

Audit and Governance Committee

Agenda

Date:	Thursday, 4th December, 2025
Time:	10.30 am
Venue:	Committee Suite 1, 2 and 3, Delamere House, Delamere Street, Crewe, CW1 2JZ

The agenda is divided into 2 parts. Part 1 is taken in the presence of the public and press. Part 2 items will be considered in the absence of the public and press for the reasons indicated on the agenda and at the foot of each report.

Please Note: This meeting will be live streamed. This meeting will be broadcast live and a recording may be made available afterwards. The live stream will include both audio and video. Members of the public attending and/or speaking at the meeting should be aware that their image and voice may be captured and made publicly available. If you have any concerns or require further information, please contact Democratic Services in advance of the meeting.

PART 1 – MATTERS TO BE CONSIDERED WITH THE PUBLIC AND PRESS PRESENT

1. **Apologies for absence**

To receive apologies for absence from Members.

2. **Declarations of Interest**

To provide an opportunity for Members and Officers to declare any disclosable pecuniary interests, other registerable interests, and non-registerable interests in any item on the agenda.

3. **Minutes of Previous Meeting** (Pages 5 - 14)

To approve as a correct record the minutes of the meeting held on 29 September 2025.

For requests for further information

Contact: Nikki Burn

Tel: 01270 686462

E-Mail: CheshireEastDemocraticServices@cheshireeast.gov.uk

4. **Public Speaking Time/Open Session**

In accordance with paragraphs 2.24 of the Council's Committee Procedure Rules and Appendix on Public Speaking a total period of 15 minutes is allocated for members of the public to put questions to the committee on any matter relating to this agenda. Each member of the public will be allowed up to two minutes each to speak, and the Chair will have discretion to vary this where they consider it appropriate.

Members of the public wishing to speak are required to provide notice of this at least three clear working days' in advance of the meeting and should include the question with that notice.

5. **Audit and Governance Committee Action Log** (Pages 15 - 16)

To receive an update on the Committee Action Log.

6. **Statement of Accounts 2023/24** (Pages 17 - 64)

To receive an update from Ernst & Young LLP on the 2023-24 external audit.

7. **Annual Monitoring Officer Report 2024/25** (Pages 65 - 88)

To consider the Annual MO report.

8. **Internal Audit Plan Update** (Pages 89 - 108)

To receive an update on the Internal Audit Plan.

9. **Officer Decision Records - Internal Audit Briefing** (Pages 109 - 116)

To consider the findings of the internal audit review.

10. **Risk Management Update** (Pages 117 - 170)

To receive an update on risk management.

11. **Global Internal Audit Standards Self Assessment/Internal Audit Charter** (Pages 171 - 196)

To consider the report updating on the Global Internal Audit Standards.

12. **Financial Leadership Improvement Plan (FLIP) Update** (Pages 197 - 220)

To receive a report which updates on the Financial Leadership Improvement Plan.

13. **Work Programme** (Pages 221 - 222)

To consider the Work Programme.

14. **Procurement Compliance** (Pages 223 - 242)

To consider the update report on Procurement Compliance.

15. **Exclusion of the Press and Public**

The reports relating to the remaining items on the agenda have been withheld from public circulation and deposit pursuant to Section 100(B)(2) of the Local Government Act 1972 on the grounds that the matters may be determined with the press and public excluded. The Committee may decide that the press and public be excluded from the meeting during consideration of the following items pursuant to Section 100(A)4 of the Local Government Act 1972 on the grounds that they involve the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972 and public interest would not be served in publishing the information.

PART 2 - MATTERS TO BE CONSIDERED WITHOUT THE PUBLIC AND PRESS

16. **Procurement Compliance** (Pages 243 - 306)

To consider the Part 2 appendices.

Membership: Councillors S Adams, M Beanland (Chair), J Bird, L Braithwaite, B Drake (Vice-Chair), R Fletcher, A Heler, P Redstone, J Snowball, Mr R Jones and Mrs J Clark

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CHESHIRE EAST COUNCIL

Minutes of a meeting of the **Audit and Governance Committee**
held on Monday, 29th September, 2025 in the Capesthorpe Room,
Macclesfield Town Hall, SK10 1EA

PRESENT

Councillor M Beanland (Chair)
Councillor B Drake (Vice-Chair)

Councillors R Bailey (sub for Cllr Adams), L Braithwaite, P Redstone,
J Snowball, Mr R Jones, Mrs J Clark and Councillor M Sewart (sub for Cllr
Heler)

OFFICERS IN ATTENDANCE

Ashley Hughes, Executive Director of Resources and S151 Officer
Kevin O'Keefe, Interim Director of Governance and Law (Monitoring Officer)
Chris Benham, Director of Finance
Josie Griffiths, Head of Audit, Risk and Assurance
Michael Todd, Acting Head of Internal Audit
Tracy Baldwin, Strategic Finance Manager
Julie Gibbs, Information Rights Manager
Keith Sutton, Security and Risk Manager
Paul Unwin, Community Protection Team Leader
Nikki Bishop, Democratic Services Officer

27 APOLOGIES FOR ABSENCE

Apologies were received from Councillors S Adams, A Heler, R Fletcher
and J Bird. Councillor R Bailey and M Sewart were present as substitutes.

28 DECLARATIONS OF INTEREST

There were no declarations of interest.

29 MINUTES OF PREVIOUS MEETING**RESOLVED:**

That the minutes of the meeting held on 28 July 2025 be agreed as a
correct record and signed by the Chair.

30 PUBLIC SPEAKING TIME/OPEN SESSION

There were no registered speakers.

31 AUDIT AND GOVERNANCE COMMITTEE ACTION LOG

The committee received an update on the action log. The following was noted:

- Whistleblowing Policy: it was confirmed that this would likely come forward to the December 2025 committee meeting.

RESOLVED:

That the action log and updates provided be received and noted.

Councillors Redstone and Snowball arrived at 10.34am.

32 FINAL STATEMENT OF ACCOUNTS 2023-24

The committee considered the report which provided an update on the finalisation of the Statement of Accounts 2023-24.

The committee noted that in finalising their audit work on the Statement of Accounts 2023-24, Ernst & Young had requested that the Council include an additional disclosure on 'Going Concern' in the final 2023-24 version of the Statement of Accounts. No other changes to the 2023-24 Statement of Accounts had been proposed.

The committee noted that the concern assessment was deemed necessary in recognition of the Council's financial position and also the ongoing challenging landscape within which the Council and other local authorities found themselves in. The S151 officer confirmed that the Council would expect a concern statement until such a time that the Council improved its financial sustainability.

A typing error within the report was highlighted, it was confirmed that the report should have stated that the Council's outturn position for the current year 2025-26 which had been reported to the Finance Sub Committee at Quarter 1 was a £3.1m overspend in year.

The committee queried the fees in respect of the work undertaken to issue the going concern statement. It was clarified that this had not yet been calculated however figures would be shared with the S151 Officer and the Audit and Governance Committee. Any additional fees would be subject to Public Sector Audit Appointments Ltd (PSAA) determination.

Assurance was provided that the External Auditors were confident that the leadership of the Council recognised the financial challenges facing the local authority. The S151 Officer met regularly with the Leader, Deputy Leader and Senior Corporate Leadership Team to review the financial position. The Medium-Term Financial Strategy was being developed in order to improve financial suitability, build back reserves and reduce borrowing.

The committee noted that the concern statement referenced the review of the Capital Programme undertaken in 2024/25 with a view to reducing and re-profiling the amount of capital spend funded by borrowing which led to significant slippage in year. Officers confirmed that there would be continued scrutiny and review of the Capital Programme throughout 2025-26 to minimise and delay spend funded from borrowing in order to reduce the ongoing revenue costs in future years. It was agreed that capital projects needed to be underpinned by a robust business case.

The committee noted that an additional Corporate Policy Committee had been scheduled for 30 October 2025 to consider the development of the 2026-30 MTFS and supporting consultation and engagement process. Officers committed to ensuring further consideration of how to reach rural Town and Parish Councils that were not members of ChALC during the consultation and engagement process.

RESOLVED (unanimously):

That the Audit and Governance Committee

1. Note the Going Concern disclosure (Appendix A) that has been included in the latest Statement of Accounts for 2023/24 (on the Members Hub for information).
2. Delegate to the Executive Director of Resources (S151 Officer), Ashley Hughes to:
 - a) Sign off the Statement of Accounts for 2023/24, once the audit has concluded, and
 - b) Notify Committee Members of the final signed Accounts being published on the Council's website.

33 FINAL ANNUAL GOVERNANCE STATEMENT 2023-24

The committee received the final version of the Annual Governance Statement (AGS) for the financial year 2023-24. The AGS set out the Council's governance framework and evaluated its effectiveness in supporting service delivery and achieving strategic objectives. The AGS reflected governance activity up to the date of approval of the Council's Statement of Accounts.

It was suggested that the going concern statement be referenced within the AGS. With the proposed wording being added at paragraph 5.8:

'In finalising their audit work on the 2023/24 statement of accounts, the external auditors requested that the Council include an additional disclosure on going concern in recognition of the challenging landscape within which Cheshire East Council and other local authorities find

themselves. This was presented to the September 2025 meeting of the Audit and Governance Committee’.

An amendment was proposed and accepted by the committee as a friendly amendment, as summarised below.

Recommendation 1 (amendment – Proposed by Cllr Beanland)

1. Approve the Annual Governance Statement 2023-24 subject to reference to the going concern statement being included.

RESOLVED (by majority):

That the Audit and Governance Committee

1. Approve the Annual Governance Statement 2023-24 subject to reference to the going concern statement being included.

34 STATEMENT OF ACCOUNTS 2023-24 EXTERNAL AUDIT OPINION

The committee received an update from its External Auditors, Ernst and Young, on the position of the 2023-24 Statement of Accounts (External Audit).

It was confirmed that the objections that had been received in relation to the 2023-24 Statement of Accounts had been resolved and that after consideration of the objections, Ernst & Young had not upheld the matters raised as the issues, including weaknesses in the Council’s governance arrangements and internal controls, were already in the public domain and had been included in the Annual Governance Statement, it was therefore not considered appropriate to issue a Public Interest Report, as requested by the objectors. Ernst & Young confirmed that they would now conclude the 2023-24 audit with a view to issuing its opinion by the end of October 2025.

RESOLVED:

That the Audit and Governance Committee note the verbal update provided.

35 PROVISIONAL AUDIT PLANNING REPORT (UPDATE) OF ERNST & YOUNG LLP - 2024/25

The committee considered the updated provisional audit planning report from Ernst & Young (EY) for the 2024/25 financial year. EY outlined the proposed audit approach and scope, noting that the final audit plan had been rescheduled from July to November 2025, with the aim of completing the audit by the February 2026 backstop date.

The committee asked questions in relation to the proposed audit approach. It was noted that the PSAA would use its fee variation process to determine the final fee that the Council would have to pay for the 2023-24 audit. The committee raised concerns in relation to the additional fees that would need to be paid for dealing with additional work as a result of the Council's finances and objections. The scale fees for 2024-25 had increased by 8% by the PSAA to cover additional work under revised standards. It was clarified that any additional fees above set scale fees would be tested by the PSAA and the S151 Officer would be consulted and invited to comment upon them. It was acknowledged that the fees had increased significantly to reflect the cost of external audit.

RESOLVED:

That the Audit and Governance Committee

1. Note the updated Provisional Audit Planning report by Ernst & Young (LLP) for 2024/25 and that following completion of their planning procedures, EY will update the committee on any changes in identified audit risks.

36 ANNUAL REPORT OF THE AUDIT AND GOVERNANCE COMMITTEE 2024-25

The committee considered the Annual Report which summarised the work of the committee during the 2024/25 municipal year. The report outlined how the committee had discharged its responsibilities in accordance with its Terms of Reference set out within the Council's Constitution, providing independent assurance on the Council's governance, risk management, and control frameworks. Key areas of focus included oversight of internal and external audit processes, financial reporting, standards arrangements, and the Annual Governance Statement.

Members acknowledged the breadth of work undertaken and the positive impact of the committee's assurance functions. It was agreed that the page number to the Terms of Reference for the committee should be included alongside a link to the Council Constitution.

It was suggested that further detail regarding Member Training and Development should be included within the report. It was noted that work was underway to review the Member Training and Development Plan, as approved by the Audit and Governance Committee in July 2025, following the decision of Full Council to move to a Cabinet/Leader form of governance which would be reviewed by the Audit and Governance Committee. The role of the Audit and Governance Committee would be reviewed as the Council transitioned to its new form of governance.

RESOLVED (unanimously):

That the Audit and Governance Committee

1. Note the draft Annual Report of the Audit and Governance Committee 2024/25 and agree the final version which will be presented at the October 2025 meeting of Council.

37 AUDIT AND GOVERNANCE COMMITTEE SELF ASSESSMENT

The committee considered the Audit and Governance Committee Self-Assessment report, which reviewed the committee's effectiveness and alignment with best practice standards, undertaken by the Chair and Vice Chair of the committee. The self-assessment was based on CIPFA publication "CIPFA's Position Statement 2022: Audit committees in local authorities and police" and included a detailed evaluation of the committee's structure, purpose, and performance.

Members supported the findings of the self-assessment and agreed that the outcomes should inform future development and training plans for the committee. It was noted that the self-assessment process would be repeated periodically to ensure continued compliance with good governance principles.

A typing error was highlighted in relation to question four of the Self-Assessment (Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?) it was confirmed that this should be recorded as a 'yes' response. This did not impact on the figures detailed in the summary tables.

It was noted the four actions had been identified as set out within the report. The committee supported the proposal that the skills self-assessment be rolled out as quickly as possible.

It was queried if guidance from other organisations had been considered to self-assess against, such as the Local Government Association (LGA). It was confirmed that CIPFA was widely regarded as the most appropriate specialist professional body for public sector audit committees in the UK. CIPFA provided guidance on governance, financial management, and audit committee effectiveness. Officers confirmed that it would be difficult to look to other professional bodies to provide such guidance.

An additional recommendation was proposed and seconded as summarised below.

Recommendation 3 (additional recommendation)

3. That the Council explores the other external professional bodies available, such as the Local Government Association, for the Audit and Governance Committee to assess itself against.

The vote on the motion was tied, with 3 votes in favour and 3 against. In accordance with the committee procedure rules, the Chair exercised their casting vote, and the motion was carried.

RESOLVED (unanimously):

That the Audit and Governance Committee

1. Consider the self-assessment (Appendix A) and determine any required additions or amendments.
2. Endorse the actions arising from the self-assessment and agree any additional actions that may be required.
3. That the Council explores the other external professional bodies available, such as the Local Government Association, for the Audit and Governance Committee to assess itself against.

38 INFORMATION GOVERNANCE AND SECURITY - REVIEW OF 2024/25

The committee received a report providing an overview of the Council's arrangements for information management, information security, and requests for information during 2024/25.

The committee noted that the Information Assurance and Data Management (IADM) Programme had used the Gartner's Enterprise Information Management (EIM) Maturity assessment tool to monitor progress and to provide an assessment for future workloads to increase the organisation's maturity. The Maturity Assessment Tool had been updated, and a new assessment would be conducted accordingly. The assessment was subject to validation by Gartner, and once this process was complete, the findings would be presented to the committee at an appropriate opportunity.

The committee noted the key activities undertaken to ensure compliance with legislation such as the UK GDPR, Data Protection Act 2018 and the Freedom of Information Act 2000. Updates on the volume and nature of information requests, internal reviews as well as ICO complaints, were provided. The committee noted the continued focus on staff training and awareness, including mandatory e-learning modules and targeted campaigns to promote good data handling practices.

Members discussed the importance of maintaining robust governance frameworks and welcomed the assurance that the Council was actively monitoring and responding to risks in this area. The committee acknowledged the challenges posed by increasing volumes of information requests and the evolving cyber threat landscape. It was confirmed that a private briefing would be arranged for the committee to receive additional details on cyber security and AI.

RESOLVED:

That the Audit and Governance Committee

1. Note the update provided.

39 REGULATION OF INVESTIGATORY POWERS ACT (RIPA) - REVIEW OF POLICY AND PROCEDURE

The committee received a report detailing the Council's use of its powers under Part II of the Regulation of Investigatory Powers Act 2000 (RIPA) and the Investigatory Powers Act 2016 (IPA) during 2024/25.

The report confirmed that only one directed surveillance application was authorised in 2024/25 and one application for communications data the previous year. A total of three applications had been authorised in the last four years, all of which related to trading standards investigations. The committee welcomed the outcome of the review which stated that the Council remained compliant with relevant legislation and continued to maintain appropriate internal governance and oversight of its covert investigatory powers.

The committee noted that the RIPA Policy and Procedure and Online Investigations Policy had both been updated as part of the bi-annual review which identified a small number of areas for improvement, as set out within the report.

RESOLVED (unanimously):

That the Audit and Governance Committee

1. Note the limited but lawful use of RIPA powers by the Council.
2. Note the amendments to the RIPA Policy and Procedure and Online Investigations Policy.
3. Recommend endorsement by Corporate Policy Committee of the updated policies.

40 WORK PROGRAMME

The committee considered the Work Programme. The following was noted:

- Risk management: It was suggested that the committee consider looking at the potential risk and delay in the transfer of the Council's change of governance.
- Planning Department: Concerns were raised in relation to the ongoing issues with the planning website which had resulted in

criticism from residents. It was requested that the committee considered looking into this matter to ensure the governance arrangements and internal controls were in place and working.

RESOLVED:

That the Work Programme be received and noted.

The meeting commenced at 10.30 am and concluded at 12.14 pm

Councillor M Beanland (Chair)

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Audit and Governance Committee - Action Log

Committee Date	Action	Lead Officer	Update on Progress
July 2025	Whistleblowing Policy to be added back onto the Work Programme for September 2025.	Head of Audit, Risk and Assurance	Update: Scheduled for Feb 2026
September 2025	Final Annual Governance Statement 2023-24 to be amended to include reference to the Going Concern statement, as set out below. <i>In finalising their audit work on the 2023/24 statement of accounts, the external auditors requested that the Council include an additional disclosure on going concern in recognition of the challenging landscape within which Cheshire East Council and other local authorities find themselves. This was presented to the September 2025 meeting of the Audit and Governance Committee'.</i>	Head of Audit, Risk and Assurance	Completed
	Annual Report of the Audit and Governance Committee 2024-25 to be updated to include reference to Member Training and Development, before being presented to Full Council.	Head of Audit, Risk and Assurance	Completed and presented to October 2025 Full Council.
	Audit and Governance Committee Self-Assessment: 1) Skills assessment to be rolled out as quickly as possible. 2) That the Council explores the other external professional bodies available, such as the Local Government Association, for the Audit and Governance Committee to assess itself against.	Head of Audit, Risk and Assurance / Director of Finance	Update – meeting with Head of Audit, Risk and Assurance and Democratic Services – December to progress.
	Information Governance and Security Annual Update: Cyber and AI Briefing to be arranged for the Audit and Governance Committee.	Democratic Services Officer/ Director of Digital	Completed: Scheduled for 5 December, 10am via Teams

	Work Programme: - Risk management: It was suggested that the committee consider looking at the potential risk and delay in the transfer of the Council's change of governance. - Planning Department: Concerns were raised in relation to the ongoing issues with the planning website which had resulted in criticism from residents. It was requested that the committee considered looking into this matter to ensure the governance arrangements and internal controls were in place and working.		Update: All Member Briefings with Head of Democratic Services scheduled for: Thursday 11 Dec 5pm and Friday 12 Dec 12noon (via Microsoft Teams). Invites sent out to All Members on 25/11.
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OPEN

Audit and Governance Committee

04 December 2025

Statement of Accounts 2023/24

Report of: Ashley Hughes, Executive Director of Resources (s151 Officer)

Report Reference No: AG/27/25-26

Ward(s) Affected: (All Wards)

Purpose of Report

- 1 The purpose of this report is to provide an update on the finalisation of the 2023/24 Statement of Accounts (SoA) and provide the finalised 2023/24 Audit Completion Report (Appendix 1) of Ernst & Young LLP (EY). Representatives from EY will update the Committee verbally at the meeting on the 4 December 2025.
- 2 The report is provided for the Committee's responsibilities in reviewing and approving the annual SoA and considering the external auditors report to those charged with governance on issues arising from the audit of accounts.

Executive Summary

- 3 The Audit and Governance Committee received a report on the 2023/24 Statement of Accounts on the 24 February 2025 which provided the following (See also Link: Item 59 [Agenda for Audit and Governance Committee on Monday, 24th February, 2025, 10.00 am | Cheshire East Council](#)):
 - latest set of draft Accounts 2023/24 (as at February 2025),
 - an update on the 2023/24 Audit, and
 - the 2023/24 Interim Audit Report of EY

- 4 A further update report was provided to the Committee on 29 September 2025 confirming that EY had concluded their work in relation to four objections from a local elector on the 2023/24 financial statements and that in finalising their work on the SoA, EY had requested that an additional disclosure was included in the final version of the SoA in recognition of the challenging landscape within which Cheshire East Council and other local authorities find themselves. Details of that report are available here: (Item 32: [Agenda for Audit and Governance Committee on Monday, 29th September, 2025, 10.30 am | Cheshire East Council](#)).
- 5 Appendix 1 provides a copy of EY's final Audit Completion Report (ACR) for 2023/24. The ACR concludes as anticipated that the 2023/24 Accounts have received a disclaimed audit opinion, the impact of which is set out in the paper provided to the Audit & Governance Committee in February. Representatives from EY will be present at the meeting to update further on their report, with changes to the previous report highlighted in blue text for ease of reference.
- 6 Once EY have issued their Final Audit Report and opinion, the SoA for 2023/24 will be signed and published at the earliest opportunity.
- 7 The previous report to the Committee approved to delegate to the Executive Director of Resources (S151 Officer), Ashley Hughes, to sign off the Statement of Accounts for 2023/24 once the audit has concluded and notify committee Members that the signed Accounts have been published on the website, therefore this report is for noting.

RECOMMENDATIONS

The Audit and Governance Committee is recommended to:

1. Note the final Audit Completion Report 2023/24 provided by Ernst & Young LLP and the Audit findings contained within.

Background

- 8 The auditors are responsible for giving an opinion on:
 - (a) Whether the accounts give a true and fair view of the financial position of the Council and the Group as at 31st March 2024 and of the Council's and the Group's expenditure and income for the years then ended;
 - (b) Whether they have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority

Accounting in the United Kingdom 2023/24;

- (c) Whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the value for money (VFM) conclusion.
- 9 The Audit & Governance Committee received a report on the 2023/24 Statement of Accounts on the 24 February 2025 (See Link: at paragraph 3 above).
- 10 A further update report was provided to the Committee on 29 September 2025 confirming that EY had concluded their work in relation to four objections from a local elector on the 2023/24 financial statements and that in finalising their work on the SoA, EY had requested that an additional disclosure was included in the final version of the SoA in recognition of the challenging landscape within which Cheshire East Council and other local authorities find themselves
- 11 The Interim Audit Report from EY in February 2025 advised that EY were not in a position to obtain sufficient evidence to be able to conclude that the financial statements of the Council are free from material and pervasive misstatement before the backstop date for the 2023/24 accounts (28/02/2025) and therefore anticipate issuing a disclaimed 2023/24 audit opinion. The report attached at Appendix 1 highlights some changes which are not deemed as significant from the report provided in February, however a verbal update will be provided to the Committee on the 4 December 2025.
- 12 Once EY have issued their final Audit Report and opinion, the SoA for 2023/24 will be signed and published at the earliest opportunity.

Consultation and Engagement

- 13 In accordance with Regulation 15(2) (b) of the Accounts and Audit Regulations 2015, the draft accounts were made available for public inspection between 18th July 2024 to 29th August 2024.

Reasons for Recommendations

- 14 The appointed auditors are required to report to those charged with governance. The Audit Completion Report presents the findings, conclusions and recommendations from audit work undertaken relating to the financial year 2023/24.

Other Options Considered

- 15 None. This report is important to ensure Members of the Committee are sighted on the financial pressure the Council is facing and the

activity to date to try and mitigate this issue, and are given an opportunity to scrutinise this activity and identify any further actions that could be taken to learn to live within our means

Option	Impact	Risk
Do Nothing	The Statement of Accounts are not reviewed by those charged with governance.	Members are not kept up to date in line with their responsibilities regarding reviewing and approving the annual SoA and considering the external auditors report to those charged with governance on issues arising from the audit of accounts.

Implications and Comments

Monitoring Officer/Legal/Governance

16 There are no legal implications.

Section 151 Officer/Finance

17 As covered in the report.

Human Resources

18 There are no human resources implications identified.

Risk Management

19 The audit has been conducted in accordance with International Standards of Auditing (UK) and means the auditors focus on audit risks that have been assessed as resulting in a higher risk of material misstatement.

Impact on other Committees

20 There are no impacts on other Committees.

Policy

21 There are no direct policy implications.

Equality, Diversity and Inclusion

22 There are no direct implications for equality, diversity and inclusion.

Other Implications

23 None.

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Ashley Hughes	S151 Officer	26/11/25	26/11/25
Kevin O'Keefe	Interim Monitoring Officer	26/11/25	26/11/25
<i>Legal and Finance</i>			
Chris Benham	Director of Finance (Deputy S151)	26/11/25	26/11/25
Jennie Summers	Acting Head of Legal Services	26/11/25	To follow.

Access to Information	
Contact Officer:	Ashley Hughes - Executive Director of Resources (S151 Officer) Ashley.hughes@cheshireeast.gov.uk
Appendices:	Appendix A – Going Concern disclosure 2023/24
Background Papers:	Statement of Accounts and Annual Governance Statement 2023-24 External Auditors - Audit of Accounts 2023-24 CIPFA-Bulletin-18-Local-audit-backlog-in-England (2)

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Cheshire East Council
Audit Completion Report for
Those Charged with Governance

Year ended 31 March 2024

Report issued - **28 November** 2025



Audit and Governance Committee
Westfields
Middlewich Road
Sandbach
CW11 1HZ

28 November 2025

Dear Audit and Governance Committee Members

2023/24 [Audit Completion Report](#)

We are pleased to attach our [Audit Completion Report which replaces the](#) interim report [presented at the February 2025 meeting of the Audit and Governance Committee](#). [This report](#) summarises the status of our audit for the forthcoming meeting of the Audit and Governance Committee. We will update the Audit and Governance Committee at its meeting scheduled for [4 December](#) 2025 on further progress to that date and explain the remaining steps to the issue of our final opinion.

The audit is designed to express an opinion on the 2023/24 financial statements and address current statutory and regulatory requirements. This report contains our findings related to the areas of audit emphasis, our views on Cheshire East Council (the Council) accounting policies and judgements and material internal control findings.

This report considers the impact of Government proposals, which have now been enacted through secondary legislation, to clear the backlog in local audit and put the local audit system on a sustainable footing. The proposals recognise that timely, high-quality financial reporting and audit of local bodies is a vital part of our democratic system. Not only does it support good decision making by local bodies, by enabling them to plan effectively, make informed decisions and manage their services, it ensures transparency and accountability to local taxpayers. All stakeholders have a critical role to play in addressing the audit backlog.

The Audit and Governance Committee, as the (Council's) body charged with governance, has an essential role in ensuring that it has assurance over both the quality of the draft financial statements prepared by management and the Council's wider arrangements to support the delivery of a timely and efficient audit. We will consider and report on the adequacy of the Council's external financial reporting arrangements and the effectiveness of the committee in fulfilling its role in those arrangements as part of our assessment of Value for Money arrangements and consider the use of other statutory reporting powers to draw attention to weaknesses in those arrangements where we consider it necessary to do so.

[We reported in our interim report, issued in February 2025](#), that Statutory Instrument 2024/907 "The Accounts and Audit (Amendment) Regulations 2024 ("SI 2024/907"), imposed a backstop date of 28 February 2025 by which date we [were](#) required to issue our opinion on the financial statements [and that](#) we considered whether the time constraints imposed by the backstop date [meant](#) that we [could not](#) complete all necessary procedures to obtain sufficient, appropriate audit evidence to support the opinion and fulfil all the objectives of all relevant ISAs (UK).

We have also taken into account SI 2024/907 and Local Authority Reset and Recovery Implementation Guidance Notes issued by the National Audit Office and endorsed by the Financial Reporting Council, together with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2020 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements.

We reported at the meeting of the Audit and Governance Committee on the 5 December 2024 that although we commenced with planning of the audit ahead of the 2023/24 backstop date, as a result of:

- the 2022/23 audit not having been concluded (at the date of the meeting of the Audit and Governance Committee);
- the appointment of EY by the PSAA Ltd being late in the appointment process and that our 2023/24 audit could not subsequently start until October 2024; and
- that due to other operational commitments on the finance team there have been delays in the provision of supporting information.

We were therefore not in a position to obtain sufficient evidence to be able to conclude that the financial statements of the Council are free from material and pervasive misstatement before the 28 February backstop date and therefore anticipated issuing a disclaimed 2023/24 audit opinion. [We brought to the attention of the committee in February 2025 that we had received, and accepted, four objections, from a local elector, on the 2023/24 financial statements and that until those objections had been considered we would not be in a position to issue a disclaimed opinion. Our consideration of the matters raised in the objection are now complete and we are now in a position to issue our opinion.](#)

We draw the attention of Audit and Governance Committee members and officers to the Public Sector Audit Appointment Limited's Statement of Responsibilities (paragraphs 26-28) which clearly set out what is expected of audited bodies in preparing their financial statements (see Appendix B).

This report is intended solely for the information and use of the Audit and Governance Committee, and management, and is not intended to be and should not be used by anyone other than these specified parties.

Yours faithfully



Hassan Rohimun

Partner

For and on behalf of Ernst & Young LLP

Enc

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Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (<https://www.psaa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/statement-of-responsibilities-of-auditors-and-audited-bodies-from-2023-24-audits>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

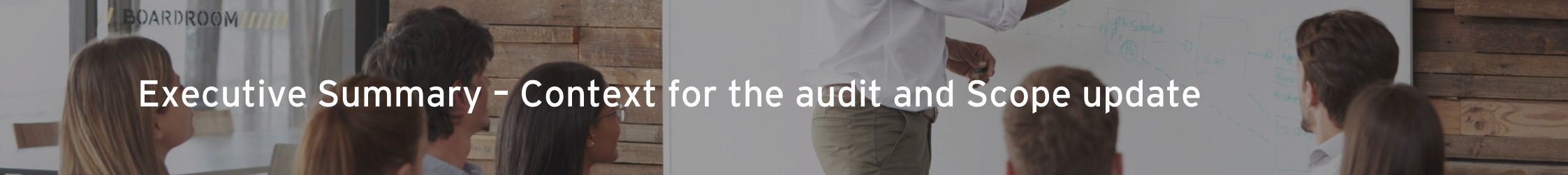
The "Terms of Appointment and further guidance (updated July 2021)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code), and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the Audit and Governance Committee and management of Cheshire East Council in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Audit and Governance Committee and management of Cheshire East Council those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit and Governance Committee and management of Cheshire East Council for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01

Executive Summary



Executive Summary – Context for the audit and Scope update

Context for the audit – Department for Levelling-up, Housing and Communities (DLUHC) and Financial Reporting Council (FRC) measures to address local audit delays

Timely, high-quality financial reporting and audit of local bodies is a vital part of our democratic system. It supports good decision making by local bodies and ensures transparency and accountability to local taxpayers. There is general agreement that the backlog in the publication of audited financial statements by local bodies has grown to an unacceptable level and there is a clear recognition that all stakeholders in the sector need to work together to address this. Reasons for the backlog across the system have been widely reported and include:

- Lack of capacity within the local authority financial accounting profession
- Increased complexity of reporting requirements within the sector
- Lack of capacity within audit firms with public sector experience
- Increased regulatory pressure on auditors, which in turn has increased the scope and extent of audit procedures performed.

MHCLG (formerly DLUHC) has worked collaboratively with the FRC, as incoming shadow system leader, and other system partners, to develop and implement measures to clear the backlog. SI 2024/907, together with the updated National Audit Office Code of Audit Practice 2024 and the Local Authority Reset and Recovery Implementation Guidance, have all been developed to ensure auditor compliance with International Standards on Auditing (UK) (ISAs (UK)). The approach to addressing the backlog consists of three phases:

- Phase 1: Reset involving clearing the backlog of historic audit opinions up to and including financial year 2022/23 by 13 December 2024.
- Phase 2: Recovery from Phase 1, starting from 2023/24, in a way that does not cause a recurrence of the backlog by using backstop dates to allow assurance to be rebuilt over multiple audit cycles. The backstop date for audit of the 2023/24 financial statements is 28 February 2025.
- Phase 3: Reform involving addressing systemic challenges in the system and embedding timely financial reporting and audit.

Appendix C of this report sets out the level of assurance we have been able to gain from the procedures that we have completed. Taken together, the lack of assurance over the movements and balances in the financial statements means we are unable to conclude that the 2023/24 financial statements are free from material and pervasive misstatement of the financial statements. We are therefore issuing a disclaimed 2023/24 audit opinion. This is in line with the Government's legislative arrangements set out above and specifically the 'Recovery phase' of those arrangements and with guidance issued by the FRC within their 'Accessible Guide' which sets out a minimum 3-year timeline to re-build audit assurances to gain full assurance over opening, closing balances and in year movements.

We will reflect on the impact of the areas where we did not gain our planned assurances in 2023/24, through our 2024/25 audit planning and set out our timeline for re-building audit assurance within our Audit Plan



Executive Summary – Context for the audit and Scope update

Context for the audit – Department for Levelling-up, Housing and Communities (DLUHC) and Financial Reporting Council (FRC) measures to address local audit delays

Scope update

We reported at the meeting of the Audit and Governance Committee on the 5 December 2024 that although we commenced with planning of the audit ahead of the 2023/24 backstop date, as a result of:

- the 2022/23 audit not having been concluded (at the date of the meeting of the Audit and Governance Committee);
- the appointment of EY by the PSAA Ltd being late in the appointment process and that our 2023/24 audit could not subsequently start until October 2024; and
- other operational commitments on the finance team there have been delays in the provision of supporting information;

we were not in a position to complete our planned procedures and obtain sufficient evidence to enable us to conclude our financial statements audit of the Council before the 28 February 2025 backstop date and as a result we anticipated issuing a disclaimed audit opinion. [We brought to the attention of the committee in February 2025 that we had received, and accepted, four objections, from a local elector, on the 2023/24 financial statements and that until those objections had been considered we would not be in a position to issue a disclaimed opinion. Our consideration of the matters raised in the objections are now complete and we are now in a position to issue our opinion.](#)



02 Work Plan

Work Plan – Audit Scope

Audit scope

This report covers the work that we performed in relation to:

- Our audit opinion on whether the financial statements of the Council give a true and fair view of the financial position as at 31 March 2024 and of the income and expenditure for the year then ended; and
- Our commentary on your arrangements to secure value for money in your use of resources for the relevant period. We include further details on VFM in Section 4.

We will also review and report to the National Audit Office (NAO), to the extent and in the form required by them, on the Council's Whole of Government Accounts return.

Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

When planning the audit we take into account several key inputs:

- Strategic, operational and financial risks relevant to the financial statements;
- Developments in financial reporting and auditing standards;
- The quality of systems and processes;
- Changes in the business and regulatory environment; and,
- Management's views on all of the above.

Given that SI 2024/907 imposes a backstop date of 28 February 2025 by which date we are required to issue our opinion on the financial statements, we have considered whether the time constraints imposed by the backstop date mean that we cannot complete all necessary procedures to obtain sufficient, appropriate audit evidence to support the opinion and fulfil all the objectives of all relevant ISAs (UK).

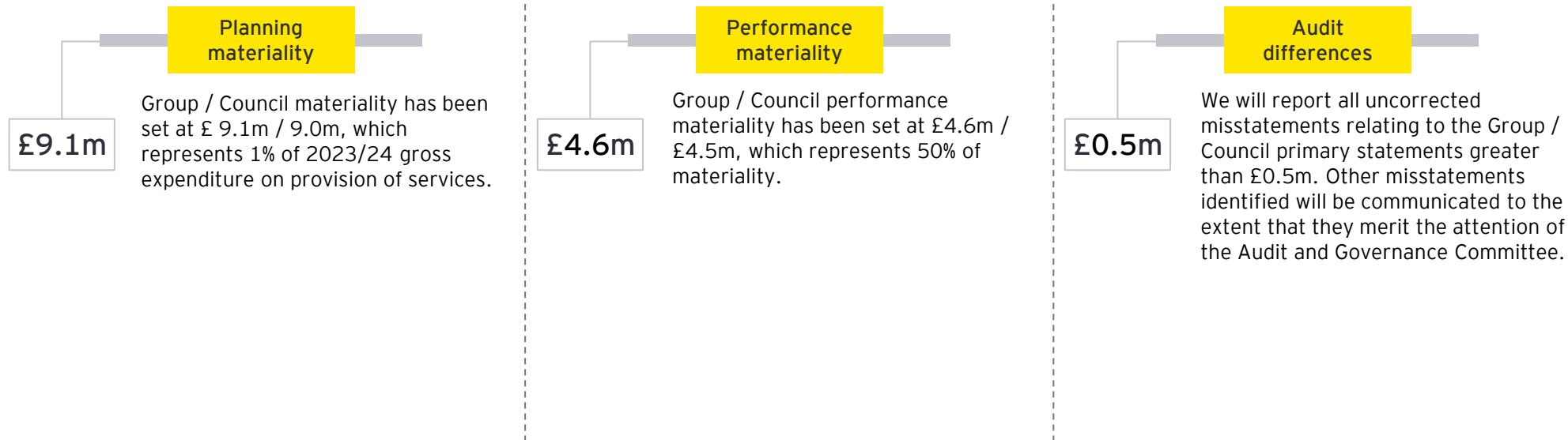
This decision is in line with ISA 200: Failure to Achieve an Objective 24.

If an objective in a relevant ISA (UK) cannot be achieved, the auditor shall evaluate whether this prevents the auditor from achieving the overall objectives of the auditor and thereby requires the auditor, in accordance with the ISAs (UK), to modify the auditor's opinion or withdraw from the engagement (where withdrawal is possible under applicable law or regulation). Failure to achieve an objective represents a significant matter requiring documentation in accordance with ISA (UK) 230 (Revised June 2016).⁴ (Ref: Para. A77&A78)

Taking the above into account, for the year ended 31 March 2024 we have determined that we cannot meet the objectives of the ISAs(UK) and we anticipate issuing a disclaimed audit report.

Work Plan - Materiality

Group and Council Materiality



To ascertain the significance of issues in the draft financial statements we have set materiality based on the 2023/24 draft statements of accounts. We have considered updating this materiality for any key changes or known factors from that year. We determined that our audit procedures would be performed using a materiality of £9.1m. This level of materiality remains appropriate for the actual results for the financial year.

Work Plan – Significant, inherent and other risk areas

The following 'dashboard' summarises the significant accounting and auditing matters identified as part of our planning work. It seeks to provide Those Charged with Governance with an overview of our initial risk identification for the year.

Audit risks and areas of focus

Risk/area of focus	Risk identified	Details
Management Override: Misstatement due to fraud or error	Fraud risk	There is a risk that the financial statements as a whole are not free from material misstatement whether caused by fraud or error. We perform mandatory procedures regardless of specifically identified fraud risks.
Overstatement of Fees, Charges and Other Service Income	Fraud risk	Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. We consider the risk to be relevant to those significant revenue streams other than taxation receipts and grant income, where management has more opportunity to manipulate the period in which the income is reported. Specifically, our risk is focused on the occurrence of other income (including fees and charges, rentals and other income), where management may have overstated income in the current financial year. This is likely to occur around the end of the financial year (i.e. bringing forward income from the subsequent year) and would also lead to an overstatement of Debtors (excluding collection fund debtors), therefore we associate this risk to that balance too.
Understatement of other operating expenditure and associated accrual balances	Fraud risk	Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition. We assess that this risk manifests itself in the understatement of expenditure (completeness of expenditure and associated accruals balances) in order to manage the Council's financial position. We consider this risk does not apply to payroll. This could also extend to non-recognition of required provisions.
Inappropriate allocation of revenue expenditure to unusable reserves	Fraud risk	Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition. We have assessed that the most likely ways this risk may manifest is through the inappropriate capitalisation of revenue expenditure, or through inappropriate reallocation of expenditure to either the Capital Adjustment Account or Dedicated Schools Grant Reserve.
Valuation of Land and Buildings including Investment Property	Significant risk	Land and buildings represent significant balances in the Council's financial statements and are subject to valuation on a periodic basis. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year end balances recorded in the balance sheet. We will specifically focus on assets where a higher degree of estimation uncertainty exists: ➤ Depreciated Replacement Cost (specialised operational assets for which an active market does not exist); ➤ Fair Value (surplus assets valued at the price that would be received to sell an asset); and ➤ Existing Use Value (operational assets for which there is an active market to provide comparable evidence). The Council engages external property valuation specialists to determine asset valuations and small changes in assumptions when valuing these assets can have a material impact on the financial statements.

Work Plan – Significant, inherent and other risk areas

Audit risks and areas of focus

Risk/area of focus	Risk identified	Details
Valuation for Pension assets / liabilities and disclosures	Significant risk	The Local Authority Accounting Code of Practice and IAS19 require the Council to make disclosures within its financial statements regarding its membership of the Local Government Pension Scheme. Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.
IFRS 16 Preparedness	Higher Inherent risk	Local authority code board CIPFA LASAAC has confirmed that local authorities will need to implement IFRS 16 Leases from 1 April 2024. For the 2023/24 financial statements, the Council is required to assess the financial impact of these expected changes and disclose them in the financial statements.
Minimum revenue provision	Higher Inherent risk	Local authorities are required to charge a Minimum Revenue Provision (MRP) to the General Fund in each financial year. The calculation of this charge is based on the Capital Financing Requirement. Local authorities have flexibility in how they calculate MRP but need to ensure the calculation is 'prudent'. With significant capital investment at the Council, there is a risk that provision has not been calculated in line with CIPFA guidance and does not consider or include all relevant balances.
Preparation of Group Financial Statements	Higher Inherent risk	The Council has a controlling interest in several organisations, the most significant being Ansa Environmental Services and Alliance Environmental Services. The Local Authority Accounting Code of Practice requires the Council to prepare group financial statements to consolidate the Council's interests, unless these interests are considered not material. The Council conducts an annual review to consider its group boundary and whether its interest in private companies are material; and consequently, whether group financial statements are required.
Private Finance Initiative	Higher Inherent risk	The Council has a Private Finance Initiative (PFI) arrangement jointly with Cheshire West and Chester Council in respect of Extra Care Housing, the FY24 year-end liability in respect of this is £33m. This leads to complex, material transactions and there is a risk that the PFI model is incorrect and therefore the associated accounting treatment and disclosures are not correctly reflected in the financial statements.
Going concern	Higher Inherent risk	The Council exceeded budget by £6m in 2022/23 and £8.5m in 2023/24 with general fund balances reducing from £81.1m at the 31 March 2023 to £43.2m at the 31 March 2024. The financial position of the Council remains challenging, and the Council will need to undertake a going concern assessment covering a period up to 12 months from the expected date of final authorisation of the accounts. It will also need to make an appropriate disclosure in the financial statements of the going concern assessment which has been undertaken
Infrastructure assets	Area of focus	In 2022, CIPFA issued an adaptation to the Code of Practice on Local Authority Accounting and DLUHC issued a Statutory Instrument (The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2022) to temporarily address the issue of accounting for Infrastructure Assets. Given the temporary measures introduced local authorities should consider their processes and records concerning infrastructure assets in preparation for the end of the measures. We will assess the work the Council has undertaken to prepare for the expiration of the statutory override instrument.

Work Plan - Independence

The FRC Ethical Standard 2019 and ISA (UK) 260 'Communication of audit matters with those charged with governance', requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in December 2019, requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

Required communications

Planning stage

- The principal threats, if any, to objectivity and independence identified by Ernst & Young (EY) including consideration of all relationships between you, your affiliates and directors and us;
- The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review;
- The overall assessment of threats and safeguards;
- Information about the general policies and process within EY to maintain objectivity and independence

The IESBA Code requires EY to provide an independence assessment of any proposed non-audit service (NAS) to the PIE audit client and will need to obtain and document pre-concurrence from those charged with governance for the provision of all NAS prior to the commencement of the service (i.e., similar to obtaining a "pre-approval" to provide the service).

- All proposed NAS for PIE audit clients will be subject to a determination of whether the service might create a self-review threat (SRT), with no allowance for services related to amounts that are immaterial to the audited financial statements.

Final stage

- In order for you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, its affiliates, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed;
- Details of non-audit/additional services provided and the fees charged in relation thereto;
- Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us;
- Details of any non-audit/additional services to a UK PIE audit client where there are differences of professional opinion concerning the engagement between the Ethics Partner and Engagement Partner and where the final conclusion differs from the professional opinion of the Ethics Partner
- Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy;
- Details of all breaches of the IESBA Code of Ethics, the FRC Ethical Standard and professional standards, and of any safeguards applied and actions taken by EY to address any threats to independence; and
- An opportunity to discuss auditor independence issues.

In addition, during the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period, analysed in appropriate categories, are disclosed.

Work Plan - Independence

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including the principal threats, if any. We have adopted the safeguards noted below to mitigate these threats along with the reasons why they are considered to be effective. However we will only perform non-audit services if the service has been pre-approved in accordance with your policy.

Overall Assessment

Overall, we consider that the safeguards that have been adopted appropriately mitigate the principal threats identified and we therefore confirm that EY is independent and the objectivity and independence of Hassan Rohimun, your Audit Engagement Partner, and the audit engagement team have not been compromised.

