governance.
- 4. Consultation**
With senior management, who are responsible for implementation.
- 5. Engagement**
Not applicable.
- 6. Options**
Not applicable.
- 7. Next steps and timelines**
Actions as set out in plans for those not yet implemented.
- 8. Contact officer**
Martin Dearnley Head of Audit & Risk;
- 9. Background Papers and History of Decisions**

Actions contained within Grant Thornton reports previously presented to this Committee.

10. Appendices

Appendix A; Progress against the External Auditors Recommendations

11. Service Director responsible

Samantha Lawton, Service Director for Legal Governances & Monitoring

Kevin Mulvaney, Service Director for Finance