Self interest threats

A self interest threat arises when EY has financial or other interests in your company. Examples include where we have an investment in your company; where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with you. At the time of writing, there are no long outstanding fees.

We believe that it is appropriate for us to undertake those permitted non-audit/additional services set out in Section 5.40 of the FRC Ethical Standard 2019 (FRC ES), and we will comply with the policies that you have approved.

None of the services are prohibited under the FRC's ES and the services have been approved in accordance with your policy on pre-approval. In addition, when the ratio of non-audit fees to audit fees exceeds 1:1, we are required to discuss this with our Ethics Partner, as set out by the FRC ES, and if necessary agree additional safeguards or not accept the non-audit engagement. We will also discuss this with you.

At the time of writing, the current ratio of non-audit fees to audit fees is approximately nil:nil. No additional safeguards are required.

Self review threats

A self-interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to you. We confirm that no member of our audit engagement team, including those from other service lines, has objectives or is rewarded in relation to sales to you, in compliance with Ethical Standard part 4. There are no other self-interest threats at the date of this report.

Management threats

Partners and employees of EY are prohibited from taking decisions on behalf of management of your company. Management threats may also arise during the provision of a non-audit service in relation to which management is required to make judgements or decision based on that work.

There are no management threats at the date of this report.

Other threats

Other threats, such as advocacy, familiarity or intimidation, may arise.

There are no other threats at the date of this report.



03 Results and findings

Provisional Results and findings

Status of the audit

The following items relating to the completion of our audit procedures were outstanding at the date of this report.

- Completion of subsequent events procedures; and
- Receipt of a signed management representation letter.

Given that the audit process is still ongoing, we will continue to consider existing and new information which could influence our final audit opinion.

Other powers and duties

We have a duty under the Local Audit and Accountability Act 2014 to consider whether to report on any matter that comes to our attention in the course of the audit, either for the Council to consider it or to bring it to the attention of the public (i.e. "a report in the public interest"). Since the meeting of the Audit and Governance Committee on 5 December 2024 we [accepted, four objections from a local elector. Following the consideration of the matters raised by the objector we concluded that in our judgement a public interest report was not a proportionate response to the issues raised by the objector as the significant weaknesses in the Council's governance arrangements are already in the public domain and the Council have established action plans to respond to the identified weaknesses.](#)

Value for Money

The position of our value for money (VFM) work undertaken to date is reported in Section 4 of this report. We had identified risks of significant weaknesses in arrangements and having updated and completed the planned procedures in these areas we did identify significant weaknesses.

Audit differences

We have not identified any audit differences, either adjusted or unadjusted to bring to your attention.

The Council should ensure that in approving the Statement of Accounts, all prior year comparative figures agree to the final set of prior year Statement of Accounts, or explanations for prior year adjustments have been set out by the Section 151 officer.

Other Reporting Issues

We have reviewed the information presented in the Annual Governance Statement for consistency with our knowledge of the Council we [noted that the Annual Governance Statement omitted a conclusion as required by the regulation, which has since been added by management.](#)

[On 17 July 2025, the NAO certified the 2023/24 Whole of Government Accounts \(WGA\), therefore we are no longer required to perform any procedures in relation to this. As such we can issue our certificate at the same time as our audit opinion.](#)

Control observations

During the audit, we have noted that Internal Audit have issued a limited assurance opinion following their planned work for 2023/24 and that the Council have identified in the Annual Governance Statement areas where improvements in control are required. We have identified 3 control recommendations that we have set out in Section 05 of this report. Until the audit is complete, we may identify other control observations; if we do, we will include in any further reports.



Results and findings

Areas of audit focus

In our Audit Plan we identified a number of key areas of focus for our audit of the financial report of Cheshire East Council. We concluded we would disclaim the audit and therefore have not completed detailed audit testing on these areas but instead have reported any matters that came to light from the work we did complete.

We request that you review these and other matters set out in this report to ensure:

- There are no further considerations or matters that could impact these issues
- You concur with the resolution of the issue
- There are no further significant issues you are aware of to be considered before the financial report is finalised

There are no matters, other than those reported by management or disclosed in this report, which we believe should be brought to the attention of the Audit and Governance Committee.

Independence

Further to our review of independence in section 2 of this report we have not identified any issues to bring to your attention.

Other matters

As required by ISA (UK&I) 260 and other ISAs specifying communication requirements, we must tell you significant findings from the audit and other matters if they are significant to your oversight of the Councils financial reporting process. They include the following:

- Significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures;
- Any significant difficulties encountered during the audit;
- Any significant matters arising from the audit that were discussed with management;
- Written representations we have requested;
- Expected modifications to the audit report;
- Any other matters significant to overseeing the financial reporting process;
- Findings and issues around the opening balance on initial audits (if applicable);
- Related parties;
- External confirmations;
- Going concern;
- Consideration of laws and regulations; and
- Group audits.

We have no other matters to report.

Audit Report Section of ARR

Expected modifications to our audit report

As set out within this report we have also not been able to complete our planned programme of work to obtain sufficient evidence to have reasonable assurance over closing balances and in-year transactions.

Taken together with the requirement to conclude our work by the 2023/24 back stop date, the lack of evidence over these movements and balances mean we are unable to conclude that the 2023/24 financial statements are free from material and pervasive misstatement of the financial statements.

We therefore anticipate issuing a disclaimed 2023/24 audit opinion.

The form and content of the Audit Report [is detailed in the following pages](#).

DRAFT Audit Report

Expected modifications to our audit report

Our opinion on the financial statements

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHESHIRE EAST COUNCIL

Disclaimer of Opinion

We were engaged to audit the financial statements of Cheshire East Council ('the Council') and its subsidiaries (the 'Group') for the year ended 31 March 2024. The financial statements comprise the:

- Council and Group Movement in Reserves Statement
- Council and Group Comprehensive Income and Expenditure Statement,
- Council and Group Balance Sheet as at 31 March 2024
- Council and Group Cash Flow Statement as at 31 March 2024
- the related notes 1 to 41 including material accounting policy information and including the Expenditure and Funding Analysis from pages 63 to 67
- Collection Fund Statement 2023/24 and the related notes 1 to 7

The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.

We do not express an opinion on the accompanying financial statements of the Council. Because of the significance of the matter described in the basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

Due to the delay in completing the prior year audit, our late appointment as auditors of the Council for the financial year ending 31 March 2024 and delays in receiving evidence we were not in a position to complete the detailed audit procedures that would be needed to obtain sufficient appropriate audit evidence to issue an unmodified audit report on the Council's financial statements for the year ended 31 March 2024.

Due to the delay in completing the prior year audit, our late appointment as auditors of the Council for the financial year ending 31 March 2024 and delays in receiving

evidence we were not in a position to complete the detailed audit procedures that would be needed to obtain sufficient appropriate audit evidence to issue an unmodified audit report on the Council's financial statements for the year ended 31 March 2024.

Therefore, we are disclaiming our opinion on the financial statements.

Matters on which we report by exception

Notwithstanding our disclaimer of opinion on the financial statements, we have nothing to report in respect of whether the annual governance statement is misleading or inconsistent with other information forthcoming from the audit, performed subject to the pervasive limitation described above, or our knowledge of the Group and the Council.

We report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 (as amended)
- we make written recommendations to the audited body under Section 24 of the Local Audit and Accountability Act 2014 (as amended)
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 (as amended)
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 (as amended)
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014 (as amended)

We have nothing to report in these respects.

In respect of the following, we have matters to report by exception:

We report to you if we are not satisfied that the Group and the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

Expected modifications to our audit report

Our opinion on the financial statements

On the basis of our work, having regard to the Code of Audit Practice 2024, and the guidance issued by the Comptroller and Auditor General in November 2024, we have identified the following significant weaknesses in the Council's arrangements for the year ended 31 March 2024.

Significant weakness in arrangements: Financial sustainability

Our judgement on the nature of the weakness identified

For 2023/24 the Council reported a financial outturn representing an overall revenue budget overspend of £8.5m. To achieve this position the Council reduced its General Fund Balances from £81.1m at 31 March 2023 (comprising General Fund: £14.1m, Earmarked Reserves: £61.6m, Schools: £5.4m) to £43.2m at 31 March 2024 (General Fund: £5.6m, Earmarked: £32.3m, Schools: £5.4m). In February 2024, the Section 151 officer noted, during the 2024/25 budget setting, that ongoing reliance on reserves was not sustainable in the medium term and that net spending should align with the estimated expenditure outlined in the budget. In February 2025, the Interim Executive Director of Resources (section 151 officer) indicated that the forecasted overspend of £18.3m for 2024/25 presents a significant financial challenge, as current reserve levels are insufficient to cover the projected revenue outturn without further measures. As of 1 April 2024, Earmarked Reserves stood at £37.6m (Including Schools: £5.4m) and the General Fund at £5.6m. More than £22m (70.5%) of the total earmarked reserves is allocated to support the 2024/25 revenue budget. The Medium-Term Financial Strategy 2024-28 highlighted that the level of reserves was insufficient to cover the current forecast revenue outturn for the year without further action.

On 20 February 2025, the Government named the Council among 30 councils receiving Exceptional Financial Support, agreeing in-principle to £17.6m for 2024/25 and £25.3m for 2025/26, both expected to be fully utilised. Ongoing use of reserves and one-off financial measures is unsustainable and provides evidence of a significant weakness in financial management arrangements for 2023/24.

On 8 May 2025, the Council received a Best Value Notice from the Ministry of Housing, Communities and Local Government due to financial sustainability concerns. Key reports, including the LGA peer challenge and CIPFA review, highlighted issues with leadership capacity, governance, scrutiny, and organisational culture.

The use of one-off mitigations and reliance on the use of earmarked reserves as well as Exceptional Financial Support (Capitalisation Direction) in successive years to manage the financial position is not sustainable and represents a significant weakness in the arrangements for 2023/24.

The evidence on which our view is based

- Financial performance- outturn reports for 2023/24 and 2024/25
- Medium Term Financial Strategy 2024-28 and 2025-2029
- the corporate peer challenge (CPC) completed by the LGA in March 2024
- the assurance review undertaken by CIPFA in August 2024, published 13 March 2025
- Best Value Notice issued 8 May 2025
- 2023/24 Annual governance statement

The impact on Cheshire East Council

Without sustainable solutions to manage the financial position of the Council, there is a risk that there will be an adverse impact on the quantum and or quality of services which the Council can deliver.

The action the Council needs to take to address the weakness

The Council should plan and manage its resources to ensure it can deliver its services in accordance with agreed budgets. To ensure there is a sustainable financial position the Council will need to establish realistic and achievable saving plans, ensure there are robust arrangements for monitoring the delivery of agreed actions and arrangements in place to identify mitigating actions in the event that agreed savings are not delivered.

The precarious financial position of the Council highlights a significant weakness in how the Council plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities.

Significant weakness in arrangements: Children's Services

Our judgement on the nature of the weakness identified

The 2024 Ofsted report rated the Council's children's services as inadequate, calling for stronger senior leader oversight, better support for care leavers, improved

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management supervision, more effective child-focused planning, consistent visits, increased placement availability, and greater impact from child protection chairs and independent reviewing officers.

On 24 July 2024, the Secretary of State issued an improvement notice to the Council after Ofsted's 16 May 2024 inspection report raised significant concerns about Children's Social Care Services.

The evidence on which our view is based

- Inspection report published by Ofsted on 24 July 2024
- Children's Social Care Improvement Plans for October 2024 and November 2024
- Improvement Plan Highlight report January 2025

The impact on Cheshire East Council

The reports by Ofsted identified deficiencies in the arrangements of Cheshire East Council Children's services that prevented the Council from delivering Children Services that are efficient and effective to address the needs of children.

The action the Council needs to take to address the weakness

The Council has established an improvement plan to address the findings of Ofsted. The Council needs to cooperate with the independent improvement advisor appointed by the Secretary of State to deliver the improvement plan which includes the establishment of actions to respond to the findings of Ofsted.

The findings of Ofsted and the improvement notice issued by the Secretary of State are evidence of significant weaknesses in arrangements for how the Council ensures that it makes informed decisions and properly manages risks, and how it uses information about its costs and performance to improve the way it manages and delivers its services.

Significant weakness in arrangements: Culture

Our judgement on the nature of the weakness identified

The Council should plan and manage its resources to ensure it can deliver its services in accordance with agreed budgets. To ensure there is a sustainable financial position the Council will need to establish realistic and achievable saving plans, ensure there are

robust arrangements for monitoring the delivery of agreed actions and arrangements in place to identify mitigating actions in the event that agreed savings are not delivered.

The evidence on which our view is based

- 2023/24 Annual governance statement
- Corporate Peer Challenge-final-issued
- Corporate Peer Challenge Action Plan August 2024
- Corporate Peer Challenge Action Plans Progress Update November 2024

The impact on Cheshire East Council

Poor working relationships across services challenge service delivery and communication, leading to non-compliance with corporate requests. This leads to information gaps and delays, weakening the Council's assurance framework and its capacity for effective internal scrutiny and challenge.

The action the Council needs to take to address the weakness

Following the peer review the Council has established an action plan, comprising 73 actions, across the areas of:

- Financial Sustainability
- Transformation
- Leadership and Culture
- Strategic Purpose and Performance
- Good Governance
- Service Improvement

The Council should ensure that all identified improvement actions from the Peer Corporate Challenge are implemented through ongoing changes that support progress in Leadership, Governance, Corporate Planning, and Service Delivery.

The findings above are evidence of significant weaknesses in the Council's for governance and Improving economy, efficiency and effectiveness, specifically in relation to arrangements for monitoring progress on agreed governance actions and holding management to account for implementing those actions.

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Significant weakness in arrangements: Council's framework of risk management, governance and internal control

Our judgement on the nature of the weakness identified

The Council has not maintained an effective control environment, as reported in the findings from a number of internal and external evaluation sources, where significant and pervasive weaknesses in the application of internal controls across the organisation have been identified.

The evidence on which our view is based

Through the review of the following:

- Corporate Peer Challenge-final-issued
- Corporate Peer Challenge Action Plan August 2024
- 2023/24 Annual Governance statement
- 2023/24 Head of Internal Audit Opinion report
- Internal Audit reports

As noted in the programme of Internal Audit reviews undertaken during the year; of 184 actions raised, 38% related to a failure to apply existing controls, with a further 13% identifying an absence of an expected or actual control. In the year, there was an opinion of "No Assurance" awarded in relation to Section 106 arrangements.

The Council's Strategic Risk Register contains a number of critically rated risks which have been present for considerable periods of time

The impact on Cheshire East Council

The Council does not have adequate arrangements for governance, risk management and internal control; posing risks that threaten the achievement of strategic objectives including the delivery of the transformation plan that is critical for the sustainability of the Council.

The action the Council needs to take to address the weakness

The Council should, on a timely basis, implement improvement actions identified by Internal Audit and deliver the actions developed in response to the Corporate Peer Challenge report.

Significant weakness in arrangements: Partnership Working

Our judgement on the nature of the weakness identified

As noted in the Council's 2023/24 Annual Governance Statement, the Council does not have appropriate arrangements in place to ensure that, through working with partners, corporate and strategic objectives are being delivered for the benefit of Cheshire East residents.

The evidence on which our view is based

Through the review of the 2023/24 Annual Governance statement.

The impact on Cheshire East Council

Weaknesses in the arrangements for the governance of the Council's partnership working can result in the Council committing scarce resources to programmes which are inconsistent with the Council's strategic priorities and fail to deliver the desired outcomes for local residents.

The action the Council needs to take to address the weakness

The Council should ensure all formal partnership arrangements are identified, that governance arrangements are reviewed and that the activities of the partnership are delivering the expected outcomes for residents.

Responsibility of the Chief Finance Officer – Section 151 Officer

As explained more fully in the Statement of the Chief Finance Officer – Section 151 Officer's Responsibilities set out on [page 169](#), the Chief Finance Officer – Section 151 Officer is responsible for the preparation of the Council's Statement of Accounts, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom, 2023/24 ('the Code of Practice') and the update to the Code and Specifications for Future Codes for Infrastructure Assets published in November 2022, is required to present a true and fair position of the Council at the accounting date and its income and expenditure for the year ended 31st March 2024.

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Expected modifications to our audit report

Our opinion on the financial statements

In preparing the financial statements, the Chief Finance Officer - Section 151 Officer is responsible for assessing the Group and the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Group and the Council either intends to cease operations, or has no realistic alternative but to do so.

The Council is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the Group and the Council's financial statements in accordance with International Standards on Auditing (UK) and to issue an auditor's report.

However, because of the matter described in the basis for disclaimer of opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are independent of the Group and the Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the Code of Audit Practice 2024 and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We have undertaken our review in accordance with the Code of Audit Practice 2024, having regard to the guidance on the specified reporting criteria issued by the Comptroller and Auditor General in November 2024, as to whether the Cheshire East Council had proper arrangements for financial sustainability, governance and improving economy, efficiency and effectiveness. The Comptroller and Auditor General determined these criteria as those necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Cheshire East Council put in place proper arrangements for securing economy, efficiency and effectiveness in its use of

resources for the year ended 31 March 2024.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether the Cheshire East Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 (as amended) to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Certificate

We certify that we have completed the audit of the accounts of Cheshire East Council in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended) and the Code of Audit Practice issued by the National Audit Office.

Use of our report

This report is made solely to the members of Cheshire East Council, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 (as amended) and for no other purpose, as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Group and the Group members as a body, for our audit work, for this report, or for the opinions we have formed.

Hassan Rohimun (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Manchester
December 2025



04 Value for Money

VFM – Purpose and Risks of Significant Weakness

Purpose

Auditors are required to be satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We do not issue a 'conclusion' or 'opinion', but where significant weaknesses are identified we will report by exception in the auditor's opinion on the financial statements. In addition, auditors provide an annual commentary on arrangements published as part of the Auditor's Annual Report. In doing so, we comply with the requirements of the 2020 Code of Audit Practice (the Code) and Auditor Guidance Note 3 (AGN 03). The purpose of this commentary is to explain the work we have undertaken during the period 1 April 2023 to 31 March 2024 and highlight any significant weaknesses identified along with recommendations for improvement. The commentary covers our findings for audit year 2023/24.

This report sets out the following areas which have been assessed up to the point of issuing this report:

- Any identified risks of significant weakness, having regard to the three specified reporting criteria;
- An explanation of the planned responsive audit procedures to the significant risks identified; and
- Findings to date from our planned procedures.

We have accepted four objections, from a local elector, on the 2023/24 financial statements once these objections have been considered and concluded we will consider if there are any matters requiring a report or whether there are any further issues relating to our value for money audit responsibilities.

Risks of Significant Weakness

In undertaking our procedures to understand the body's arrangements against the specified reporting criteria, we identify whether there are risks of significant weakness which require us to complete additional risk-based procedures. AGN 03 sets out considerations for auditors in completing and documenting their work and includes consideration of:

- our cumulative audit knowledge and experience as your auditor;
- reports from internal audit which may provide an indication of arrangements that are not operating effectively;
- our review of Council committee reports;
- meetings with the interim Executive Director Resources (S151 Officer) and acting Director of Finance (Deputy S151 Officer);
- information from external sources; and
- evaluation of associated documentation through our regular engagement with Council management and the finance team.

We completed our risk assessment procedures identified risks of significant weaknesses in the Council's VFM arrangements.

VFM - Reporting

Reporting

In accordance with the NAO's 2020 Code, we are required to report a commentary against the three specified reporting criteria this will be reported to the Audit and Governance Committee once our work on value for money is complete.

The table below sets out the three reporting criteria, where we identified a risk of significant weakness from our planning procedures or the work undertaken to date, and whether, at the time of this interim report, we have concluded that there is a significant weakness in the body's arrangements.

Reporting Criteria	Risks of significant weaknesses in arrangements identified?	Actual significant weaknesses in arrangements identified?
Financial sustainability: How the Council plans and manages its resources to ensure it can continue to deliver its services	<u>Medium Term Financial Strategy</u> Despite increases in the net budget of £16.6m in 2022/23 and £25.4m in 2023/24 the Council exceeded budget by £6m in 2022/23 and £8.5m in 2023/24 with general fund balances reducing from £81.1m at the 31 March 2023 to £43.2m at the 31 March 2024. The 28 November 2024 "2nd Financial Review Report" outlines that the 2024/25 budget was based on the planned £22m use of reserves and the achievement of £30m of savings; as at November 2024 forecast revenue outturn is an adverse variance of £20.1m.	At the 6 February 2025 meeting of the Corporate Policy Committee, the section 151 officer reported that the forecasted overspend of £18.3m for 2024/25 remains a significant financial challenge for the Council. The Council's level of reserves are insufficient to cover the current forecast revenue outturn for the year without further action. On 1 April 2024, Earmarked Reserves totalled £32.3m and the General Fund Reserves £5.6m. Of the total earmarked reserves, more than £22m (70.5%) will be spent supporting the revenue budget for 2024/25 The Council's Medium Term Financial Strategy 2024-28 is not sustainable without central Government support and the Council is at risk of issuing a S114 notice in the future. Significant weakness in arrangements for 2023/24.

Conclusion and Recommendation

Without sustainable solutions to manage the financial position of the Council, there is a risk that there will be an adverse impact on the quantum and or quality of services which the Council can deliver. The challenged financial position of the Council highlights a significant weakness in how the Council plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities.

Recommendation: The Council should plan and manage its resources to ensure it can deliver its services in accordance with agreed budgets. To ensure there is a sustainable financial position the Council will need to establish realistic and achievable saving plans, ensure there are robust arrangements for monitoring the delivery of agreed actions and arrangements in place to identify mitigating actions in the event that agreed savings are not delivered.

VFM – Reporting (continued)

Reporting

Reporting Criteria

Governance: How the Council ensures that it makes informed decisions and properly manages its risks

Improving economy, efficiency and effectiveness: How the Council uses information about its costs and performance to improve the way it manages and delivers its services

Risks of significant weaknesses in arrangements identified?

Ofsted Report

The May 2024 OFSTED report on the Council's children's services rated the service overall as inadequate and outlined that the Council needs to improve:

- Senior leaders' oversight of performance to ensure that there is a coherent approach to continuous improvement.
- The quality, consistency and responsiveness of support, advice and guidance for care leavers, including those who are homeless, with additional vulnerabilities, and those who are over 21 years of age.
- The quality of management oversight and supervision to ensure that consistent, good social work practice is in place.
- The quality of plans for children to ensure that they are more child-focused and drive forward positive change in a timely way.
- The quality and frequency of visits to children so that the visits are purposeful and in line with assessed needs.
- The sufficiency of suitable placements that can meet children and young people's assessed needs.
- The effectiveness of child protection chairs and independent reviewing officers (IROs) to escalate, challenge and scrutinise plans for children

Actual significant weaknesses in arrangements identified?

On the 24 July 2024 the Secretary of State issued an improvement notice to the Council following the significant concerns highlighted by the publication of OFSTED's inspection report of the Council's Children's Social Care Services on 16 May 2024. The Secretary of State chose to retain the support of an Improvement Adviser in Cheshire East, to provide advice to the Department for Education and the Council. The Council were required to work with the Adviser and establish an improvement plan, that will deliver appropriate and sustainable improvement, to cover the areas identified in the OFSTED report as well as recommendations made by the appointed Improvement Adviser.

The findings of OFSTED and the improvement notice issued by the Secretary of State is evidence of significant weaknesses in arrangements for:

- How the Council ensures that it makes informed decisions and properly manages risks.
- How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

Significant weaknesses in arrangements for 2023/24.

Conclusion and Recommendation

The findings of Ofsted and the improvement notice issued by the Secretary of State are evidence of significant weaknesses in arrangements for how the Council ensures that it makes informed decisions and properly manages risks, and how it uses information about its costs and performance to improve the way it manages and delivers its services. The reports by Ofsted identified deficiencies in the arrangements of Cheshire East Council Children's services that prevented the Council from delivering Children Services that are efficient and effective to address the needs of children.

Recommendation: The Council has established an improvement plan to address the findings of Ofsted. The Council needs to cooperate with the independent improvement advisor appointed by the Secretary of State to deliver the improvement plan which includes the establishment of actions to respond to the findings of Ofsted.

VFM – Reporting (continued)

Reporting

Reporting Criteria

Financial

sustainability: How the Council plans and manages its resources to ensure it can continue to deliver its services

Governance: How the Council ensures that it makes informed decisions and properly manages its risks

Improving economy, efficiency and effectiveness: How the Council uses information about its costs and performance to improve the way it manages and delivers its services

Risks of significant weaknesses in arrangements identified?

Peer Review

In March 2024 Cheshire East Council invited the Local Government Association to undertake a corporate peer challenge. The report identified that the Council needs to address a number of significant issues, the most immediate being the organisation's financial sustainability which is in jeopardy. The team outlined that this would require concentrated and coordinated activity to resolve challenges of capacity, governance, and organisational culture as well as the need to develop long-term transformation and improvement plans.

The peer review team identified three cultural challenges facing the Council:

- Firstly, the siloed nature of the Council with poor joint working across (and within) departments contributing towards challenges of service delivery and communication.
- Secondly, where there have been poor working relationships across services, this has resulted in a lack of compliance with corporate requests and direction.
- Thirdly, the lack of compliance has resulted in gaps in information and delays in action which have weakened the Council's assurance framework undermining the organisation's ability to provide internal scrutiny, challenge, and assurance as a consequence.

The team identified the need for the Council to establish refreshed Council Plan that sets out the vision, priorities, and behaviours which the organisation will deliver against and recommend a new Council Plan is developed to 2028 incorporating political priorities, necessary improvement, and longer-term transformation reflecting the Council's financial context. The plan would need to:

- facilitate increased understanding with staff regarding prioritisation of resources and the alignment of their work and responsibilities to the organisation's goals;
- be accompanied by an appropriate performance management framework, appraisal process, and medium-term financial strategy; and
- Align to a wider review of policy and procedures such as Workforce Strategy, Communications Strategy, and the Council's approach to Equality, Diversity, and Inclusion.

Actual significant weaknesses in arrangements identified?

Following the peer review the Council has established an action plan, comprising 73 actions, across the areas of:

- Financial Sustainability
- Transformation
- Leadership and Culture
- Strategic Purpose and Performance
- Good Governance
- Service Improvement

As at November 2024 the Council were reporting that of the 73 actions: 33 had been completed; 10 were rated green and on track for completion; 12 were rated amber being on track for completion with minor issues; 7 were rated red not being on track for completion; and 11 were actions which had not yet been scheduled.

Whilst the Council is responding positively to the issues identified the findings of the peer review represents significant weaknesses in arrangements for 2023/24.

VFM – Reporting (continued)

Reporting

Conclusion and Recommendation

The identified issues in the peer review report, including poor working relationships across services, challenge service delivery and communication, leading to non-compliance with corporate requests and non delivery of corporate and operational objectives. The information gaps and delays in taking forward agreed actions, weakens the Council's assurance framework and its capacity for effective internal scrutiny and challenge.

Following the peer review the Council has established an action plan, comprising 73 actions, across the areas of:

- ▶ Financial Sustainability
- ▶ Transformation
- ▶ Leadership and Culture
- ▶ Strategic Purpose and Performance
- ▶ Good Governance
- ▶ Service Improvement

Recommendation: The Council should ensure that all identified improvement actions from the Peer Corporate Challenge are implemented through ongoing changes that support progress in Leadership, Governance, Corporate Planning, and Service Delivery.

VFM – Reporting (continued)

Reporting

Reporting Criteria

Improving economy, efficiency and effectiveness: How the Council uses information about its costs and performance to improve the way it manages and delivers its services

Governance: How the Council ensures that it makes informed decisions and properly manages its risks

Risks of significant weaknesses in arrangements identified?

Insourcing

The Council announced it is redesigning the way in which it delivers its waste, recycling, and bereavement services. This has involved a review of two of its wholly owned companies, Ansa Environmental Services and Orbitas Bereavement Services Ltd. Following the latest stage of that review, and a decision made by the Council's finance sub-committee on 25 June 2024, the services provided by Ansa and Orbitas are to be brought back-in house and delivered directly by Cheshire East Council. This includes bin collections, street cleansing, maintenance of green spaces, fleet, social transport, bereavement services and the handyperson service

Head of Internal Audit Opinion

During 2023/24, Internal Audit produced 23 assurance reports with 13 "Limited Assurance" opinions and 1 "No Assurance" opinion. The "Limited Assurance" reports included: Purchase Cards; Use of Agency Workers; Sundry Debt Management and Recovery; Adult Social Care Debt Management and Recovery; Starter, and Contractual Changes and Leavers. The "No Assurance" opinion related to Section 106.

Internal Audit also reported that during 2023/24 only 48% of agreed recommendations were implemented with the agreed timescale.

Actual significant weaknesses in arrangements identified?

As the decision to bring the services back in house was taken during 2024/25 and as the process is ongoing, we have concluded that this issue does not form a risk for our 2023/24 audit and that we will revisit the position as part of our 2024/25 audit.

For 2023/24 Internal Audit concluded that the overall opinion on the Council's framework of risk management, governance and internal control was "Limited", with the opinion for Risk Management, Governance and Internal Control being "Adequate". "Limited" and "Limited" respectively.

The findings and conclusions of Internal Audit is evidence of significant weaknesses in arrangements for 2023/24.

Conclusion and Recommendation

The Council does not have adequate arrangements for governance, risk management and internal control; posing risks that threaten the achievement of strategic objectives including the delivery of the transformation plan that is critical for the sustainability of the Council.

Recommendation: The Council should, on a timely basis, implement improvement actions identified by Internal Audit and deliver the actions developed in response to the Corporate Peer Challenge report.

VFM – Reporting (continued)

Reporting

Reporting Criteria

Governance: How the Council ensures that it makes informed decisions and properly manages its risks

Improving economy, efficiency and effectiveness: How the Council uses information about its costs and performance to improve the way it manages and delivers its services

Risks of significant weaknesses in arrangements identified?

Annual Governance Statement

The Draft 2023/24 Annual Governance Statement (AGS) identified the following significant governance issues for 2023/24:

- Children Services responses to OFSTED inspection
- Governance and Internal Control, reflecting the findings of Internal Audit and the Peer Review.
- Partnership Working - the need to ensure the Council's governance arrangements for partnership working are robust, transparent and appropriately led with sufficient scrutiny and over-sight.

In addition to the above Council funding which was a prior year governance issues was restated for 2023/24.

Actual significant weaknesses in arrangements identified?

The AGS demonstrates that there are arrangements in place for the Council to identify governance issues and to establish plans to address relevant areas.

However, the AGS identifies weaknesses in arrangements for 2023/24 in respect of partnership working which is represents a significant weakness.

Conclusion and Recommendation

Weaknesses in the arrangements for the governance of the Council's partnership working can result in the Council committing scarce resources to programmes which are inconsistent with the Council's strategic priorities and fail to deliver the desired outcomes for local residents.

Recommendation: The Council should ensure all formal partnership arrangements are identified, that governance arrangements are reviewed and that the activities of the partnership are delivering the expected outcomes for residents.



05

Assessment of Control Environment

Assessment of Control Environment

Financial controls

As part of our audit of the financial statements, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you significant deficiencies in internal control including group-wide or at components.

The matters reported in this section are limited to those that we identified during the audit and that we concluded are of sufficient importance to merit being reported to you.

The table below provides an overview of the 'high' 'moderate' and 'low' rated observations we have from the 2023/24 audit (including IT controls).

	High	Moderate	Low	Total
Total points identified	3	0	0	3

Key:

-  A weakness which does not seriously detract from the internal control framework. If required, action should be taken within 6-12 months.
-  Matters and/or issues are considered to be of major importance to maintenance of internal control, good corporate governance or best practice for processes. Action should be taken within six months.
-  Matters and/or issues are considered to be fundamental to the mitigation of material risk, maintenance of internal control or good corporate governance. Action should be taken either immediately or within three months.

Control observations 2023/24

Financial Statements Area	R/A/G Rating	Observation	Impact / Recommendation	Management Comment
Audit preparedness		Audit evidence was not readily available at the start of the audit.	Due to other operational commitments on the finance team there were delays in the provision of supporting information. A project plan will need to be agreed to support the 2024/25 audit and in doing so management should ensure there are sufficient resources available to provide timely and accurate supporting information and working papers.	The 2024/25 closure timeline was set with the aim of achieving the 30 June 2025 deadline date for the production of the Draft Financial Statements. However, delays in completing the Accounts were mainly as a consequence of the implementation of IFRS16 (PPE/PFI) and engagement of external advisors, a significant volume of fixed asset valuations (5 yr cycle) and resources through the closure period. The Draft 2024/25 Statement of Accounts were completed in August 2025. For the 2024/25 audit of Accounts, a Timetable and a Finance Team Responsibility plan has been prepared for the production of the Statement of Accounts and shared with External Auditors. The team are working with EY as part of this year's audit and the team are having twice weekly meetings with EY throughout.

Assessment of Control Environment

Control observations 2023/24

Financial Statements Area	R/A/G Rating	Observation	Impact / Recommendation	Management Comment
Audit preparedness	■	System reports to facilitate sample selection were not available.	System reports for account balances were not available in a format to enable the identification of the true population making up the balance and facilitate our sample selection. The year end balance reports for Debtors and Creditors included full year transactions and adjustments without isolating the year end population. Management should review the system reporting functions to ensure year end reports readily identify the actual population of transactions that support the reported balances.	For 2024/25, the proposal for Debtors and Creditors is to use the following approach: (i) Unit4 system reports to support system debtors and creditor balances (these have been run and saved as at 31.03.25), (ii) Support manual accruals for debtors and creditors from the Year End Accrual Logs (reconciled to Trial Balance codes), (iii) Other Debtor/Creditor balances supported by individual working papers to identify the population. There has been good progress with ensuring that information is ready for the Main 24/25 audit to start in earnest, with working papers now prepared and it is envisaged that all documents will be ready in time for the audit work commencing in November.
Bank reconciliation	■	Bank reconciliation was not prepared on a regular basis.	As a result of changes in the finance team and capacity issues during the year the bank reconciliation was not undertaken on a monthly basis. We noted that the year end 31 March 2024 bank reconciliation was not completed until October 2024. The bank reconciliation is a fundamental control and management should ensure there are at least up to date monthly reconciliations undertaken during the year.	The 2024/25 Bank Reconciliation process in terms of which reports and the timing of running those reports has been reviewed. Bank Reconciliations are being finalised for March 2025 as part of Closure of Accounts and monthly reconciliations are to be performed for 2025/26. There are 3 separate accounts to the Bank Reconciliations which are now being done each month. There is an ongoing requirement to ensure that there are sufficient resources to complete the reconciliations in line with the agreed timescales. It is acknowledged that there is ongoing work to progress in this area which is being addressed.



06 Appendices

Appendix A - Non-Compliance with Laws and Regulations (NOCLAR)

Non-Compliance with Laws and Regulations includes:

Any act or suspected act of omission or commission (intentional or otherwise) by the entity (including any third parties under the control of the entity such as subsidiaries, those charged with governance or management or an employee acting on behalf of the company), either intentional or unintentional, which are contrary to the prevailing laws or regulations

Management Responsibilities: "It is the responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements." ISA 250A, para 3 "The directors' report must contain a statement to the effect that... so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information." ISA 250A, para 3 "Management is responsible for communicating to us on a timely basis, to the extent that management or those charged with governance are aware, all instances of identified or suspected non-compliance with laws and regulations ..." Audit Engagement Letter Management's responsibilities are also set out in the International Ethics Standard Board of Accountants' International Code of Ethics (IESBA Code) Para 360.08	Auditor Responsibilities The International Ethics Standard Board of Accountants' International Code of Ethics (IESBA Code) section 360 sets out the scope and procedures in relation to responding to actual or suspected non-compliance with laws and regulations. Professional accountancy organisations who are members of the International Federation of Accountants (IFAC), such as the Institute of Chartered Accountants in England and Wales (ICAEW) are required to adopt the IESBA Code of Ethics. We as your auditor are required to comply with the Code by virtue of our registration with ICAEW. "If the auditor becomes aware of information concerning an instance of non-compliance or suspected non-compliance with laws and regulations, the auditor shall obtain: An understanding of the nature of the act and the circumstances in which it has occurred; and Further information to evaluate the possible effect on the financial statements The auditor shall evaluate the implications of the identified or suspected non-compliance in relation to other aspects of the audit, including the auditor's risk assessment and the reliability of written representations, and take appropriate action." ISA 250A, paras 19 and 22
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Examples of Non-Compliance with Laws and Regulations (NOCLAR)	Matter	Implication
	▶ Suspected or known fraud or bribery ▶ Health and Safety incident ▶ Payment of an unlawful dividend ▶ Loss of personal data ▶ Allegation of discrimination in dismissal ▶ HMRC or other regulatory investigation ▶ Deliberate journal mis-posting or allegations of financial impropriety ▶ Transacting business with sanctioned individuals	▶ Potential fraud/breach of anti-bribery legislation ▶ Potential breach of section 2 of the Health and Safety at Work Act 1974 ▶ Potential breach of Companies Act 2006 ▶ Potential GDPR breach ▶ Potential non-compliance with employment laws ▶ Suspicion of non-compliance with laws/regulations ▶ Potential fraud / breach of Companies Act 2006 ▶ Potential breach of sanctions regulations

Appendix A - Non-Compliance with Laws and Regulations (NOCLAR) (cont'd)

What are the implications of NOCLAR matters arising?

Depending on the nature and significance of the NOCLAR matter the following steps are likely to be required, involving additional input from both management and audit.

This can have an impact on overall achievability of audit timeline and fees.

Across our portfolio of audits we have seen a steady increase in NOCLAR matters that need to be addressed as part of the audit over the past 3 years



Management response:

Timely communication of the matter to auditors (within a couple of days)

Determine who will carry out any investigation into the matter - in-house or external specialists or mix of both

Scope the investigation, in discussion with the auditors

Evaluate findings and agree next steps

Determine effect on financial statements including disclosures

Prepare a paper, summarising the outcome of the investigation and management's conclusions

Communicate the outcome to Those Charged With Governance (TCWG) and to us as your auditors. Report to regulators where required.

Key Reminders:

- ▶ Make sure that all areas of the business are aware of what constitutes actual or potential non-compliance and associated requirements
- ▶ Communicate with us as your auditors on a timely basis - do not wait for scheduled audit catch-ups
- ▶ Engage external specialists where needed
- ▶ Ensure that your investigation assesses any wider potential impacts arising from the matter, not just the matter itself.
- ▶ Plan upfront and consider any impact on overall accounts preparation and audit timeline - discuss the implications with us as your auditor

Audit response:

Initial assessment of the NOCLAR matter and its potential impact

Initial consultation with risk team to determine responsive procedures and the involvement of specialists

Understand and agree scope of management's investigation with support from specialists as needed

Evaluate findings and undertake appropriate audit procedures

Determine audit related impact including accounting and disclosure and audit opinion implications

Document and consult on the outcome of our procedures

Communicate the outcome with management, TCWG and where necessary other auditors within the group or regulators

Appendix B – PSAA Statement of Responsibilities

As set out on the next page our fee is based on the assumption that the Council complies with PSAA's Statement of Responsibilities of auditors and audited bodies. In particular the Council should have regard to paragraphs 26-28 of the Statement of Responsibilities which clearly set out what is expected of audited bodies in preparing their financial statements. We set out these paragraphs in full below:

Preparation of the statement of accounts

26. Audited bodies are expected to follow Good Industry Practice and applicable recommendations and guidance from CIPFA and, as applicable, other relevant organisations as to proper accounting procedures and controls, including in the preparation and review of working papers and financial statements.

27. In preparing their statement of accounts, audited bodies are expected to:

- prepare realistic plans that include clear targets and achievable timetables for the production of the financial statements;*
- ensure that finance staff have access to appropriate resources to enable compliance with the requirements of the applicable financial framework, including having access to the current copy of the CIPFA/LASAAC Code, applicable disclosure checklists, and any other relevant CIPFA Codes.*
- assign responsibilities clearly to staff with the appropriate expertise and experience;*
- provide necessary resources to enable delivery of the plan;*
- maintain adequate documentation in support of the financial statements and, at the start of the audit, providing a complete set of working papers that provide an adequate explanation of the entries in those financial statements including the appropriateness of the accounting policies used and the judgements and estimates made by management;*
- ensure that senior management monitors, supervises and reviews work to meet agreed standards and deadlines;*
- ensure that a senior individual at top management level personally reviews and approves the financial statements before presentation to the auditor; and*
- during the course of the audit provide responses to auditor queries on a timely basis.*

28. If draft financial statements and supporting working papers of appropriate quality are not available at the agreed start date of the audit, the auditor may be unable to meet the planned audit timetable and the start date of the audit will be delayed.

Appendix C – Summary of assurances

Summary of Assurances

As we have set out in Section 3 and the Executive Summary of this report, that we anticipate issuing a disclaimer of opinion on the 2023/24 financial statements. Due to a number of issues experienced in the provision of timely and suitable audit evidence, we have not been able to obtain assurance over the majority of balances and disclosures in the financial statements. We have set out below the assurance level we have been able to obtain in each area below.

We do not provide a separate opinion on these matters as the assurance we have gained is in the context of our audit of the financial statements as a whole, and our disclaimer of opinion on those financial statements.

Account area	Assurance rating	Summary of work performed
Journals	None	We have faced challenges in completing the data required for Data Analytics. Though we were able to map out the balances of the 2023/24 Accounts, mapping for the 2022/23 accounts was different therefore the data was not comparable. We have not reached a resolution to the mapping issues during the audit period.
Property, Plant and Equipment ('PPE')	None	We have: ➤ Reconciled balances between the general ledger and the FAR ➤ Selected samples for PPE additions and disposals in year to agree underlying evidence. Due to delays in provision of accurate listings to sample transactions from, and exacerbated by the volume of queries for a large sample, testing was not completed during the audit period. ➤ Performed a review of the existence of PPE at the Balance Sheet date. Due to issues in the quality of evidence provided, testing was not completed during the audit period ➤ Judgementally selected a sample of assets valued in year, agreeing to underlying evidence, including independently challenging key assumptions used and checking that journals for the revaluation movements had been accurately posted. We were not provided all of the requested supporting evidence and were therefore unable to complete the full set of procedures during the audit period
Investment Property	None	We have: ➤ Reconciled balances disclosed in the financial statements to the trial balance as at YE. ➤ We have agreed the disclosures to the Council's Investment Property Register. Samples were selected to test for existence. 5 out of 6 samples were tested with no exceptions noted. 1 sample was still under query when audit work has ceased. ➤ We have not completed our planned procedures under the valuations area although samples were selected. Management were not able to provide sufficient evidence to support the balance.
Intangible Assets	None	We have not completed our planned audit procedures in this area and have not obtained assurance over the closing balance at 31 March 2024.
Long Term and Short Term Investments	None	We have: ➤ Agreed the Long and short Term investments figures from the financial statement notes to the schedules provided. The balances were then reconciled to the trial balance as at YE for both long and short term investments separately. ➤ We connected each external counterparty and obtained confirmations of all long term investments and short term investments / cash equivalents. ➤ We have tested the details of the confirmations against the details which were present within underlying schedules. From the testing performed, we have completed our testing for 12 out of 19 investment balances amounting to £39.3m. 2 confirmations are yet to be received, with the rest with open queries when the audit work has ceased.
Long Term Debtors	None	We have agreed the balance of Long Term Debtors to the schedule provided and noted that majority of the balance pertains to leases, given that we have not completed our procedures related to leases, we have not obtained assurance over the closing balance at 31 March 2024 for the account.

Appendix C – Summary of assurances

Summary of Assurances

Account area	Assurance rating	Summary of work performed
Short Term Debtors	None	➤ We raised queries in relation to Debtors listings from the commencement of work in this area, however management have been unable to resolve and provide the requested reports to enable us to appropriately test the balance. ➤ We identified queries in relation to the bad debt provision, however we did not receive a response on this prior to the cessation of our work. We have not completed our planned audit procedures in this area and have not obtained assurance over the closing balance at 31 March 2024.
Cash and Cash equivalents	None	We experienced difficulties and delays in providing supporting reconciliations and explanations in order for us to complete our procedures, with the majority of detail not provided until the decision was made to cease work on the audit. We have therefore not completed our planned audit procedures in this area and have not obtained assurance over the closing balance at 31 March 2024.
Creditors (short and long term)	None	➤ We raised queries in relation to Creditors listings from the commencement of work in this area, however management have been unable to resolve and provide the requested reports to enable us to appropriately test the balance. ➤ Work to test cut-off and post-year-end payments have commenced but due to the number of queries that arose, work was not completed. We have not completed our planned audit procedures in this area and have not obtained assurance over the closing balance at 31 March 2024.
Borrowings (short and long term)	None	We have: ➤ Agreed the Long and short Term Borrowings figures from the financial statement notes, to underlying schedules. We have then agreed this to the trial balance. ➤ Approached each external counterparty and obtained confirmations of all long term borrowings and short term borrowings and tested the balance based on the confirmation responses. From the testing performed, we have tested 66 out of 70 loans with the total balance of £311.9 mil.
Provisions (short and long term)	None	We have completed our planned audit procedures in respect of existence and valuation of provisions, however due to issues in other areas of our testing we are unable to obtain assurance in respect of the completeness of provisions at 31 March 2024.
Grants received in advance	None	We have not completed our planned audit procedures in this area and have not obtained assurance over the closing balance at 31 March 2024.
Local Government Pension Scheme Liability	None	We have not completed our planned audit procedures in this area and have not obtained assurance over the closing balance at 31 March 2024.
Reserves	None	We have not completed our planned audit procedures in this area and have not obtained assurance over the closing balance at 31 March 2024.
Comprehensive Income and Expenditure Statement (including staff costs)	None	We have not completed our planned audit procedures in this area and have not obtained assurance over the closing balance at 31 March 2024.
Group financial statements and consolidation		Due to the number of areas feeding into the consolidated statements that were not subject to full audit procedures, it was determined to reduce the priority of reviewing group disclosures, as such this area has not been audited.

Appendix C – Summary of assurances

Summary of Assurances

Account area	Assurance rating	Summary of work performed
Cash Flow Statement	None	Given the extent of assurance gained across the financial statements, we would not be able to provide assurance over the cash flow statement.
AGS and narrative statement	Partial	We have completed our planned audit procedures for this area which are subject to executive review.
PFI Liabilities	None	We have reviewed the PFI model. However, we were unable to agree the underlying agreements and tie back the model to the disclosures on the financial statements before during the audit period due to delays experienced in the requested documents.
All other significant notes to the accounts	None	Given the extent of assurance gained across the financial statements, we would not be able to provide assurance on all other significant notes to the accounts.
Minimum Revenue Provision	None	We have reviewed the Minimum Revenue Provision Disclosure and Policy and have raised related queries linked to the calculation method. Differences to the disclosure and the calculation was identified. We requested reports to support calculations, however, we did not receive the responses needed to complete the audit of the account.
Collection Fund and related notes	Substantial	➤ We reviewed the collection fund statement for 23/24 and obtained the Council's workings behind each balance within the statement. ➤ We reviewed the workpapers to confirm how the balances were reached, and then obtained the transactions for Council tax and NNDR for the year. We agreed the transactions to supporting evidences provided. No issues were noted.
Officer's Remuneration and Exit Packages	Substantial	We have: ➤ Reviewed Note 22 of the financial statements, which discloses remuneration bandings for officers, including school and other officers, for 2023/24. Detailed remuneration listings for both groups were obtained, and 25 samples from each group were randomly selected and tested against their payslips and other supporting documents as appropriate. ➤ Reviewed Note 23 of the financial statements, which discloses senior employees' remuneration for 2023/24. All senior employees' remuneration was tested by verifying year-to-date pay figures against their final month's payslips and the R2R216 Report, which provided a detailed breakdown of their annual pay.
Related parties	Partial	We have: ➤ Checked Note 33 for consistency with CIPFA code, knowledge of the Council and internal clerical consistency and have made reference to other parts of the audit file where relevant. ➤ Obtained a listing of the members that constitute for inclusion within the related parties testing and ensured the total amounts tested reconciles to the disclosed amount per note 33. ➤ Obtained declaration forms where each of these members stated their related parties and tested these declarations against the schedule provided and publicly published information from Companies House to determine if all interests have been disclosed. ➤ Performed procedures to address completeness documented within our group boundary assessment ➤ Performed board minutes review to confirm existence of RPTs that have not already been identified or disclosed to us by management from the minutes inspected. However, we were not able to perform our procedures related to journal entry testing to check for completeness of disclosed related party transactions.

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ED None

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Audit and Governance Committee

04 December 2025

Annual Monitoring Officer Report 2024/25

Report of: Kevin O'Keefe, Acting Director of Governance and Compliance (Monitoring Officer)

Report Reference No: 1845

Ward(s) Affected: N/A

Purpose of Report

- 1 This report seeks to provide information and assurance to the Audit and Governance Committee on key aspects of the Monitoring Officer's responsibilities, both statutory and organisationally, from the previous financial year.
- 2 The report is produced in line with the requirements of the Council's Constitution and the Audit and Governance Committee's Terms of Reference whereby the Committee receives reports and assurances from across the organisation. In doing so, the Committee will consider the effectiveness of the arrangements described, identifying further information needed and/or making recommendations for improvements and additional action required, which can include further reporting on matters to those charged with governance.

Executive Summary

- 3 The Committee is invited to review the Monitoring Officer's Annual Report for the financial year 2024/25 attached at Appendix A.
- 4 The Annual report for 2024/25 covers Code of Conduct matters, Member Interests/Gifts and Member Training and Development, Complaints to the Local Government and Social Care Ombudsmen and activity pursuant to the Regulation of Investigatory Powers Act 2000.

RECOMMENDATIONS

The Audit and Governance Committee is recommended to:

1. Note the content of the Annual Monitoring Officer report for 2024/25, and the assurances this provides on the responsibilities of the statutory role.

Background

- 5 The role of Monitoring Officer is a statutory role created by the Local Government and Housing Act 1989. The details of its statutory responsibilities are set out within the Annual Report at Appendix A ('Annual Report').
- 6 The Monitoring Officer for the Council has additional responsibilities for other matters, some of which are also detailed within the Annual Report.
- 7 A number of local authorities provide an Annual Monitoring Officer Report to their Audit and Governance Committee or equivalent. This report intends to provide assurances to the Committee on a number of the Monitoring Officer's statutory responsibilities over the previous financial year.

The Annual Report provides information on the role of the Monitoring Officer, and an overview of the following areas:

- Members' Code of Conduct
- Register of Members' Interests
- Register of Gifts and Hospitality
- Member Training and Development
- Dispensations
- Complaints including Local Government and Social Care Ombudsmen Referrals
- Regulation of Investigatory Powers (RIPA) Act
- Constitution/Decision Making Process

Consultation and Engagement

- 8 N/A.

Reasons for Recommendations

- 9 The Audit and Governance Committee has a key role in overseeing the Council's risk management, control and corporate governance arrangements. It advises the Council on the adequacy and effectiveness of these arrangements. The assurances within the Annual Report are intended to inform the Committee's judgement on the arrangements that are in place to ensure the Council is a responsive, effective and efficient organisation.

Other Options Considered

Option	Impact	Risk
Do nothing	There is no legal obligation to produce an Annual Report	It is good practice to report annually, and the information contained therein offers the Committee insight and assurance on a variety of important matters.

Implications and Comments

Monitoring Officer/Legal/Governance

- 10 The Monitoring Officer has a range of specific responsibilities which are described in detail in the Annual Report. The Annual Report provides assurance to the Audit and Governance Committee that these responsibilities have been carried out effectively over the last financial year.

Section 151 Officer/Finance

- 11 There are no direct financial implications arising from this assurance report.

Human Resources

- 12 There are no direct HR implications arising from this report.

Risk Management

- 13 The report provides appropriate assurance to the Committee and the recent adoption of the dispensation arrangements ensures elected Members are able to participate fully in the Council's decision making processes where it is appropriate to do so, minimising the risks of

undeclared conflicts of interests.

Impact on other Committees

14 There are no direct implications for communities

Policy

15 There are no direct implications on policy

Equality, Diversity and Inclusion

16 There are no direct equality implications arising from this report.

Other Implications

17 There are no other implications for this report

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Chris Benham	Deputy S151 Officer	13/11/25	24/11/25
Kevin O'Keefe	Interim Director or Governance and Law, Monitoring Officer	13/11/25	25/11/25
<i>Legal and Finance</i>			
Hilary Irving	Interim Head of Legal Services	13/11/25	13/11/25

Access to Information	
Contact Officer:	Kevin O'Keefe Acting Director of Governance and Law, Monitoring Officer Kevin.O'Keefe@cheshireeast.gov.uk
Appendices:	Appendix A
Background Papers:	N/A

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Appendix A: Monitoring Officer Report 2024/25

**Audit and Governance
Committee 4 December 2025**

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1. Role of the Monitoring Officer

- 1.1 Under the Local Government and Housing Act 1989 (the 1989 Act'), it is the duty of every relevant local authority to designate one of its officers as Monitoring Officer.
- 1.2 The Monitoring Officer has the specific duty of ensuring that the Council, its officers, and its elected members maintain the highest standards of conduct in all that they do.
- 1.3 The legal basis for the Monitoring Officer's role is found in Section 5 of the 1989 Act.
- 1.4 There are three main aspects to the role:
 - To report on matters that he/she believes are, or are likely to be, illegal or amount to maladministration.
 - To be responsible for matters relating to the conduct of Councillors and officers; and
 - To be responsible for the operation of the Constitution
- 1.5 The Monitoring Officer is required to prepare a report for the Authority if it appears that any proposal, decision or omission by the Authority has given rise to, or is likely to, or would give rise to: -
 - a) A contravention of any enactment or rule of law
 - b) Maladministration or failure as described in Part 3 of the Local Government Act 1974 (the 1974 Act')
- 1.6 Maladministration or failure under the 1974 Act is a reference to a finding of such made by the Local Government Ombudsman following an investigation undertaken by him/her.
- 1.7 The Localism Act 2011 makes the Monitoring Officer responsible for maintaining a Register of Member Interests. The Monitoring Officer at Cheshire East maintains such a register for both Cheshire East Council and Town and Parish Council's in its area. The Monitoring Officer also operates the procedures for dealing with Code of Conduct complaints against both Cheshire East Borough Council Members, and Members of Town and Parish Councils.
- 1.8 Under the requirements set out above, the Monitoring Officer ultimately assumes responsibility for the lawfulness of decision-making processes and several other governance controls, some of which are the subject of bespoke delegations in the constitution. These key additional functions are covered in this report. By a combination of these measures and responsibilities, the Monitoring Officer has a key role to play in ensuring sound corporate

governance and in informing the production of each Annual Governance Statement.

- 1.9 The Monitoring Officer must be designated by Full Council and cannot be the Chief Executive (Head of Paid Service) or the Director of Finance /Section 151 Officer. The duties of the Monitoring Officer must be performed by him/her personally unless he or she is unable to act by reason of illness or absence, in which case a deputy/deputies, appointed by the Monitoring Officer, may act on his or her behalf.
- 1.10 Irrespective of illness or absence, where the Monitoring Officer is of the view that he or she ought not to perform functions relating to a Code of Conduct matter personally, s/he may delegate those functions to a person nominated by her/him as Deputy Monitoring Officer for that purpose. The Monitoring Officer at Cheshire East Council currently has 2 nominated Deputy Monitoring Officers, the Interim Head of Legal Services/Legal Team Manager (Place) and the Acting Head of Legal Services/Legal Team Manager (People).
- 1.11 In addition, Section 28 of the Localism Act 2011 requires local authorities to have at least one Independent Person (IP) whose views must be sought, and taken into account, by the authority before it makes its decision on an allegation relating to a breach of the Code of Conduct. Cheshire East has two IP's who are consulted in accordance with the relevant complaints procedure, following preliminary/initial assessment, to decide the next steps to be taken.

2. Member's Code of Conduct

- 2.1 Cheshire East Council's current Code of Conduct came into force on 16 October 2022 (hereinafter referred to as 'the new code'), the previous Code came into force on 1 January 2018 (hereinafter referred to as 'the old code'). It is the responsibility of the Audit and Governance Committee to monitor the operation of this Code as part of the Committee's responsibility for promoting high standards of ethical behaviour.
- 2.2 Town and Parish Council's within Cheshire East operate under a combination of the old code, the new code or have their own version, based upon the Seven Principles of Public Life, also known as the 'Nolan Principles.'
- 2.3 Upon receipt of a completed complaint form, the Monitoring Officer, or one of the Deputy Monitoring Officers, undertakes a preliminary or initial assessment of each complaint received, consulting one of

the Independent Persons where appropriate, before making and notifying the Complainant and in appropriate cases, the subject member, of his/her decision as to whether and how the complaint should proceed. This 'triage' process enables complaints which do not engage the Code or are trivial, vexatious or 'Tit for Tat' to be rejected, without the need to convene an assessment meeting.

- 2.4 In 2024-2025 a total of 44 complaints were received by the Monitoring Officer. The table below (table 1) provides a breakdown of the type of standard it is alleged has been breached, taking into account that some complaints related to more than one Councillor and more than one standard. In addition, the complaints received against Town and Parish Councils are a mixture as some are under the old code and some the new code, where that has been adopted.

Table 1 - Code Breaches

Obligations/Standard & No. relating to the 44 complaint referrals received 24-25		
	CEC	Town or Parish
Selflessness	1	4
Integrity	1	15
Objectivity	0	9
Accountability	0	5
Openness	0	10
Honesty	0	0
Leadership	0	0
Disrepute	1	5
Respect/ Treat others with courtesy	5	18
Make choices on merit	0	5
Promote high standards of conduct	1	16
Uphold law and public trust	1	12
Exercise independent judgement/ remain objective/impartiality	0	7
Bullying/Breach of equality laws	3	15
Declaring/registering interests	2	9
Use of resources	2	5
Impartiality of officers	1	2
Use of position	2	4
Disclose confidential information/access to information	0	12
Comply with the Code	1	0
Gifts and Hospitality	0	0

The decision of the Monitoring Officer or the Deputy/s in respect of the 44 complaints received was as follows:

Table 2 – Code Breaches Outcomes

	2024/25		2023/24		2022/23		2021/22	
Outcome	CEC	Town or Parish Council	CEC	Town or Parish Council	CEC	Town or Parish Council	CEC	Town or Parish Council
Rejected at preliminary assessment stage; failed to meet the assessment criteria	5	15	10	16	5	27	16	31
Concluded at Initial Assessment Meeting (IAM) (breach or no breach)	3	10	9	8	0	5	3	8
Referred for formal external investigation	0	11	0	2	0	2	2	9 Includes 3 internal investigation
Referred to Standards Hearing Sub Committee	0	0	0	0	0	0	0	6
Complaint ongoing	0	0	0	0	0	0	0	1

- 2.5 The overall number of complaints received in 2024/25 has been slightly lower than the previous year, there being 46 in 2023/24. It is, however, still below the 69 received in 2021/22.
- 2.6 The number of complaints remains highest in relation to Town and Parish councillors (36 out of 44) but most of these complaints are dealt with at preliminary/initial assessment and have been determined as not in the public interest to pursue. It should be noted that there are 10 matters ongoing which are the subject of external investigation, one of the 11 matters referred to in the table above has been concluded.
- 2.7 Of the 13 complaints that were referred to and concluded at IAM, 8 were found to be a likely breach, the other 5 were found not likely to be in breach. Advice regarding the conduct and the provision of apologies, where appropriate, together with requests to undertake

training was provided.

- 2.8 The costs of external investigations for 2024/25 to date is nil. However, the internal 'costs' associated with officer time for the work undertaken by the Deputy Monitoring Officers, a Legal Officer who supports them, assumes work amounting to 4 hours per week per person for the year. This would amount to 832 hours. This covers meetings, and additional work on each matter such as reviewing complaints and responses, drafting decisions, and attending IAM's with IP. This means that internal 'costs' for 2024-25 would be £201,885.
- 2.9 The cost of the IP's is published as part of members allowances at the end of every financial year. For 2024/25 the total figure was £975. IP's are entitled to claim £75 per hour for meetings up to 4 hours long and £150 anything over that time.
- 2.10 It should also be noted that the current external investigations relate to Town and Parish Councillors. Cheshire East Council does not currently seek to recover the cost of this work from Town and Parish Councils, but this is currently under review.

3

Register of Member's Interests

- 3.1 Cheshire East Council Members, and Members of Town and Parish Councils in its area, are required to declare and register certain classes of interests with the Monitoring Officer, by completion of the relevant Register of Interests form (ROI). They must then conduct themselves accordingly in relation to any interest that arises when transacting business on behalf of their authority.
- 3.2 Registerable interests are explained in their respective Code of Conduct and include for all Members, Disclosable Pecuniary Interests. Additionally, there is a requirement to declare other interests as set out in the individual Council's Code of Conduct.
- 3.3 A failure to declare an interest, and act accordingly in relation to the same, is capable of amounting to a breach of the Code of Conduct. In relation to Disclosable Pecuniary Interests, it can also amount to a criminal offence.
- 3.4 The relevant registers for Cheshire East Council and Town and Parish Council's in its area, are available on, or through, Cheshire East Council's website. There is a requirement to register upon taking office, and it is each Member's responsibility to ensure their register remains up to date as and when interests change.

- 3.5 The 2025 annual review for Cheshire East Councillors took place in July with a 95% return rate, the Monitoring Officer is continuing to pursue those outstanding. The Town and Parish Council review is currently in progress and will be concluded by the end of the calendar year. Training in respect of Member Interests is covered below.

4. Register of Gifts and Hospitality

- 4.1 Cheshire East Council Members are required to register with the Monitoring Officer details of any gifts or hospitality received where the value is considered to be in excess of £100. Town and Parish councillors are asked to do the same.
- 4.2 The register of gifts and hospitality is maintained by the Monitoring Officer and is available for inspection by appointment at the Council's Office in Delamere House. A summary of the Register of Gifts and Hospitality is also available on the Council's website.
- 4.3 To ensure that the register is up to date, an annual reminder is sent to Cheshire East Councillors and Town and Parish Councillors, enabling them to declare any gifts and hospitality received during the previous financial year. The Town and Parish review is currently in progress and will be concluded by the end of the calendar year. The 2024/2025 review for Cheshire East Members was conducted in August 2025 and the following declarations were made to the Monitoring Officer;

Table 3 – Declared Gifts and Hospitality

2024/2025	Number Declared
CEC	8
Town and Parish	0

- 4.4 Training in respect of gifts and hospitality is covered in the training sessions on the Code of Conduct, which is referenced below.

5 Member Training and Development

- 5.1 The Member's Code of Conduct is recognised in Cheshire East Council's Member Training and Development Programme as being mandatory along with others such as those for members sitting on planning and licensing committees.
- 5.2 In July 2025, Council adopted a new Member Training and

Development Plan and revised Member Development Strategy [Agenda for Audit and Governance Committee on Monday, 28th July, 2025, 10.30 am | Cheshire East Council](#). Code of Conduct training continues to be a mandatory element of the training programme. The adoption of the Strategy will, from 2025, require the Council to record member attendance at mandatory training events, which will then be published on the Council's website after the end of each financial year. This information will also be reported to a future meeting of this Committee.

- 5.3 In respect of Town and Parish Councils, training sessions on the Code of Conduct will continue to be offered on request.

6. Dispensations

- 6.1 The Monitoring Officer is empowered to grant dispensations enabling Cheshire East Council Members to take part in council business in which they would otherwise have an interest which would prevent their dispensation.
- 6.2 There are a number of “standing” or general dispensations which apply to all Cheshire East Council Members, which have been approved by the Committee. These have recently been renewed by the Committee and an additional dispensation granted until the next report to the Committee after the local elections in 2027. These are;
- a) Any allowance, payment or indemnity given to Members;
 - b) Any Ceremonial Honours given to Members;
 - c) Statutory sick pay under Part X1 of the Social Security Contributions and Benefits Act 1992 where they were in receipt of or entitled to receive such pay;
 - d) Setting the Council Tax or a precept under the Local Government and Finance Act 1992 (or any subsequent legislation);
 - e) Setting a Local Council Tax Reduction Scheme or Local scheme for the payment of business rates (Including eligibility for rebates and reductions) for the purposes of the Local Government Finance Act 2012 (or any subsequent legislation);
 - f) School Meals or School Transport or Travelling expenses where the Member is a parent/guardian of a child in full time education or a parent governor (unless the matter relates specifically to the school the child attends).
 - g) To the extent that it may amount to a disclosable pecuniary registrable or non registrable interest, any allowance or other remuneration received from the Council in respect of Council duties or directorships of Council owned ASDVs in and respect of such other bodies in which the Council has a financial interest.
 - h) To allow Members to take part and vote on Community Governance Review matters in which they have a disclosable

pecuniary registrable and non-registrable interests.

- i) To allow Members to vote where a matter arises at a meeting which relates to the business of the Council and which has a direct financial impact on all Cheshire East Town and Parish Council's.

7. Regulation of Investigatory Powers Act 2000 (RIPA)

- 7.1 The Council occasionally uses directed surveillance and sometimes obtains communications data to carry out its enforcement functions effectively, e.g. trading standards, planning enforcement, licensing enforcement, environmental protection and community enforcement. RIPA provides a regulatory framework within which the Council and its officers must work, to enable public authorities to obtain private information using certain covert investigatory techniques.
- 7.2 The Council is inspected by the Investigatory Powers Commissioner's Office (IPCO) every three years. Committee received a report in March 2023 on the outcome of the inspection held in November 2022; therefore, a further inspection was anticipated in 2025.
- 7.3 Following a review of how IPCO conducts its oversight of local authorities, they no longer undertake routine inspections as has previously been the case. Instead, IPCO has agreed that each local authority should provide a written update, in the first instance, on its compliance with the legislation. This will enable them to assess whether a remote, or in some cases, in-person inspection is required. This approach takes cognisance of the general decline in the use of covert powers by many local authorities and based upon the IPCO assessment of risk and where limited resources are best directed for the coming year.
- 7.4 The Council received notification and an opening request for data in May 2025, which was required to be provided by 30 June 2025. All requested information with supporting evidence was provided to the ICPO on 23 June 2025. An outcome letter was received on 26 June 2025 confirming that the Commissioner was satisfied with the Council's assurance that ongoing compliance with RIPA will be maintained. No further inspection is required until 2028. It was noted that both authorisations since the last inspection were well formed with statutory considerations appropriately addressed.
- 7.5 The Council is required to ensure that key compliance issues continue to receive the necessary internal governance and oversight. The Committee has received two reports in July and September, the first report detailing the outcome of the IPCO

inspection is included here [Agenda for Audit and Governance Committee on Monday, 28th July, 2025, 10.30 am | Cheshire East Council](#) and the second relating to the use of RIPA during 2024/25 and including a revised policy and procedure is included here [Agenda for Audit and Governance Committee on Monday, 29th September, 2025, 10.30 am | Cheshire East Council](#). Approval of the revised policy is on the agenda for Corporate Policy Committee on the 27 November 2025.

- 7.6 When investigating alleged wrongdoing, it is imperative that certain conditions are met in each case for successful prosecutions to be made. It is essential that covert surveillance is only used when it is necessary and proportionate to do so and when all other avenues of investigation have been explored. Therefore, applications must be properly authorised and recorded, the tests of necessity and proportionality must be satisfied, and the potential for collateral intrusion must be considered and minimised.
- 7.7 The Council's Constitution provides that all Executive Directors and Directors excluding the Monitoring Officer may act as authorising officers. However, the authorising officer must have had appropriate training and therefore, at present there are only two who undertake this role as they have received specific training to enable them to act, namely: Peter Skates – Director of Growth and Enterprise and Jill Broomhall – Director Of Adult Social Care Operations.
- 7.8 The departure of some senior offices in recent months has reduced the number of trained authorised officers for the Council. This is being addressed through the training of new Executive Directors and Senior Managers. Given the low usage of RIPA powers, two authorising officers are sufficient in the meantime.
- 7.9 Once authorised, all applications need the approval of a Justice of the Peace/Magistrate, as required by the Protection of Freedoms Act 2012. The Act also restricts the use of RIPA authorised surveillance to the investigation of offences which attract a custodial sentence of six months or more. The Director of Law and Governance assumes responsibility for the integrity of the process to ensure that the Council complies with the legislation.

Use of Covert Human Intelligence Sources

- 7.10 Covert human intelligence sources may only be authorised if there are certain additional arrangements in place, including an employee of the Council being responsible for the source's security and welfare and a senior officer with general oversight of the use made of the source. Use of a CHIS can only be authorised by the

Chief Executive (or their designated deputy in their absence) before it is approved by a Justice of the Peace/Magistrate.

Authorised Applications

- 7.11 Surveillance activity, including test purchases, has reduced significantly in recent years with only one directed surveillance application being authorised in 2024/25 and one application for communications data in the previous year. The table below shows the number of authorisations in the last four years.

Table 4 - RIPA Applications authorised

	2024/25	2023/24	2022/23	2021/22
Directed Surveillance	1	0	1	0
Communications Data	0	1	0	0
CHIS	0	0	0	0

8

Local Government and Social Care Ombudsman referrals

- 8.1 The Council's 'Corporate Compliments, Suggestions and Complaints Policy and Procedures' offer all customers the opportunity to appeal to the Local Government Social Care Ombudsman (LGSCO) if they are unhappy with the way in which the Council has handled their complaint.
- 8.2 Tables 5, 6, 7 and 8 show the number of Decision Notices issued to the Council during 2024/25 (118*). For comparison, during 2023/24 and 2022/23 the Council received 90 and 91 Decision Notices respectively. * The Ombudsman records that they received 146 complaints and determined that 82 were not for the Ombudsman prior to initial assessment. For the majority of cases, we do not receive a written Decision Notice.
- 8.3 Of the 118 Decision Notices issued by the LGSCO in 2024/25, 89 cases were closed after the LGSCO conducted their initial assessment with no further action for the Council (classified as Rejected in the tables). They carried out detailed investigations on 29 cases. In 9 of these cases they found 'No Fault' whilst in 20 cases there was 'Fault with Injustice' to the complainant.

- 8.4 The Directorate where the most 'Fault' was found was Childrens, with the Special Educational Needs and Disabilities (SEND) accounting for 12 out of the total of 20. Fault with injustice was found primarily due to either a lack of educational provision as detailed in a child's Education Health and Care Plan (EHCP) or delays in completing the EHCPs or Annual reviews.
- 8.5 Remedies agreed with the Ombudsman where Fault with Injustice is found usually involve issuing a letter of apology to the customer as well as a payment where they have suffered a quantifiable loss (such as missed education provision) or for the time and trouble in making the complaint. The Ombudsman may also recommend service improvements such as changes to policies and procedures as well as arranging staff training or issuing reminders to staff about best practice.
- 8.6 Information regarding general complaints under the Council's Corporate Compliments, Suggestions and Complaints Policy, as well as the Council's Adults and Children's Social Care Complaints Policies, is contained in the Annual Complaints Report 2024/25, presented to Corporate Policy Committee on 12 June 2025 and the Audit and Governance Committee on 28 July 2025.

Table 5 – LGSCO Referrals – Adults

Team	Final Decisions received this period	Outcomes of Final Decisions this period			
		Rejected	No Fault	Fault but no Injustice	Fault with Injustice
Social Care Business Support & Finance	3	1	2	0	0
Brokerage	1	1	0	0	0
Adult Contact Team South	1	1	0	0	0
Eaglebridge	1	1	0	0	0
Learning Disability Team East	1	0	0	0	1
Macclesfield	1	0	1	0	0
Nantwich & Rural	3	2	0	0	1
Short Term Services East	1	1	0	0	0
Wilmslow	1	1	0	0	0
Total	13	8	3	0	2

Table 6 - LGSCO Referrals – Childrens

Team	Final Decisions received this period	Outcomes of Final Decisions this period			
		Rejected	No Fault	Fault but no Injustice	Fault with Injustice
Cared for Children	3	3	0	0	0
CHECS					
CIN/CP Crewe	4	3	1	0	0
CIN/CP Macclesfield	5	4	1	0	0
Children with Disabilities	3	1	0	0	2
Education	2	2	0	0	0
Education Transport	1	1	0	0	0
Family Service	3	2	0	0	1
School Admissions	5	3	0	0	2
SEND	18	5	1	0	12
Total	44	24	3	0	17

Table 7 – LGSCO Referrals – Resources

Team	Final Decisions received this period	Outcomes of Final Decisions this period			
		Rejected	No Fault	Fault but no Injustice	Fault with Injustice
Council Tax	1	1	0	0	0
Total	1	1	0	0	0

Table 8 - LGSCO Referral – Place

Team	Final Decisions received this period	Outcomes of Final Decisions this period			
		Rejected	No Fault	Fault but no Injustice	Fault with Injustice
Community Enforcement	1	1	0	0	0
Development Management	12	10	2	0	0
Environmental Services	22	22	0	0	0
Environmental Protection	2	2	0	0	0
Highways	11	11	0	0	0
Grounds Maintenance	1	1	0	0	0
Licensing	1	1	0	0	0
Parking	2	2	0	0	0
Planning Enforcement	4	3	1	0	0
Strategic Housing	3	2	0	0	1
Waste Services	1	1	0	0	0
Total	60	56	3	0	1

9

Constitution/Decision Making Process in Operation

- 9.1 The Constitution is monitored and reviewed at officer level by the Monitoring Officer and at Member level by the Constitution Working Group and the Corporate Policy Committee. Significant changes are submitted to Council for approval. Minor changes can be made by the Monitoring Officer. Amendments to the Constitution have been made by Full Council in respect of the Senior Management Structure and Officer Schemes of Delegation.
- 9.2 In relation to formal meetings during 2023/2024, of the total number of meetings held, there were approximately 34 closed Committee sessions. In relation to formal meetings during 2024/2025, of the total number of meetings held, there were approximately 27 closed Committee sessions held under Schedule 12A of the Local

Government Act 1972. These included Corporate Policy Committee, Children and Families Committee, Economy and Growth Committee, Environment and Communities, Highways and Transport, Finance Sub Committee, General Appeals Sub-Committee, Staffing Appeals Sub-Committees, General Licensing Committee.

- 9.3 In February 2025 full Council resolved that each Service Committee, including the Finance Sub Committee, arrange one twilight meeting over the course of its scheduled cycle of meetings during 2025/26 held under Schedule 12A of the Local Government Act 1972. These included Full Council, Corporate Policy Committee, Children and Families Committee, Adults and Health Committee, Economy and Growth Committee Finance Sub Committee, Audit & Governance Committee, General Appeals Sub-Committee, Staffing Appeals Sub-Committees, General Licensing Sub- Committee, and LA School Governor Panel.
- 9.4 In February 2024 full Council resolved that each Service Committee, including the Finance Sub Committee, arrange one twilight meeting over the course of its scheduled cycle of meetings during 2024/25. This was to accommodate working members and to assess whether twilight meetings should be held more frequently during the 2025/26 municipal year.
- 9.5 Those meetings were scheduled and held, and a survey is to be undertaken to assess Members' views.

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Audit and Governance Committee

4 December 2025

Internal Audit Plan Update

**Report of: Kevin O’Keefe, Interim Director of Law and Governance
(Monitoring Officer)**

Report Reference No: AG/30/25-26

Ward(s) Affected: N/A

Purpose of Report

- 1 For the Committee to receive an update on work undertaken by Internal Audit between April and September 2025 and how this, along with work planned for the remainder of the financial year will contribute to the Annual Internal Audit Opinion 2025/26.
- 2 This is in line with the Committee’s Terms of Reference in receiving reports from the Head of Audit, Risk and Assurance on the performance of internal audit and the delivery of the audit plan.

Executive Summary

- 3 The report sets out work undertaken by Internal Audit during quarters 1 and 2 of 2025/26 along with details of performance against the audit plan and other performance indicators. It also sets out work that was in progress at the end of the period, and work planned for the remainder of 2025/26.

RECOMMENDATIONS
The Audit and Governance Committee is recommended to: 1. Note the update on progress against the 2025/26 Internal Audit Plan.

Background

- 4 The Global Internal Audit Standards (GIAS) superseded the Public Sector Internal Audit Standards in April 2025, and to facilitate compliance within the UK public sector, CIPFA published a Code on the Governance of Internal Audit.
- 5 This sets out that “To ensure there is good interaction between the audit committee and internal audit, audit committees must agree its work plan with the chief audit executive to ensure there is appropriate coverage of internal audit matters within audit committee agendas.”
- 6 The receipt of regular update reports on the work of internal audit, in addition to the Annual Internal Audit Opinion Report, fulfils this requirement.
- 7 This report contains:
 - (a) A summary of the audit work carried out in Q1 and Q2 2025/26.
 - (b) Comparison of the work undertaken with the work that was planned and a summary of the performance of the internal audit function against its performance measures and targets.
 - (c) A summary of work ongoing at the end of the period.
 - (d) A summary of work planned for the remainder of 2025/26

Consultation and Engagement

- 8 The Internal Audit Plan Update has been considered by the Corporate Leadership Team.

Reasons for Recommendations

- 9 The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal Audit plays a vital part in advising the Council, via the Audit and Governance Committee, that these arrangements are in place and operating properly. The annual internal audit opinion informs the Annual Governance Statement. The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the Council’s objectives.
- 10 It should be noted that Internal Audit’s risk-based approach includes focussing on areas where issues are known or expected to exist. Clearly this approach adds value to the organisation, but, by its nature, may also result in lower overall assurance levels.

- 11 A report summarising the work undertaken, the issues identified, and the actions required is produced for each review undertaken. The process of reviewing the report from draft to final ensures that the findings are confirmed to be factually accurate, and that the management actions will result in improvements to the control environment. Draft reports are agreed with the appropriate managers, and the Final reports are shared with the relevant Executive Director and the Chief Executive. The implementation of agreed actions is monitored through the follow up process, and performance in this area is reported regularly to the Corporate Leadership Team and the Committee.

Other Options Considered

- 12 None applicable.

Option	Impact	Risk
Do nothing	Failure to provide Audit and Governance Committee with an update on the performance of Internal Audit.	Failure to comply with the Public Sector Internal Audit Standards.

Implications and Comments

Monitoring Officer/Legal/Governance

- 13 All local authorities must make proper provision for internal audit in line with the 1972 Local Government Act (S151) and the Accounts and Audit Regulations 2015. The latter states that authorities “must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”.
- 14 The guidance accompanying the Regulations recognises that with effect from 1st April 2013, the Public Sector Internal Audit Standards (PSIAS) represent “proper internal audit practices”. The GIAS superseded the PSIAS in April 2025 and apply to all internal audit service providers within the UK public sector.

Section 151 Officer/Finance

- 15 In accordance with the GIAS and the CIPFA Code on the Governance of Internal Audit, the Audit and Governance Committee should ensure that the function has the necessary resources and access to information to enable it to fulfil its mandate and is equipped to perform in

accordance with appropriate professional standards for internal auditors.

- 16 The Internal Audit Plan 2025/26 was prepared, based on known resources, and with agreed budgets, to cover the core areas of work required to deliver an annual audit opinion. Resource availability is subject to regular review as part of monitoring progress against the plan.
- 17 If an imbalance between the two arises the Committee will be informed of proposed solutions. Matters that jeopardise the delivery of the audit plan or require significant changes to it will be identified, addressed, and reported to the Committee.

Human Resources

- 18 There are no direct implications for human resources.

Risk Management

- 19 Delivery of an appropriately balanced and focused Internal Audit Plan supports the Council's ability to effectively and efficiently identify and manage its risks, with the implementation of recommended actions designed to deliver improvements in governance and the control environment.

Impact on other Committees

- 20 There are no direct impacts on other Committees.

Policy

- 21 There are no direct impacts on policy

Commitment 3: An effective and enabling council
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Equality, Diversity and Inclusion

- 22 There are no equality, diversity and inclusion implications.

Other Implications

- 23 There are no other direct implications.

24 Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Ashley Hughes	S151 Officer	13/11/25	13/11/25
Kevin O'Keefe	Interim Monitoring Officer	13/11/25	13/11/25
<i>Legal and Finance</i>			
Jennie Summers	Head of Legal Services	24/11/25	24/11/25
Chris Benham	Director of Finance	24/11/25	24/11/25

Access to Information	
Contact Officer:	Josie Griffiths, Head of Audit, Risk and Assurance Michael Todd, Internal Audit Manager josie.griffiths@cheshireeast.gov.uk michael.todd@cheshireeast.gov.uk
Appendices:	Appendix 1 – Internal Audit Plan Update Q1-Q2 2025/26
Background Papers:	NA

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Internal Audit Plan Update Q1-Q2 2025/26**1. Introduction**

- 1.1. In accordance with the Global Internal Audit Standards, Domain III (Governing the Internal Audit Function), the Internal Audit Plan Update Q1-Q2 2025/26 provides the Audit & Governance Committee with details of work undertaken by internal audit in respect of the whole range of areas to be covered in the annual report.
- 1.2. Internal Audit is required to form an annual opinion on the overall adequacy and effectiveness of the organisation's control environment, which includes consideration of any significant risk or governance issues, and control failures which have been identified.
- 1.3. In common with 2023/24, the Head of Audit Risk and Assurance's opinion as the Chief Audit Executive on the Council's framework for governance, risk management and internal control for 2024/25 was given as "limited". However, it did recognise a positive direction of travel year on year.
- 1.4. At this point in the delivery of the plan, and conscious that the areas included in the plan are different again, it is not possible to provide an indication as to the opinion for 2025/26.
- 1.5. However, it is encouraging to see that the significant improvement in the timely implementation of internal audit actions recognised in the previous year has continued into 2025/26, which is covered in greater detail in section 3.

2. Summary of Audit Work to Date

- 2.1. In the period to the end of September 2025, internal audit work was undertaken on the whole of the control environment comprising risk management, key control, and governance processes. This work comprised a mix of risk-based auditing, regularity, and the provision of advice to officers. The following sections explain the variety of audit work undertaken to support the annual audit opinion.

Assurance Work - Completed and ongoing

- 2.2. The figures detailed in **Table 1** below recognise final reports issued by 30 September 2025.
- 2.3. Details of the reports issued as final at the end of September 2025 are included in **Table 3** below, which includes details of the audit assurance

opinion given in each report. Where the opinion given was Limited or No Assurance, a summary of key findings and actions has been provided.

- 2.4. Details of ongoing work at the end of September 2025 is included in **Table 4** below, with an indication of the status of each review at the end of quarter 2.
- 2.5. Details of planned work for the remainder of 2025/26 is detailed in **Table 5** below, with an indication of the intended scope of each review.

Table 1: Reports to date by assurance level

Assurance Level	2025/26 (to 30/09/2025)	2024/25 Full Year	2023/24 Full Year
Good	1	8	4
Satisfactory	0	6	6
Limited	2	7	13
No Assurance	0	0	1
Total	3	21	24

- 2.6. In addition to the reports detailed above, the following 5 draft reports that were included in the 2024/25 Annual Opinion, were progressed and issued in final:
 - Officer Decision Records
 - Accounts Payable
 - General Ledger
 - Payments to Foster Carers
 - SEN Tribunal Process
- 2.7. A summary comparison of coverage of the 2025/26 Audit Plan with actuals for the year is shown in **Table 2**, with comments on variances.
- 2.8. A review of the work undertaken alongside that planned for second half of 2025/26 has identified no significant variances that need to be brought to the attention of the Committee.

Table 1: Summary Comparison of Audit Plan 2025/26 and Actuals to date

Area of Plan		Original Plan		Original Plan – pro-rata to 30/09/25	Actuals – to 30/09/2025		Comments on coverage
		Days	%		Days	%	
Chargeable Days		1163		582	573		Broadly on target
Less: Corporate Work		116		58	48		Broadly on target
Available Audit Days:		1047	100%	524	525	100%	
Corporate Governance and Risk		105	10%	53	43	8%	Broadly on target
Anti-Fraud and Corruption	Proactive Work	31	3%	16	19	3%	On target
	Reactive Investigations	31	3%	16	0	0%	No investigations
Resources		346	33%	173	208	40%	Weighted to Q1/2
Adults, Health & Integration		115	11%	57	75	14%	Weighted to Q1/2
Children's Services		115	11%	57	74	14%	Weighted to Q1/2
Place		105	10%	52	42	8%	Broadly on target
Providing Assurance to External Organisations		31	3%	16	15	3%	Broadly on target
Advice & Guidance		42	4%	21	15	3%	Broadly on target
Other Chargeable Work		126	12%	63	34	7%	Demand varies throughout the year
	Total Audit Days	1047	100%	524	525	100%	

Table 3: Summary of Final Assurance Reports 2025/26 to 30 September 2025

Audit Report	Reason for and scope of Review	Audit Assurance Opinion	Comments	Summary of Findings – (Limited /No Assurance Reports Only)
ICT Gemini Programme Phase 2	Identified via Audit Plan The review sought assurance that good governance arrangements identified in the review of Phase 1 were continuing.	Good	Controls operating effectively	
SEND Self Evaluation Framework (SEF)	Identified via Audit Plan. The review covered the effectiveness of the processes and controls in place to ensure that the development and review of the SEF is being managed effectively	Limited	All actions agreed with management and a revised SEF is being prepared.	The review identified issues in relation to: • Lack of formal procedure notes to ensure continuity, supporting knowledge retention within the service, and consistency in data across future versions of the SEF. • Lack of a comprehensive evidence pack to support the SEF.
Leavers – equipment and system accesses	To review the processes for ensuring that equipment is returned and system accesses are removed in a timely manner.	Limited	All actions agreed with management.	The review identified issues in relation to: • Inconsistency in the submission of requests to close ICT access. • There is no central log of equipment issued to individual officers.

Audit Report	Reason for and scope of Review	Audit Assurance Opinion	Comments	Summary of Findings – (Limited /No Assurance Reports Only)
				Inconsistencies in applying the 'Leavers Checklist' leading to instances where equipment was not returned.

2.9. The following audits, as listed in Table 4, were ongoing at 30 September 2025 with work continuing during quarter 3.

Table 4: Ongoing Internal Audit Assignments at 30 September 2025

Audit	Scope of Review	Status
LGO Complaints - Adults	To review the effectiveness of the processes in place to ensure appropriate learning form LGO findings	Fieldwork being completed
Commercial Properties	To review the effectiveness of the management and administration arrangements for rental of the Council's commercial property portfolio	Fieldwork underway
Capital Budget Monitoring	To review the effectiveness of the processes in place for monitoring capital budgets	Fieldwork underway
Payroll	To seek assurance that effective and robust systems and processes are in place to manage the payroll through the Unit 4 system	Fieldwork underway
Accounts Receivable	To seek assurance that effective systems and processes are in place for raising invoices through the Unit 4	Terms of reference being agreed

	accounts receivable system and are operating consistently across the council.	
Adult Social Care Charging Policy	Post implementation review of the new ASC Charging Policy to ensure that the operation of the new procedures and processes are delivering in line with policy expectations	Report being drafted
Schools Consolidated Report	Report to summarise the findings from the wider school programme for wider distribution	Report being drafted

2.10. The following audits, as listed in **Table 5**, will be undertaken during the remainder of 2025/26.

Table 5: Planned Work for remainder of 2025/26

Audit	Scope of Review	Status
Direct Payments	To review the effectiveness of the controls in place to manage the allocation, monitoring, and review of direct payments within Adults, Health and Integration	Scope of work at planning stage
Highways	To review the governance arrangements, and controls in place to manage the Highways contract	Scope of work at planning stage
Schools Programme	To complete the 2025/26 schools audit programme and production of the consolidated schools report for wider distribution	Scope of work at planning stage
Section 106 Follow Up	To seek assurance that the implementation of actions arising from the previous internal audit review have achieved the expected improvements	Scope of work at planning stage
Compliance with Procurement Act	To seek assurance that procurement activity is conducted in accordance with the requirements of the Procurement Act	Awaiting allocation

Council Tax/NDR Billing Reconciliations	To confirm the accuracy of the annual billing reconciliations	Awaiting allocation
Digital Transformation	To seek assurance on the progress, governance and control environment of the digital transformation projects to date and to evaluate the extent to which legacy systems, processes, policies and working practices have been effectively integrated to support the implementation of new digital capabilities.	Awaiting allocation
ICT Security	Scope to be determined following completion of work to finalise assurance map. It is likely that specialist resource will be required to undertake this work	Update of assurance map is underway
Performance Management - data quality	To provide assurance on the availability, suitability and accuracy of the data sets which are used in the Council's performance management framework	Not yet started
Transformation Programme	To provide assurance around the progress made to date and the effectiveness of the programme in achieving the desired outcomes	Not yet started

- 2.11. The assurance levels reported include a combination of opinions at a broad level for the Council as a whole (macro-level opinion) and opinions on individual business processes or activities within a single organisation, department or location (micro-level opinion).
- 2.12. Where control weaknesses are identified, recommended actions are agreed with management to ensure that the control environment is improved to an acceptable level. Through the follow up process, Internal Audit continues to obtain assurance that actions have been implemented, especially those deemed high priority.
- 2.13. It should be noted that Internal Audit's risk-based approach includes focussing on areas where issues are known or expected to exist. Clearly this approach adds value to the organisation, but, by its nature, may also result in lower overall assurance levels.
- 2.14. Where a final report is issued with a "Limited" or "No Assurance" opinion, improvement recommendations will be made. When implemented these will address the identified weaknesses and improve the control environment.
- 2.15. All actions from these audits have been agreed with management and progress on implementation will be monitored through the follow up process. Draft reports are agreed with the appropriate managers, and final reports are shared with the relevant CLT member and the Chief Executive.
- 2.16. The issues arising from the reports and the implementation of associated recommendations will be considered as part of the Annual Governance Statement process.
- 2.17. The Audit Plan is subject to regular review to reflect the current resources available to the team. Having considered the current resources available within Internal Audit, it is concluded that the team will complete sufficient direct assurance work supported by assurances gained through other areas of internal audit work to deliver the Annual Internal Audit Opinion for 2025/26.

Schools

- 2.18. The Department for Education requires the Council's Section 151 Officer to sign off an Annual Assurance Statement. That statement confirms:
- the number of School's Financial Value Standard (SFVS) self-assessment returns received; and
 - that an appropriate audit programme is in place to provide adequate assurance over the standard of financial management, and the regularity and propriety of spending in schools.

- 2.19. The School's Audit Programme for 2025/26 will be agreed by both the Executive Director of Resources Section 151 Officer and the Interim Director for Education, Strong Start and Integration and, is intended to be a review of income, expenditure and budget monitoring.
- 2.20. This year's programme is the second year of a rolling programme of school audits that ensures all schools are subject to audit at least every 5 years.
- 2.21. The work will be completed during quarter 4 of the current year and quarter 1 of 2026/27. This is timed to provide assurance to the Section 151 Officer and facilitate the signing of the Annual Assurance Statement.
- 2.22. Individual reports will be produced and issued to schools detailing any areas of weakness identified and any actions required to address these weaknesses and improve the control environment. School reports include an assurance opinion on the arrangements, in line with other audit reports.
- 2.23. Consolidated findings and recommended actions and improvements will be shared with all maintained schools through the "Schools Bulletin" and the "Director's Report".
- 2.24. Findings from all areas inform a consolidated schools report which provides assurance to the Interim Executive Director Resources (s151) and the Interim Director of Education, Strong Start and Integration.

Supporting Corporate Governance

- 2.25. In accordance with Regulation 6 of the Accounts and Audit Regulations 2015, the Council is required, each financial year, to conduct a review of the effectiveness of the system of internal control and publish an Annual Governance Statement (AGS).
- 2.26. During the year, and as previously reported in the 2024/25 Internal Audit Annual Report, Internal Audit has coordinated, on behalf of Management, the production of the Council's AGS for 2024/25.
- 2.27. The draft AGS 2024/25 was presented to Audit & Governance Committee in July 2025, and the final AGS 2023/24 was approved by Audit & Governance Committee in September 2025.
- 2.28. The final AGS 2024/25 will be presented to Audit & Governance Committee at their February 2026 meeting to align with the backstop deadlines for the approval of the 2024/25 Financial Statements.

- 2.29. In May 2025, CIPFA and SOLACE issued an addendum to the 2016 Delivering Good Governance Framework, applying from 2025/26 onwards which will require changes in the format of the AGS. It is intended to adapt the final 2024/25 AGS to meet these requirements.

Consultancy and Advice

- 2.30. During the year, Internal Audit has continued to support management with the provision of advice - at the specific request of management. The nature and scope of these engagements are generally aimed at improving governance, risk management and control and contribute to the overall audit opinion as well as building good relationships across the Council.
- 2.31. In the year so far, advice and guidance has been provided on:
- Design and application of controls in new/proposed systems.
 - Interpretation of Finance and Contract Procedure Rules.
 - Membership of various programme boards such as Household Support Fund (HSF), UK Shared Prosperity Fund (UKSPF), and Transactional Shared Service (TSS)
- 2.32. By providing this service, internal audit can ensure that processes are supported by appropriate controls to mitigate identified risks associated with the activity at the outset of change or development, providing far more valuable input to the service and wider control environment overall.

Grant Certifications

- 2.33. Internal Audit is often required to certify statutory returns and grant claims. This may be related to funding provisos or similar. In most cases the work required is either an audit or an assurance statement on a specific programme/project.
- 2.34. During 2025/26, this has included work on the following grants, which were successfully signed off and submitted to the appropriate funding body:

Table 6: Grants Certified during 2025/26 as at 30 September 2025

Grant Certified	Funding Body	Amount
Multiply	DfE	£513,314.86
Growth Hub Grant (ECW)	DBT	£261,000.00
Skills Bootcamp Grant (ECW)	DfE	£2,190,747.70
Bus Subsidy Revenue Grant	DfT	£347,856.00
Homes Upgrade Phase 2	BEIS-DENSZ	£2,879,154.00

Local Transport Capital Block Funding (Pothole Fund)	DfT	£5,799,000.00
Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance)	DfT	£9,252,000.00
Local Transport Network North Re-allocated HS2 Capital Funding 2024/25 Financial Year	DfT	£1,658,000.00
Total		£22,901,072.56

- 2.35. It should be noted that the level of work required to complete the sign off of grants is not always proportionate to the value of the grant; grant funding conditions are set by the funding body, and it is this which determines the amount of testing and validation required to inform the sign off.
- 2.36. Over recent years, the level of testing required to provide assurance that grants have been used in accordance with the grant conditions has increased. This is taking up an increasingly large amount of Internal Audit resource and to manage this demand, Internal Audit has coordinated a grant register that details the nature of each grant and any reporting and sign off details. Lead officers have been identified for each of the grants and work undertaken to ensure that all returns have been completed within deadlines. Work is continuing in this area to ensure that the Council is aware of all requirements and deadlines associated with the many grants that it receives and administers.

Work for Other Bodies

- 2.37. Since 2013, Cheshire East Council has been the host authority for the PATROL (Parking and Traffic Regulations Outside London) Adjudication Joint Committee and Bus Lane Adjudication Joint Committee, and as part of this, we provide an Internal Audit service.
- 2.38. The outcome of the internal audit work is reported to the PATROL Committees directly and does not inform the annual internal audit opinion for Cheshire East Council.
- 2.39. The work was completed, and a report issued during June 2025.

3. Implementation of Audit Recommendations

- 3.1. Internal Audit continually carries out a range of follow up exercises to ensure recommendations are implemented. This work is done in several different ways:
- Major pieces of audit work, such as the AGS have detailed action plans which are monitored and reported separately to the Committee.
 - Investigations – follow up work is usually dependent on both the nature of the investigation, and any recommendations made e.g. a follow up audit may be done at the request of management.
 - Formal assurance audits: recommendations are monitored in line with our follow up process.
- 3.2. Audits with 'limited' or 'no' assurance are subject to more detailed review. In addition, key systems (e.g., Payroll, Accounts Payable) are audited on a regular, cyclical basis with recommendations followed up as part of the work.
- 3.3. The follow up process requires auditors to contact action owners monthly to seek an update on progress in implementing all actions, including those that have yet to reach their agreed implementation date. This is then reported to Executive Directors and the Chief Executive to increase visibility of actions across senior management. This approach has been endorsed by CLT along with an agreement that any extension to agreed implementation dates will be approved by the appropriate Executive Director.

Table 7: Implementation of Agreed Audit Actions – 30 September 2025

Department	Outstanding Actions	Overdue	Not Yet Due
Adults, Health and Integration	1	0	1
Chief Executive's Office	18	1	17
Children's Services	13	4	9
Place	0	0	0
Resources	10	0	10
Total	42	5	37

- 3.4. The table above demonstrates that at the end of September 2025 only 12% of outstanding actions were overdue for implementation. Each of these actions has been raised with the appropriate Executive Director, and progress made in ensuring their timely implementation.
- 3.5. Members of CLT receive monthly updates on the position of internal audit actions relevant to their areas, with the Audit Manager attending directorate management teams to discuss any issues with implementation. Additional information in relation to the implementation of actions will continue to be

provided in future Internal Audit update reports as our approach to follow up work develops further.

4. Internal Audit Performance

- 4.1. Internal Audit's performance is measured against performance indicators which are detailed in Table 7.

Table 8: Performance Indicators to date

Performance Indicator	2025/26 Actual to date	2025/26 Target	2024/25 Actual	Comments on 2024/25 Actuals
% of Audits completed to user's satisfaction	100%	95%	100%	Above target
% of significant recommendations agreed	100%	95%	100%	Above target
Chargeable Time (Assurance Work)	84%	85%	86%	Broadly on target
Draft report produced promptly (per Client Satisfaction Form)	100%	95%	100%	Above target

5. Global Internal Audit Standards (GIAS)

- 5.1. The new Global Internal Audit Standards (GIAS) came into effect in January 2025 with the UK Public Sector working to an April 2025 implementation date.
- 5.2. To support this transition from PSIAS to GIAS, in December 2024 CIPFA published an application note: Global Internal Audit Standards in the UK Public Sector. Taken together, the Global Internal Audit Standards and the Application Note form the basis of UK public sector internal audit effective from 1 April 2025.
- 5.3. CIPFA published the "Code of Practice on the Governance of Internal Audit in UK local government" in early February. The Code is applicable to audit committees and senior management in local government bodies.
- 5.4. Members of the Committee have recently received a briefing on the implications of the change in standards and the new Code, and the internal

audit team are currently working on the changes required prior to completing a self-assessment against the GIAS in the new year.

- 5.5. Further information will be provided to the Committee as the new standards are embedded within the work of the team.

OPEN

Audit and Governance Committee

4 December 2025

Officer Decision Records – Internal Audit Briefing

Report of: Kevin O’Keefe, Interim Director of Law and Governance

Report Reference No: AG/34/25-25

Ward(s) Affected: NA

Purpose of Report

- 1 The aim of this report is to provide the Audit and Governance Committee with a briefing on the findings of a recent internal audit review of Officer Decision Records (ODRs).
- 2 The report sets out the background to the review, the key risks identified, findings, recommended actions, and progress against these actions.

Executive Summary

- 3 As part of the Internal Audit Annual Opinion report received by Audit and Governance Committee in July 2025, it was reported that a review of the ODR process had resulted in a Limited Assurance opinion.
- 4 In response the Committee requested a more detailed report setting out the scope of the work, the findings, and assurance that actions were being taken to improve the control environment.

RECOMMENDATIONS

The Audit and Governance Committee is recommended to:

1. Receive the findings of the internal audit review on the Officer Decision Records, noting the "Limited Assurance" opinion.

2. Determine whether, based on the identified improvement actions, and the arrangements for the oversight of their implementation described, there is any further assurance required.

Background

- 5 Internal Audit undertook a review of the policies, systems and processes in place to manage ODRs as part of the 2024/25 Internal Audit Plan.
- 6 During the financial years 2022/23 and 2023/24 a total of 147 decisions were published on the Council's website, of which 41 were identified as 'significant' decisions, as defined within the Constitution.
- 7 The definition of a Significant decision in the Constitution was the same over the period of the audit testing, with the exception of the sentence highlighted in bold which was added in December 2024, as being:

"a decision which is likely to result in the Council incurring non-routine expenditure which is, or the making of non-routine savings which are, significant having regard to the Council's budget for the service or function to which the decision relates, and/or is likely to be significant in terms of its effects on communities living or working in an area comprising one or more wards or electoral divisions in the area of the Council.

For these purposes, savings and expenditure are "significant" if they are equal to or greater than £1 million, unless the context requires otherwise.

*For clarification, **significant decisions must be made by a Committee, Full Council or delegated to an officer by a Committee or Full Council**, no decision previously approved by the Finance Sub-Committee, and no treasury management decision, shall constitute a Significant Decision".*

- 8 The key change made in December 2024 means that significant decisions can no longer be made by officers; all significant decisions will now be made by Committees and appear on the Council's Forward Plan.
- 9 In recognition of these changes, and after an initial draft of the internal audit report was completed, additional testing was undertaken on ODRs published during 2024/25. This identified that 44 were published prior to December 2024, with a further 24 up to the end of the financial year.

- 10 The review identified inconsistencies in the understanding and application of ODR processes, posing risks to governance and transparency. A “Limited Assurance” opinion was provided, and recommendations were raised and agreed with the Interim Director Law and Governance to improve the control environment.
- 11 It is, however noted, that work was already underway to address many of the findings and that officers are working collaboratively with internal audit to achieve the desired improvements. The changes to process which are being implemented, are being designed to ensure that they also meet the requirements of the Leader and Cabinet model of governance that is being introduced.
- 12 The outcome of the review was reported to the Committee as part of the Chief Audit Executive Opinion Report 2024/25, and further information was requested to provide Members with a better understanding of the identified issues, and assurance that steps were being taken to address the weaknesses.
- 13 The review considered the following key risks:
 - a. Risk 1 - ODRs not completed (at all) for decisions which meet the criteria either under openness regs or internal guidance.
 - b. Risk 2 - ODRs for decisions have been completed but not recorded (and published where necessary) in a timely way.
 - c. Risk 3 - Decisions have been made without the required delegated approval to the decision maker being in place.

Key Findings

- 14 The review identified inconsistent understanding and application of ODR processes across all departments. This included uncertainty about when an ODR is required and which of the three ODR forms should be used for a particular decision.
- 15 There was a risk that by not producing an ODR, or by selecting the incorrect form, the decision may not have been subject to the required level of transparency and scrutiny.
- 16 Testing identified instances where there had been delays in the publication of ODR's and some instances where ODR's had not been published at all.
- 17 There was therefore a risk that decisions were not subject to the appropriate level of transparency and challenge along with potential breaches of the Openness Regulations and the Council's Constitution.

- 18 Testing identified decisions that had been made without the appropriate delegated authority. This included instances where decisions were made by officers without the appropriate level of delegated authority, or where schemes of delegation were not up to date and it was not therefore possible to confirm that appropriate delegations were in place.
- 19 There was no evidence to suggest that any of the decisions made were inappropriate or that there was any attempt by officers to deliberately bypass due process.
- 20 The review identified that the lack of centralised systems for tracking and managing ODRs was a contributing factor to the lack of clarity around whether decisions should be shared with members for potential call in and subsequently published.
- 21 There was therefore a risk that decisions were not subject to the appropriate level of transparency and challenge, along with potential breaches of the Openness Regulations and the Council's Constitution.

Recommended Actions

- 22 A total of 17 actions were raised in the internal audit report, all of which were agreed with the Acting Governance, Compliance and Monitoring Officer at the time, and have been reviewed and re-confirmed with the current Interim Director of Law and Governance.
- 23 The actions addressed the following areas:
 - Review and simplify the ODR process supported by the development of a set of comprehensive procedure notes.
 - Streamlining of the ODR process with a view to simplifying it by the adoption of a single form
 - Develop accessible training modules.
 - Create a centralised email and workflow system for ODR submissions.
 - Ensure Finance and Legal inputs are consistently documented.
 - Publish Local Schemes of Delegation for all departments.
 - Implement a central repository for all ODRs.
 - Regularising issues relating to specific decisions identified during internal audit testing.

Response to Recommended Actions

- 24 Prior to the completion of the internal audit review, Democratic Services had commenced a full review of the ODR process with a view to simplifying and streamlining its operation. This has continued in collaboration with internal audit to ensure that all the identified weakness are addressed and the associated risks mitigated.
- 25 A new, single form for recording ODR's has been developed that clearly sets out what information is required to support the decision and ensures that legal and finance comments are recorded and appropriately signed off along with details of the decision maker and any required consultation.
- 26 In addition to the new forms, modern.gov will be utilised for the submission of ODR's, in line with the process for committee reports. This will provide a clear audit trail and central record, ensure that Democratic Services are sighted on all decisions and are able to check each ODR for completeness and publication requirements. It is anticipated that the new process will go live in January 2026.
- 27 Detailed procedure notes are being developed, along with training materials which will ensure consistency in approach, and that officers are clear as to their responsibilities when making decisions. These are particularly important given the change to the Leader/Cabinet model of decision making and will support a smooth transition.
- 28 Following the issue of the internal audit report, a meeting was held with the Interim Director of Law and Governance, and the Executive Director Resources (s151) to discuss the issues identified with specific decisions identified during the internal audit testing.
- 29 It was agreed that any decision that potentially breached Openness Regulations, or the Constitution, would be revisited and regularised.
- 30 This will lead to the publication of historic decisions that have already been enacted, but members should note that these decisions will not be subject to the 5-day referral period or further scrutiny by members.
- 31 Internal audit is satisfied that all the actions raised in the report are being address in a timely and collaborative manner and that going forward, the risks associated with the ODR process will be mitigated by these improvements in the robustness of the control environment. Monitoring of these actions will continue in line with our follow up processes, and the Committee will continue to be made aware of the implementation of actions within agreed timescales or otherwise.

- 32 A further internal audit review of decision making will be undertaken following the move to the Leader/Cabinet model of governance to ensure that the changes implemented have achieved their intended goals. This is will be scheduled for the second half of 2026/27.

Consultation and Engagement

- 33 There has been consultation with the Council's Corporate Leadership Team and Democratic Services.

Reasons for Recommendations

- 34 One of the key roles of the Audit and Governance Committee is to receive reports and assurances from across the organisation, and in doing so, consider the effectiveness of the arrangements described, identifying further information needed, and or making recommendations for improvements and additional action required.

Other Options Considered

- 35 None applicable.

Option	Impact	Risk
Do nothing.	Failure to address the issues identified by the internal audit review.	Ineffective decision making that is not compliant with the Constitution and the Openness Regulations

Implications and Comments

Monitoring Officer/Legal/Governance

- 36 Robust governance arrangements are essential for the effective operation of local authorities and a key element of this is open and accountable decision making.
- 37 The Openness of Local Government Bodies Regulations 2014 set out the legal framework and requirements for the publication of decisions made by officers under delegated authority. Failure to comply with the regulations may constitute a breach of statutory duty and may leave the Council vulnerable to legal challenge and reputational damage.
- 38 By addressing the issues identified by internal audit and implementing the recommended actions, these risks will be minimised and the overall governance of the Council strengthened.

Section 151 Officer/Finance

- 39 There are no direct financial impacts arising from this report and any costs associated with changes in processes resulting from the internal audit recommendations will be met from existing budgets.

Human Resources

- 40 There are no direct human resources implications.

Risk Management

- 41 Although there are no direct risk management implications arising from this report, failure to address the issues identified by the internal audit review would increase the risk of ineffective decision making that is not compliant with the Constitution and the Openness Regulations.

Impact on other Committees

- 42 There are no direct impacts on other Committees

Policy

43

Commitment 3: An effective and enabling council

Equality, Diversity and Inclusion

- 44 There are no equality, diversity and inclusion implications.

Other Implications

- 45 There are no other implications.

Consultation

Name of Consultee	Post held	Date sent	Date returned
Statutory Officer (or deputy) :			
Ashley Hughes	S151 Officer	13/11/25	13/11/25

Kevin O'Keefe	Interim Monitoring Officer	13/11/25	13/11/25
<i>Legal and Finance</i>			
Jennie Summers Chris Benham	Head of Legal Director of Finance	24/11/25	24/11/25

Access to Information	
Contact Officer:	Michael Todd, Internal Audit Manager Michael.todd@cheshireeast.gov.uk
Appendices:	NA
Background Papers:	NA

OPEN

Audit and Governance Committee

04 December 2025

Risk Management Update

**Report of: Kevin O’Keefe, Interim Director of Law & Governance
(Monitoring Officer)**

Report Reference No: AG/29/25-26

Ward(s) Affected: All wards

Purpose of Report

- 1 To provide the Audit and Governance Committee with a summary of risk management activities during 2025/26 to date and details of the current risk profiles.
- 2 The Audit and Governance Committee provides independent assurance to the Council on the adequacy of the risk management framework, and this report supports the Committee with this assurance

Executive Summary

- 3 This report provides an update on risk management activity in 2025/26 to date, including details of the Strategic Risk Register. A Strategic Risk Register update report has recently been provided to the Corporate Policy Committee (27 November), and this is included in Appendix A (Covering Report) and Appendix B (Full details of the strategic risk register as at the end of Quarter 2 2025/26.)

RECOMMENDATIONS

The Audit and Governance Committee is recommended to:

1. Note this report as a summary of risk management activities during the year 2025/26 to date
2. Identify any further assurance required by the Committee in relation to the management of risks including on the Council’s Strategic Risk Register.

Background

Operational Risk Management

- 4 The organisation began using the Risk Action Control app during 2024/25 to capture risks at the individual service level, those risks all being owned by the Head of Service. Integration and engagement has improved across the first year, increasing again into 2025/26, as shown in Table 1 below.

Table 1: Number of risks recorded by directorate

	Number of Risks		
Directorate	2023/24	2024/25	2025/26 to date
Adults	25	80	78
Chief Executive's Office	56	53	55
Childrens	0	2	36
Place	99	98	114
Resources	56	55	54
Total	236	288	377

Table 2: Average net rating of risks by directorate

	Average Net Rating		
Directorate	2023/24	2024/25	2025/26 to date
Adults	7	4	5
Chief Executive's Office	6	6	6
Childrens	-	8	5
Place	10	8	8
Resources	5	5	5
Total	7	6	6

- 5 Using the application gives the organisation greater visibility of risk by using a centralised tool. In the last quarter, colleagues from the risk management function and internal audit have worked closely with colleagues in Childrens Services through a series of dedicated workshops designed to discuss and capture the operational risk environment for this directorate. The workshops have been well supported by the directorate, and service colleagues are now working to document their identified risks, controls and actions into the app.
- 6 Once uploaded, the risk register can be re-assessed and re-appraised by the risk owner and approver within the update cycles. This content

can then be discussed within the directorate management teams, and be used to escalate into the strategic risk register

- 7 The Risk Action Control app has been designed so that there is a workflow of roles from an initial updater (Risk Assessor) through to the Risk Owner, (Risk Approver). The reporting window begins at the end of each financial quarter, and the application currently sends out notification emails, first to the assessor and then to the approvers over six-week period after that quarter end. The table below shows the completion rates for assessments and approvals from the current year in comparison to the previous year ends.
- 8 Completion rates by the assessor and approver, by directorate are set out in Table 3 and Table 4 below. Achieving a 100% rate is unrealistic given staff being absent and staffing changes, but rates will be monitored to ensure that rates continue to reflect engagement across the organisation and to direct additional support into areas as needed.

Table 3: Assessment Completion Rates

Directorate	Assessments		
	2023/24	2024/25	2025/6 to date
Adults	96%	36%	32%
Chief Executive's Office	89%	77%	85%
Childrens	-	0%	28%
Place	49%	72%	56%
Resources	84%	69%	57%
Total	72%	62%	53%

Table 4: Approval Completion Rates

Directorate	Approvals		
	2023/24	2024/25	2025/6 to date
Adults	92%	33%	31%
Chief Executive's Office	88%	42%	84%
Childrens	-	0%	22%
Place	45%	70%	55%
Resources	73%	49%	46%
Total	67%	50%	49%

Detailed briefings and training

- 9 Committee members will have received an invitation to a detailed briefing on receiving a detailed briefing for SR12 (Information Security

and Cyber Threat) and will shortly be receiving details of a briefing on SR16 (Failure to Deliver Leader and Cabinet model of decision making). If further detailed sessions on aspects of the Strategic Risk Register would be useful for the Committee, these will be organised.

- 10 Risk and assurance training for councillors has been included in the Member Training and Development Plan. Dates for Teams based sessions in December and January will be circulated by Democratic Services colleagues.

Consultation and Engagement

- 11 Each risk included in on the Strategic Risk Register is “owned” by a member of the Council’s Corporate Leadership Team. At each quarter, the risk detail is updated through managers in their areas of responsibility, and the updated register is reviewed collectively by the Corporate Leadership Team.

Reasons for Recommendations

- 12 Risk management is central to facilitating good governance and the achievement of corporate objectives. As a publicly accountable body, the Council must demonstrate effective identification and management of the risks that threaten the achievement of its corporate objectives and the effectiveness of its operations

Other Options Considered

- 13 No alternative options considered; this is an assurance update report to support the Committee in meeting its responsibilities under its Terms of Reference.

Implications and Comments

Monitoring Officer/Legal/Governance

- 14 There are no direct legal implications arising from the recommendations of this report. Risks may highlight failures to be legal compliance or related issues and events.

Section 151 Officer/Finance

- 15 There are no direct impacts on the budget or the life of the MTFS from the recommendations of this report. The costs of risk mitigation activity is managed by individual risk owners and will come out of their agreed budgets. The Council failing to achieve its MTFS has been identified as a strategic risk.

Human Resources

- 16 There are no direct implications arising from the recommendations of this update report.

Risk Management

- 17 This report relates provides the Corporate Policy Committee with an update on the Strategic Risk Register.

Impact on other Committees

- 18 The content of this report should be used to support decision making by other service committees, ensuring that decisions taken support the effective management of strategic and operational risk facing the Council.

Policy

- 19 Cheshire East Council adopted a Risk Management Framework approved by Cabinet in June 2020. The framework directs risk management activity as part of wider governance processes. Specific policy implications and the effectiveness of their implementation is considered within the assessment of risks as required.

Commitment 1: Unlocking prosperity for all	Commitment 2: Improving health and wellbeing	Commitment 3: An effective and enabling council
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Equality, Diversity and Inclusion

- 20 There are no direct implications arising from the recommendations of this update report

Other Implications

- 21 There are no direct implications arising from the recommendations of this update report.

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy):</i>			
Ashley Hughes	S151 Officer	25/11/25	26/11/25
Kevin O'Keefe	Interim Monitoring Officer	25/11/25	25/11/25
<i>Legal and Finance</i>			
Steve Reading	Finance Manager (Place and Corporate)	25/11/25	25/11/25
Hilary Irving	Interim Head of Legal services	25/11/25	To follow

Access to Information	
Contact Officer:	Josie Griffiths, Paul Kelly Head of Audit Risk and Assurance, josie.griffiths@cheshireeast.gov.uk, paul.kelly@cheshireeast.gov.uk
Appendices:	Appendix A – Strategic Risk Update (Covering Report, Corporate Policy Committee 27/11/2025) Appendix B – Strategic Risk Update (Full Details, Corporate Policy Committee 27/11/2025)
Background Papers:	None.

OPEN

Corporate Policy Committee**27 November 2025**

Strategic Risk Register Update**Report of: Kevin O’Keefe, Interim Director of Law and Governance
(Monitoring Officer)****Report Reference No: CPC/18/25-26****Ward(s) Affected: All****For Scrutiny****Purpose of Report**

- 1 One of the responsibilities of the Corporate Policy Committee is to have a co-ordinating role across all other committees and exercise a corporate view of outcomes, performance, budget monitoring and risk management. Reporting on the Strategic Risk Register supports effective risk management, is central to good governance and supports the efficient delivery of the council’s corporate plan objectives.

Executive Summary

- 2 This report provides the Committee with details of the current Strategic Risk Register following a period of review by Corporate Leadership Team (CLT). The aim of the review being to ensure alignment with the Corporate Delivery and Improvement Plan 2025-27 and the Cheshire East Plan 2025-2029. The content of this report, and the detail in Appendix A reflects the position of the register to the end of Quarter 2 2025-26.
- 3 The main focus of this report are the changes in the register since the last report to the Committee in March 2025. Full details of all strategic risks are included in Appendix A. Risks are broadly described and scored as at their position for the end of Quarter 2, the end of September 2025; although more current information is included in the appendix where available.

RECOMMENDATIONS

The Corporate Policy Committee is recommended to:

1. Note the position of the Council's Strategic Risk Register to the end of Quarter 2 2025/26 in respect of the content, description, scoring and risk management activity outlined.
2. Identify one of the strategic risks for detailed consideration at the next Corporate Policy Committee meeting on 5 February 2026.

Background

- 4 A review of the register, as reported to CPC In March 2025, has been undertaken by members of the CLT, supported by their directors and co-ordinated by the Head of Audit Risk and Assurance. Changes are summarised in Appendix A, along with full details of each risk. Going forwards risk will be reviewed by CLT on at least a quarterly basis.
- 5 Risks included on the register are those which materially threaten the organisation's ability to achieve its strategic goals, in this case the objectives stated in the current Cheshire East Plan. This could be in the form of an individual threat to a specific objective, or the compound effect of a threat across several areas.
- 6 Each strategic risk is owned by a member of CLT. Details captured include the causes and consequences of the risk materialising. Also documented are the existing controls that seek to manage each risk and any planned changes, deemed possible and necessary, to increase that control where required.
- 7 Scoring uses a 4 x 4 risk matrix, considering the impact of the risk should it occur and the likelihood that it could. Each risk is given three scores; this allows for greater nuance than a single score would provide. All scores for each risk are included in the Appendix:
 - Gross score – This assumes no controls are in place. A theoretical starting point that actively only considers the impact of the risk and has a default likelihood score of 4.
 - Net score – The current position which factors in the existing controls and their effectiveness.
 - Target score – The target is the position which can be achieved given the current circumstances. Considering the resources available, statutory obligations, stakeholder engagement and expectations and any other relevant factors.

- 8 Many of the risks captured within the strategic risk register have already materialised to some extent. Their inclusion does not imply failure but reflects the reality that these risks are on-going and require active management. Recording them in the register demonstrates the need for continued action to limit further escalation. Risk management helps to ensure that the authority remains resilient and proactive in addressing its strategic challenges.
- 9 There is a further and significant challenge to the Council in managing the strategic risks given the high level of interdependency between them. Each risk does not exist in a vacuum, independent of each other. Failure to adequately manage one risk is very likely to trigger a cascading effect whereby the position of other risks worsens. This can compound and ultimately, significant impact the ability to deliver core services to residents.
- 10 The following risks stand out as having particular significance in terms of interdependency, being systemic enablers that underpinning performance and delivery across all areas of the Council:
 - SR11 – Financial Sustainability (Previously “Failure to Achieve the Medium-Term Financial Strategy”; financial failure cascades into almost every other risk, specifically affecting Adults’ Services (SR01), Children’s Services (SR03, SR05), workforce capacity (SR13), and capital projects (SR15). Fiscal discipline is a foundational aspect of managing a large and complex organisation.
 - SR06 – Organisation Change; structural or cultural change impacts leadership (SR10), governance (SR09), workforce retention (SR13), and stakeholder confidence (SR07). Poorly managed change, or the inability to change, will amplify potential issues as they are not addressed in a timely manner.
 - SR13 – Recruitment & Retention; workforce shortages affect the Council’s ability to manage risk across the board but particularly in relation to Increased Demand for Adults’ Services (SR01), Children’s Services (SR03, SR05), and delivery of capital projects (SR15).
 - SR12 – Information Security and Cyber Threat; a major cyber incident has a high likelihood of significantly disrupting service delivery across all departments. Additionally damaging stakeholder trust (SR07), being a significant unplanned financial (SR11) and opportunity cost (SR10).

- SR10 – Leadership and Management; senior management capability is a pivotal enabler for the successful delivery of strategic objectives. This risk is highly interdependent because effective leadership underpins organisational change (SR06), governance compliance (SR09), and stakeholder confidence (SR07). Effective leadership and management is critical during a period of transformation and change to minimise uncertainty, drive decision-making and ensure accountability and alignment across service areas.
- 11 Revisions to the register are made on an on-going basis to ensure that the scope and detail of the individual risks, and the overall coverage of the register is reflective of the current threats to the organisation. When items are removed from the Strategic Risk Register, they continue to be considered at operational levels and can be escalated back for inclusion based on the risk owner's judgement and assessment as at that time.

Summary of Changes

- 12 Appendix A provides detail on the current Strategic Risk Register following the in-depth review led by the Corporate Leadership Team. Tables in the detailed appendix show
- (a) Summary of changes to the risks by name
 - (b) Changes in net scores from the March 2025 report to CPC
 - (c) A heat map showing all the net scores on the risk matrix
 - (d) The spread of risks across the directorate areas
 - (e) The strategic risk register arranged by net score, highest to lowest.
 - (f) Detail of the individual risk items; description, ongoing actions, risk scores, planned actions and comments from the risk owner.

Consultation and Engagement

- 13 There is no specific external consultation or engagement directly related to risk management activity. Specific risks will reflect stakeholder views as required.

Reasons for Recommendations

- 14 Risk management is central to facilitating good governance and the achievement of corporate objectives. As a publicly accountable body, the Council must demonstrate effective identification and management

of the risks that threaten the achievement of its corporate objectives and the effectiveness of its operations.

Other Options Considered

- 15 No alternative options considered; this is an assurance update report to support the Committee in meeting its responsibilities under its Terms of Reference.

Implications and Comments

Monitoring Officer/Legal/Governance

- 16 There are no direct legal implications arising from the recommendations of this report. Risks may highlight failures to be legal compliance or related issues and events.

Section 151 Officer/Finance

- 17 There are no direct impacts on the budget or the life of the MTFS from the recommendations of this report. The costs of risk mitigation activity is managed by individual risk owners and will come out of their agreed budgets. The Council failing to achieve its MTFS has been identified as a strategic risk.

Human Resources

- 18 There are no direct implications arising from the recommendations of this update report.

Risk Management

- 19 This report relates provides the Corporate Policy Committee with an update on the Strategic Risk Register.

Impact on other Committees

- 20 The content of this report should be used to support decision making by other service committees, ensuring that decisions taken support the effective management of strategic and operational risk facing the Council.

Policy

- 21 Cheshire East Council adopted a Risk Management Framework approved by Cabinet in June 2020. The framework directs risk management activity as part of wider governance processes. Specific policy implications and the effectiveness of their implementation is considered within the assessment of risks as required.

Commitment 1: Unlocking prosperity for all	Commitment 2: Improving health and wellbeing	Commitment 3: An effective and enabling council
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Equality, Diversity and Inclusion

- 22 There are no direct implications arising from the recommendations of this update report.

Other Implications

- 23 There are no direct implications arising from the recommendations of this update report.

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Ashley Hughes	S151 Officer	17/11/25	18/11/25
Kevin O'Keefe	Acting Monitoring Officer	17/11/25	18/11/25
<i>Legal and Finance</i>			
Hilary Irving	Head of Legal Services	17/11/25	18/11/25
Steve Reading	Finance Manager (Place and Corporate	03/10/25	14/10/25

Access to Information	
Contact Officer:	Josie Griffiths Head of Audit Risk and Assurance, Josie.Griffiths@cheshireeast.gov.uk
Appendices:	Appendix A – Strategic Risk Register Update
Background Papers:	n/a

Summary of changes by name

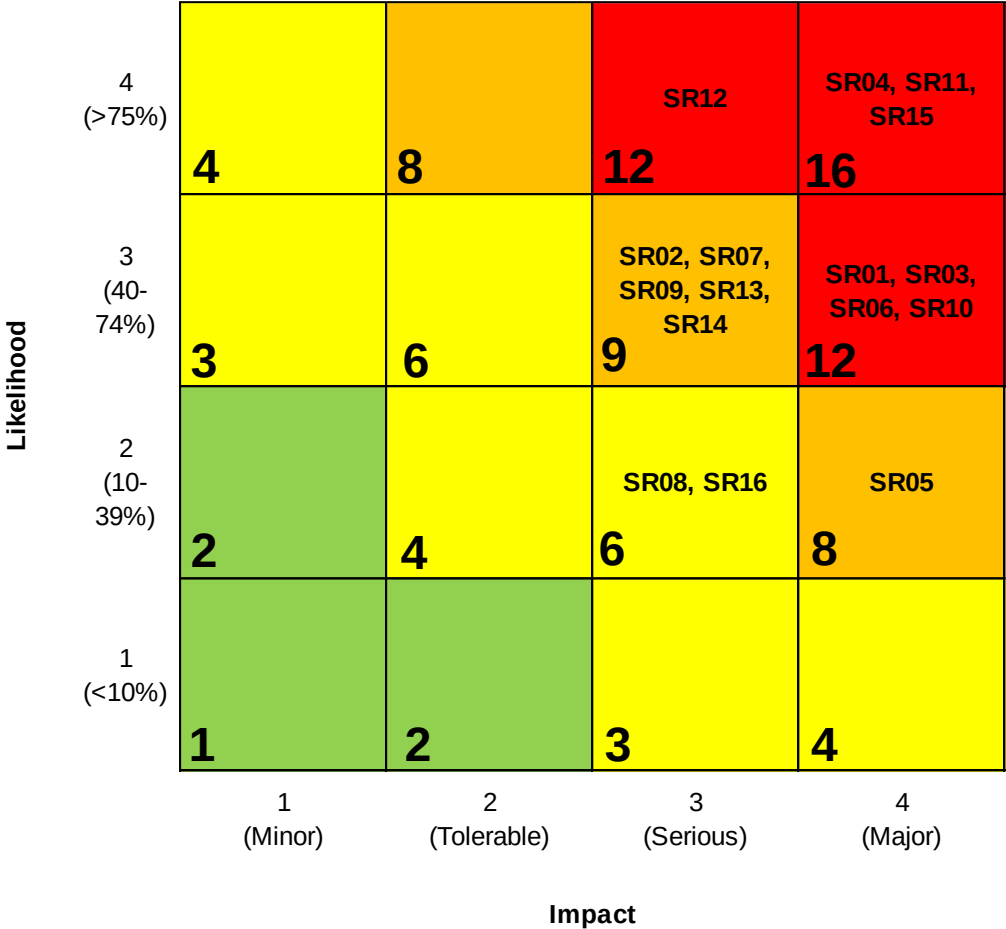
Strategic Risk Register March 2025	Strategic Risk Register September 2025	Comments
Increased Demand for Adult's Services	SR01 Increased Demand for Adult's Services	Review and refresh of risk carried out, but with no material change to risk description
Fragility and failure in the Social Care Market	SR02 Fragility and failure in the Social Care Market	Review and refresh of risk carried out, but with no material change to risk description
Complexity and Demand for Children's Services	SR03 Children's Services Improvement	Combining elements of the three previous risks into one
SEND Inspection		
Delivery of the ILACS improvement plan		
Dedicated School Grant Deficit	SR04 Dedicated School Grant Deficit	Review and refresh of risk carried out, but with no material change to risk description
Failure to Protect Vulnerable Children	SR05 Safeguarding Children	Review and refresh of risk carried out, scope slightly broadened to include the child neglect
Leadership Capacity	SR10 Leadership and Management	Review and refresh of risk carried out, but with no material change to risk description
Ability to Achieve Organisation Change	SR06 Organisation Change	A material change in the scope and ownership of the risk, which has moved from Place to the CE Office
Stakeholder Expectation & Communication	SR07 Stakeholder Expectation & Communication	Review and refresh of risk carried out, but with no material change to risk description
N/A	SR08 Devolution	New inclusion on the Strategic Risk Register
Failure to Adhere to Agreed Governance Processes	SR09 Decision Making and Governance Failure	Review and refresh of risk carried out, but with no material change to risk description
Leadership Capacity	SR10 Leadership and Management	Review and refresh of risk carried out, but with no material change to risk description
Failure to Achieve the MTFS	SR11 Financial Sustainability	Review and refresh of risk carried out, but with no material change to risk description.
Information Security and Cyber Threat	SR12 Information Security and Cyber Threat	Review and refresh of risk carried out, but with no material change to risk description
Recruitment & Retention	SR13 Recruitment & Retention	Review and refresh of risk carried out, but with no material change to risk description

Strategic Risk Register March 2025	Strategic Risk Register September 2025	Comments
CEC Carbon Neutral Status	SR14 Achieving Climate Change Commitments	This reflects a change in our stated goal, rather than a change to the scope of the risk
Capital Projects - Place	SR15 Capital Projects Management and Delivery	Review and refresh of risk carried out, but with no material change to risk description
N/A	SR16 Failure to deliver Leader and Cabinet model of decision making	New inclusion on the Strategic Risk Register

Changes in net scores since the last report

Ref	Risk	Q3 24/25 Net	Q2 25/26 Net	Travel	Target Net Score
SR01	Increased Demand for Adult's Services	12	12	↔	9
SR02	Fragility and failure in the Social Care Market	9	9	↔	9
SR03	Children's Services Improvement	12	12	↔	12
SR04	Dedicated School Grant Deficit	16	16	↔	16
SR05	Safeguarding Children	9	8	↓	8
SR06	Organisation Change	-	12	N/A	8
SR07	Stakeholder Expectation & Communication	12	9	↓	6
SR08	Devolution	-	6	N/A	6
SR09	Failure to Adhere to Agreed Governance Processes	9	9	↔	6
SR10	Leadership and Management	12	12	↔	9
SR11	Financial Sustainability (Previously Failure to Achieve the Medium-Term Financial Strategy (MTFS))	16	16	↔	9
SR12	Information Security and Cyber Threat	12	12	↔	12
SR13	Recruitment & Retention	9	9	↔	9
SR14	Achieving Climate Change Commitments	16	9	↓	6
SR15	Capital Projects Management and Delivery	16	16	↔	12
SR16	Failure to deliver Leader and Cabinet model of Decision Making	-	6	N/A	2

Heat map of net scores



12 - 16	Critical Risks - Only acceptable in the short to medium-term, requires immediate action implementing and close monitoring
8 - 9	Material Risks - Areas of concern, but due to capacity and or uncontrollable external factors, these can be accepted. Expectation is that these must be actively managed with on-going monitoring to ensure they don't escalate
3 - 6	Moderate Risks - Acceptable level of risk only requiring on-going monitoring to ensure they don't develop into something more serious
1 - 2	Negligible Risks - Lowest level of risk, only kept in the register for completeness and to ensure there are no unexpected changes in the profile

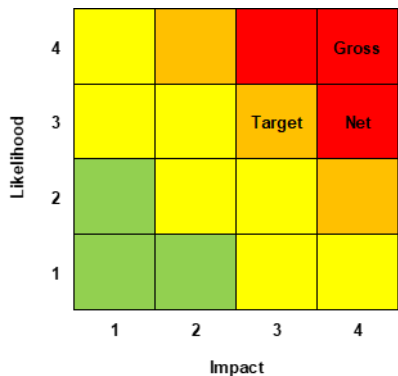
Spread of risks by directorate area

Directorate	Pre Review Number	Number of Risks	Average Net Score	Highest Net Score
Adult	2	2	11	12
Childrens	5	3	12	16
CE Office	6	5	8	12
Place	4	2	13	16
Resources	3	4	12	16
Total	20	16	11	16

Net scores, highest to lowest

Ref	Risk	Q2 Gross	Q2 Net	Q2 Target
SR04	Dedicated School Grant Deficit	16	16	16
SR15	Capital Projects Management and Delivery	16	16	12
SR11	Financial Sustainability (Previously Failure to Achieve the Medium-Term Financial Strategy) (MTFS)	16	16	9
SR12	Information Security and Cyber Threat	16	12	12
SR03	Children's Services Improvement	16	12	12
SR01	Increased Demand for Adult's Services	16	12	9
SR10	Leadership and Management	16	12	9
SR06	Organisation Change	16	12	8
SR02	Fragility and failure in the Social Care Market	16	9	9
SR13	Recruitment & Retention	16	9	9
SR07	Stakeholder Expectations and Communication	12	9	6
SR09	Failure to Adhere to Agreed Governance Processes	16	9	6
SR14	Achieving Climate Change Commitments	12	9	6
SR05	Safeguarding Children	16	8	8
SR08	Devolution	6	6	6
SR16	Failure to deliver Cabinet Model of Decision Making	12	6	2

Full details of all risks – Position to the end of Q2 2025/26

Risk Name: Increased Demand for Adult Services		Risk Owner: Executive Director of Adults, Health, and Integration
Risk Ref: SR01	Date updated: 9 th September 2025	Risk Manager: Director of Adult Social Care Operations
Risk Description: An increase in demand for adult social services that cannot be met within the existing budget. There is currently a historically high demand for services from young adults right through to the elderly. This has been caused by an overall decrease in national adult health and wellbeing and other socio-economic factors. There has been an increase in responsibility and duties being transferred to LA i.e. RCRP. Detailed consequences; a failure in one area of social care, either internal or external to the council, has knock-on effects and increases pressure on other services. This can cause an on-going downwards trend in adult health and wellbeing. In addition, the council may fail in its duty of care and its objective of supporting its most vulnerable individuals. Specific failures that have been seen are a reduction in preventative measure and early intervention, which ultimately increase demand. Increased pressure on practitioners causes stress related issues and reduces the appeal of working in the sector. Detailed causes; due to the additional wellbeing pressures placed on residents, council staff, third-party providers and the NHS, the volume and complexity of demand for adult services has increased materially. As have political factors such as changes in legislation and resettlement agreements. Due to several different socio-economic factors recruitment and retention of staff is difficult resulting in increased use of agency staff. The increase in demand and complexity for services has not been recognised with increased established staffing, resulting in use of Agency Staff to fill the void.		
Interdependencies (risks): Failure of Council Funding, Fragility in the social care market, Failure of the local economy, Organisational capacity and demand		Lead Service Committee: Adults and Health Committee
Key Mitigating Controls (Existing): • Delivery of market engagement events, keeping providers / people informed of preventative change resulting from the People Live Well, for Longer Transformation Programme. • Contracts and Quality Monitoring Policy Framework, monitoring the user outcomes that partners are delivering. This helps to inform the managed decommissioning of services, in an effort to reduce service disruption. Maintaining a provider risk register with the Care Quality Commission to ensure market oversight. A standard set of fit for the future contracts, designed to ensure quality outcomes for users and ensure provider's business models remain sustainable as demand changes.		

- Monthly quality monitoring partnership forum that reports to relevant DMTs and the Safeguarding Board. Attendees include the Police, Safeguarding, Care Quality Commission, ASC operations, Legal, CCG's and ASC lead commissioner.
- People Helping People programme, working collaboratively with partners and local volunteers to channel community-based support, reducing demand on adult social care. The sourcing/brokerage team support the co-ordination of these services, helping vulnerable people to access non-council support where appropriate.
- Direct payment scheme, allowing users identify and manage their own care support.
- The preventative policy framework standardises the approach to prevention across adult social care "front door. When appropriate, directing users to approved community solutions, which can provide non-traditional benefits to those individuals and help maintain their independence.
- Annual financial and resource planning by ASC services, considering expected demand, funding, the local social care market and other socio-economic trends.
- Regular service/team meetings to disseminate information and discuss operational issues.
- Involvement in the North West regional and local programme of work pertaining to health and care staff recruitment, retention, and selection – resulting in a robust career path being developed with key partners and in being clear pertaining to local strategy.
- Collaborative working with other services, such Public Health, where objectives align and communication is required to delivery value for money. Utilisation of Public Health JSNA and wider regional data sets inform future planning. The joint commissioning management monthly working group seeks to ensure ASC is working effectively and efficiently with other Children and Family services.
- Engagement with the Integrated Care Partnership, including health partners.
- Regular ASC reporting to CLT and Adult and Health Committee on performance, expenditure/budget and demand. On-going management of services, based on performance, expenditure/budget and demand management information. Trend analysis used to help predict future demand.
- Engagement with service users, collaboration with Healthwatch and other independent organisations to help drive service improvements and cost savings.
- Business continuity assessments and resiliency preparation, both internally and with key partners.
- Implementing recommendations of independent review. All care plans presented to senior leasers board for authorisation of spend.
- Tighter controls on hospital discharge will impact relationship with ICB colleagues.
- 3 times weekly Quality, Performance and Authorisation Board to review every request for care, since the start of this regime over 2000 cases have been reviewed to ensure that the package of care is effective and efficient.
- Weekly Extended leadership meeting to review budget, spend and activity.
- Inner Circle Transformation Partners working alongside ASC staff to transform services and reduce spend.

Actions (Monitoring):

Target Date for Completion:

Prevent, Reduce, Enable programme pilot (Transformation Board)

September 2025

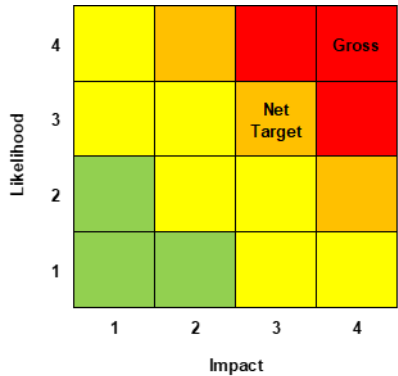
Comments this quarter: The work undertaken with Inner circle Consulting has embedded this risk within the work programmes, 'Prevent, Reduce, Enable' programme is designed to reduce the demand upon Adult Social Care, it will also work to reduce the spend on care costs and care packages. The programme commenced early June with a pilot area in Macclesfield with a three month review in September.

The reduction of agency staff together with recruitment challenges has resulted in waiting lists for assessment building within the social work teams. Equally the challenges and pressure faced by NHS has seen attempts to transfer more responsibilities upon Adult Social Care.

Providers are being consulted and engaged to implement an agreed fair cost of care following the work undertaken with 'Care Cubed' However the market remains under pressure to increase fees and overall costs.

Despite the significant pressures upon the service and the challenges of managing the increasing demand into the service Cheshire East Council Adult Social Care has been rated as Good in all domains during the recent Inspection by Care Quality Commission.

Timescale for managing risk to an acceptable level: The outcomes from the work commissioned with Impower is being actioned via HLBC, we are monitoring all support and care plans and calls for services on a 3x per week basis, Director is monitoring approx 150 cases per week. Demand is constant especially for those who are 90+yrs, and for those with dementia. Cost of individual care packages remains very high with an increasing number £2000 per week.

Risk Name: Fragility and Failure in the Social Care Market		Risk Owner: Executive Director of Adults, Health and Integration
Risk Ref: SR02	Date updated: 25 th September 2025	Risk Manager: Director of Adult and Children's Commissioning
Risk Description: A failure of the local social care market. Increases in the volume and complexity in demand and financial pressures have caused weaknesses in the national social care market which have yet to be resolved. Detailed consequences; the council is unable to deliver a robust adult social care package without the use of third-party providers, without these outsourced services the overall social adult care package would fail and the council would not be able to achieve its objective of people living well and for longer. If the Council is unable to increase fees for providers it will impact on the sustainability of some care providers and result in some packages of care being handed back to the Council or notices served on care home resident's placements. This could lead to a need to increase the use of care providers who have not been through a formal tendering process which in some cases could result in higher costs and/or poorer quality. While due diligence is undertaken for these providers, some providers do not fully co-operate with this process. It will also bring challenges in managing budgets in 2024/25. Detailed causes: the major risk going forward is the financial impacts on providers resulting from the 9.8% uplift in National Living Wage from April 2024 and high rates of inflation. The current financial position of the Local Authority precludes it from uplifting care fees for all care contracts in 2024/25.		
Interdependencies (risks): Financial Sustainability, Business Continuity, Failure of the Local Economy		Lead Service Committee: Adults and Health Committee
Key Mitigating Controls: - Strategic Planning & Financial Oversight: - Annual fee increases considered through MTFS planning. - Market Sustainability and Capacity Plans submitted to DHSC. - Regular reporting to DLT, CLT, and Adult & Health Committee on performance and budget. - Introduction of Guide Price for care home placements - Contracts & Quality Assurance - Standardised contracts focused on quality outcomes and provider sustainability. - Contracts and Quality Monitoring Framework tracks service user outcomes. - Embedded risk management tool links to CQC oversight for early escalation of provider issues. - Quality Performance Authorisation Board meets weekly to ensure best value for money. - Market Oversight & Engagement - Due diligence strengthened for non-tendered providers. - Ongoing market engagement events aligned with the Care at Home recommission. - Work underway to update the Market Position Statement - Development of an Accommodation Strategy to promote independence and reduce reliance on residential care.		

- Workforce Development
 - Participation in regional programmes for recruitment and retention.
 - Workforce strategy in development with Skills for Care.
 - Support for international recruitment where local supply is insufficient.
 - Career pathways being developed with partners.
- Service Innovation & Technology
 - Investment in new health and care technologies.
 - Use of Care Cubed tool to benchmark actual care costs.
- Operational Delivery & Resilience:
 - Transfer of Care Hubs established in hospitals to support discharge pathways.
 - Business continuity and resilience planning with partners.
 - Performance and demand trend analysis informs service management.
- Community & Preventative Support:
 - Prevent, reduce, enable transformation work to promote independence, investing preventative services and support wellbeing, building on strengths to enabling residents to live longer, independent and healthier lives.
 - Engagement with voluntary, community, and faith sectors to enhance support.
 - British Red Cross supported for crisis response.
 - "Hidden Carers" initiative launched to identify and support informal carers.
- User Engagement & Co-Production:
 - Collaboration with Healthwatch and independent bodies to improve services.
 - Co-production of new care models with Care at Home providers
 - Re-established 'People Panel' to engage with residents on the Care at Home (CAH) and care home (AWC) recommissions to ensure their voice and lived experiences are captured.

Actions (Monitoring):	Target Date for Completion:
Care at Home provider modelling with a view to reduce the number of framework providers (SRO and Work Programme in place with CAH & ECH oversight group)	September 2026
Working with care homes to bring all in borough homes onto the framework (SRO and Work Programme in place)	April 2026

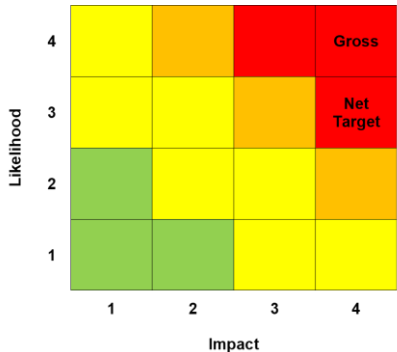
Comments this quarter: Care Homes (AWC) Currently, no care homes in the borough are rated as Inadequate by the Care Quality Commission (CQC). Priestly Fields and Riseley House have moved to a "Requires Improvement" rating. The Quality Assurance Team continues to monitor Priestly Fields closely, providing enhanced oversight to ensure progress against the agreed action plan. The associated risk rating for this area remains low.

International recruitment (IR) out of 97 care homes in Cheshire East, 48 hold a sponsorship licence, and 38 of these are on the framework. On average, 31% of the workforce in these homes consists of international staff, with no home exceeding 76%. Notably, some licensed homes currently do not employ any international staff, and 49 homes do not hold a licence at all. Business Continuity Plans have been requested from all IR providers to ensure preparedness. The risk rating for IR within care homes is also considered low.

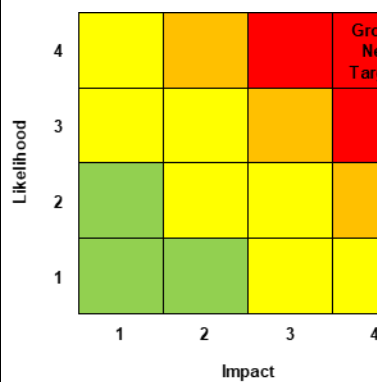
Care at Home (CAH) 3 providers are currently under restricted admissions, which presents a moderate risk. There are 23 individuals awaiting care at home, equating to 366.75 hours of care. Operational teams continue to RAG-rate individuals and circulate the waiting list weekly to maintain oversight. Despite the waiting list, the risk rating for this aspect remains low. International recruitment in CAH, 22 out of 34 framework providers hold IR sponsorship licences. 7 providers have over 70% of their workforce made up of international staff.

These 7 providers deliver 7,614.5 hours of care weekly to 472 individuals, representing 34% of total commissioned care. High-risk areas include Crewe, Congleton, Macclesfield, Nantwich, Alsager, and Sandbach, where 4,773 hours are delivered to 281 people. Due to the concentration of IR dependency in these areas, the risk rating is high. All providers with IR have been asked to submit Business Continuity Plans covering staffing, recruitment, and retention. Providers have been RAG-rated based on their IR dependency and the volume of care they deliver. Engagement is ongoing with non-framework and complex care providers to complete a comprehensive market overview.

Timescale for managing risk to an acceptable level: N/A (Net score is equal to target). To a certain extent the risk is outside the Council's control as there is a reduced pool of people who wish to work in Social Care.

Risk Name: Complexity and Demand for Children's Services		Risk Owner: Executive Director of Children's Services
Risk Ref: SR03	Date updated: 29 th January 2025	Risk Manager: Children's Services Directorate Leadership Team
Risk Description: Cheshire East children's services received an Ofsted grading of 'inadequate' following an inspection in March 2024. An improvement plan is in place which addresses the findings from the Ofsted inspection but a churn in leadership and the children's workforce has hampered progress. Demand for children's services remains high in all areas but particularly in children's placements and supported accommodation which has driven a significant budget pressure. The service received growth through the MTFS to help address the pressures but the challenge to deliver to budget and achieve the required savings remains present. Significant action is still required to deliver savings to live within the budget as all indications are that demand, complexity and cost will continue to increase.		
Interdependencies (risks): Financial Sustainability, Organisation Change		Lead Service Committee: Children and Families Committee
Key Mitigating Controls: - Growth to address budget pressures within placement and staffing in MTFS – up to £10m 26/27. MTFS proposes a substantial multi-year investment of £20m into Children's Services improvement. This will be held in Corporate Contingency. - Investment into Children's Services from the Council's transformation reserves in 2025/26 to provide additional wraparound resources into Children's Services under the direct supervision of the Executive Director of Children's Services and their leadership team. These resources have been drawn from Finance, HR, Legal and Programme Management. - Right Child Right Home transformation plan has 4 workstreams covering sufficiency, edge of care, recurrent care and 16-25 accommodation - these are all designed to reduce demand and increase local placement options for children which deliver good value for money - We are implementing the Families First reforms which will drive demand down for specialist services and offer a community based, preventative service at the earliest opportunity - Establishing a children's commissioning unit within Children's Directorate – designed to better manage the placements market and broker care placements more effectively. A sharp focus on strategic commissioning and quality assurance across the Directorate will drive better contract management and value for money. - We are closely monitoring the demand to services and the reasons that are driving demand so that we can be responsive and mitigate any risks to service delivery. - Workforce strategy covering recruitment, retention, career pathways and learning and development		
Actions (Monitoring):		Target Date for Completion:
Deliver a base build of children's services to ensure we have the right services to meet children's needs (Children's social care senior leadership team)		April 2026

Review and strengthen how we support children at child in need to prevent their needs from escalating through implementation of Families First reforms (Children's social care senior leadership team)	April 2026
Review entries to care to understand how we can strengthen our approach (Children's social care senior leadership team)	December 2025
Improvement governance arrangements supporting progress and impact including impact and improvement board and Ofsted monitoring visits	March 2027
Develop and launch a new early help strategy across the partnership (Children's Safeguarding Partnership)	June 2025
Implement edge of care service	August 2026
New workforce strategy for children's services published and actioned – including recruitment of permanent SW and managers	March 2026
Comments this quarter: Post the CLT review this risk combines a number of individual risks that were on the register in Q3 2024/25. They all had the same net score as this one now, being 12 or a critical risk. They were, Delivery of the ILACS improvement plan, Complexity and Demand for Children's Services and SEND Inspection.	
Timescale for managing risk to an acceptable level: April 2026	

Risk Name: Dedicated School Grant Deficit		Risk Owner: Executive Director of Children's Services
Risk Ref: SR04	Date updated: 25 th September 2025	Risk Manager: Children's Services Directorate Leadership Team
Risk Description: That the deficit held in the dedicated schools grant (DSG) continues to rise and/or is not recoverable. The overall DSG deficit figure reported within the accounts at 31 March 2025 is £112.1 million. This is made up of high needs deficit of £113.7 million plus an underspend of early years DSG of £1.6 million. Without significant changes to funding and the SEND Code of Practice the DSG reserve deficit is not recoverable. Significant action is required to deliver savings to live within the budget as all indications are that demand, complexity and cost will continue to increase. Interest payments relating to funding the borrowing costs to cover the deficit is anticipated to be £5.8 million for financial year 2025/26.		 The risk matrix is a 4x4 grid with Likelihood on the y-axis (1-4) and Impact on the x-axis (1-4). The colors represent risk levels: Green (Low), Yellow (Medium), Orange (High), and Red (Very High). The risk level is high, indicated by the red color in the top right corner.
Interdependencies (risks): Financial Sustainability, Children's Services Improvement, Safeguarding Children		Lead Service Committee: Children and Families Committee
Key Mitigating Controls: - Additional growth has been agreed in the MTFs budget for 2024/25, including £0.5m to support transformation for SEND, and £0.9m for school transport, reflecting increased demand and increasing costs of fuel and contracts. - The DSG management plan is in place to monitor the impact of demand to SEND services on financial pressures and monitor the delivery and impact of mitigations that have been put in place. A revised DSG management plan for 2024/25 to 2030/31 was approved by the Children and Families Committee on 29 April 2024. The committee also received an update on the Safety Valve submission. The Children and Families Committee is receiving monthly updates on the DSG management plan. The DSG management plan forecast is updated each year to reflect the outturn position at the end of each financial year. - The council has updated the SEN sufficiency statement for 2023/24 to 2025/26, and the SEND strategy, which were received and agreed by the Children and Families Committee in September 2023. The SEN sufficiency statement sets out the additional provision needed over the next three years. The SEND strategy has been refreshed to include priority actions relating to the mitigations with the revisited DSG management plan 2024-2031. - There is significant capital investment in local SEND provision to meets children's needs more locally but also reduce dependency on high-cost independent school placements. As part of the Safety Valve programme we were invited to submit a Capital bid. The bid was successful and we have been awarded £16m to create more specialist provision. - The capital grant will allow us to create the following 3 x special school satellite sites providing in total 140 additional places 1 x 14 place new SEN unit - Generic funding to support the refurbishment/adaption of space within mainstream settings which could support the current demand by way of resource provisions and/or SEN units.		

- We are embedding a graduated approach and inclusion across all schools and settings and strengthening SEN support.
- We participated in the DfE's delivering better value (DBV) programme to support the council to achieve a more sustainable financial position in relation to SEND. This identified two priority areas of cultural change that will make the biggest difference on managing demand – inclusive practice and transition. Cheshire East has been awarded £1 million to support the delivery of this transformational change. These areas have been incorporated within our SEND Strategy.
- A fundamental review and realignment exercise for children's services will be carried out to future-proof services to deliver differently for less as part of our integrated children's services 4-year strategy.
- We have a range of support available to families through early help and prevention services, including council, partner, voluntary, community, faith sector and commissioned services. These services support families and help prevent needs from escalating and requiring higher level intervention.
- The Cheshire East Special Educational Needs and Disability (SEND) and Alternative Provision (AP) Strategy and Development Plan – "One Plan" (approved by Children and Families Committee June 2025) has been coproduced with key stakeholders, and they will continue to be involved in helping us deliver our priorities and in evaluating what difference we are making.
- The One Plan clearly pulls together and outlines in a single document all of the improvement work to be carried out by the SEND Partnership between 2025 – 2028 (including mitigations for this period from our 7-year DSG management plan).

Actions (Monitoring):	Target Date for Completion:
Review capacity of SEND Team to reduce caseloads, which will enable attendance at EHCP annual review meetings. (Approval will come via the MTFs)	March 2026
Implement actions and mitigations within the SEND and AP Improvement Strategy 2025 to 2028 – "The One Plan" (Reviewed quarterly)	March 2028

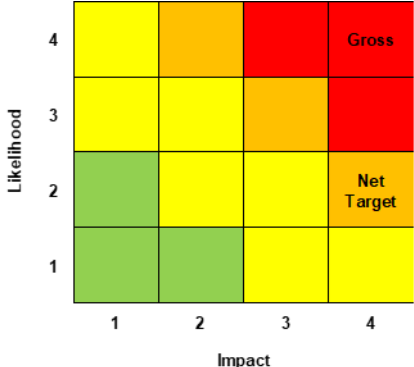
Comments this quarter: Latest forecast position shows plan is on track and no significant variances.

The DfE white paper re the SEND and Inclusion agenda is expected to be published in the Autumn term. The council will consider, understand and plan further actions. The overall DSG deficit figure reported within the accounts at 31 March 2025 is £112.1 million. This is made up of high needs deficit of £113.7 million plus an underspend of early years DSG of £1.6 million.

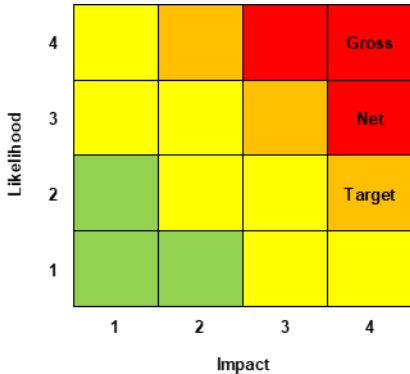
Reprofiled September 2025 (based on outturn 31.03.25)	2024- 25	2025- 26	202 6-27	2027 -28	2028 -29	2029 -30	2030 -31	2031 -32
	£m	£m	£m	£m	£m	£m	£m	£m
Unmitigated cumulative deficit	112.1*	160.8	227.6	318.0	435.7	583.5	766.4	990.3
Mitigated cumulative deficit	112.1*	146.0	171.4	190.8	203.7	208.7	205.4	197.6
Impact of mitigations	-	(14.8)	(56.2)	(127.2)	(232.0)	(374.8)	(561)	(792.7)

The deficit is held in a negative reserve which is allowable until March 2028. This has been extended from March 2026.

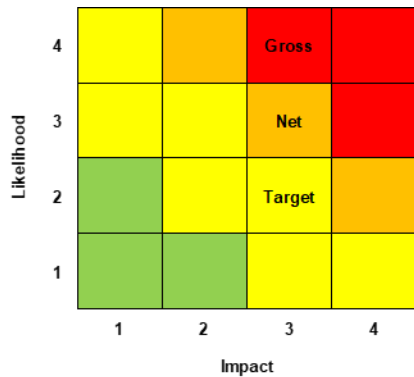
Timescale for managing risk to an acceptable level: Fundamental changes to the system are required. The anticipated DfE white paper may address this.

Risk Name: Safeguarding Children		Risk Owner: Executive Director of Children's Services
Risk Ref: SR05	Date updated: 12 th November 2025	Risk Manager: Cheshire East Safeguarding Children's Partnership Board (CESCP)
Risk Description: The risk, that as a part of the local safeguarding children's partnership, Cheshire East Council's children's services are unable to fulfil their responsibilities relating to the protection of vulnerable children at risk of exploitation, child neglect and sexual abuse. To do this Cheshire East seeks to be an effective and collaborative partner in the partnership. Ofsted are responsible for conducting inspections into the quality of children's social care provided by Cheshire East and as the local authority responsible Cheshire East is continually looking to meet those expectations in an ever-changing and challenging environment.		
Interdependencies (risks): Increased Demand for Adult Services, Financial Sustainability		Lead Service Committee: Children and Families Committee
Key Mitigating Controls: - The Cheshire East Safeguarding Children's Partnership (CESCP) board has oversight of the Multi Agency Safeguarding Arrangements. The Statutory Partners are; Health, Local Authority and Police. The Statutory Partners form the CESCP. Working Together 2023 outlines the responsibility of the Statutory Partners to involve other agencies. - A Pan Cheshire Strategic Alliance group is in place which consists of the Chief Executive of the council, Chief Constable and Chief Nurse, which scrutinises partnership progress against the improvement plan. They are named in the MASA as LSP's. - The partnership commissions an independent scrutineer who regularly reports on the effectiveness of joint working. - Ofsted regularly inspect the Local Authority and the partnership arrangements. - The partnership ensures awareness within all agencies by proving regular training focused on exploitation. The training facilitates communication, increased knowledge and understanding and working together. - CE has a contextual safeguarding strategic board to ensure that practice guidance, training and a local strategy is up-to-date. This all ensures there is a clear partnership approach to supporting children and young people at risk of exploitation. The strategy also needs to be in line with the Pan Cheshire All Age Exploitation Strategy. - A partnership scorecard and performance data around exploitation, child neglect and sexual abuse to the CESCP board. - There is a shared understanding of the children and young people who are at risk of exploitation across the partnership. - There are regular multi agency audit of practice are completed for children at risk of exploitation to evaluate the impact of changes on quality of practice. - Children and Families Committee have oversight through the annual report and any inspection reports. - The Contextual Safeguarding Strategic group reports to the Multi Agency Quality Assurance Group which then reports directly to the CESCP board.		

CE has a Child Neglect Strategy and training is delivered on this by the partnership.	
Actions (Monitoring):	Target Date for Completion
Independent scrutiny report on contextual safeguarding (CESCP Board)	Q4 2025-26
Review the Contextual Safeguarding Strategy post the independent scrutiny report (Contextual Safeguarding Strategic Group and CESCP Board)	Q4 2025-26
Comments this quarter: Net impact was previously rated lower than the gross impact, on review this has been corrected and they are both now rated as 4, the highest impact possible. The overall risk remains material, not critical, CE and the partnership will continue to strive for improvement and to maintain the likelihood as low as possible. The target score has been brought in line with the net score to reflect the on-going difficulty in protecting all children, all of the time. The Child Neglect Strategy has been approved by CESCP board, a multi-agency child neglect tool has been developed and is being delivered across the partnership. An independent scrutiny report on contextual safeguarding has been commissioned and work has begun. There continues to be development of the scorecard to ensure there is sufficient oversight of performance data, specifically in relation to the partnership's priorities. Once it is fully implemented, the impact of the Families First programme should help support with this risk going forwards but it is not expected to change the net or target ratings.	
Timescale for managing risk to an acceptable level: N/A	

Risk Name: Organisation Change		Risk Owner: Interim Assistant Chief Executive
Risk Ref: SR06	Date updated: 3 rd October 2025	Risk Manager: Interim Head of Transformation and Improvement
Risk Description: There is a risk that the council fails to deliver the significant organisational change and improvement required to address the feedback from external assessments and expectations set out in the non-statutory Best Value notice. There is a risk that the council does not allocate sufficient resource and have the capability to deliver a sustainable budget, transformation and improvement activities alongside maintaining business as usual service delivery. Without delivering transformation and improvement activities the Executive Director Resources/S151 Officer will be more likely to need to issue a section 114 notice and the council may fail to achieve statutory compliance across its services and meet its Best Value Duty. Organisational change capacity is needed to support the council in delivering transformation to achieve change that will support achievement of savings and the MTFS as well as service improvements. If a section 114 notice was issued, organisational change capacity would also be essential to deliver necessary actions arising from possible statutory intervention by Government. Priorities for improvement include financial sustainability but also governance and decision-making, leadership and culture change, and within Children's Services specifically. Potential impacts: The council needs to improve its financial sustainability and reliance on Exceptional Financial Support in the medium-term to avoid the S151 Officer issuing a section 114. It should be noted that, if a section 114 notice is issued, and Government intervene by appointing commissioners, the council bears their costs. Drivers of likelihood: There are multiple factors in the likelihood of this risk being realised. Competing priorities for resource, between the delivery of BAU services and transformation and improvement. The financial position of the council makes it more challenging to fund and resource transformation and improvement activities. A lack of clear decision making on priorities and good governance and oversight of delivery of transformation and improvement delivery. Failure to recruit and retain staff with transformation and improvement skills. A lack of engagement of staff more generally in designing and delivering transformation and improvement activities.		
Interdependencies (risks): Recruitment and Retention, Financial Sustainability, Leadership and Management		Lead Service Committee: Corporate Policy Committee
Key Mitigating Controls:		

A Cheshire East Plan has been developed which provides a clear vision and commitments for Cheshire East Council. A single overarching improvement and transformation delivery plan has been developed to bring together the transformation plan, the Children’s Improvement Plan, the Corporate Peer Challenge Action Plan as well as the response to the Best Value Notice and the CIPFA assurance review alongside key deliverables for the Cheshire East Plan. This is focused on the action the council must take in the immediate short-term to June 2027. - Transformation and Improvement (T&I) Board has oversight of delivery transformation and improvement plans and associated savings aligned to the MTFS - Progress is reported at least monthly to the Transformation and Improvement Board with regular reports to the Assurance Panel, Corporate Policy Committee, and MHCLG. - Transformation Partners and interim staff are being utilised to supplement internal capacity - Benefits tracking is being built into programmes for monthly review by T&I Board - Staff engagement events are being held regularly as well as Member briefings.	
Actions (Monitoring):	Target Date for Completion:
Review of all business cases for the transformation. programmes and projects (The business cases will be received at the Transformation and Improvement Board on 8th October 2025)	October 2025
Communicate any changes to the transformation programmes and projects (Proposed communications regarding any changes to the transformation programmes and projects will be reviewed by Transformation and Improvement Board on 22nd October 2025)	October 2025
Comments this quarter: Bringing together all our plans into a single overarching plan provides oversight of all significant improvement and transformation activity. It will help us prioritise and resource effectively as well as measure and report on progress and provide assurance to meet different external requirements. Further work is underway to finalise a resource plan and prioritise the deliverables within the Plan. This will be completed in Q3.	
Timescale for managing risk to an acceptable level: May 2026 will be 12 months since the Best Value Notice was issued and we will need to demonstrate progress with improvement priorities and a positive direction of travel. June 2027 – successful progress in delivering the Transformation and Improvement Plan	

Risk Name: Stakeholder Expectations and Communication		Risk Owner: Assistant Chief Executive
Risk Ref: SR07	Date updated: 4 th November 2025	Risk Manager: Head of Engagement & Communications
Risk Description: The risk that the council does not understand the expectations of its stakeholders and that its communication and engagement with those stakeholders does not result in their understanding of the council's actions, nor appropriate involvement and influence. The council has an obligation to provide as high a level of service to its residents as its funding will allow. This requires not only considering both the short and long-term but also the expectations of all of its stakeholders. Potential impacts: A lack of understanding and poor communication and/or failure to effectively engage with stakeholders will cause damage to the council's reputation, if this is severe enough it may result in poor performance, increased complaints, regulatory inspection, challenge from central government, low morale, increased staff turnover and make the borough a less desirable place to live and work in. Consultation fatigue will result in a poor experience, reduced engagement and a lack of clarity over the changes being proposed. It may also impact on the organisation's attractiveness as a supplier, partner and employer, which could, indirectly or directly, result in unplanned costs and financial impacts. Potential drivers: To a certain degree the council cannot fully control the views that its stakeholders form. At times it will have to make decisions that are unpopular, this can be due to the context of these decisions not being effectively communicated, understood or just being disregarded by stakeholders. Management of this risk should be considered on the basis of the objective regard for and interest in the council its policies and its services (measured via surveys, media coverage, customer relations activity, etc.) and an assessment of the quality of its engagement (both listening and telling).		
Interdependencies: Increased Demand for Adult's Services, Complexity and Demand for Children's Services, Financial Sustainability		Lead Service Committee: Corporate Policy Committee
Key Mitigating Controls: Communication & Media • Ensure that information about the Council, its services and how to access them is easily available in a range of formats for a wide range of audiences • Communications strategies for key projects, issues, decisions and service changes developed agreed and reviewed with senior stakeholders and decision makers (internal and external communication) • Positive proactive communication across multiple channels to celebrate the council's successes and achievements. • Comms programme is planned and reviewed over the short-term (daily) and the long-term (monthly / annually), including review of committee forward plans, council service plans, consultation and engagement programmes.		

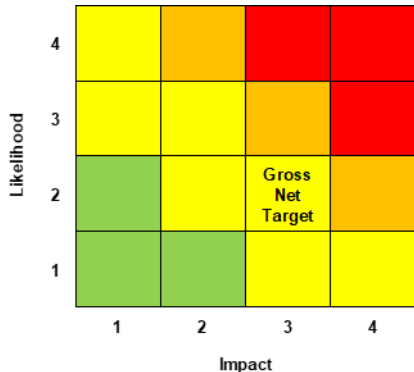
- Communications handling requirement for each service committee/full council meeting agreed with lead officer(s)
- Continue to develop proactive direct comms to be issued via e-mail / SMS – we currently have 60,678 subscribers for ‘push’ notifications across a range of topics
- Regular internal communications to members and officers
- Monitoring and reporting of organisational reputation and sentiment, (social and traditional media). This includes weekly analysis report for senior managers.
- Monitor public sector press (e.g. MJ and LGC) and maintain and develop relationships with these media outlets to maximise opportunities for positive coverage.
- Communications and media function advised at an early stage of all future demand and emerging issues to enable effective planning
- Media training programme for key spokespersons
- Use performance management reports for council services and programmes to identify reputational opportunities and risks at an early stage.
- Providing a 24/7 emergency communications on call function
- Media relations protocol and approvals process – including protocol(s) for partnership communications where required.
- Review communications business continuity, priorities and emergency / crisis comms protocols and plans
- Regular meetings with comms leads from public sector partner organisations to collaborate, share plans and intelligence
- Flexible use of social media and digital communication platforms

Consultation

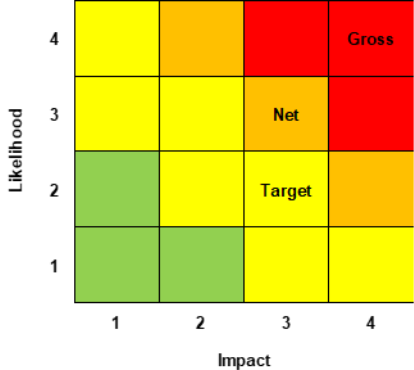
- Endeavor to undertaken consultation when proposals are still at a formative stage.
- Design consultation which clearly sets out the reasons for any proposal or change to enable stakeholders to undertake informed consideration and response to the options.
- Consultation and engagement activity will be used as evidence when making decisions through informative consultation summary reports and adequate time will be given between the end of a consultation and a decision is made, to allow for consideration of and where required, a response to, the output of a consultation or engagement.
- Equality Impact Assessments (EIA) are completed, appropriate for the purpose of use and that they are approved by Head of Service before any consultation can begin.
- Make it clear how consultation and engagement activity, EIA and other intelligence has been conscientiously taken into account when finalising the decision.
- Use the equality impact assessment toolkit, guidance, and template to provide clarity around what the equality impact assessment is and how it should be used.
- Equality champions to be supported by annual impact assessment training
- Resident surveys findings to be used to assess levels of resident satisfaction with the Council

Actions (Monitoring):	Target Date for Completion
Review communications and engagement strategy in the context of Corporate Peer Challenge Action plan, new Cheshire East plan, and wider transformation and improvement work (Progress reports to CPC every six months – once a revised communications and engagement strategy has been approved and adopted)	Q3 2025/25 26 (aligned to new Cheshire East delivery and improvement plan)

Introduce community assemblies to contribute to the budget setting engagement and consultation activity (Feedback from the community assemblies will be reported to CPC and Full Council as part of the evidence base and resident insight to inform budget setting decision-making)	Q3 2025/25 26
Comments this quarter: As part of the CLT strategic review, it was recognised that this risk is not critical, meaning it is not considered as being on a similar level to Failure to Achieve the MTFS, the DSG Deficit and other risks. As such the likelihood has been reduced from a 4 to 3, which is supported by the existing, strong controls, bringing the risk into the material classification with a target of bringing it down to the moderate level. As noted, future actions will be identified to support the Cheshire East Delivery and Improvement Plan although no specific changes can be listed at this time. Key developments impacting on stakeholder perception of the organisation include: • Devolution • Council finances, provisional finance settlement and Exceptional Financial Support • Non-statutory Best Value notice • Implementation of parking review • Highways maintenance and transport funding • CQC inspection of adult social care – rated ‘good’ • Crewe town centre regeneration • Office refurbishment • SEND Strategy • UKREiIF • Children’s services improvement • Domestic abuse strategy Key consultations included: • EDI strategy • Domestic Abuse strategy • Pharmaceutical needs assessment	
Timescale for managing risk to an acceptable level: Q3 2025/26	

Risk Name: Devolution		Risk Owners: Executive Director of Place Director of Law and Governance (Monitoring Officer)
Risk Ref: SR08	Date updated: 2 nd October 2025	Risk Manager: Director of Growth and Enterprise
Risk Description: The Council made a decision on the 17 September to approve and support the creation of a Cheshire & Warrington Combined authority with Mayoral elections for a Mayoral Combined Authority (MCA) in May 2027. This introduces a variety of risks for the Council, which are outlined in detail below. 1. Insufficient capacity within CEC's staffing, including senior leadership to be able to participate actively in the set up and governance of the new MCA, without causing delays on CEC internal priorities and service delivery. 2. Negative impact upon the Council's budget caused by uncertainty around funding arrangements, and financial resourcing for the MCA. 3. Confusion for stakeholders in respect of the roles and responsibilities of the Council and the MCA, which may result in a loss of public confidence and cause reputational risk for the Council. 4. Risk that tension or misalignment between the elected Mayor and the Council's political leadership results impacts negatively on decision making and undermines the opportunities and benefits to be achieved through greater regional collaboration.		
Interdependencies (risks): Stakeholder Expectation & Communication, Leadership and Management, Organisation Change		Lead Service Committee: Corporate Policy Committee
Key Mitigating Controls: 1. Appropriate time management and prioritisation of Council staff time in the process to ensure that Council roles and responsibilities are sustained and not compromised. 2. Financial protections put place in the legal set up of the Combined Authority, to reduce any latent impact on local authorities relating to the financial performance of the Combined Authority. 3. An engagement plan will be produced, as well as a clear Communications plan to ensure both staff, members, and residents are clear on the roles and responsibilities of each authority 4. There is no internal control that CEC officer cohort can put in place for political incompatibility or friction; it can only respond in the most effective way possible to political decisions as they occur		
Actions (Monitoring):		Target Date for Completion:
N/A		N/A
Comments this quarter: This is a new risk added to the strategic register after CLT's review. Although an overarching inclusion on the Strategic Risk Register, the various elements have been articulated separately, with the potential impacts upon CEC have been identified and existing controls noted. Gross, net and target scores have been considered for the overarching strategic impact, and rated by Director of Growth and Enterprise and the Executive Director of Place as moderate (Impact 3 x Likelihood 2 = 6 out of 16). The consent of Council to the making of the Cheshire and Warrington Combined Authority Order, approval of the Terms of Reference for the Cheshire and Warrington Combined Authority Shadow Board, and the		

agreement to hold inaugural mayoral elections in May 2027 provide a clear direction of travel and timescales for delivery.
Timescale for managing risk to an acceptable level: N/A

Risk Name: Failure to Adhere to Agreed Governance Processes		Risk Owner: Director of Law and Governance
Risk Ref: SR09	Date updated: October 2025	Risk Manager: Director of Law and Governance
Risk Description: The council is a complex public sector organisation with a broad range of objectives, some of which it is legally obligated to deliver, its goals for the borough are identified within its Corporate Plan. Formal reporting and decision-making within the council is, to a degree, prescribed by local authority regulation. The decision-making process at all levels, must comply with regulatory requirements while also delivering those stated goals. Detailed consequences: Robust governance requires clear aims and policy objectives to be identified and delivered. Governance processes should facilitate the lawful delivery of those stated goals. It should also prevent the misapplication of resources, e.g. the support of other objectives to detriment of those stated goals. Ultimately this can result in a reduction of living standards, physical health and mental wellbeing of residents. Failure to provide a reasonable level of service to residents at an appropriate cost, or to follow legal decision-making protocols, can result in increased regulatory scrutiny and reputational damage. Possible outcomes of which may be, public censure, financial penalties or direct central government intervention. Detailed causes: The volume and complexity of the council's services and objectives, coupled with finite resources and differing stakeholder views, make 'good' decision-making a challenge. 'Good' decision-making being characterised as the consistent delivery of the Corporate Plan objectives year after year. Examples of governance failures are: • Variations in interpretation and non-compliance with agreed process and internal controls. • Deviation from core objectives as result of prioritising presenting issues. • Failure to allocate limited resources in line with the requirements of agreed objectives. • Inadequate internal controls across the organisation or vertically with a directorate.		
Interdependencies (risks): Financial Sustainability, Stakeholder Expectation & Communication, Leadership Capacity, Organisation Change, Failure to deliver Leader and Cabinet model of Decision Making		Lead Service Committee: Corporate Policy Committee
Key Mitigating Controls: The Council's Constitution covers decision making processes, including finance and contract procedure rules. The Constitution is reviewed and amended on an on-going basis to ensure legal compliance and operational		

continuity. Following the adoption of the Committee system, mechanisms were put in place to capture Member's feedback and are reported to the (Constitution Working Group). The number, nature and terms of references of the Committees are assessed on an on-going basis, with refinements being implemented via full council decision.

The Constitution is a publicly available document; guidance on the use of the decision-making processes is provided by enabling services including Legal, Finance, Democratic Services, and Audit and Risk. Constitutional updates are overseen (recommended and administrated) by the Governance, Compliance and Monitoring Officer in response to regulatory changes and Full Council decisions. Administration of local, regional and national elections and monitoring of behaviour in the period of heightened sensitivity beforehand. During which time, appropriate adjustments are made to the publishing or reporting of controversial issues or anything that seeks to influence voters. Reports to Committees are developed and reviewed by senior officers and enabler sign off, briefings are arranged with Committee Members to address any further knowledge requirements ahead of the relevant meeting. All decisions are formally recorded in meeting minutes and administrated in line with delegated authorities as per the constitution.

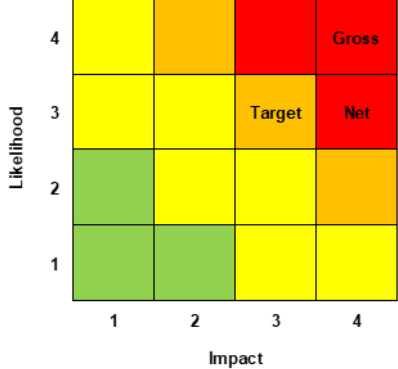
Assurance mechanisms on the organisations' compliance with its decision-making processes are provided through the external audit (Statement of Accounts) and the work of the Internal Audit team. Internal Audit's assurance is achieved through the development and delivery of an annual plan and follow-up monitoring of agreed actions. There are other external inspections, such as Ofsted, which may examine elements of our decision-making processes through their work, although this is not usually the primary focus.

The organisation publishes an Annual Governance Statement identifying significant governance issues which have occurred, any known areas which may cause issues if not managed effectively and updates on issues previously identified.

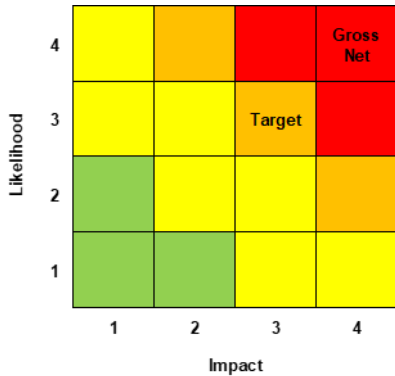
Actions (Monitoring):	Target Date for Completion
Review CEC's input into Joint Arrangements or Committees to ensure appropriate input for CEC is in place in the governance and decision-making arrangements	Implementation of arrangements for the Shadow Board to be operational in early 2026, with Mayoral Elections taking place in May 2027 across Cheshire and Warrington.
Implementation of actions arising from the Internal Audit assurance review on Officer Decision Records	New process to be implemented by January 2026.

Comments this quarter: An action plan is in place following the completion of Internal Audit assurance work on Officer Delegation Records (ODRs) which reflects the need for a review of process, training and integration with schemes of officer delegation. This will be completed to be cognisant of the further changes which will be necessary as the Council moves to the Leader and Cabinet model of decision making from May 2026.

Timescale for managing risk to an acceptable level: Q1 2026/27

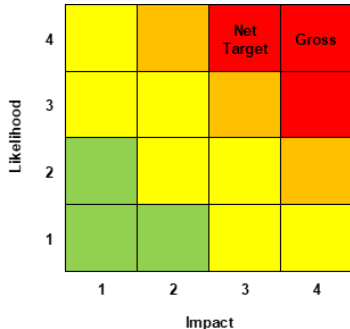
Risk Name: Leadership and Management		Risk Owner: Executive Director Resources, Section 151 Officer
Risk Ref: SR10	Date updated: 15 th September 2025	Risk Manager: Director of People and Customer Experience
Risk Description: The Senior Leadership Recruitment exercise is almost complete and there is increased stability across the leadership cohort compared to end of 2024/early 2025. However there are still a number of vacancies and temporary acting up arrangements in place across CEC's leadership team. These limit its capacity and prevents the team from operating as effectively as possible. Without the right capacity across the leadership team, the organisation is unable to flex and be respond to its challenges. Potential impacts: The impact may be a failure to achieve priorities, which is ever more critical in light of current financial challenges as well as the Council's requirement to deliver a large-scale transformation and improvement. It could also be the case that priorities are delivered at higher cost than could otherwise be achieved. Without maintaining value for money throughout the organisation, overall amount of effectiveness is reduced. Drivers of likelihood: Reputational risk from Section 114 notice and impact on recruitment and retention. Failure to recruit and retain individuals for senior management positions. Failure to complete DMA exercise and implement a revised structure, Failure implement management development for the leadership team. Failure to communicate and motivate the wider workforce.		
Interdependencies (risks): All other strategic and operational risks.		Lead Service Committee: Corporate Policy Committee
Key Mitigating Controls: • People strategy • My Conversation processes (PDR/objectives) • Cheshire Leaders Programme • Cheshire Managers Programme (to be developed) • Council Constitution and decision-making structure, including HR Schemes of Delegation • Corporate Plan and Annual Service Business Plans. • Leadership team recruitment processes, including skills and experience requirements. • CLT coaching provision		
Actions (Monitoring):		Target Date for Completion:
Leadership development programme for CLT and WLC		April 2026
Permanent arrangements for key posts (recruitment exercise to a number of key posts such as Monitoring Officer and Assistant Chief Executive)		February 2026

Comments this quarter: Positive progress made in terms of recruitment and retention to senior leadership cohort, offering increased stability and mitigating likelihood of risk impact. All Executive Directors of CLT are permanent. The Assistant Chief Executive and Director of Law and Governance Posts are filled by Interim colleagues. . The permanent Director of Quality, Partnerships and Commissioning (Children and Families) took up post in late September 2025 with recruitment to the permanent Director of Public Health, Monitoring Officer and Assistant Chief Executive commencing in late 2025. Cheshire Leaders programme commenced in October 2025 – all members of WLC will attend. The programme has ILM accreditation via Solace who are supporting with delivery. The Cheshire Manager programme is being developed from October 2025. This will support retention, cohesion and collaboration across the leadership and management cohorts. Updated HR schemes of delegation developed for WLC to ensure that people responsibilities are understood across the core range of people processes across CEC. Refreshed performance objectives in line with our new Corporate Values (co-developed with staff) being implemented during rest of 2025/26. The PDR approach will be updated/revamped to improve compliance levels and quality of performance management conversations. All managers will be given a set of common, corporate objectives at My Planning stage in April 2026.
Timescale for managing risk to an acceptable level: March 2026

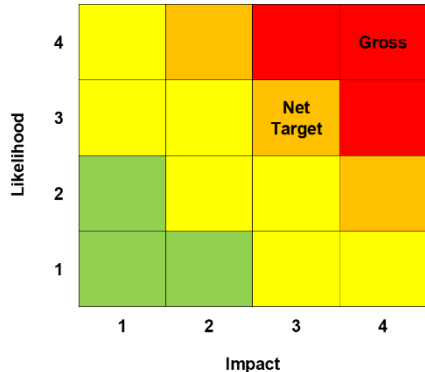
Risk Name: Financial Sustainability (formerly known as Failure to Achieve the Medium-Term Financial Strategy (MTFS))		Risk Owner: Executive Director of Resources (S151 Officer)
Risk Ref: SR11	Date updated: 29 th September 2025	Risk Manager: Director of Finance (Deputy S151 Officer)
Risk Description: The delivery of the MTFS demonstrates that the Council has the discipline to deliver its services within the financial envelope as agreed by Council. Over a period of time, the MTFS will also demonstrate that the Council has a financially sustainable plan that supports the medium-term service delivery aspirations of the organisation. In the short-term, this means the successful delivery of the in-year budget and in the medium-term, this means the delivery of a multi-year, financially improving and sustainable position. Potential impacts are: • An unplanned reduction in the level of reserves; • A negative reputational impact; • A reduction in the scope of provision of services due to the issue of a Section 114 Notice that could reduce both revenue and capital expenditure; • A possible repayment of specific grant funding if poor financial management is evidenced; • An inability to provide investment and financial support to service development and service improvements. The key drivers for a failure to deliver the MTFS are: • A lack of effective budgetary control and a supportive finance function; • A lack of implementation of recurrent cost savings and efficiencies due to a lack of operational management capacity and capability; • A lack of medium-term transformation due to resistance to change or a lack of transformational capacity and capability; • Unforeseen changes within the local system affecting partner organisations; • Unforeseen changes within the national and international environments impacting upon financial plans i.e. international events impacting negatively upon inflation rates. The successful delivery of the MTFS partially relies on the operational delivery of the Council's Improvement and Transformation Delivery Plan. This requires a positive outcome for the delivery of the transformation programme and the associated organisational change programme, alongside the implementation of the recommendations within the external reviews of the organisation e.g. CIPFA and LGA Peer review. The current national financial override for the treatment of the Dedicated Schools Grant (DSG) means the Council recognises financial deficits associated with this service, but does not have to provide for them from General Fund		

resources until 2028/29. The in-year and cumulative impact of this deficit would have a material impact upon the Council's financial position.	
Interdependencies (risks): all	Lead Service Committee: Corporate Policy Committee
Key Mitigating Controls: • An approved budget and MTFS has been set by Council in advance of the current financial year and describes how the Council will deliver its operational plans. • Financial planning arrangements include preparation by the Finance Team, in liaison with senior operational managers. These plans are based on the best available information and include prudent assumptions based on professional judgement and external advice, where appropriate. • Risk-based approach to the use of reserves, identifying appropriate reserve levels and ensuring that reserves are not depleted without first identifying a strategy to restore them to risk-assessed levels during the MTFS period. • Budget monitoring, comparing actual performance against approved budget, is undertaken throughout the financial year and presented to service committees in the form of forward-looking forecast outturn reports. • Month end closure report confirms latest position against the three times per year financial review position. • Where a residual deficit is forecast in a financial year, a number of actions will be explored including:- ○ Use of any service or non-specific underspend to offset pressures elsewhere within the budget ○ Accessing external funding, ensuring compliance with any funding conditions ○ Use of reserves ○ Use of general balances ○ Potential access to Emergency Financial Support • Treasury Management Strategy to manage the Council's cash flows, including an investment strategy focused on the security of principal sums and a borrowing strategy to manage interest payable and other charges • A Capital Strategy that prioritises capital investment programmes, identifies the financial impact of investment in schemes and limits the amount of unsupported borrowing to be drawn. • Outturn reporting and audit of statements supports in-year monitoring and future year planning • Use of a standard report format and report clearance process which ensures provision of relevant information on financial performance, risks and mitigations. • Clear and effective communication of changes or updates to Finance and Contract Procedure Rules with the Constitution • Sources of specialist advice and guidance • Reporting of status and action plan on Finance Leadership Improvement Plan • Engagement with government departments related to financial models and consultation • Transformation Board monitors all transformation schemes and programmes in terms of savings plans and progress of the overall programme.	
Actions (Monitoring):	Target Date for Completion:
Financial system developments including the implementation of the FP&A tool within Unit 4 (FP&A rolled out to all budget holders)	Pilot areas by December 2025
Completion of the Financial Leadership Improvement Plan (All actions completed and implemented)	Full roll out by March 2026

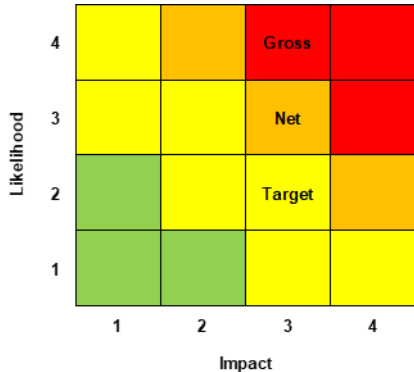
Implementation of Budget Holder Training and tailored Training Programmes for members and officers with regards finance specific items (All identified individuals trained in advance of the approved budget)	December 2025
Preparation and approval of the 2026/27 annual budget and updated MTFS (Formal budget papers to Council and Committees)	February 2026
Directly or via professional or political networks, liaise with Government departments on the severity of the many financial issues (Reporting to CLT, and to Members in the MTFS update)	February 2026
Comments this quarter: No change to the risk ratings although the risk has been materially refreshed and actions updated. Two internal audit reports have been completed to draft stage with both reports identifying limited assurances. Management responses are outstanding but will be completed by the end of September.	
Timescale for managing risk to an acceptable level: March 2026	

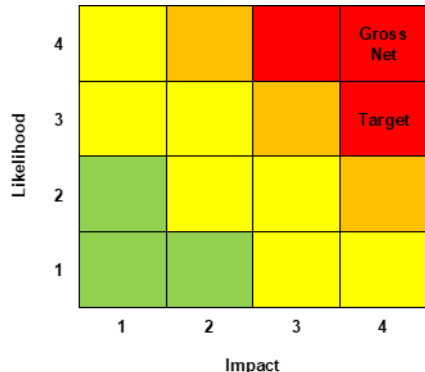
Risk Name: Information Security and Cyber Threat		Risk Owner: Executive Director of Resources, Section 151 Officer
Risk Ref: SR12	Date Updated: 20 th August 2025	Risk Manager: ICT Programme Managers
Risk Description: (Cause) There is a risk that as the Council continues to move towards using new technology systems to reduce costs and fulfil communication, accessibility, and transaction requirements, (threat) it becomes increasingly vulnerable to a security breach, and, or loss of information, either maliciously or inadvertently from within the Council or from external attacks by cyber-criminals. (Impact) This could result in many negative impacts, such as loss of information, distress to individuals, legal, financial, and reputational damage to the Council, in addition to the possible penetration and crippling of the Council's IT systems preventing it from delivering its Corporate Outcomes.		
Interdependencies: This risk has interdependencies with corporate risk Business Continuity and Stakeholder Expectations and Communication. It also has links to the Financial Resilience risk, as funds for maintenance and replacement will be stretched, placing additional strain on assets and resilience of information security controls.		Lead Service Committee: Corporate Policy Committee
Key Mitigating Controls: - The Director of Digital is an advocate of and reports on Information Risk to the Corporate Leadership Team and the Audit and Governance Committee and makes the Annual Statement of Internal Control of Information Risk. - The Council has a number of Information and Data Security policies which are published on the Centranet and help to protect from the Council from inappropriate and unauthorised access and communicates what to do in the case of an incident. Policies; Information Security Policy Overview, ICT Access Policy, ICT Communications and Operations Policy, ICT Computer, Telephone and Desk Use Policy, ICT Email and Messaging Policy, ICT Flexible and Mobile Device Policy, ICT Incident management Policy, ICT Infrastructure Policy, ICT Internet Policy, ICT Legal Responsibilities for Data Policy, ICT Personnel Standards for Information Security, ICT Protection Policy, ICT Removable Media Policy and ICT Software Policy. Policies review and guidance materials updated to strengthen advice to staff on how to manage various information types - Progress on Information Risk and Information Security is monitored through the Information Security Steering Committee (ISSC), Strategic Information Governance Group (SIGG) and the IG Collaboration Group. - The Council has an Incident Reporting process which has been communicated to staff, all incidents are scored and assessed by SIGG to ensure that the breaches are minimised, and future breaches are reduced. - The Council complies with the Public Services Network PSN Code of Connection, NHS Data Security and Protection Toolkit, DWP's MOU and NHS Digital controls, work continues with the consolidation and enhancement of elements of the security estate to meet the ever-developing threat profiles. This includes third party IT hardware and software tests undertaken by accredited security vendors, these validate that the network and hardware are secure and robust, if any vulnerabilities are found then a mitigation plan is drawn up and actioned. - The Council has an Information Asset Register which is reviewed on an annual basis and has been published on the open data portal. - There is also an Information Assurance Data Management (IADM) programme of activity to increase awareness and maturity of information assurance and governance across the Council. The programme is tasked with guiding the organisation to manage its information in a compliant and efficient way. - Data Classification has been rolled out to the organisation; this allows the categorisation of information so that appropriate controls can be employed to protect the information.		

- The Council provides security and compliance e-learning modules (which are mandatory for all employees) on the Learning Lounge. The Cyber Security module was produced by the NCSC which is the UK government's authority on cybersecurity. There are also several best practice guides on the Council's Lighthouse on the best ways to use technology and to protect information. These modules and best practice guides are updated regularly to reflect changes in working practices and as a response to additional threats. - In addition, proactive testing is carried out across the council to gauge the level of compliance and understanding of cyber best practice, this testing is followed up with additional support and training for those that need it. This process will raise the maturity and level of understanding to ensure that the Council has an adequate level of cyber readiness across its workforce. - Controls are in place to restrict access to the data centres and network equipment and risk assessments of existing systems and networks are on-going. - The Council's ICT Services have a strategic direction to move to a "Cloud First" principle, whilst this enables an evergreen environment which is always up to date, additional controls are needed to prevent compromise or inappropriate use and access. This includes contract compliance and monitoring to ensure ongoing protection of information. To support the strategic direction and architecture principles all technical solutions are reviewed at the Technical Design Authority to ensure correct alignment. - In addition, the Council is moving to Zero Trust architecture, this is a direct result of increased threats posed to the working infrastructure. This shift is in line with the latest thinking and guidelines issued by the NCSC. - In support of this a high-level business case for Infrastructure Investment of which Security & Compliance is an element was submitted and subsequently approved. This additional funding will be used to develop the necessary tools to start the implementation.	
Actions (Monitoring):	Target Date for Completion:
Identity Management (Information Security Steering Committee (ISSC), Information Assurance and Data Management (IADM))	March 2026 (Multiyear project)
Application Management (Information Security Steering Committee (ISSC))	March 2026 (Multiyear project)
Data Security (Information Security Steering Committee (ISSC))	March 2026 (Multiyear project)
Data Quality (Information Assurance and Data Management (IADM))	March 2026 (Multiyear project)
Information Management (Information Assurance and Data Management (IADM))	March 2026 (Multiyear project)
Comments this quarter: No change to the risk rating currently. The risk to operational continuity, data integrity, and reputational trust is significant, particularly considering recent NCSC advisories highlighting: - Targeted campaigns against logistics, technology, and public service sectors - Use of legitimate tools to evade detection - Increased targeting of high-profile individuals and third-party suppliers Identity Management/Data Quality – work continues to move from a tactical solution of account closure and protection to an automated strategic solution. Call handling and identification of employees and help desk staff has been enhanced considering the recent attacks across various sectors. Data Security – work continues to ensure that the Council's security and operations are appropriately resourced to provide the level of cover needed.	
Timescale for managing risk to an acceptable level: N/A	

Risk Name: Recruitment and Retention		Risk Owner: Executive Director of Resources, Section 151 Officer
Risk Ref: SR13	Date updated: 3 rd October 2025	Risk Manager: Director of People and Customer Experience
Risk Description: Recruitment and retention of skilled and motivated staff is required to allow the organisation to deliver its Corporate Plan, LGA Corporate Peer Challenge Action Plan, Children's Improvement Plan and its transformation programme. Achievement of the plan and programme requires operational changes which allow the council to adapt and improve. Impact of the risk occurring: High staff turnover and, or skills shortages, insufficient capacity within services. Failure to achieve annual budget and deliver the council's transformation and improvement programme and a detrimental impact upon the physical, emotional, and mental wellbeing of staff. Drivers of failure: National and local demographics alongside external factors led to increasing and changing demands on services. Increases to the cost of living also present risks to the resilience and wellbeing of our workforce and therefore the capacity to respond to demand. Outcome of Ofsted inspections as well as current financial challenges. WorkplaCE programme and the DMA review also impact.		
Interdependencies (risks): Business Continuity, Increased demand for Adults Services, Complexity and Demand for Children's Services		Lead Service Committee: Corporate Policy Committee
Key Mitigating Controls: - Workforce planning is in place via the Council's Workforce Strategy 2021-2025. A new People Strategy for 2025-2028 is at November Corporate Policy Committee for approval. Arising from this strategy will be a new approach to workforce planning through a new Employee Experience through a revised lifecycle. - Service Workforce Plans are also undertaken on an annual basis as part of the wider business planning process to review and support workforce planning on a service-by-service level - Benchmarking exercises and workforce metrics are used to identify potential issues and service workforce plans developed as above to mitigate. Work on the refinement of a workforce assessment for the Council has been completed, and a monthly workforce dashboard is available to identify potential issues. The workforce assessment is then updated twice a year, to ensure services have regular focused workforce data available. - Focused apprenticeship levy funding, specific succession planning and talent management initiatives are used to support high priority areas. This is supported by the introduction of a manager and director dashboard on Learning Lounge that will help the identification of training and skills gaps. - Recruitment and retention programme has delivered attendance at a programme of local and regional recruitment fairs, an end-to-end review of the recruitment process, improved recruitment advertising, an employee offer brochure, a review, and the planned implementation of additional employee benefits, a social work academy in Children's Services and the development of additional career pathways. The introduction of employee profile videos on social media and on Cheshire East Council's website to enhance the Council's profile have also been introduced. Further work will be undertaken to streamline the recruitment process to ensure improved efficiency and a better user experience. - Review of the provision of agency staff, including an audit of spending, to reduce reliance and transition to a more stable permanent workforce base with reduced costs has also been undertaken. The Council has implemented the provisions of the Government proposal on capping the pay rates for agency social		

workers and has also engaged with the proposals for capping agency pay rates for Children’s Social Workers as part of the Greater Manchester Pledge. • Analysis of exit interview and questionnaire data with the relevant Executive Director to support the retention of staff. • Wellbeing and engagement support, including delivery of EAP services, the introduction of ‘In the Know’ sessions for all staff, a revitalised recognition scheme, monthly organisation wide wellbeing updates for all staff, and the promotion of the government funded initiative Able Futures. • Senior manager support in the redesign and restructure of services to meet MTFs targets, including MARS to minimise the impact on the workforce. A workforce planning toolkit is now in place to support services in identifying skills gaps and identify actions to address any identified gaps.	
Actions (Monitoring):	Target Date for Completion:
Recruitment to senior management structure	February 2026
Introduction of a range of additional employee benefits, enhancing the existing offer (Monthly review by HRMT/Ongoing briefing to CLT on progress and implementation).	On-going
Use Pulse Survey and Exit Interview data results to gauge employee satisfaction (Reviewed by HRMT and shared with DMTs).	On-going
Completion of a transformation skills audit (Reviewed by HRMT monthly)	On-going
Comments this quarter: No change to the risk this quarter. Senior Management recruitment is almost complete. All Executive Directors are permanent as well as six director posts across the directorates. The Assistant Chief Executive, Director of Law and Governance and Director of Public Health are filled by interim colleagues. The permanent recruitment process for Assistance Chief Executive and Director of Public Health will commence in late 2025. Continued recruitment process improvement is underway through collaborative working on optimisation programme of Transactional Shared Service and Unit 4. Confirmed attendance on the LGA Recruitment Reset Programme for September 2025 and the LGA Retention Reset Programme in February 2026 to inform the further development and embedding of recruitment and retention as part of the overall People Strategy. The on-boarding of first cohort of the overseas children’s social workers commenced employment in May 2025.	
Timescale for managing risk to an acceptable level: N/A	

Risk Name: Achieving Climate Change Commitments		Risk Owner: Executive Director of Place
Risk Ref: SR14	Date updated: 5 th September 2025	Risk Manager: Head of Environmental Services
Risk Description: Failure to achieve Carbon Neutral status for the Council by the 2030 milestone target due to requirement to seek viable and affordable solutions and other external market forces outside the Councils control. Carbon budgets and grant provisions are contained within the MTFS revenue and Capital programs subject to the scrutiny of the spend review and capital boards Likelihood: The Council will need to continue to decarbonise its buildings heat sources and seek grant match funding if available following the end of the public sector decarbonisation grant scheme. Significant carbon emissions arise from the Councils vehicle fleet and hence capital money set aside in the MTFS for fleet transition to EV will need to continue to be spent this and future years to achieve transition by 2030 as vehicles leased or bought now will be in use in 2030. The natural offset tree planting funded by trees for climate grants will need to be completed this year and next to offset emissions that cannot be reduced by 2030. Impact: Will result in non-delivery of a key commitment of our Cheshire East Plan, unlocking prosperity for all though the outcome of Carbon neutral council with minimum offset by 2030, influencing carbon reduction and green energy production across the borough by 2045 . It will also contribute to climate change temperature rise and severe weather events which could have an impact on public health and safety. It could also have financial implications with increased need for adaptation of key infrastructure for severe weather events across the borough.		
Interdependencies (risks): Financial Sustainability, Capital Project Management and Delivery		Lead Service Committee: Environment and Communities
Key Mitigating Controls: - Carbon Neutral Program established with Programme Board and E&C committee members Advisory Group reviewing progress and risks monthly - Annual update on progress reported to relevant committee - Climate change is a key consideration as part of our statutory planning duties as an authority and within the development of local planning policy - An Action Plan refresh is required to align with the newly adopted 2030 Carbon Neutral Target		
Actions (Monitoring):		Target Date for Completion:
An Action Plan refresh is required to align with the newly adopted 2030 Carbon Neutral Target (Stand up of internal resource will be actioned and reviewed on a monthly basis however a further request for external support may be required to achieve)		April 2026
Comments this quarter: The council reset its target form 2027 – 2030 with minimum of offset. The risk mitigations as the council pivots from an insetting approach to a zero carbon approach are appropriate and are being actively pursued. Both fleet and building decarbonisation are capital intensive programmes and to succeed will require timely Capital board and spend review approvals.		
Timescale for managing risk to an acceptable level: 1st April 2027 subject to approvals from spend review and capital board to progress key projects		

Risk Name: Capital Project Management and Delivery		Risk Owner: Executive Director of Place
Risk Ref: SR15	Date updated: 9 th September 2025	Risk Manager: Head of Infrastructure
Risk Description: Failure to deliver major capital projects. (taking Middlewich Eastern Bypass as an example) Impact: The council delivers a broad range of capital projects in support of the aims and objectives of its Cheshire East Plan and to support the delivery of the Local Plan. The Middlewich Eastern Bypass (MEB) scheme is a strategic growth enabler for the Borough and vital to unlock economic growth in and around Middlewich as published in the current Local Plan Strategy. The delay to the DfT decision on the Middlewich Eastern Bypass FBC and to the Council's Capital Programme Review has brought uncertainty to overall programme delivery and overall outturn costs of the Scheme. Delays cause increased costs and affect affordability. Continued delay, or ultimately cancellation of the MEB would have significant financial and reputational implications for the Council and could also impact its ability to open up allocated employment land. The delivery uncertainty could lead to cancellation of a major economic regeneration enabling project that has gained significant support from key stakeholders and the local community. In addition, the cancellation or non-delivery of the scheme and would mean that the substantial costs (c£25m) expended to date by CEC would need to be charged to revenue budgets in the year following cancellation or a decision not to proceed. These revenue costs are not budgeted into the MTFs and would significantly worsen the Council's current financial situation. Likelihood: Medium to High- there have already been significant delays to the DfT decision and the Council's own capital programme review. The delay to date means that the construction of the scheme would not be able to commence in Spring 2025 and, subject to a positive decision from DfT, will now be pushed back to early 2026 due to the seasonality of some of the work. This will incur additional costs to the project and officers are looking at options for how this can be absorbed within existing Highways and Transport budgets, including de-scoping of the project where possible. The delay in a DfT decision will further heighten the risk of significant unbudgeted financial risk to CEC. Whilst this provides a detailed and specific account for the MEB project, many of the risks associated with project delays, capital programme review, treatment of expenditure to date are likely to be reflected, to varying degrees, across all capital schemes.		
Interdependencies (risks): Financial Sustainability		Lead Service Committee: Economy and Growth, Environment and Communities, Highways and Transport

Key Mitigating Controls: • Appropriate and proportionate governance has been established to oversee the MEB. • Internal governance is in place to monitor the impacts of delay and increased costs at a project level. These processes have been independently assessed as appropriate for a project of this size. • At a strategic level, internal decisions were taken to support the resubmission of the Full Business case to the department for Transport in September. • The overall Capital Strategy and overall Capital Programme is presented annually as part of the Medium-Term Financial Strategy to show the MEB project alongside the rest of the capital programme. • DfT has now approved the FBC and the contractor has already been commissioned to provide an updated cost estimate (due Nov 2025) ahead of critical Council decisions to amend the budget/MTFS in December and final H&T committee decisions in January 2026 to enter into construction contract. • Financing options to address funding gap (due to delays) are being looked at and will be presented to Capital Programme Board in September to agree a preferred route for Full Council decisions. • A capital programme review has been underway for some time of all schemes included in the MTFS underway to consider affordability. The outcome is awaited. Conclusion of this work could provide the necessary prudential borrowing headroom to ensure critical major schemes, such as MEB, can progress.	
Actions (Monitoring):	Target Date for Completion:
Updating costs estimates and funding advanced works where possible to maintain the programme and current cost estimates so that construction can start asap after funding decision (MEB monthly project board)	November 2025
Plan for a delayed start on MEB by identifying funding from within existing budgets to cover additional inflation cost increases. Paper to be taken to Highways and Transport Committee to present a range of options (MEB monthly project board and escalated to DMT where necessary)	June 2025
Capital Programme Board decision to agree MTFS approach and MEB & A500 to be standing items on Capital Programme Board agenda (c. every 2 months via Capital Programme Board)	September 2025
Comments this quarter: Positive FBC and funding decision for MEB secured in July 2025. Indicative Estimate is c. £10m of cost increase due to inflation and contingency. Contractor commissioned to update cost estimates and more accurate figure will be known in November 2025. MTFS currently does not include any budget beyond FBC costs. Full Council decision req. (Dec 2025) to accept DfT grant and adjust MTFS. Financing options to address funding gap will be presented to Capital Programme Board for a decision on preferred approach on 15 September 2025. DfT has also launched a review of 42 schemes at OBC or pre-OBC stage in the MRN/LLMF programme, this includes the A500 scheme. Proforma to be drafted by 12th September and risk assessment and options for the scheme to be presented to Capital Programme Board on 15 September 2025.	
Timescale for managing risk to an acceptable level: Major capital projects by their nature are high risk. The controls are designed to proactively manage risks and mitigate their impact if a risk is realised. It is not realistic to expect the risk to be managed any lower.	

Risk Name: Failure to Deliver Cabinet Model of Decision Making		Risk Owner: Director of Law and Governance (Monitoring Officer)
Risk Ref: SR16	Date updated: Q2 2025/26	Risk Manager: Head of Democratic Services
Risk Description: Failure to transition from a Committee system to a Leader and Cabinet model by May 2026 could disrupt governance, delay critical decisions, increase costs, attract external scrutiny, and damage stakeholder confidence. Causes: - Insufficient planning or resourcing for the transition - Lack of consensus or political support for the change - Delays in updating constitutional and governance frameworks - Limited organisational capacity to manage change alongside other priorities - Missed planning or scheduling milestones - Inadequacy of member and officer training and development - Insufficient input from senior officers Consequences: - Organisational ignorance of the new arrangements with consequential obstacles to securing decisions - Delays to critical decisions impacting transformation objectives and increasing costs - Escalation of project costs due to scope changes or delays - Reputational damage and loss of stakeholder confidence - inefficiencies in decision-making and delivery - Unnecessary delays in implementation of decisions due to unnecessary use of “call-in” powers - Potential intervention or increased scrutiny from central government or regulators - Missed opportunities for improved strategic alignment and responsiveness		The risk matrix shows a risk level of 'Gross' (red) based on the description. The matrix is divided into three zones: 'Gross' (top right, red), 'Net' (middle, yellow), and 'Target' (bottom left, green).
Interdependencies (risks): Organisational Change		Lead Service Committee: Corporate Policy Committee
Key Mitigating Controls: - Design principles set out in the report to 17 September 2025 Council were approved, setting clear and stated objectives for the Leader and Cabinet model of governance. - Key documentation and procedural tasks to be prepared have been shared with Council on 17 September 2025 report. - Member task and finish group has been established, with powers to make recommendations to the Council's Corporate Policy Committee as required to deliver the change of governance. - Dedicated resource in place to manage the delivery of the governance changes. This includes sufficient expertise and resource capacity to deliver the required changes to the Council's governance arrangements within the timescales set out in the Council report 17 September 2025.		
Actions (Monitoring):		Target Date for Completion:
Robust member and officer training and development programme and awareness sessions		Ongoing through to May 2026
Option and budget available for external legal or other advice/intervention		Ongoing through to May 2026

Dedicated legal resource from Head of Legal Service	April 2026
Comments this quarter: Following Council’s approval to move to the Leader and Cabinet model of governance on 17 September 2025, the Member Task and Finish group has been established and met. A report on the recommendations of the task and finish group will be made to the Corporate Policy Committee on 27 November 2025	
Timescale for managing risk to an acceptable level: May 2026	

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Audit and Governance Committee

04 December 2025

Global Internal Audit Standards Self-Assessment and Internal Audit Charter

**Report of: Kevin O’Keefe, Interim Director of Law & Governance
(Monitoring Officer)**

Report Reference No: AG/30/25-26

Ward(s) Affected: All

Purpose of Report

- 1 This report provides the Audit and Governance Committee with an update on the implementation of the Global Internal Audit Standards in the UK Public Sector (GIAS). It presents the self-assessment of the Council’s Internal Audit team against the standards, an action plan for improvements (Appendix B), and the Internal Audit Charter for 2025/26 (Appendix A).
- 2 The Audit and Governance Committee’s Terms of Reference include responsibility for approving the Internal Audit Charter, and for receiving reports on conformance with the relevant Internal Audit Standards.

Executive Summary

- 3 The 2024 Global Internal Audit Standards (GIAS) are now the professional practice guidelines for internal auditors, issued by the International Professional Practices Framework (IPPF). The GIAS aim to promote quality, consistency and value in the work of internal audit, as well as aligning with the evolving needs and expectations of stakeholders.
- 4 This report provides the Committee with the actions identified to increase conformance with GIAS following our self-assessment (Appendix B). The Committee are also asked to approve an updated

version of the Internal Audit Charter (Appendix A), which is one of the actions identified following self-assessment.

RECOMMENDATIONS

The Audit and Governance Committee is recommended to:

1. Note the update on the implementation of the Global Internal Audit Standards in the Public Sector
2. Approve the Internal Audit Charter (Appendix A) for 2025/26

Background

- 5 The GIAS have been interpreted for the public sector by CIPFA as the professional standards setter, and from 1 April 2025, public sector teams have been expected to be working to the “Global Internal Audit Standards in the UK Public Sector”, as defined by the Application Note published by CIPFA.
- 6 Whilst 1 April 2025 was the effective date of the new standards, internal audit teams are not expected to demonstrate full conformance on this date. Internal audit teams are expected to work towards conformance with the new standards from 1 April 2025 and by doing so will build up conformance.
- 7 Members of the Audit and Governance Committee received a detailed briefing on the key changes introduced through the GIAS in October 2025, and the briefing material has been shared with committee members.
- 8 One of the clear aims of the GIAS is to ensure that there is a clear foundation, or the “essential conditions” for internal audit to work effectively, across whatever sector or specialism. The GIAS are structured into five domains, across 15 principles and 52 individual standards. Consideration needs to be given to each area as there are some elements which have a different relevance or interpretation depending on the size or sector where the work is being carried out. A “comply or explain” approach is encouraged.
- 9 Actions identified following the initial self-assessment against GIAS are set out in Appendix B organised by the relevant domain, principle and standard. The Global Internal Audit Standards document covers 120 pages; the self-assessment table summarises the actions required for greater conformance. These focus on elements of the standards which require more operational, and explicit consideration of the responsibilities of the Corporate Leadership Team and of the Audit and Governance Committee in relation to supporting and the oversight of

internal audit, and which must be considered at least annually. This will be timed for consideration of the annual internal audit plan, which will next be considered by the Committee in February 2026.

- 10 Once the final report from the external assessment against the previous standards, the Public Sector Internal Audit Standards, is completed, the self-assessment and action plan will be further updated to accommodate any necessary actions. An independent external assessment against the GIAS will be necessary, and options for the timing and approach to that being carried out will be discussed with the Committee in due course.
- 11 Unless specifically indicated otherwise, actions arising from the self-assessment will be the responsibility of the Head of Audit Risk and Assurance and Internal Audit Manager to complete.

Consultation and Engagement

- 12 A detailed briefing to the Audit and Governance Committee members was given in October 2025. Further updates will also be provided to the Corporate Leadership Team.

Reasons for Recommendations

- 13 To ensure that internal audit activity operates in accordance with the requirements and expectations of the “Global Internal Audit Standards in the UK Public Sector”, and that the Committee has a clear understanding of the areas where action is required to achieve an appropriate level of compliance.

Other Options Considered

- 14 Failure to work in compliance with GIAS undermines the level of assurance which can be placed upon the findings and recommendations of the Council’s internal audit function, and the level of assurance the Committee is able rely upon in their wider responsibilities and considerations. A “do nothing” approach therefore presents an undesirable and unacceptable level of risk.

Implications and Comments

Monitoring Officer/Legal/Governance

- 15 The requirement for an internal audit function in local government is established in the Accounts and Audit Regulations 2015 which states that a relevant body must:

‘undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance’.

- 16 As referenced above, the relevant public sector internal auditing standards are now the Global Internal Audit Standards in the UK Public Sector, and the adoption of the Internal Audit Charter, and the other actions identified in the self-assessment ensure that the Council’s internal audit team is appropriately compliant with the new standards.

Section 151 Officer/Finance

- 17 There are no expected financial impacts associated with this report directly.
- 18 In accordance with the GIAS, the Audit and Governance Committee should ensure that the function has the necessary resources and access to information to enable it to fulfil its mandate and is equipped to perform in accordance with appropriate professional standards for internal auditors.
- 19 The Internal Audit Plan 2025/26 was prepared, based on known resources, to cover the core areas of work required to deliver an annual audit opinion. Resource availability is subject to regular review as part of monitoring progress against the plan. If an imbalance between the two arises the Committee will be informed of proposed solutions. Matters that jeopardise the delivery of the audit plan or require significant changes to it will be identified, addressed and reported to the Committee.

Human Resources

- 20 There are no direct implications for human resources arising from the recommendations of this report.

Risk Management

- 21 Compliance with the relevant internal auditing standards and guidance ensures that the findings and recommendations of the internal audit team can be received with confidence by the Audit and Governance Committee, and that our work is trusted and respected by the organisation.

Impact on other Committees

- 22 There are no direct implications for other committees arising from the recommendations of this report.

Policy

- 23 The requirements of the GIAS for the Audit and Governance Committee, Corporate Leadership Team and the internal audit team are set out in the report and appendices. Ensuring that the internal audit team is working in compliance supports the wider transformation and improvement journey of the Council and the delivery of the three commitments in the Corporate Plan.

Equality, Diversity and Inclusion

- 24 There are no direct implications for equality, diversity and inclusion arising from the recommendations of this report.

Other Implications

- 25 There are no other implications arising from the recommendations of this report.

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Ashley Hughes	S151 Officer	24/11/25	26/11/25
Kevin O'Keefe	Interim Monitoring Officer	24/11/25	26/11/25
<i>Legal and Finance</i>			
Steve Reading	Finance Manager	24/11/25	25/11/25
Hilary Irving	Interim Head of Legal Services	24/11/25	To follow

Access to Information

Contact Officer:	Josie Griffiths Head of Audit Risk and Assurance,
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	josie.griffiths@cheshireeast.gov.uk
Appendices:	Appendix A – Internal Audit Charter 2025/26 Appendix B – Self Assessments against GIAS
Background Papers:	Global Internal Audit Standards in the UK Public Sector CIPFA https://www.cipfa.org/policy-and-guidance/standards/global-internal-audit-standards-in-the-uk-public-sector Global Internal Audit Standards – Institute of Internal Auditors https://www.theiia.org/en/standards/2024-standards/global-internal-audit-standards/free-documents/complete-global-internal-audit-standards/

Internal Audit Charter 2025–26

**Draft for Audit and
Governance Committee
4 December 2025**

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Document Control

Organisation	Cheshire East Council
Author	Josie Griffiths/Michael Todd
Subject	Internal Audit Charter
Review Date	April 2026 or earlier

Revision History

Version	Reviser	Description of revision	Date of revision
1.0	JG	First draft	December 2017
2.0	JG	Amendments required following external assessment report, plus additional content to improve quality of document.	October 2018
2.1	MT	Updated to reflect comments from CLT and provide greater clarity regarding responsibility of management.	February 2019
2.2	MT	Clarification of reporting lines for Head of Audit and Risk	February 2020
2.3	MT	Updated to reflect responsibility for the Information Rights team passing to the Head of Audit and Risk and the safeguards in place to maintain independence	November 2022
3.0	JG	Updated to reflect requirements of Global Internal Audit Standards in the UK Public Sector, and role titles/responsibilities.	December 2025

Document Approvals

Board/Committee Approval	Date
Audit and Governance Committee	7 December 2017 (Version 1.0)
Audit and Governance Committee	14 March 2019 (Version 2.1)
Audit and Governance Committee	12 March 2020 (Version 2.2)
Audit and Governance Committee	24 November 2022 (Version 2.3)

Associated Documentation

Cheshire East Council Constitution

IIA: Global Internal Audit Standards

CIPFA: Application Note: Global Internal Audit Standards in the UK Public Sector

CIPFA: Practical Guidance for Audit Committees 2022

1. Purpose of the Audit Charter

The Internal Audit Charter outlines the framework in which Cheshire East Council's internal audit service operates, defining its purpose, authority and responsibility and its obligations to meet the requirements and obligations of the Global Internal Audit Standards in the UK Public Sector (GIAS). The charter sets out Internal Audit's position within the organisation, and the arrangements for functional and administrative reporting.

The Internal Audit Charter will be subject to periodic review by the Head of Audit Risk and Assurance, as Chief Audit Executive, and presented to the Corporate Leadership Team and the Audit and Governance Committee for approval.

2. Mission

The mission of Internal Audit is to enhance and protect organisational value by providing risk based and objective assurance, advice and insight.

Internal Audit is an independent and objective assurance and consulting activity designed to add value and improve the operations of Cheshire East Council. It assists the Council in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the organisation's risk management, control and governance processes.

3. Mandate

The requirement for an internal audit function in local government is detailed within the Accounts and Audit Regulations 2015, which states that a relevant body must:

‘undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance’.

In addition, the need for an internal audit function is implied by Section 151 of the Local Government Act 1972, which states that local authorities are required to “make arrangements for the proper administration of their financial affairs”. It is this legislation that requires internal audit to maintain a focus on internal financial controls as well as the controls over the Council's wider risks as required by the Accounts and Audit Regulations.

The Council's Constitution establishes Internal Audit's role and rights of access as required in carrying out any engagement.

4. Definitions

For the purpose of this Charter, the following definitions of terms used in the Standards apply:

Board

The Council's Audit and Governance Committee

Chief Audit Executive

The Role of the Chief Audit Executive is undertaken by the Head of Audit Risk and Assurance

Senior Management

Senior Management is defined as the Corporate Leadership Team

Management

Management is defined as Heads of Service

Section 151 Officer

The Section 151 Officer is required to ensure that appropriate arrangements are made for the provision of an internal audit service in accordance with the requirements of the Accounts and Audit Regulations 2015

Monitoring Officer

The Council's Director of Law and Governance has the role of Monitoring Officer.

5. Standards, Professionalism and Ethics

Internal Audit will govern itself by adherence to 'the Standards'. The mandatory Standards constitute the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of Internal Audit's performance.

The Global Internal Audit Standards, taken together with the Application Note for the Global Internal Audit Standards in the UK Public Sector will be adhered to as applicable guide for operations. In addition, Internal Audit will adhere to Cheshire East Council's relevant policies and procedures and the Internal Audit Manual.

Compliance with the GIAS, specifically Domain II, Ethics and Professionalism, promote an ethical and professional culture. Internal Audit officers are also governed by the ethical codes of the professional bodies to which they belong, and to the Council's Code of Conduct for all employees.

Internal Audit officers are reminded of the need to demonstrate compliance with Ethics and Professionalism aspects of GIAS on an annual basis. Staff are also

required to declare any real or perceived impairment to their independence in undertaking any specific engagements.

The Standards outline fifteen core Principles for internal audit activity, which must be achieved in order to demonstrate the effective operation of the internal audit function:

- Demonstrates integrity
- Maintain objectivity
- Demonstrates competence
- Exercise due professional care
- Maintain Confidentiality
- Authorised by the Audit Committee
- Positioned independently
- Overseen by the Audit Committee
- Plan strategically
- Manage resources
- Communicate effectively
- Enhance quality
- Plan engagements effectively
- Conduct engagement work
- Communicate engagement results and monitor action plans

The arrangements set out in this Charter demonstrate how the Council's Internal Audit Service meets these core principles.

6. Authority, Independence and Objectivity

Internal Audit, in accordance with the Accounts and Audit Regulations, the Council's Constitution and with strict accountability for confidentiality and safeguarding records and information, is authorised full, free, and unrestricted access, without necessarily giving prior notice, to any and all of Cheshire East Council's records, physical properties, and personnel pertinent to carrying out any engagement, or other matters under investigation.

All employees are requested to assist Internal Audit in fulfilling its roles and responsibilities.

Where the Council works in partnership with other organisations, or undertakes work for other organisations, the role of Internal Audit and its rights of access should be set down in the relevant partnership agreements, and where not specified, should be agreed in advance by discussion with partners.

The Head of Audit Risk and Assurance has direct access to the Council's Chief Executive, all levels of management, the Chair of the Audit and Governance Committee and the Leader of the Council.

Internal Audit will also have free and unrestricted access to the Audit and Governance Committee.

Internal Audit will remain free from interference by any element in the organisation, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of a necessary independent and objective mental attitude. The Head of Audit Risk and Assurance has a duty under the Standards to disclose any such interference and its implications to the Audit and Governance Committee.

The Head of Audit Risk and Assurance has operational responsibility for the following areas in addition to Internal Audit:

- Risk Management and Business Continuity
- Insurance
- Health and Safety
- Information Rights

Any assurance activity in those areas where the Head of Audit Risk and Assurance has operational responsibility will be carried out by auditors with no involvement in the process and overseen by the Director of Law and Governance, thus maintaining independence and objectivity in line with the 'the Standards'. Opportunities to undertake with external partners, such as peer organisations will also be utilised to provide assurance which is independent and objective from the Council.

Internal auditors will exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

The Head of Audit Risk and Assurance will confirm to the Audit and Governance Committee, at least annually, the organisational independence of Internal Audit.

7. Organisation

The Head of Audit Risk and Assurance will report functionally to the Audit and Governance Committee and administratively (i.e. day to day operations) to the Director of Law and Governance

The Director of Law and Governance will be responsible for ensuring that the Head of Audit Risk and Assurance is managed in accordance with the Council's HR Policies and Procedures.

In order to safeguard the independence of the Head of Audit Risk and Assurance, and to ensure that remuneration and performance assessments are not inappropriately influenced by those subject to audit, the Chief Executive will provide feedback to and countersign the performance appraisal of the Head of Audit Risk and Assurance. Feedback will also be sought from the Chair of the Audit and Governance Committee.

The Head of Audit Risk and Assurance will have free and unfettered access to the Chief Executive, who carries the responsibility for the proper management of the Council and ensuring that the principles of good governance are reflected in sound management arrangements.

The Head of Audit Risk and Assurance has direct access to the Council's Monitoring Officer where matters arise relating to responsibilities of the Chief Executive, legality, and standards.

The Head of Audit Risk and Assurance will communicate and interact directly with the Chair of the Audit and Governance, or other elected Members of the Council, particularly those who serve on committees charged with governance (for example, the Audit and Governance Committee).

The resources required by the Internal Audit function, including staffing of the team, is determined by the Internal Audit Plan, and is subject to ongoing review and consideration by the Head of Audit Risk and Assurance to ensure it remains adequate to deliver an effective service and an annual opinion. The Audit and Governance Committee will be advised by the Head of Audit Risk and Assurance should the level of audit resources available in any way limit the Internal Audit service's ability to deliver a service consistent with its statutory requirements.

8. Responsibilities

The scope of internal auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the Council's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the organisation's stated goals and objectives.

The Head of Audit Risk and Assurance is responsible for the delivery of an annual audit opinion and report that can be used by the Council to inform its governance statement. The annual opinion concludes on the overall adequacy and

effectiveness of the Council's framework of governance, risk management and control.

Under the Accounts and Audit Regulations, the Council is responsible for ensuring that it has a sound system of internal control, which facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensure that the financial and operational management of the authority is effective and includes effective arrangements for the management of risk.

Internal Audit plays a vital part in advising the organisation that these arrangements are in place and operating properly. The provision of assurance is, therefore, the primary role for internal audit. The nature of assurance work undertaken will include:

- All council systems, processes, policies, plans and procedures
- Use of, and the safeguarding of, resources and assets, including information.
- Governance and risk management processes
- Commissioning and procurement
- Projects and programmes

Internal Audit may also undertake non-assurance work including fraud related and consultancy work, at the request of the organisation, and work for other bodies, subject to there being no impact on the core assurance work and the availability of skills and resources (see later sections). External assurance work will result in an assurance report containing recommendations, to the organisation's senior management and Board.

The Head of Audit Risk and Assurance will be made aware of major new systems and proposed initiatives. The Head of Audit Risk and Assurance will consider what, if any, audit work needs to be done to help ensure risks are properly identified and evaluated and appropriate controls built in.

Audit advice is given without prejudicing the right of Internal Audit to review and recommend further action on the relevant policies, procedures, controls and operation at a later date.

It should be noted that the existence of Internal Audit does not diminish management's responsibility to establish systems of internal control to ensure that activities are conducted in a manner which promotes the economical, efficient and effective use of resources and that the Authority's assets and interests are safeguarded.

Responsibility for responding to the advice and recommendations made by the Internal Audit service lies with Management who should either accept and implement the advice, or accept the risks associated with not taking action.

The Audit and Governance Committee will:

- Approve the Internal Audit Charter
- Approve the risk based annual internal audit plan.
- Receive communications from the Head of Audit Risk and Assurance on Internal Audit's performance relative to its plan and other matters.
- Make appropriate enquiries of management and the Head of Audit Risk and Assurance to determine whether there is inappropriate scope or resource limitations.
- Receive the Annual Internal Audit Report

9. Internal Audit's role in Fraud Related Work

Managing the risk of fraud and corruption is the responsibility of Management although Internal Audit will assist in the discharge of this responsibility. The process of internal audit alone, even when performed with due professional care, cannot guarantee that fraud or corruption will be detected, however, internal audit staff will be alert in all engagements to risks which could increase the likelihood of fraud and corruption occurring.

The Head of Audit Risk and Assurance will be informed of all suspected or detected fraud, corruption or impropriety to inform their opinion on the internal control environment and Internal Audit's work programme.

At the request of Management, Internal Audit may go beyond the work needed to meet its assurance responsibilities and assist with, for example, the investigation of suspected fraud and corruption. This will be subject to there being no impact on the core assurance work and the availability of skills and resources.

10. Internal Audit Plan

At least annually, the Head of Audit Risk and Assurance will submit to the Corporate Leadership Team and the Audit and Governance Committee an internal audit plan for review and approval. The internal audit plan will consist of a work schedule as well as resource requirements for the next financial year.

The Head of Audit Risk and Assurance will communicate the impact of resource limitations and significant interim changes to the Corporate Leadership Team and the Audit and Governance Committee. In the event that the audit plan identifies a need for further audit work to be carried out than existing resource allows, the Head of Audit Risk and Assurance will identify the shortfall, and advise the Chief Executive, the Corporate Leadership Team and the Audit and Governance Committee as necessary to assess the associated risks, and to recommend additional resources are identified.

The internal audit plan will be developed based on a prioritisation of the audit universe using a risk-based methodology, including input of the Corporate Leadership Team and the Audit and Governance Committee.

The Head of Audit Risk and Assurance will review and adjust the plan, as necessary, in response to changes in the Council's business, risks, operations, programmes, systems, and controls. Any significant deviation from the approved internal audit plan will be communicated to the Corporate Leadership Team and the Audit and Governance Committee through periodic activity reports.

11. Reporting and Monitoring

A written report will be prepared and issued by the Head of Audit Risk and Assurance or designee following the conclusion of most internal audit assignments and will be distributed as appropriate. Draft reports will be issued in the first instance to the responsible manager to agree the factual accuracy of findings. Final reports will be issued to Heads of Service, Directors and Executive Directors to ensure oversight of findings and recommended actions. The Chief Executive, Section 151 Officer and the Monitoring Officer will receive a copy of every final report produced by Internal Audit.

Summary findings will also be communicated to the Audit and Governance Committee where a Limited Assurance or No Assurance opinion is given.

The internal audit report will include management's response and corrective action taken or to be taken in regard to the specific findings and recommendations. Management's response will include a timetable for the anticipated completion of any action to be taken and an explanation for any corrective action that will not be implemented.

Where a responsible manager does not agree with a finding or wishes to implement an action which Internal Audit believe will not fully mitigate the risk or issue identified, Internal Audit will, where necessary, escalate this to a manager within the organisation who is sufficiently senior to accept the level of risk exposure associated with the decision.

Internal Audit will be responsible for appropriate follow-up on engagement findings and recommendations.

The Head of Audit Risk and Assurance will periodically report to the Corporate Leadership Team and the Audit and Governance Committee on Internal Audit's purpose, authority, and responsibility, as well as performance relative to its plan. Reporting will also include significant risk exposures and control issues, including fraud risks, governance issues, and other matters required or requested by the Corporate Leadership Team and the Audit and Governance Committee.

In line with 'the Standards', the Annual Internal Audit Report prepared for the Audit and Governance Committee will incorporate the annual internal audit opinion, which will inform the Annual Governance Statement. The annual opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control, and the report should explain the assurances considered in arriving at the opinion. The annual report should also include a statement on conformance with 'the Standards' and the results of the Quality Assurance and Improvement Programme.

12. Quality Assurance and Improvement Programme

Internal Audit will maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity. The programme will include an evaluation of Internal Audit's conformance with the GIAS. The programme also assesses the efficiency and effectiveness of Internal Audit and identifies opportunities for improvement.

The Head of Audit Risk and Assurance will communicate to the Corporate Leadership Team and the Audit and Governance Committee on Internal Audit's quality assurance and improvement programme, including the results of ongoing internal assessments and external assessments conducted at least every five years.

Summary of Requirements	Performance Assessment	Action Required
Domain I: Purpose of Internal Auditing		
There are no Principles or Standards for Domain I. However, the Purpose of Internal Auditing is included within other Domains, and assessment against these areas contributes towards the overall assessment of Domain I		
Domain II: Ethics and Professionalism		
Principle 1 Demonstrate Integrity		
Standard 1.1 Honesty and Professional Courage	Generally achieved	
Standard 1.2 Organisation's Ethical Expectations	Generally achieved	
Standard 1.3 Legal and Ethical Behaviour	Generally achieved	
Principle 2 – Maintain Objectivity		
Standard 2.1 Individual Objectivity	Generally achieved	
Standard 2.2 Safeguarding Objectivity	Generally achieved	
Standard 2.3 Disclosing Impairments to Objectivity	Generally achieved	
Principle 3 – Demonstrate Competency		
Standard 3.1 Competency	Partially achieved	The Code of Ethics and Standards in the 2017 IPPF were not specific about competencies important to performing internal audit responsibilities.

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Self-Assessment against the Global Internal Audit Standards in the UK Public Sector

		The 2024 Standards clarify that internal auditors' competencies must be suitable for their position and level of experience. Regardless of position, all internal auditors must know the Standards. An assessment against an appropriate competency framework will be undertaken in Q4 2025/26. This will identify training and development needs and will support succession planning.
Standard 3.2 Continuing Professional Development	Generally achieved	
Principle 4 – Exercise Due Professional Care		
Standard 4.1 Conformance with the Global Internal Audit Standards	Partially achieved	As indicated in the overall self-assessment, there are a number of areas where conformance and performance against GIAS need further development. This includes consideration of the “comply or explain” aspect for some of the Essential Conditions for arrangements in reporting to the Board, the responsibilities for governance of Internal Audit.
Standard 4.2 Due Professional Care	Generally achieved	
Standard 4.3 Professional Scepticism	Generally achieved	
Principle 5 – Maintain Confidentiality		
Standard 5.1 Use of Information	Generally achieved	
Standard 5.2 Protection of Information	Generally achieved	
Domain III: Governing the Internal Audit Function		
Principle 6 - Authorised by the Board		
Introduction	Partially achieved	This area will develop during 2026/27 with the further briefing and structured discussion sessions with the Audit and Governance Committee. The outcome of these discussions likely to result in amends to the Internal Audit Charter which will be updated accordingly and reported back to A&G for confirmation and approval.
Standard 6.1 Internal Audit Mandate	Partially achieved	

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Standard 6.2 Internal Audit Charter	Generally achieved	There will be further updates to the Internal Audit Charter as actions to develop conformance with the GIAS continue. The Charter will be presented back to the Committee for approval on a regular basis.
Standard 6.3 Board and Senior Management Support	Partially achieved	As above – this area will develop during 2026/27 with the further briefing and structured discussion sessions with the Audit and Governance Committee. The outcome of these discussions likely to result in amends to the Internal Audit Charter which will be updated accordingly and reported back to A&G for confirmation and approval.
Principle 7 - Positioned Independently		
Standard 7.1 Organisational Independence	Generally achieved	Consideration of how the roles of Board and Senior Management will be further developed and clarified to ensure the “essential conditions” are met will be undertaken. Proposals will be discussed with the Corporate Leadership Team and the Audit and Governance Committee, and any amendments needed to the Internal Audit Charter will made and reported back to the Committee for confirmation and approval.
Standard 7.2 Chief Audit Executive Qualifications	Generally achieved	
Principle 8 - Overseen by the Board		
Standard 8.1 Board Interaction	Generally achieved	
Standard 8.2 Resources	Generally achieved	
Standard 8.3 Quality	Partially achieved	Quality Assurance and Improvement Programme will be presented to the Corporate Leadership Team and the Committee. It will be included on the February 2026 agenda, as part of the proposed internal audit plan for 2026/27. It will confirm the internal quality assessment, and the findings of the external assessment, and identified any plans required to address improvements required. Scheduling of the next external assessment will be confirmed, but an earlier GIAS assessment, against the GIAS will be sought.
Standard 8.4 External Quality Assessment	Partially achieved	
Domain IV - Managing the Internal Audit Function		

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Principle 9 - Plan Strategically		
Standard 9.1 Understanding Governance, Risk Management and Control Processes	Generally achieved	
Standard 9.2 Internal Audit Strategy	Not achieved	The 2024 Standards introduce an explicit requirement for the CAE to develop a strategy for the internal audit function with specific features. The internal audit strategy sets out a plan of action designed to achieve a long-term objective, and describes the future state of internal audit, with clear objectives and targets to achieve this. An internal audit strategy will be developed to support the IA Plan 2026/27.
Standard 9.3 Methodologies	Generally achieved	The operational Audit Manual is regularly reviewed; there are several areas where the implementation of GIAS present more significant change from PSIAS, and these require changes to ensure the manual content is sufficiently clear, instructive and unambiguous.
Standard 9.4 Internal Audit Plan	Generally achieved	
Standard 9.5 Coordination and Reliance	Generally achieved	
Principle 10 - Manage Resources		
Standard 10.1 Financial Resource Management	Generally achieved	
Standard 10.2 Human Resource Management	Partially achieved	See Standard 3.1: Competency
Standard 10.3 Technological Resources	Partially achieved	The IA team have developed in-house solutions for the recording of IA assignments to ensure consistency in approach and a structured and documented workflow. We are currently engaging with internal colleagues and the Council's AI partner to identify tools and technologies which will allow us to improve effectiveness and efficiency in fieldwork/audit testing.
Principle 11 - Communicate Effectively		
Standard 11.1 Building Relationships and Communicating with Stakeholders	Partially achieved	While building relationships and trust with key stakeholders has always been necessary for the internal audit function to be effective, the 2017 Standards did not mention these elements directly. This requirement in

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		the new Standards means that the CAE must develop or formalise a thoughtful, proactive approach. Opportunities to develop relationships with stakeholders, through mapping, regular engagement and feedback, workshops and regular communications with the organisation, such as updated web pages, “In the Know” sessions, and Team Voice articles are being considered.
Standard 11.2 Effective Communication	Generally achieved	
Standard 11.3 Communicating Results	Partially achieved	The 2017 Standards had limited descriptions of conclusions, referring only to final engagement results and overall opinions. The 2024 Standards broaden the descriptions of how CAEs form and communicate results to the board, including the concept of identifying themes among the findings of multiple engagements, which may point to the existence of a common root cause and significant aggregated risk exposure. In the last two annual audit opinion reports, themes arising from the internal audit assurance reports have been set out, and the annual audit opinion has been distinct across governance, risk and internal control individually and overall. This will be further developed in the 2026/27 annual report.
Standard 11.4 Errors and Omissions	Generally achieved	
Standard 11.5 Communicating the Acceptance of Risks	Generally achieved	
Principle 12 - Enhance Quality		
Standard 12.1 Internal Quality Assessment	Partially achieved	As indicated in the overall self-assessment, there are a number of areas where conformance and performance against GIAS need further development.
Standard 12.2 Performance Measurement	Partially achieved	The 2017 Standards called for the quality assurance and improvement program to assess the efficiency and effectiveness of the internal audit function and identify opportunities for improvement. The 2024 Standards broaden the concept of performance objectives to consider value as perceived by key stakeholders and requires that

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		objectives promote continuous improvement. Additional objectives to evaluate the internal audit function's performance will be developed and included in the Quality Assurance and Improvement Programme.
Standard 12.3 Oversee and Improve Engagement Performance	Partially achieved	Whilst the internal audit function has arrangements in place for engagement supervision, quality assurance and development of internal audit skills and experience, assessment against competency framework and the development of the Quality Assurance and Improvement Programme provide an opportunity for these arrangements to be reviewed and improved where appropriate.
Domain V - Performing Internal Audit Services		
Principle 13 - Plan Engagements Effectively		
Standard 13.1 Engagement Communication	Generally achieved	
Standard 13.2 Engagement Risk Assessment	Generally achieved	
Standard 13.3 Engagement Objectives and Scope	Generally achieved	
Standard 13.4 Evaluation Criteria	Generally achieved	
Standard 13.5 Engagement Resources	Generally achieved	
Standard 13.6 Work Programme	Generally achieved	
Principle 14 - Conduct Engagement Work		
Standard 14.1 Gathering Information for Analyses and Evaluation	Generally achieved	
Standard 14.2 Analyses and Potential Engagement Findings	Generally achieved	
Standard 14.3 Evaluation of Findings	Generally achieved	
Standard 14.4 Recommendations and Action Plans	Not achieved	The 2017 Standards did not provide explicit guidance for disagreements between management and internal auditors about recommendations or

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		action plans, whereas the 2024 Standards require the CAE to have anticipated such a scenario and developed a methodology for resolving disputes. Whilst this outcome is rare, a methodology will need to be developed and documented.
Standard 14.5 Engagement Conclusions	Generally achieved	
Standard 14.6 Engagement Documentation	Generally achieved	
Principle 15 - Communicate Engagement Results and Monitor Action Plans		
Standard 15.1 Final Engagement Communication	Generally achieved	
Standard 15.2 Confirming the Implementation of Recommendations or Action Plans	Generally achieved	

Performance Assessment – based on the Global IIA Quality Assessment Manual

Quality Rating	Total Opinion	Principle Opinion	Standard Opinion
Full Achievement	The internal audit function is fully achieving all 15 principles and the Purpose of Internal Auditing	The internal audit function is fully achieving all the Standards related to the Principle and the Principle's intent.	The internal audit function is fully conforming with all requirements of the Standard and the Standard's intent.

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Quality Rating	Total Opinion	Principle Opinion	Standard Opinion
General Achievement	The internal audit function is achieving the Purpose of Internal Auditing; however, it is not fully achieving at least one Principle or aspect of Domain I.	The internal audit function is achieving the principle's intent. However it is not fully achieving at least one Standard.	The internal audit function is achieving the intent of the Standard but not fully conforming with at least one requirement.
Partial Achievement	The internal audit function achieves some Principles. However, it is not fully achieving at least one Principle or aspect of Domain I and the impact is significant enough to rate the function's overall achievement as partially achieving. [The CAE may not include in final reports that engagements were performed in conformance with the Standards]	The internal audit function achieves some Standards. However, it is not fully conforming with at least one Standard, and the impact is significant enough to rate the function as Partially achieving the principle.	The internal audit functions achieves some requirements of the Standard. However, it is not fully conforming with at least one requirement, and the impact is significant enough to rate conformance with the Standard as partially conforming.
Non-Achievement	The internal audit function fully achieves some Principles; however it is not fully achieving at least one Principle and the impact is significant enough to rate the function's overall achievement as not achieving. [The CAE may not include in final reports that engagements were performed in conformance with the Standards]	The internal audit function is not fully conforming with at least one Standard, and the impact is significant enough to rate the function as not achieving the Principle's intent.	The internal audit function is not fully conforming with at least one requirement, and the impact is significant enough to rate conformance with the standard as not achieving the Standard's intent.

OPEN

Audit and Governance Committee

04 December 2025

Financial Leadership Improvement Plan (FLIP) Update

**Report of: Ashley Hughes, Executive Director of Resources,
Section 151 Officer**

Report Reference No: AG/38/25-26

Ward(s) Affected: All Wards

Purpose of Report

- 1 This report provides the Committee with an opportunity to scrutinise the activities undertaken to improve financial leadership across Cheshire East Council.
- 2 The Finance Leadership Improvement Plan has been established to respond to a number of external reviews that were commissioned by both the Council and MHCLG to provide assurance on financial management. This work was ongoing during 2024/25 and led to a focused plan for 2025/26 being developed and considered by the Finance Sub-Committee in June 2025. This second review of the plan provides the progress as at the end of September 2025 and was originally considered by the Finance Sub-Committee 3 November 2025.

Executive Summary

- 3 This report and the associated appendices details the Council's progress against the Financial Leadership Improvement Plan, which outlines improvement activities aligned with external reviews, including the Corporate Peer Challenge, the CIPFA Assurance Review, and the recent External Audit.

RECOMMENDATIONS

That the Audit and Governance Committee

1. Note the content and progress made against the Finance Leadership Improvement Plan.

Background

- 4 The Council is under unprecedented external scrutiny and faces significant financial challenges, coupled with a need to transform and improve. Numerous reviews have made recommendations
- 5 While these recommendations are welcomed, many issues were already known to management and Members. Discussions had taken place, and issues were being addressed. Improvement plans were in place, as demonstrated by progress against the CIPFA review recommendations published in March 2025 (although commissioned by central government in July and August 2024 with the report and recommendations reflecting the position at that time) and the positive response to the Local Government Association Corporate Peer Challenge 2024.
- 6 To document ongoing activities and ensure a formal record of progress against CIPFA recommendations, an improvement plan for all finance-related matters was developed. This plan will guide holistic financial service improvements and enhance corporate financial leadership and governance within the Council.
- 7 Monitoring and reviewing progress against existing recommendations from external reviews and other activities is a priority. The Financial Leadership Improvement Plan, detailed in Appendix A, outlines progress as at the end of September 2025 against these recommendations, impacting the Council's financial stewardship.
- 8 The reviews covered include:
 - (a) Corporate Peer Challenge 2024 (relevant recommendations)
 - (b) CIPFA Assurance Review 2024 (commissioned by MHCLG as part of the process of agreeing in principle Exceptional Financial Support)
 - (c) External Audit for 2023/24 Accounts undertaken in 2024/25 (please note that these remain draft recommendations until the audit is finalised)
- 9 The recommendations and responses have been grouped thematically under the following headings:

- (a) Financial Management & Sustainability
- (b) Capital Programme, Debt, Assets & Investments
- (c) Governance
- (d) Service Delivery
- (e) Leadership & Culture

- 10 The Council's financial management arrangements are the responsibility of the Section 151 Officer. This role includes supporting and advising officers and members, maintaining strong financial management arrangements, contributing to corporate leadership, and leading an effective and responsive financial service.
- 11 Good financial management and governance extend beyond the Section 151 Officer or the Council's Finance Service. Therefore, several activities detailed in the Financial Leadership Improvement Plan are the responsibility of other senior officers within the Council.
- 12 A summary of the progress made to date is provided below:
- (a) The first table provides a summary of the progress which was reported to the June Finance Sub-Committee.

Thematic Heading - June Totals	Complete	Addressed and under further review	In progress	Totals
Financial Management & Sustainability	13	2	8	23
Capital Programme, Debt, Assets & Investments	2	2	12	16
Governance	2	3	8	13
Service Delivery	2		2	4
Leadership & Culture	2			2
Totals	21	7	30	58

In June it was encouraging to note that a significant number of activities had already been completed, and whilst there were some actions that were outstanding, they had all been started.

- (b) The table below provides the progress as at the end of September 2025.

Thematic Heading - September Totals	Complete	Addressed and under further review	In progress	Totals
Financial Management & Sustainability	15	2	6	23
Capital Programme, Debt, Assets & Investments	4	6	6	16
Governance	6	4	3	13
Service Delivery	2		2	4
Leadership & Culture	2			2
Totals	29	12	17	58

As can be seen, a considerable number of activities have already been completed, and when compared to June, there has been a significant increase in the number of actions that have been completed or addressed and under further review.

(c) The table below shows the progress between the two reporting periods.

Thematic Heading - Progress between June-Sept.	Complete	Addressed and under further review	In progress	Totals
June Totals	21	7	30	58
September Totals	29	12	17	58
Difference	8	5	-13	
Percentage	38.1%	71.4%	-43.3%	

- 13 The Financial Leadership Improvement Plan – Action Plan, which is included as Appendix B, provides the list of activities which are under further review or in progress.

Consultation and Engagement

- 14 Senior Officers from across the Council have contributed to the updates and progress provided within the Financial Leadership Improvement Plan.

Reasons for Recommendations

- 15 The recommendation ensures that the Council's progress against the Financial Leadership Improvement Plan is acknowledged, strengthening financial management and ensuring continued development. This will position the Council optimally regarding overall financial leadership and stewardship.

Other Options Considered

- 16 This is not applicable.

Implications and Comments

Monitoring Officer/Legal/Governance

- 17 There are no direct legal implications.

Section 151 Officer/Finance

- 18 There are no direct financial implications, although it is incumbent upon both officers and members to ensure good progress continues against the Plan, as this could impact future funding and government intervention.
- 19 The importance of demonstrating value for money is also integral to all our work and therefore this provides an opportunity to illustrate the progress made against this

Human Resources

- 20 There are no direct implications for Human Resources.

Risk Management

- 21 The advancement within the Financial Leadership Improvement Plan ensures positive progress in improving the Council's overall financial standing and external assessment recommendations. It is high-risk for the Council not to progress against the recommendations, as this would compromise governance, best practice, and Central Government requirements, adversely impacting the Council.

Impact on other Committees

- 22 There are no recommendations within the report, however the progress against the plan was originally reported into the Council's Finance Sub-Committee.

Policy

- 23 This does not make any changes to Corporate Policy but does contribute to:

Commitment 3: An effective and enabling council
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Equality, Diversity and Inclusion

- 24 There are no direct implications for equality diversity or inclusion.

Other Implications

- 25 There are no direct implications for rural communities, climate change or public health.

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy):</i>			
Ashley Hughes	S151 Officer	26/11/25	26/11/25
Kevin O'Keefe	Interim Monitoring Officer	26/11/25	26/11/25
<i>Legal and Finance</i>			
Chris Benham	Director of Finance	26/11/25	26/11/25
Hilary Irving	Interim Head of Legal Services	26/11/25	To follow

Access to Information	
Contact Officer:	Ashley Hughes Executive Director of Resources (S151) ashley.hughes@cheshireeast.gov.uk
Appendices:	A – Financial Leadership Improvement Plan - ALL ACTIONS B – Financial Leadership Improvement Plan – Action Plan C – Copy of Report to FSC 2 November 2025
Background Papers:	Specific papers include: The Government publication of its review undertaken by CIPFA: Cheshire East Council - CIPFA external assurance review

	The Corporate Peer Challenge 2024: LGA Corporate Peer Challenge 2024 The External Auditors' Interim Findings Report 2023/24 Statement of Accounts: https://www.cheshireeast.gov.uk/council_and_democracy/your_council/lga-corporate-peer-challenge-2024.aspx EY Audit completion report
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Assessment	Assessment Risk Number	FLIP Reference Number	Key Risk Description	Risk Rating	Recommendation	Timeline where stated
Financial Management / Sustainability						
CIPFA	1	F1	There is no single dashboard to monitor all the mitigation activity across the council	9	That a SharePoint spreadsheet is developed as a single dashboard of information on the expected actions and deficit mitigations across the council and the single plan against which progress in delivering expected savings, additional income, asset sales and reduction in borrowing is monitored by Officers and scrutinised by Members.	As soon as possible
CIPFA	2	F2	There is insufficient capacity and skills to support the Strategic Finance Board	4	That the Strategic Finance Board develops the appropriate scenario analysis and modelling capacity to make appropriate decisions.	As soon as possible
CIPFA	3	F3	That the council needs to draw on EFS which will make levels of borrowing even more unsustainable	9	The council maximises delivery of mitigations in 2024/25 so use of the capitalisation direction is not required. If it is required, it should as far as possible be funded by capital receipts rather than borrowing.	By April 2025
CIPFA	4 (A)	F4	The immediate focus on the steps to remain solvent distract from the need to initiate transformational projects	6	That there is close working between the Strategic Finance Management and Transformation Boards, so their respective streams of activity are aligned.	Ongoing
CIPFA	4 (B)	F5	The immediate focus on the steps to remain solvent distract from the need to initiate transformational projects	6	That the senior leadership team ensure they retain sufficient focus on and oversight of the initiation of the more medium-term transformational projects despite the fire-fighting that will be required to survive 2024/25.	Ongoing
CIPFA	5	F6	That the Medium Term Financial Strategy (MTFS) and other corporate documents do not sufficiently alert users to the key corporate challenges and priorities and are too longwinded.	4	Develop a revised, simpler and shorter format for the MTFS report .	For the 25/26 to 28/29 MTFS
CIPFA	6	F7	The social care directorates do not receive the level of corporate (including financial service support) they need to implement their major improvement programmes	4	A review of financial services should identify the future skills and competencies that will be required to sustain transformation, such as expertise in data and scenario analysis and strategic financial management and how they will be developed.	During 24/25
CIPFA	7	F8	The finance service resources, skills and experience do not keep up with the changing agenda	4	A review of financial services should identify the future skills and competencies that will be required to sustain transformation, such as expertise in data and scenario analysis and strategic financial management and how they will be developed.	During 24/25
CIPFA	8	F9	Members and Officers do not have sufficient understanding of local government finance and the current financial pressure to constructively engage	3	CEC should develop a continuing programme of financial training to Members and officers. It should conduct a survey or assessment to determine existing knowledge of local government finance and financial management skills and help tailor the training or support offer to meet need.	By the start of 25/26
CIPFA	9 (A)	F10	That effective risk management is compromised by a lack of understanding of its role amongst members, a lack of cross-committee coordination and a failure to link Committee decision-making explicitly to risk.	4	Committee papers should draw attention to the risks associated with decisions, including the risks of deferring or not making decisions	As soon as possible
CIPFA	9 (B)	F11	That effective risk management is compromised by a lack of understanding of its role amongst members, a lack of cross-committee coordination and a failure to link Committee decision-making explicitly to risk.	4	Provide all Committee members with training on risk management	By April 2025

Responsible Officer	Status April 2025	Status September 2025	Original Estimated completion date	Revised date if applicable
Assistant Chief Executive	A simpler form of a holistic savings 'tracker' has been developed on SharePoint and will be used through 2025/26 to facilitate the capture and reporting of the delivery of both the Transformation Programme of changes, and also the growth and savings included in the budget for the financial year. This will therefore include information on performance and risks associated with the transformation programme.	Completed		
Executive Director of Resources	The Strategic Finance Group has been stood down and mainstreamed into the Council's wider governance approach including the Corporate Leadership Team, but can be stood up swiftly if required. The Council has engaged with external experts and utilised Inner Circle as the main Transformation Consultants, who developed the Council's Transformation Programme. In addition to this, additional external support has been commissioned from other organisations such as Lyon Consulting which focused on Fees and Charges. This supplemented focussed support from the Finance Service, Programme Management Office, the Digital Directorate and others.	Completed		
Executive Director of Resources	The need to control spending and maximise mitigations was a major feature of Strategic Financial Management Board, briefings to senior management, and informal and formal financial reporting to Members throughout 2024/25. The option of funding any EFS capitalised costs via capital receipts has been recognised, and the prospects for realising asset sales has been reported in the MTFS. The Capital Programme Board will provide the necessary oversight to the delivery of the Capital Programme, enabling swift decisions to be made. For 25/26 prudently applied borrowing costs have been applied where necessary, aligned to the Capital Programme, which will be formally reported to Committees throughout the year.	Completed		
Executive Director of Resources	The Strategic Finance Group has been stood down and mainstreamed into the Council's wider governance approach including the Corporate Leadership Team, but can be stood up swiftly if required. The Transformation Board includes members of the Corporate Leadership Team. The Chief Executive and Executive Directors are very focussed on identifying options and delivering transformational change.	Completed		
Executive Director of Resources	Strategic Financial Management Board and the Transformation Boards included members of the Corporate Leadership Team; the Chief Executive and Executive Directors are very focussed on identifying options and delivering transformational change. A deep dive into the Corporate Project database has enabled non-essential projects to be ceased or reprioritised. Phase 3 of the Transformation Plan has been initiated.	Completed		
Director of Finance	The MTFS for 2025/26-29 established a new format, with a much shorter, clearer MTFS setting out strategic financial management principles and planning assumptions; followed the Budget for 2025/26; then further information in annexes on supporting detail and specific financial strategies. Prior to this a refined single finance report was developed to be submitted to all the relevant Service Committees.	Completed		
Director of Finance	During 2024 an opportunity was taken to make a key change at Finance Manager level, splitting the role of Finance Manager (Adults & Children's Services) into two Finance Manager roles, one for Adults Finance, one for Children's Finance. Of itself this will enhance senior Finance advice and support for both social care directorates, and the new Finance Manager (Children's Services) started her role on 3 March 2025. It is anticipated that further team restructure during 2025 - as part of the wider organisation Target Operating Model changes, will facilitate further improvement in support. The CIPFA Competency Model will also be deployed to identify current skills and competencies, and help to determine if there are any gaps that require additional resources to support future change.	In addition to the previous update the Finance Service also provides additional strategic support through the OFSTED/ILACS Improvement Board. More recently an additional crack-team has been created for Children's Services to assist with their improvement agenda. Both directorates continue to receive sufficient Transformational Support from the Council's PMO and its Transformation Partner.	Mar-26	
Director of Finance	The CIPFA Competency Assessment has been commissioned and the Model will also be deployed to identify current skills and competencies, and help to determine if there are any gaps that require additional resources to support future change.	The CIPFA Competency Assessment has been completed by the Finance Service. The findings from the assessment are being utilised to develop a revised Service Offering from the Finance Service for the Council. This will look at the structure, the ongoing culture and development of the teams, introducing new ways of working including the improved use of technology and AI as well as how the relationship with various stakeholders is managed.	Sep-25	Mar-26
Director of Finance	Training in local government finance is already given as part of the induction for new Members after local elections; and various briefings and engagement sessions take place throughout each financial year, for Members and senior management, with regard to in-year forecasts and particularly the continuing development of the MTFS and associated policy and service budget change proposals. Training sessions by CIPFA and also other training based on CIPFA guidance has previously been provided to budget managers; Key finance briefings were deployed in 2024/25, particularly regarding the financial situation of the Council. Following the delivery of the Cipfa Competency Framework a training programme will be developed for 2025/26. This will be informed by assessment of requirements to help Members and service budget managers at all levels meet their responsibilities for financial management (officers) and scrutiny and challenge (Members).	Work is well underway with this activity. The LGA has been engaged to provide some initial training which will be made available for all Councillors within CEC and will be provided this calendar year. This will be further enhanced by specific LGA resources. In addition to this briefing sessions have been provided to members of the Finance Sub-Committee focusing on budget assumptions as well as a sounding board for the fair funding review consultation during the summer 2025. Briefing sessions which will be available to all staff on the 2026/27 budgetary position is planned for November 2025 and more formal plans for training around budget management are being developed.	Dec-25	
Monitoring Officer	The template for committee reports already includes a section to identify risk management matters, particularly those that are particularly relevant to the decision being taken. All reports are signed off by S151 and MO and include risk analysis and categorisation. It is also proposed to include a biennial training module as part of the Member Training and Development Plan.	Risk and Assurance training included in Member Development Plan approved by A&G July 2025. Sessions to be scheduled October/November	Jul-25	Complete
Monitoring Officer	Risk Management Training is programmed into the emerging Member Training and Development Plan.	Risk and Assurance training included in Member Development Plan approved by A&G July 2025. Sessions to be scheduled October/November	Jul-25	Complete

CIPFA	10	F12	That fixing the problems with the Enterprise Resource Planning are not receiving sufficient senior management focus and that the resulting inefficiencies and workarounds that impact badly on financial management will continue	6	That the health check of the ERP is broadened out to address all the implementation issues that are impacting on the council	As soon as possible
CIPFA	11	F13	That the improved functionality that the new ERP offers for financial management is not realised.	6	The Finance Service builds into its Service Plan the practical steps it will take to ensure officers are able to exploit the unused functionality of the ERP and to provide support and training to users	As soon as possible
CIPFA	12	F14	That CEC's plans for increased productivity may rely too much on technology without commensurate attention to reskilling the workforce	2	CEC makes sure its planning for digitalisation and other IT-enabled transformation pays adequate attention to the HR and reskilling aspects that will also be involved	During the next 12 months
CIPFA	13	F15	That the Transformation plan does not lead to a culture of continuous improvement.	3	CEC works with its transformation partner to identify as part of the plan the practical steps that need to be taken so that the council has a culture of continuous improvement.	During the next 12 months
CPC	1	F16	Adopt a crisis management approach in responding to issues raised	N/A	Given the pace required to address these issues, the Council should consider moving towards a more 'command and control' approach to provide clear ownership, oversight, and grip through a clear hierarchy and rhythm.	July 2024 COMPLETE
CPC	9	F17	Empower the Corporate Policy Committee to lead on financial recovery	N/A	The Corporate Policy Committee should have ownership for monitoring and recommending the budget to Full Council. The current disaggregation of the budget across Committees creates confusion and a loss of oversight. Empowering the Corporate Policy Committee would be in line with the Council's Constitution, as well as the oversight of the Council's wider transformation programme.	June 2024 COMPLETE
CPC		F18		N/A		By September 2024
CPC	12	F19	Improve financial reporting mechanisms and training	N/A	Given the Council's financial context there is a need for accurate, timely and regular financial reporting. Financial training should be rolled out to officers and members to support their regular engagement with and scrutiny of this information.	July 2024 COMPLETE
CPC		F20		N/A		July 2024 COMPLETE
CPC		F21		N/A		By September 2024
CPC		F22		N/A		By March 2025
CPC	13	F23	Review delivery and issues associated with the Council's new finance system	N/A	The challenges associated with the Council's implementation of its new finance system should be reviewed, and an urgent action plan agreed for improvement	By November 2024

Director of Digital	The health check workshops and discovery sessions with Unit4 have laid the foundation for a comprehensive programme addressing statutory compliance and functionality gaps. The health check was completed in August 2024, with a verbal update given to Audit and Governance committee in September 2024. The recommendations from the health check and roadmap for improvement is to be implemented from January 2025 through to March 2026 for the highest priority areas. The initial phase for highest priority areas of statutory compliance to be delivered by April 2025. Progress has been good in resolving high priority issues. A review of governance has been undertaken to ensure the appropriate representation at programme board and operational working groups. These are working well although timescales are tight for decision making. The improvement board has engaged Human Engine in January 2025 to review the operating model for Transactional Shared Service and ERP support. Options to be presented in April 2025.	The recommendations from the health check and roadmap for improvement is to be implemented from January 2025 through to March 2026 for the highest priority areas. Significant progress has been made on the initial phase for highest priority areas of statutory compliance with significant changes delivered by April 2025. Planning now underway to review the amber and green opportunities to agree the next set of changes to be implemented, some of which will be user improvements rather than just focussed on compliance. New governance has been operational for 3 months now with representation at programme board and operational working groups having been refreshed. These are working well although timescales are tight for decision making. Human Engine have delivered their recommendations of the review of the operating model for Transactional Shared Service and ERP support. Whilst several options were presented the Councils have decided to progress the option to Optimise the existing model and a mobilisation and delivery plan is being pulled together.	Health check improvement programme Mar-26	
Director of Finance	During 2024 agreement was reached to establish the role of 'Finance super user', facilitating the opportunity for the Finance Team to exploit the standard functionality of the system to optimum effect, as it was designed to be used, and to realise the business benefits envisaged in the original business case. During 2025/26, a small team of super users will be formed, and work will commence on the creation and/ or improvement of financial enquiries and reports, to better meet to multiple needs of both internal and external financial reporting. With regard to users/ Service budget managers, training will be provided on effective use of existing and any new reports created.	The Unit 4 ERP FP&A (Financial Planning & Analysis) functionality is currently being re-developed and tested by the Finance Service. A roll-out plan is currently being developed for both technical Finance users and Service users.	Mar-26	
Director of Digital	Digital Programmes are focussing on the end to end delivery of change and are engaging services/staff in a number of workshops to better understand the adoption and change management implications of any digital change. Comms and OD colleagues engaged to support change process and assist with communicating improvements and sources for training and development available to the Council through existing arrangements. Working with training providers and other local authorities on best practice in this area.	Positive progress being made on progressing the Digital Opportunities. Service Transition and Training being built into to implementation planning. Additional discussions with OD colleagues on both Data and Artificial Intelligence academies funded through Apprenticeship levy. Papers being drafted for CLT and go live anticipated in this financial year. Work continues with HR and OD colleagues on Manager Share support, In the know and Staff events with a Digital takeover planned for an upcoming event	Mar-26	
Assistant Chief Executive	We are aligning the Performance Management Framework, Improvement Portfolio and cultural change work to support a shift toward continuous improvement. This includes an annual Delivery Plan for the new Corporate Plan, a reformed officer governance structure, and new Directorate Business Plans being developed for 2025/26. These frameworks will embed clearer accountability and tracking of progress.	To support the shift to continuous improvement we are developing a Corporate Transformation and Improvement Plan 2025-27 which sets out the Council's transformation and improvement priorities for the next 18 months. This plan sits under the Cheshire East Plan 2025-29. We are developing directorate and service business plans which will be aligned to the Transformation and Improvement Plan. A key part of embedding the shift to continuous improvement is supporting our workforce and embedding culture change. The Workforce and Culture programme is part of our transformation programme. The way that we are approaching this is through embedding a new operating model, learning from the mini academy for service design, delivered by the council's transformation partner, to create a wider programme of skills for transformation and improvement which will be delivered as part of our development and training plans. We are also launching a new People Strategy. The transformation and improvement officer governance has been in place for 18 months. It is being reviewed and revised to sharpen the focus on continuous improvement alongside transformation and connected to the developing performance framework.	Jul-25	Apr-26
Executive Director of Resources	This was delivered in 2024/25 where weekly officer CEBERT (Cheshire East Budget Emergency Recovery Team) replaced by Strategic Finance Management Board with clear hierarchy, membership, roles and responsibilities and sub-group structure including: Procurement Group, Strategic Asset Group and Finance Management Group. Short term task and finish groups to tackle particular issues are also included in the structure including where any Directorate is more than 5% off target. Expenditure control panel also in place. As mentioned previously, this activity has been mainstreamed but there is acknowledgement that the Strategic Finance Management Board could be stood up very quickly if necessary.	Completed		
Executive Director of Resources	Clarity of governance hierarchy for MTFS and budget framework: • Corporate Policy Committee confirm strategic ownership and oversight role for the MTFS and budget framework • Finance Sub-Committee make recommendations to the Corporate Policy Committee on development of MTFS, setting and monitoring of the capital and revenue budgets • MTFS working Group established from Finance Sub-Committee	Completed		
Executive Director of Resources	The restructure of financial reporting to all service committees. One single financial management report is issued for all committees to improve financial awareness of the complete financial health of the council.	Completed		
Executive Director of Resources	Hold member engagement session on MTFS, structure of council finances, understanding s114 and budget setting process and timetable for 2025/26	Completed		
Executive Director of Resources	New report format to be discussed with informal MTFS Working Group of Finance Sub Committee alongside discussion on assumptions in the MTFS - agreed at June committee	Completed		
Executive Director of Resources	A single report format for all service committees relating to finance management reports to ensure whole council not silo view of financial health has been implemented.	Completed		
Executive Director of Resources	Training in local government finance is already given as part of the induction for new Members after local elections; and various briefings and engagement sessions take place throughout each financial year, for Members and senior management, with regard to in-year forecasts and particularly the continuing development of the MTFS and associated policy and service budget change proposals. Training sessions by CIPFA and also other training based on CIPFA guidance has previously been provided to budget managers; Key finance briefings were deployed in 2024/25, particularly regarding the financial situation of the Council. Following the delivery of the Cipfa Competency Framework a training programme will be developed for 2025/26 will be developed. This will be informed by assessment of requirements to help Members and service budget managers at all levels meet their responsibilities for financial management (officers) and scrutiny and challenge (Members).	Work is well underway with this activity. The LGA has been engaged to provide some initial training which will be made available for all Councillors within CEC and will be provided this calendar year. This will be further enhanced by specific LGA resources. In addition to this briefing sessions have been provided to members of the Finance Sub-Committee focusing on budget assumptions as well as a sounding board for the fair funding review consultation during the summer 2025. Briefing sessions which will be available to all staff on the 2026/27 budgetary position is planned for November 2025 and more formal plans for training around budget management are being developed.	Dec-25	
Executive Director of Resources	The Unit 4 Improvement Plan is in Delivery Mode - as detailed in F12 as above.	Completed		

Capital Programme, Debts, Assets & Investments						
CIPFA	14 (A)	F24	The DSG deficit is not kept under control	9	The council needs to continue to work closely with the Department for Education so that it is accepted on the SV programme as the only realistic solution to bringing its DSG deficit to sustainable levels over the medium term.	Ongoing
CIPFA	14 (B)	F25	The DSG deficit is not kept under control	9	The council should establish a schedule of regular reviews of the DSG deficit recovery plan to ensure the plan remains on track to bring the deficit under control	Ongoing
CIPFA	14 (C)	F26	The DSG deficit is not kept under control	9	The DSG Management Board needs to commission evaluations of early delivered measures in the DSG management plan to learn what has been effective and what might need refinement.	Ongoing
CIPFA	15 (A)	F27	Financing costs falling to the General Fund are not curtailed	9	CEC action any recommendations made by its Treasury management advisors in support of balancing the books this year.	As soon as possible
CIPFA	15 (B)	F28	Financing costs falling to the General Fund are not curtailed	9	The council needs to review its capital programme and where overall Value For Money (VFM) is not threatened cut or defer individual projects.	As soon as possible
CIPFA	15 (Ci)	F29	Financing costs falling to the General Fund are not curtailed	9	The council needs to improve its future capital programme management by strengthening communication between the project implementing departments and finance at regular stages to ensure that all aspects of a project are considered in the financial forecasting process.	By April 2025
CIPFA	15 (Cii)	F30	Financing costs falling to the General Fund are not curtailed	9	The council needs to improve its future capital programme management by strengthening corporate scrutiny of new projects against the council plan and priorities	By April 2025
CIPFA	15 (Ciii)	F31	Financing costs falling to the General Fund are not curtailed	9	The council needs to improve its future capital programme management by implementing a more robust and consistently applied risk assessment framework across the programme that include financial, operational, regulatory and (where relevant) funding risks.	By April 2025
CIPFA	15 (Civ)	F32	Financing costs falling to the General Fund are not curtailed	9	The council needs to improve its future capital programme management by using standardised financial modelling software or agreed techniques to help simulate various scenarios and help anticipate risk.	By April 2025
CIPFA	16	F33	Ambitious carbon reduction targets contribute to financial challenges	4	CEC should review whether the pace of its carbon reduction ambition is achievable given current financial challenges	As soon as possible
CIPFA	17 (A)	F34	The council does not make hard decisions to dispose of some of its assets or review the affordability of some of its strategies, policies and non statutory services	4	CEC should review whether its farms strategy remains good value for money and a strategic fit and is in accordance with the direction of the target operating model being developed. It should consider whether a phased and controlled sale or partial sale could not contribute to the budget deficit over the life of the Medium-Term Financial Plan (MTFP).	Ongoing
CIPFA	17 (B)	F35	The council does not make hard decisions to dispose of some of its assets or review the affordability of some of its strategies, policies and non statutory services	4	CEC need to make sure they obtain accurate, up-to-date valuations of potential disposals from qualified professionals and consider market conditions in determining the optimal timing for each disposal.to secure VFM	Ongoing
CIPFA	17 (C)	F36	The council does not make hard decisions to dispose of some of its assets or review the affordability of some of its strategies, policies and non statutory services	4	CEC should conduct a post-disposal review on disposals in the early part of the MTFP to learn from the process and improve future asset disposal strategies.	By May 2025
CIPFA	18 (A)	F37	The benefits of in-housing ANSA waste and recycling services are not realised	2	CEC need to operate robust risk management in the in-housing of ANSA so as to identify and mitigate potential risks, including financial, operational and reputational.	As soon as possible
CIPFA	18 (B)	F38	The benefits of in-housing ANSA waste and recycling services are not realised	2	CEC should develop a benefits realisation plan for the in-housing of ANSA to help identify, direct and monitor the savings and improved services that should result.	As soon as possible

Director of Education, Strong Start & Integration	The Department for Education has announced that the Safety Valve Programme will now be closed down whilst the new SEND reforms are being developed.	Completed		
Director of Education, Strong Start & Integration	There is a strong governance structure in place to monitor the DSG recovery plan. We have developed a new SEND Executive Board, chaired by the CEX which meets quarterly. Regular reporting on the plan is taken to Children & Families Committee. The deficit position has improved by £10M in 2023-24 and a further reduction of £10M -£15M is predicted for 2024-25.	Children and Families Committee continue to receive a regular update on the DSG management plan and associated mitigations. The Dedicated Schools Grant (DSG) management plan has been updated for the period 2025/26 to 2031/32 to reflect the financial outturn position and the reduced growth of Education, Health and Care plans (EHCP) numbers as at 31 March 2025. The main contributing factors resulting in a lower deficit position than initially anticipated are due to: •An increased DSG high needs allocation for 2025/26 of £63m, compared to £59m. Over the 7 years of the plan this amounts to approximately £24.7m additional income (assuming a 3% increase year on year). •Approximately £3m reduction in expenditure mainly relating to a revision of average costs for Independent special schools and non-maintained special schools. An in year balanced position by year 2030/2031 is still achievable.	Mar-32	
Director of Education, Strong Start & Integration	We monthly monitor and evaluate the impact of the mitigations within the DSG Recovery Plan. This is also monitored and discussed with the SEND DfE to ensure that we are on track and making progress. The impact of the mitigations is then reported back through the Governance structures through all levels and in the Children & Families Committee.	The reprofiled DSG management plan has included evaluation of mitigations and actions. A review of the SEND sufficiency strategy is underway to strengthen the planning, commissioning and delivery of placement, and strengthen oversight and contracting with independent and non-maintained schools to ensure value for money.	Mar-32	
Director of Finance	Advice from the Council's treasury management advisors always followed, with regard to investment and borrowing decisions. Specifically during 2024/25, the advisors were commissioned to carry out a review of our current approach to Minimum Revenue Provision (MRP); this has resulted in a change in MRP policy, effected in 2024/25, offering a significant reduction in the annual charge to the revenue account, for many years to come.	Advice from the Council's treasury management advisors continues to be followed, with regard to investment and borrowing decisions.	Mar-26	
Director of Finance	A review of the Capital Programme was carried out, and where feasible without unduly compromising VFM, some project spending has been deferred. However, the significant growth to the capital financing requirements of the existing programme have been recognised in the updated MTFS.	A continuous review of the Capital Programme is carried out. All Capital Project Managers have been tasked with submitting details of their projects so that the CPB can reevaluate their suitability prior to recommendations being made to Corporate Policy Committee for any changes.	Mar-26	
Executive Director of Resources	Improvements in forecasting of actual spending requirements by project managers will be required to bring about improvements in cash flow and financial/ borrowing cost planning by Finance. Reintroduction of a Capital Programme Board, with streamlined senior leadership by the Executive Directors of Place and Resources and the Assistant Chief executive, will further strengthen programme management and the expectation for improved quality project forecasting.	Improvements in forecasting of capital expenditure has been introduced from the FR1 position and is scrutinised at the Capital Programme Board. This will continue to be monitored throughout the rest of the year. The Terms of Reference for the refreshed Capital Programme Board were approved in May and the inaugural meeting took place in July. A key priority of the Board is to provide a degree of senior officer stewardship to the Programme, ensuring affordability is a key consideration.	May-25	Mar-26
Executive Director of Resources	The Capital Programme Board, with streamlined senior leadership by the Executive Directors of Place and Resources and the Assistant Chief executive, will further strengthen programme management and the expectation for improved quality project forecasting.	As above, a key priority of the Capital Programme Board is to provide a degree of senior officer stewardship to the Programme, ensuring affordability is a key consideration.	May-25	Mar-26
Executive Director of Resources	The Capital Programme Board, with streamlined senior leadership by the Executive Directors of Place and Resources and the Assistant Chief executive, will further strengthen programme management and the expectation for improved quality project forecasting.	As above, a key priority of the Capital Programme Board is to provide a degree of senior officer stewardship to the Programme, ensuring affordability is a key consideration.	May-25	Mar-26
Director of Finance	Methods such as Net Present Value are already used when developing capital schemes, however a formal and consistent approach will be proposed to be agreed at the outset with the newly established Capital Programme Board.	A general approach utilising Net Present Value, Return on Investment and Affordability has been developed. This will be used for appraising projects for the Capital Programme Board to consider. Where very large capital schemes are being considered, the business case will be subject to regular scrutiny by the Capital Programme Board.	Jun-25	Mar-26
Director of Planning & Environment	Carbon reduction target has been extended to 2030, which is believed to be achievable.	Carbon reduction target has been extended to 2030, which is believed to be achievable.	Dec-30	
Director of Growth & Enterprise	A Member Reference Group has been set up by the Economy & Growth Committee to consider the future Farms Strategy for the Council. As such it will review the application and direction of the Farms Estate , and one option for review will explore a phased strategic disposal of farms. A report will be taken back to Economy & Growth Committee for consideration and decision. Report to Committee is anticipated to be November 2025	The report to Committee is anticipated to be January 2026. Strategic disposal of surplus Farmstead accommodation exists under current policy, and a number of transactions are being advanced	Jan-26	
Director of Growth & Enterprise	This is current practice and facilitated through a retained instruction with Sanderson Weatherall who provide valuations, & valuation and development, advice to supplement the in-house team on the disposal programme. This retained consultancy is subject to renewal next year and will be subject to a procurement process	Completed		
Director of Growth & Enterprise	As part of the Asset Strategy review under the Transformation Plan, procedures will be put in place to carry out post-disposal review to understand any key improvements required for inform better practice. This would be included with the remit of the Asset Board	The draft Asset Management plan has been produced and presented to Transformation Board. The final version with an implementation and action plan is being concluded over the next six months .	May-25	Mar-26
Director of Planning & Environment	ANSA have now successfully transferred back into the council as of 1st April. The transfer went well and the service is operating with no loss of service provision	All areas of ANSA have now transitioned back into the council and all services have been maintained, revised risk management has been implemented and appropriate training given to senior staff new to the area	Jul-25	Sep-25
Director of Planning & Environment	Service have now transferred back into the council and savings will be tracked through normal MTFS process	All areas of ANSA have now transitioned back into the council as such the ASDV programme will now be closed and will follow the appropriate governance through the Transformation and Improvement Board, all identified savings have been realised	Mar-26	Sep-25

CIPFA	19	F39	CEC does not realise its investments where possible to help reduce the MTFS spending gap	6	CEC needs to review whether its interest in Alderley Park Limited can contribute to the funding gap at some stage over the life of the MTFF.	As soon as possible
Governance						
CIPFA	20	F40	The scheme of delegation does not achieve the right balance between the need for flexibility in making swift financial decisions with ensuring Members are appropriately involved in those decisions.	4	Internal Audit should undertake follow-up work in 9-12 months' time to see if understanding and practice has improved and whether there is any impact on the speed of decision-making.	By Late 2025
CIPFA	21 (A)	F41	Officers do not understand the implications of a revised scheme of delegation	4	The council needs to develop a plan to engage officers and communicate the revised delegation arrangements through multiple channels. There needs to be mandatory training sessions especially for those currently affected by the delegation and offer ongoing support and refresher training to ensure that employees stay informed and compliant.	By December 2025
CIPFA	21 (B)	F42	Officers do not understand the implications of a revised scheme of delegation	4	The council needs to ensure there are sufficient resource within the Monitoring and Governance Directorate to provide ad-hoc advice on issues of delegation and Officer Delegated Reports to appropriate deadlines.	Ongoing
CIPFA	22 (A)	F43	The Committee system slows decision making down	6	The council review what quick steps can be taken to prioritise urgent and strategic financial issues, identifying the critical path and ensuring they move through the committee system more quickly. This can involve fast-tracking important decisions or holding additional meetings when necessary.	As soon as possible
CIPFA	22 (B)	F44	The Committee system slows decision making down	6	The council should develop a decision-making matrix outlining the types of decisions that will require input from one or both committees (and where relevant the Service Sub-Committee) and provide integrated reports that address both policy and financial implications of proposed decisions.	As soon as possible
CIPFA	23	F45	The scrutiny function within each Committee is inadequately exercised	3	CEC should consider what further training, advice and support can be provided to Committee "scrutiny champions"	By May 25
CIPFA	24	F46	The Code of Corporate Governance becomes outdated	2	The council needs to review its Code of Corporate Governance to ensure it reflects the many changes in structure, process and governance that should have been implemented by then and to provide renewed assurance that the council is operating in line with the Nolan principles.	Late 2025
CIPFA	25	F47	Recruitment delays impede improvement	3	CEC needs to improve recruitment procedures so they do not impede development of the Children's Services improvement plan..	By November 2025
CIPFA	26	F48	Silo working continues to impede improvement	3	CEC should review how cross-Directorate and cross-Service working can be more encouraged and incentivised	By May 2025
CIPFA	27	F49	The commissioning and provision of legal advice is not VFM	4	CEC needs to make sure it has clear protocols and procedures governing all requests for legal advice and where an officer in unsatisfied with the initial legal advice there should be a formal procedure for reviewing the advice internally.	By December 2025
External Audit - EY	1	F50	Audit evidence was not readily available at the start of the audit.	R	Due to other operational commitments on the finance team there were delays in the provision of supporting information. A project plan will need to be agreed to support the 2024/25 audit and in doing so management should ensure there are sufficient resources available to provide timely and accurate supporting information and working papers.	By End May 2025

Director of Growth & Enterprise	Working with Finance colleagues this review is ongoing, and appropriate strategic approach will be assessed.	Working with Finance colleagues this review is ongoing, and appropriate strategic approach will be assessed.	Mar-26	
Monitoring Officer	This can be addressed in the work of the Governance Task and Finish Group and/or the Constitution Working Group. IA will also undertake a follow-up review.	The officer scheme of delegation was reviewed and approved at the July Council. These were aimed at improving clarity, consistency, and accountability in decision-making across council departments. The follow-up by Internal Audit will now be undertaken 9 months after the Council has moved to from the Committee System to the Leader rand Cabinet Model.	Apr-26	Mar-27
Monitoring Officer	The review of Officer Schemes of Delegation is in progress and virtually complete. The ODR process will be subject to a review pending the outcome of an Internal Audit Review that is underway. This will also sit alongside the (CPC) Corporate Report Writing Project	The officer scheme of delegation was reviewed and approved at the July Council. These were aimed at improving clarity, consistency, and accountability in decision-making across council departments.	Sep-25	Complete
Monitoring Officer	Training will be provided following adoption of the Schemes of Delegation	The officer scheme of delegation was reviewed and approved at the July Council. These were aimed at improving clarity, consistency, and accountability in decision-making across council departments. Communication regarding the changes was made to all relevant staff at the beginning of September.	Sep-25	Complete
Monitoring Officer	The Council already has well-used Urgency Provisions which can be implemented as needed Additional Meetings are already in place. Cross Party Member Task & Finish Group already in place to look at opportunities for improvement.	The Urgency Provisions are well established and the process of calling additional meetings when necessary has been demonstrated by an additional special Council meeting in September as well as an additional Corporate Policy Committee being called for October 2025. A decision to move to the Leader and Cabinet model has been taken by the Council.	Sep-25	Complete
Monitoring Officer	There has been improvements to the Report Writing Guidance including specific instruction with Legal Services to look out for it. A newer version of Report Template will require Officers to consider the impact of the report straddling two committees.	Complete		
Monitoring Officer	The Service Committees are increasingly appointing task and finish groups to undertake scrutiny work and added emphasis is now being placed upon the scrutiny responsibilities of committees with specific agendas and work programmes highlighting items for scrutiny, as well as items for decision. The Centre for Governance and Scrutiny provided face to face and on-line training for all members in early 2025, which was very well attended. The Governance Task and Finish Group, appointed by the Corporate Policy Committee is giving consideration to the Council's scrutiny function, especially for "internal" scrutiny by the service committees.	Complete		
Monitoring Officer	The Code of corporate Governance is currently being reviewed.	The Code of corporate Governance is currently being reviewed.	Dec-25	Apr-26
Director of People	Ongoing review of all recruitment processes (noting that bulk of recruitment work involves TSS and Hiring Managers directly) to ensure that we are using Blum and Commensura consistently and effectively. Day to day improvements being made and most recently we have agreed a process review following WSG meeting 15/4/2025.	The updated WSG process in place and working effectively between hiring managers, support from DLT and finance comments on affordability. The overall process for approving recruitment requests is monitored to ensure it provides sufficient controls on recruitment in light of the continued financial pressures on the council. CEC is working closely with TSS as part of its optimisation programme to ensure that the transactional aspects of the process continue to improve which will be measured against a range of KPIs (yet to be formalised). There are regular meetings on a tactical/operational and strategical level so that issues are quickly addressed and on-going improvements are driven forward to maximise service and quality delivery.	Jun-25	Complete
Director of People	Cross-directorate working is being built into the council's evolving operating model. A new people strategy is drafted with new values and behaviours co designed with staff. This will also be reflected in a new Cheshire Leader and Cheshire Manager programme to ensure that senior levels in the organisation proactively champion One Council working. As part of this work we are also redesigning the current CLT, Directors' Meetings and Wider Leadership Community groups to support collective ownership of organisational priorities.	The new values have been softly launched at the recent All Staff Event and will continue to be embedded. The People Strategy is due to go to CPC on 30 October 2025 for consideration with a recommendation for approval. The Cheshire Leader Programme for the Wider Leadership Community commences in October 2025. The Cheshire Management Programme is being finalised. A key theme of these programmes is developing collaborative working to promote joint ownership. An example of collaborative working between Finance, HR, Transformation and services has been the Line by Line exercise to agree and cleanse the Unit 4 establishment to support budget management and establishment controls.	Jul-25	Oct-25
Monitoring Officer	An escalation process is already in place re internal advice however a more formal protocol is to be established.	Upon review it has been established that legal matters are addressed on a case by case basis based on priority. These are mainly dealt with inhouse, however there are occasions when due to complexity or a very specialist need external advice is commissioned using the Council's Contract Procedure Rules, thus ensuring compliance and VFM.	Dec-25	Complete
Director of Finance	A Closure of Accounts Timetable and a Finance Team Responsibility plan is always prepared for the production of the Statement of Accounts and shared with External Auditors - this was also shared with EY. The 2024/25 Statements production timetable and working paper requirements have been expanded to include the detailed closure requirements list as provided by EY in October 2024. The 2024/25 timeline is working towards achieving the 30 June 2025 date for the production of the Draft Financial Statements. Achievement of this first deadline will be dependant on the impact of in year reporting 2025/26 (MTFS Budget delivery / Transformation Plan reporting) plus the implementation of IFRS16 - Additional Technical Accounting resources are being considered to support the implementation of IFRS16 and the wider ongoing impacts.	The Draft Statement of Accounts were completed in August 2025. A plan/timetable has been prepared along with the currently required working papers. EY has recently congratulated the Council on the high quality of it "Going Concern Statement" for 2024/25. It is considered that this action is complete but will be kept under review during the period when the external audit of the 2024/25 Statement of Accounts is undertaken.	Jun-25	Feb-26

External Audit - EY	2	F51	System reports to facilitate sample selection were not available.	R	System reports for account balances were not available in a format to enable the identification of the true population making up the balance and facilitate our sample selection. The year end balance reports for Debtors and Creditors included full year transactions and adjustments without isolating the year end population. <u>Management should review the system reporting functions to ensure year end reports readily identify the actual population of transactions that support the reported balances.</u>	By End May 2025
External Audit - EY	3	F52	Bank reconciliation was not prepared on a regular basis.	R	As a result of changes in the finance team and capacity issues during the year the bank reconciliation was not undertaken on a monthly basis. We noted that the year end 31 March 2024 bank reconciliation was not completed until October 2024. <u>The bank reconciliation is a fundamental control and management should ensure there are at least up to date monthly reconciliations undertaken during the year.</u>	By End May 2025
Service Delivery						
CIPFA	28	F53	Higher than comparable neighbour per capita spend on cultural and related activities is poor VFM	4	CEC should investigate the validity of the indicator and investigate the implications for VFM.	By April 2025
CIPFA	29	F54	Corporate performance reporting is not best practice	2	Report to Corporate Policy Committee could be improved by providing more consistent trend data across the range of activity in support of CEC priorities and including benchmark data where appropriate.	By May 2025
CIPFA	30 (A)	F55	Planning Department and others do not improve management of Section 106 (\$106) monies or bring down backlog of planning applications	4	The council needs to continue to keep the pressure up on the planning department to improve its performance in addressing the planning application backlog and the need for better custody of \$106 monies, including through scrutiny by the relevant Committees.	By May 2025
CIPFA	30 (B)	F56	Planning Department and others do not improve management of Section 106 (\$106) monies or bring down backlog of planning applications	4	CEC needs to review whether it can apply any \$106 deferred income to the General Fund this year and contribute to the funding gap	As soon as possible
LEADERSHIP & CULTURE						
CPC	4	F57	Promote increased compliance across the organisation through visible senior leadership for the 'basics'	N/A	Establish stronger senior leadership and managerial 'grip' across a range of key corporate processes and systems including budget and performance management and reporting and risk management.	July 2024 COMPLETE
CPC	4	F58		N/A		July 2024 COMPLETE

Director of Finance	For 2024/25, the proposal for Debtors and Creditors is to is to use the following approach: (i) Unit4 system reports to support system debtors and creditor balances (these have been run and saved as at 31.03.25), (ii) Support manual accruals for debtors and creditors from the Year End Accrual Logs (reconciled to Trial Balance codes), (iii) Other Debtor/Creditor balances supported by individual working papers to identify the population.	There has been good progress with ensuring that information is ready for the Main 24/25 audit to start in earnest, with Working Papers now prepared for most of the balances. There are some items which are underway and it is envisaged that all documents will be ready in time for the audit work commencing in November.	Jun-25	Nov-25
Director of Finance	The 2024/25 Bank Reconciliation process in terms of which reports and the timing of running those reports has been reviewed. Bank Reconciliations are being finalised for March 2025 as part of Closure of Accounts and monthly reconciliations are to be performed for 2025/26.	Some are now being done each month there are others which are being progressed on a less regular basis. This is partly due to resource constraints and also the need for additional training required for some staff within the team, however the time available for this is limited due to business as usual commitments in some roles. The initiative is being widened to address this in an effort to fill the gaps that exist.	Sep-25	Dec-25
Director of Growth & Enterprise	Review of cultural programme is ongoing and benchmarking against comparable neighbour authorities will be assessed. A wider piece of work on the cultural service is planned to identify further efficiencies and savings.	Comparable evidence from neighbouring authorities being sourced , clarity requested comparable information to ensure this is on the same parameters and therefore to ensure clarity on levels of expenditure.	Jun-25	Nov-25
Assistant Chief Executive	A new Delivery Plan and performance reporting framework are in development, aligned to the Cheshire East Plan 2025–29. These will improve how we report to Corporate Policy Committee, including trend data, benchmarking where appropriate, and clearer governance routes for performance and accountability. These changes will be in place from Q1 2025/26.	We are developing a set of corporate performance measures at a strategic and operational level across all directorates incorporating performance, risk and financial reporting. These measures will form part of the overall performance framework and will underpin the delivery of the commitments and priorities in the Corporate Transformation and Improvement Plan. We will provide quarterly performance reports to the Corporate Policy Committee against this framework.	Jul-25	Mar-26
Director of Planning & Environment	Planning Improvement Programme has been fundamentally concluded with an improved \$106 process in place, a substantial recruitment process has been undertaken to fill vacancies within the department which will in return reduce the planning backlog.	Completed		
Executive Director of Resources	A review was conducted during 2024 which resulted in a significant one-off transfer to the revenue account, in respect of old \$106 balances; and the review identified further amounts that could be drawn down to revenue on an annual basis going forward.	Completed		
Executive Director of Resources	Officer Strategic Finance Management Board in place with clear hierarchy, membership, roles and responsibilities and sub-group structure.	Completed		
Executive Director of Resources	Line by line budget reviews taking place with each Directorate including establishment review	Completed		

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Assessment	Assessment Risk Number	FLIP Reference Number	Key Risk Description	Risk Rating	Recommendation	Timeline where stated
Financial Management / Sustainability						
CIPFA	6	F7	The social care directorates do not receive the level of corporate (including financial service support) they need to implement their major improvement programmes	4	A review of financial services should identify the future skills and competencies that will be required to sustain transformation, such as expertise in data and scenario analysis and strategic financial management and how they will be developed.	During 24/25
CIPFA	7	F8	The finance service resources, skills and experience do not keep up with the changing agenda	4	A review of financial services should identify the future skills and competencies that will be required to sustain transformation, such as expertise in data and scenario analysis and strategic financial management and how they will be developed.	During 24/25
CIPFA	8	F9	Members and Officers do not have sufficient understanding of local government finance and the current financial pressure to constructively engage	3	CEC should develop a continuing programme of financial training to Members and officers. It should conduct a survey or assessment to determine existing knowledge of local government finance and financial management skills and help tailor the training or support offer to meet need.	By the start of 25/26
CIPFA	9 (A)	F10	That effective risk management is compromised by a lack of understanding of its role amongst members, a lack of cross-committee coordination and a failure to link Committee decision-making explicitly to risk.	4	Committee papers should draw attention to the risks associated with decisions, including the risks of deferring or not making decisions	As soon as possible
CIPFA	9 (B)	F11	That effective risk management is compromised by a lack of understanding of its role amongst members, a lack of cross-committee coordination and a failure to link Committee decision-making explicitly to risk.	4	Provide all Committee members with training on risk management	By April 2025
CIPFA	10	F12	That fixing the problems with the Enterprise Resource Planning are not receiving sufficient senior management focus and that the resulting inefficiencies and workarounds that impact badly on financial management will continue	6	That the health check of the ERP is broadened out to address all the implementation issues that are impacting on the council	As soon as possible
CIPFA	11	F13	That the improved functionality that the new ERP offers for financial management is not realised.	6	The Finance Service builds into its Service Plan the practical steps it will take to ensure officers are able to exploit the unused functionality of the ERP and to provide support and training to users	As soon as possible
CIPFA	12	F14	That CEC's plans for increased productivity may rely too much on technology without commensurate attention to reskilling the workforce	2	CEC makes sure its planning for digitalisation and other IT-enabled transformation pays adequate attention to the HR and reskilling aspects that will also be involved	During the next 12 months

Responsible Officer	Status April 2025	Status September 2025	Original Estimated completion date	Revised date if applicable
Director of Finance	During 2024 an opportunity was taken to make a key change at Finance Manager level, splitting the role of Finance Manager (Adults & Children's Services) into two Finance Manager roles, one for Adults Finance, one for Children's Finance. Of itself this will enhance senior Finance advice and support for both social care directorates, and the new Finance Manager (Children's Services) started her role on 3 March 2025. It is anticipated that further team restructure during 2025 - as part of the wider organisation Target Operating Model changes, will facilitate further improvement in support. The CIPFA Competency Model will also be deployed to identify current skills and competencies, and help to determine if there are any gaps that require additional resources to support future change.	In addition to the previous update the Finance Service also provides additional strategic support through the OFSTED/ILACS Improvement Board. More recently an additional crack-team has been created for Children's Services to assist with their improvement agenda. Both directorates continue to receive sufficient Transformational Support from the Council's PMO and its Transformation Partner.	Mar-26	
Director of Finance	The CIPFA Competency Assessment has been commissioned and the Model will also be deployed to identify current skills and competencies, and help to determine if there are any gaps that require additional resources to support future change.	The CIPFA Competency Assessment has been completed by the Finance Service. The findings from the assessment are being utilised to develop a revised Service Offering from the Finance Service for the Council. This will look at the structure, the ongoing culture and development of the teams, introducing new ways of working including the improved use of technology and AI as well as how the relationship with various stakeholders is managed.	Sep-25	Mar-26
Director of Finance	Training in local government finance is already given as part of the induction for new Members after local elections; and various briefings and engagement sessions take place throughout each financial year, for Members and senior management, with regard to in-year forecasts and particularly the continuing development of the MTFS and associated policy and service budget change proposals. Training sessions by CIPFA and also other training based on CIPFA guidance has previously been provided to budget managers; Key finance briefings were deployed in 2024/25, particularly regarding the financial situation of the Council. Following the delivery of the Cipfa Competency Framework a training programme will be developed for 2025/26. This will be informed by assessment of requirements to help Members and service budget managers at all levels meet their responsibilities for financial management (officers) and scrutiny and challenge (Members).	Work is well underway with this activity. The LGA has been engaged to provide some initial training which will be made available for all Councillors within CEC and will be provided this calendar year. This will be further enhanced by specific LGA resources. In addition to this briefing sessions have been provided to members of the Finance Sub-Committee focusing on budget assumptions as well as a sounding board for the fair funding review consultation during the summer 2025. Briefing sessions which will be available to all staff on the 2026/27 budgetary position is planned for November 2025 and more formal plans for training around budget management are being developed.	Dec-25	
Monitoring Officer	The template for committee reports already includes a section to identify risk management matters, particularly those that are particularly relevant to the decision being taken. All reports are signed off by S151 and MO and include risk analysis and categorisation. It is also proposed to include a biennial training module as part of the Member Training and Development Plan.	Risk and Assurance training included in Member Development Plan approved by A&G July 2025. Sessions to be scheduled October/November	Jul-25	Complete
Monitoring Officer	Risk Management Training is programmed into the emerging Member Training and Development Plan.	Risk and Assurance training included in Member Development Plan approved by A&G July 2025. Sessions to be scheduled October/November	Jul-25	Complete
Director of Digital	The health check workshops and discovery sessions with Unit4 have laid the foundation for a comprehensive programme addressing statutory compliance and functionality gaps. The health check was completed in August 2024, with a verbal update given to Audit and Governance committee in September 2024. The recommendations from the health check and roadmap for improvement is to be implemented from January 2025 through to March 2026 for the highest priority areas. The initial phase for highest priority areas of statutory compliance to be delivered by April 2025. Progress has been good in resolving high priority issues. A review of governance has been undertaken to ensure the appropriate representation at programme board and operational working groups. These are working well although timescales are tight for decision making. The improvement board has engaged Human Engine in January 2025 to review the operating model for Transactional Shared Service and ERP support. Options to be presented in April 2025.	The recommendations from the health check and roadmap for improvement is to be implemented from January 2025 through to March 2026 for the highest priority areas. Significant progress has been made on the initial phase for highest priority areas of statutory compliance with significant changes delivered by April 2025. Planning now underway to review the amber and green opportunities to agree the next set of changes to be implemented, some of which will be user improvements rather than just focussed on compliance. New governance has been operational for 3 months now with representation at programme board and operational working groups having been refreshed. These are working well although timescales are tight for decision making. Human Engine have delivered their recommendations of the review of the operating model for Transactional Shared Service and ERP support. Whilst several options were presented the Councils have decided to progress the option to Optimise the existing model and a mobilisation and delivery plan is being pulled together.	Health check improvement programme Mar-26	
Director of Finance	During 2024 agreement was reached to establish the role of 'Finance super user', facilitating the opportunity for the Finance Team to exploit the standard functionality of the system to optimum effect, as it was designed to be used, and to realise the business benefits envisaged in the original business case. During 2025/26, a small team of super users will be formed, and work will commence on the creation and/ or improvement of financial enquiries and reports, to better meet to multiple needs of both internal and external financial reporting. With regard to users/ Service budget managers, training will be provided on effective use of existing and any new reports created.	The Unit 4 ERP FP&A (Financial Planning & Analysis) functionality is currently being re-developed and tested by the Finance Service. A roll-out plan is currently being developed for both technical Finance users and Service users.	Mar-26	
Director of Digital	Digital Programmes are focussing on the end to end delivery of change and are engaging services/staff in a number of workshops to better understand the adoption and change management implications of any digital change. Comms and OD colleagues engaged to support change process and assist with communicating improvements and sources for training and development available to the Council through existing arrangements. Working with training providers and other local authorities on best practice in this area.	Positive progress being made on progressing the Digital Opportunities. Service Transition and Training being built into to implementation planning. Additional discussions with OD colleagues on both Data and Artificial Intelligence academies funded through Apprenticeship levy. Papers being drafted for CLT and go live anticipated in this financial year. Work continues with HR and OD colleagues on Manager Share support, in the know and Staff events with a Digital takeover planned for an upcoming event	Mar-26	

CIPFA	13	F15	That the Transformation plan does not lead to a culture of continuous improvement.	3	CEC works with its transformation partner to identify as part of the plan the practical steps that need to be taken so that the council has a culture of continuous improvement.	During the next 12 months
CPC		F22		N/A		By March 2025
Capital Programme, Debts, Assets & Investments						
CIPFA	14 (B)	F25	The DSG deficit is not kept under control	9	The council should establish a schedule of regular reviews of the DSG deficit recovery plan to ensure the plan remains on track to bring the deficit under control	Ongoing
CIPFA	14 (C)	F26	The DSG deficit is not kept under control	9	The DSG Management Board needs to commission evaluations of early delivered measures in the DSG management plan to learn what has been effective and what might need refinement.	Ongoing
CIPFA	15 (A)	F27	Financing costs falling to the General Fund are not curtailed	9	CEC action any recommendations made by its Treasury management advisors in support of balancing the books this year.	As soon as possible
CIPFA	15 (B)	F28	Financing costs falling to the General Fund are not curtailed	9	The council needs to review its capital programme and where overall Value For Money (VFM) is not threatened cut or defer individual projects.	As soon as possible
CIPFA	15 (Ci)	F29	Financing costs falling to the General Fund are not curtailed	9	The council needs to improve its future capital programme management by strengthening communication between the project implementing departments and finance at regular stages to ensure that all aspects of a project are considered in the financial forecasting process.	By April 2025
CIPFA	15 (Cii)	F30	Financing costs falling to the General Fund are not curtailed	9	The council needs to improve its future capital programme management by strengthening corporate scrutiny of new projects against the council plan and priorities	By April 2025
CIPFA	15 (Ciii)	F31	Financing costs falling to the General Fund are not curtailed	9	The council needs to improve its future capital programme management by implementing a more robust and consistently applied risk assessment framework across the programme that include financial, operational, regulatory and (where relevant) funding risks.	By April 2025
CIPFA	15 (Civ)	F32	Financing costs falling to the General Fund are not curtailed	9	The council needs to improve its future capital programme management by using standardised financial modelling software or agreed techniques to help simulate various scenarios and help anticipate risk.	By April 2025
CIPFA	16	F33	Ambitious carbon reduction targets contribute to financial challenges	4	CEC should review whether the pace of its carbon reduction ambition is achievable given current financial challenges	As soon as possible

Assistant Chief Executive	We are aligning the Performance Management Framework, Improvement Portfolio and cultural change work to support a shift toward continuous improvement. This includes an annual Delivery Plan for the new Corporate Plan, a reformed officer governance structure, and new Directorate Business Plans being developed for 2025/26. These frameworks will embed clearer accountability and tracking of progress.	To support the shift to continuous improvement we are developing a Corporate Transformation and Improvement Plan 2025-27 which sets out the Council's transformation and improvement priorities for the next 18 months. This plan sits under the Cheshire East Plan 2025-29. We are developing directorate and service business plans which will be aligned to the Transformation and Improvement Plan. A key part of embedding the shift to continuous improvement is supporting our workforce and embedding culture change. The Workforce and Culture programme is part of our transformation programme. The way that we are approaching this is through embedding a new operating model, learning from the mini academy for service design, delivered by the council's transformation partner, to create a wider programme of skills for transformation and improvement which will be delivered as part of our development and training plans. We are also launching a new People Strategy. The transformation and improvement officer governance has been in place for 18 months. It is being reviewed and revised to sharpen the focus on continuous improvement alongside transformation and connected to the developing performance framework.	Jul-25	Apr-26
Executive Director of Resources	Training in local government finance is already given as part of the induction for new Members after local elections; and various briefings and engagement sessions take place throughout each financial year, for Members and senior management, with regard to in-year forecasts and particularly the continuing development of the MTFS and associated policy and service budget change proposals. Training sessions by CIPFA and also other training based on CIPFA guidance has previously been provided to budget managers; Key finance briefings were deployed in 2024/25, particularly regarding the financial situation of the Council. Following the delivery of the Cipfa Competency Framework a training programme will be developed for 2025/26 will be developed. This will be informed by assessment of requirements to help Members and service budget managers at all levels meet their responsibilities for financial management (officers) and scrutiny and challenge (Members).	Work is well underway with this activity. The LGA has been engaged to provide some initial training which will be made available for all Councillors within CEC and will be provided this calendar year. This will be further enhanced by specific LGA resources. In addition to this briefing sessions have been provided to members of the Finance Sub-Committee focusing on budget assumptions as well as a sounding board for the fair funding review consultation during the summer 2025. Briefing sessions which will be available to all staff on the 2026/27 budgetary position is planned for November 2025 and more formal plans for training around budget management are being developed.	Dec-25	
Director of Education, Strong Start & Integration	There is a strong governance structure in place to monitor the DSG recovery plan. We have developed a new SEND Executive Board, chaired by the CEX which meets quarterly. Regular reporting on the plan is taken to Children & Families Committee. The deficit position has improved by £10M in 2023-24 and a further reduction of £10M -£15M is predicted for 2024-25.	Children and Families Committee continue to receive a regular update on the DSG management plan and associated mitigations. The Dedicated Schools Grant (DSG) management plan has been updated for the period 2025/26 to 2031/32 to reflect the financial outturn position and the reduced growth of Education, Health and Care plans (EHCP) numbers as at 31 March 2025. The main contributing factors resulting in a lower deficit position than initially anticipated are due to: •An increased DSG high needs allocation for 2025/26 of £63m, compared to £59m. Over the 7 years of the plan this amounts to approximately £24.7m additional income (assuming a 3% increase year on year). •Approximately £3m reduction in expenditure mainly relating to a revision of average costs for Independent special schools and non-maintained special schools. An in year balanced position by year 2030/2031 is still achievable.	Mar-32	
Director of Education, Strong Start & Integration	We monthly monitor and evaluate the impact of the mitigations within the DSG Recovery Plan. This is also monitored and discussed with the SEND DfE to ensure that we are on track and making progress. The impact of the mitigations is then reported back through the Governance structures through all levels and in the Children & Families Committee.	The reprofiled DSG management plan has included evaluation of mitigations and actions. A review of the SEND sufficiency strategy is underway to strengthen the planning, commissioning and delivery of placement, and strengthen oversight and contracting with independent and non-maintained schools to ensure value for money.	Mar-32	
Director of Finance	Advice from the Council's treasury management advisors always followed, with regard to investment and borrowing decisions. Specifically during 2024/25, the advisors were commissioned to carry out a review of our current approach to Minimum Revenue Provision (MRP); this has resulted in a change in MRP policy, effected in 2024/25, offering a significant reduction in the annual charge to the revenue account, for many years to come.	Advice from the Council's treasury management advisors continues to be followed, with regard to investment and borrowing decisions.	Mar-26	
Director of Finance	A review of the Capital Programme was carried out, and where feasible without unduly compromising VFM, some project spending has been deferred. However, the significant growth to the capital financing requirements of the existing programme have been recognised in the updated MTFS.	A continuous review of the Capital Programme is carried out. All Capital Project Managers have been tasked with submitting details of their projects so that the CPB can reevaluate their suitability prior to recommendations being made to Corporate Policy Committee for any changes.	Mar-26	
Executive Director of Resources	Improvements in forecasting of actual spending requirements by project managers will be required to bring about improvements in cash flow and financial/ borrowing cost planning by Finance. Reintroduction of a Capital Programme Board, with streamlined senior leadership by the Executive Directors of Place and Resources and the Assistant Chief executive, will further strengthen programme management and the expectation for improved quality project forecasting.	Improvements in forecasting of capital expenditure has been introduced from the FR1 position and is scrutinised at the Capital Programme Board. This will continue to be monitored throughout the rest of the year. The Terms of Reference for the refreshed Capital Programme Board were approved in May and the inaugural meeting took place in July. A key priority of the Board is to provide a degree of senior officer stewardship to the Programme, ensuring affordability is a key consideration.	May-25	Mar-26
Executive Director of Resources	The Capital Programme Board, with streamlined senior leadership by the Executive Directors of Place and Resources and the Assistant Chief executive, will further strengthen programme management and the expectation for improved quality project forecasting.	As above, a key priority of the Capital Programme Board is to provide a degree of senior officer stewardship to the Programme, ensuring affordability is a key consideration.	May-25	Mar-26
Executive Director of Resources	The Capital Programme Board, with streamlined senior leadership by the Executive Directors of Place and Resources and the Assistant Chief executive, will further strengthen programme management and the expectation for improved quality project forecasting.	As above, a key priority of the Capital Programme Board is to provide a degree of senior officer stewardship to the Programme, ensuring affordability is a key consideration.	May-25	Mar-26
Director of Finance	Methods such as Net Present Value are already used when developing capital schemes, however a formal and consistent approach will be proposed to be agreed at the outset with the newly established Capital Programme Board.	A general approach utilising Net Present Value, Return on Investment and Affordability has been developed. This will be used for appraising projects for the Capital Programme Board to consider. Where very large capital schemes are being considered, the business case will be subject to regular scrutiny by the Capital Programme Board.	Jun-25	Mar-26
Director of Planning & Environment	Carbon reduction target has been extended to 2030, which is believed to be achievable.	Carbon reduction target has been extended to 2030, which is believed to be achievable.	Dec-30	

CIPFA	17 (A)	F34	The council does not make hard decisions to dispose of some of its assets or review the affordability of some of its strategies, policies and non statutory services	4	CEC should review whether its farms strategy remains good value for money and a strategic fit and is in accordance with the direction of the target operating model being developed. It should consider whether a phased and controlled sale or partial sale could not contribute to the budget deficit over the life of the Medium-Term Financial Plan (MTFP).	Ongoing
CIPFA	17 (C)	F36	The council does not make hard decisions to dispose of some of its assets or review the affordability of some of its strategies, policies and non statutory services	4	CEC should conduct a post-disposal review on disposals in the early part of the MTFP to learn from the process and improve future asset disposal strategies.	By May 2025
CIPFA	18 (A)	F37	The benefits of in-housing ANSA waste and recycling services are not realised	2	CEC need to operate robust risk management in the in-housing of ANSA so as to identify and mitigate potential risks, including financial, operational and reputational.	As soon as possible
CIPFA	18 (B)	F38	The benefits of in-housing ANSA waste and recycling services are not realised	2	CEC should develop a benefits realisation plan for the in-housing of ANSA to help identify, direct and monitor the savings and improved services that should result.	As soon as possible
CIPFA	19	F39	CEC does not realise its investments where possible to help reduce the MTFS spending gap	6	CEC needs to review whether its interest in Alderley Park Limited can contribute to the funding gap at some stage over the life of the MTFP.	As soon as possible
Governance						
CIPFA	20	F40	The scheme of delegation does not achieve the right balance between the need for flexibility in making swift financial decisions with ensuring Members are appropriately involved in those decisions.	4	Internal Audit should undertake follow-up work in 9-12 months' time to see if understanding and practice has improved and whether there is any impact on the speed of decision-making.	By Late 2025
CIPFA	21 (A)	F41	Officers do not understand the implications of a revised scheme of delegation	4	The council needs to develop a plan to engage officers and communicate the revised delegation arrangements through multiple channels. There needs to be mandatory training sessions especially for those currently affected by the delegation and offer ongoing support and refresher training to ensure that employees stay informed and compliant.	By December 2025
CIPFA	21 (B)	F42	Officers do not understand the implications of a revised scheme of delegation	4	The council needs to ensure there are sufficient resource within the Monitoring and Governance Directorate to provide ad-hoc advice on issues of delegation and Officer Delegated Reports to appropriate deadlines.	Ongoing
CIPFA	22 (A)	F43	The Committee system slows decision making down	6	The council review what quick steps can be taken to prioritise urgent and strategic financial issues, identifying the critical path and ensuring they move through the committee system more quickly. This can involve fast-tracking important decisions or holding additional meetings when necessary.	As soon as possible
CIPFA	24	F46	The Code of Corporate Governance becomes outdated	2	The council needs to review its Code of Corporate Governance to ensure it reflects the many changes in structure, process and governance that should have been implemented by then and to provide renewed assurance that the council is operating in line with the Nolan principles.	Late 2025
CIPFA	25	F47	Recruitment delays impede improvement	3	CEC needs to improve recruitment procedures so they do not impede development of the Children's Services improvement plan.	By November 2025
CIPFA	26	F48	Silo working continues to impede improvement	3	CEC should review how cross-Directorate and cross-Service working can be more encouraged and incentivised	By May 2025
CIPFA	27	F49	The commissioning and provision of legal advice is not VFM	4	CEC needs to make sure it has clear protocols and procedures governing all requests for legal advice and where an officer in unsatisfied with the initial legal advice there should be a formal procedure for reviewing the advice internally.	By December 2025
External Audit - EY	1	F50	Audit evidence was not readily available at the start of the audit.	R	Due to other operational commitments on the finance team there were delays in the provision of supporting information. A project plan will need to be agreed to support the 2024/25 audit and in doing so management should ensure there are sufficient resources available to provide timely and accurate supporting information and working papers.	By End May 2025

Director of Growth & Enterprise	A Member Reference Group has been set up by the Economy & Growth Committee to consider the future Farms Strategy for the Council. As such it will review the application and direction of the Farms Estate , and one option for review will explore a phased strategic disposal of farms. A report will be taken back to Economy & Growth Committee for consideration and decision. Report to Committee is anticipated to be November 2025	The report to Committee is anticipated to be January 2026. Strategic disposal of surplus Farmstead accommodation exists under current policy, and a number of transactions are being advanced	Jan-26	
Director of Growth & Enterprise	As part of the Asset Strategy review under the Transformation Plan, procedures will be put in place to carry out post-disposal review to understand any key improvements required for inform better practice. This would be included with the remit of the Asset Board	The draft Asset Management plan has been produced and presented to Transformation Board. The final version with an implementation and action plan is being concluded over the next six months .	May-25	Mar-26
Director of Planning & Environment	ANSA have now successfully transferred back into the council as of 1st April. The transfer went well and the service is operating with no loss of service provision	All areas of ANSA have now transitioned back into the council and all services have been maintained, revised risk management has been implemented and appropriate training given to senior staff new to the area	Jul-25	Sep-25
Director of Planning & Environment	Service have now transferred back into the council and savings will be tracked through normal MTFS process	All areas of ANSA have now transitioned back into the council as such the ASDV programme will now be closed and will follow the appropriate governance through the Transformation and Improvement Board, all identified savings have been realised	Mar-26	Sep-25
Director of Growth & Enterprise	Working with Finance colleagues this review is ongoing, and appropriate strategic approach will be assessed.	Working with Finance colleagues this review is ongoing, and appropriate strategic approach will be assessed.	Mar-26	
Monitoring Officer	This can be addressed in the work of the Governance Task and Finish Group and/or the Constitution Working Group. IA will also undertake a follow-up review.	The officer scheme of delegation was reviewed and approved at the July Council. These were aimed at improving clarity, consistency, and accountability in decision-making across council departments. The follow-up by Internal Audit will now be undertaken 9 months after the Council has moved to from the Committee System to the Leader and Cabinet Model.	Apr-26	Mar-27
Monitoring Officer	The review of Officer Schemes of Delegation is in progress and virtually complete. The ODR process will be subject to a review pending the outcome of an Internal Audit Review that is underway. This will also sit alongside the (CPC) Corporate Report Writing Project	The officer scheme of delegation was reviewed and approved at the July Council. These were aimed at improving clarity, consistency, and accountability in decision-making across council departments.	Sep-25	Complete
Monitoring Officer	Training will be provided following adoption of the Schemes of Delegation	The officer scheme of delegation was reviewed and approved at the July Council. These were aimed at improving clarity, consistency, and accountability in decision-making across council departments. Communication regarding the changes was made to all relevant staff at the beginning of September.	Sep-25	Complete
Monitoring Officer	The Council already has well-used Urgency Provisions which can be implemented as needed Additional Meetings are already in place. Cross Party Member Task & Finish Group already in place to look at opportunities for improvement.	The Urgency Provisions are well established and the process of calling additional meetings when necessary has been demonstrated by an additional special Council meeting in September as well as an additional Corporate Policy Committee being called for October 2025. A decision to move to the Leader and Cabinet model has been taken by the Council.	Sep-25	Complete
Monitoring Officer	The Code of corporate Governance is currently being reviewed.	The Code of corporate Governance is currently being reviewed.	Dec-25	Apr-26
Director of People	Ongoing review of all recruitment processes (noting that bulk of recruitment work involves TSS and Hiring Managers directly) to ensure that we are using Blum and Commensura consistently and effectively. Day to day improvements being made and most recently we have agreed a process review following WSG meeting 15/4/2025.	The updated WSG process in place and working effectively between hiring managers, support from DLT and finance comments on affordability. The overall process for approving recruitment requests is monitored to ensure it provides sufficient controls on recruitment in light of the continued financial pressures on the council. CEC is working closely with TSS as part of its optimisation programme to ensure that the transactional aspects of the process continue to improve which will be measured against a range of KPIs (yet to be formalised). There are regular meetings on a tactical/operational and strategic level so that issues are quickly addressed and on-going improvements are driven forward to maximise service and quality delivery.	Jun-25	Complete
Director of People	Cross-directorate working is being built into the council's evolving operating model. A new people strategy is drafted with new values and behaviours co designed with staff. This will also be reflected in a new Cheshire Leader and Cheshire Manager programme to ensure that senior levels in the organisation proactively champion One Council working. As part of this work we are also redesigning the current CLT, Directors' Meetings and Wider Leadership Community groups to support collective ownership of organisational priorities.	The new values have been softly launched at the recent All Staff Event and will continue to be embedded. The People Strategy is due to go to CPC on 30 October 2025 for consideration with a recommendation for approval. The Cheshire Leader Programme for the Wider Leadership Community commences in October 2025. The Cheshire Management Programme is being finalised. A key theme of these programmes is developing collaborative working to promote joint ownership. An example of collaborative working between Finance, HR, Transformation and services has been the Line by Line exercise to agree and cleanse the Unit 4 establishment to support budget management and establishment controls.	Jul-25	Oct-25
Monitoring Officer	An escalation process is already in place re internal advice however a more formal protocol is to be established.	Upon review it has been established that legal matters are addressed on a case by case basis based on priority. These are mainly dealt with inhouse, however there are occasions when due to complexity or a very specialist need external advice is commissioned using the Council's Contract Procedure Rules, thus ensuring compliance and VFM.	Dec-25	Complete
Director of Finance	A Closure of Accounts Timetable and a Finance Team Responsibility plan is always prepared for the production of the Statement of Accounts and shared with External Auditors - this was also shared with EY. The 2024/25 Statements production timetable and working paper requirements have been expanded to include the detailed closure requirements list as provided by EY in October 2024. The 2024/25 timeline is working towards achieving the 30 June 2025 date for the production of the Draft Financial Statements. Achievement of this first deadline will be dependant on the impact of in year reporting 2025/26 (MTFS Budget delivery / Transformation Plan reporting) plus the implementation of IFRS16 - Additional Technical Accounting resources are being considered to support the implementation of IFRS16 and the wider ongoing impacts.	The Draft Statement of Accounts were completed in August 2025. A plan/timetable has been prepared along with the currently required working papers. EY has recently congratulated the Council on the high quality of it "Going Concern Statement" for 2024/25. It is considered that this action is complete but will be kept under review during the period when the external audit of the 2024/25 Statement of Accounts is undertaken.	Jun-25	Feb-26

External Audit - EY	2	F51	System reports to facilitate sample selection were not available.	R	System reports for account balances were not available in a format to enable the identification of the true population making up the balance and facilitate our sample selection. The year end balance reports for Debtors and Creditors included full year transactions and adjustments without isolating the year end population. <u>Management should review the system reporting functions to ensure year end reports readily identify the actual population of transactions that support the reported balances.</u>	By End May 2025
External Audit - EY	3	F52	Bank reconciliation was not prepared on a regular basis.	R	As a result of changes in the finance team and capacity issues during the year the bank reconciliation was not undertaken on a monthly basis. We noted that the year end 31 March 2024 bank reconciliation was not completed until October 2024. <u>The bank reconciliation is a fundamental control and management should ensure there are at least up to date monthly reconciliations undertaken during the year.</u>	By End May 2025
Service Delivery						
CIPFA	28	F53	Higher than comparable neighbour per capita spend on cultural and related activities is poor VFM	4	CEC should investigate the validity of the indicator and investigate the implications for VFM.	By April 2025
CIPFA	29	F54	Corporate performance reporting is not best practice	2	Report to Corporate Policy Committee could be improved by providing more consistent trend data across the range of activity in support of CEC priorities and including benchmark data where appropriate.	By May 2025

LEADERSHIP & CULTURE

Director of Finance	For 2024/25, the proposal for Debtors and Creditors is to is to use the following approach: (i) Unit4 system reports to support system debtors and creditor balances (these have been run and saved as at 31.03.25), (ii) Support manual accruals for debtors and creditors from the Year End Accrual Logs (reconciled to Trial Balance codes), (iii) Other Debtor/Creditor balances supported by individual working papers to identify the population.	There has been good progress with ensuring that information is ready for the Main 24/25 audit to start in earnest, with Working Papers now prepared for most of the balances. There are some items which are underway and it is envisaged that all documents will be ready in time for the audit work commencing in November.	Jun-25	Nov-25
Director of Finance	The 2024/25 Bank Reconciliation process in terms of which reports and the timing of running those reports has been reviewed. Bank Reconciliations are being finalised for March 2025 as part of Closure of Accounts and monthly reconciliations are to be performed for 2025/26.	Some are now being done each month there are others which are being progressed on a less regular basis. This is partly due to resource constraints and also the need for additional training required for some staff within the team, however the time available for this is limited due to business as usual commitments in some roles. The initiative is being widened to address this in an effort to fill the gaps that exist.	Sep-25	Dec-25
Director of Growth & Enterprise	Review of cultural programme is ongoing and benchmarking against comparable neighbour authorities will be assessed. A wider piece of work on the cultural service is planned to identify further efficiencies and savings.	Comparable evidence from neighbouring authorities being sourced , clarity requested comparable information to ensure this is on the same parameters and therefore to ensure clarity on levels of expenditure.	Jun-25	Nov-25
Assistant Chief Executive	A new Delivery Plan and performance reporting framework are in development, aligned to the Cheshire East Plan 2025–29. These will improve how we report to Corporate Policy Committee, including trend data, benchmarking where appropriate, and clearer governance routes for performance and accountability. These changes will be in place from Q1 2025/26.	We are developing a set of corporate performance measures at a strategic and operational level across all directorates incorporating performance, risk and financial reporting. These measures will form part of the overall performance framework and will underpin the delivery of the commitments and priorities in the Corporate Transformation and Improvement Plan. We will provide quarterly performance reports to the Corporate Policy Committee against this framework.	Jul-25	Mar-26

OPEN

Finance Sub-Committee**3 November 2025****Financial Leadership Improvement Plan Update**

**Report of: Ashley Hughes, Executive Director of Resources,
Section 151 Officer****Report Reference No: FSC/33/25-26****Ward(s) Affected: All Wards****For Scrutiny****Purpose of Report**

- 1 This report provides the Committee with an opportunity to scrutinize the activities undertaken to improve financial leadership across Cheshire East Council.
- 2 A thematic plan has been established to respond to several external reviews commissioned by both the Council and MHCLG to provide assurance on financial management. This work was ongoing during 2024/25 and led to a focused plan for 2025/26 being developed and considered in June 2025. This second review of the plan provides the progress as at the end of September 2025.

Executive Summary

- 3 This report details the Council's progress against the Financial Leadership Improvement Plan, which outlines improvement activities aligned with external reviews, including the Corporate Peer Challenge, the CIPFA Assurance Review, and the recent External Audit.

RECOMMENDATIONS

The Finance Sub-Committee is recommended to note the content and progress made against the Finance Leadership Improvement Plan.

Background

- 4 The Council is under unprecedented external scrutiny and faces significant financial challenges, coupled with a need to transform and improve. Numerous reviews have made recommendations.
- 5 While these recommendations are welcomed, many issues were already known to management and Members. Discussions had taken place, and issues were being addressed. Improvement plans were in place, as demonstrated by progress against the CIPFA review recommendations published in March 2025 (although commissioned by central government in July and August 2024 with the report and recommendations reflecting the position at that time) and the positive response to the Local Government Association Corporate Peer Challenge 2024.
- 6 To document ongoing activities and ensure a formal record of progress against CIPFA recommendations, an improvement plan for all finance-related matters was developed. This plan will guide holistic financial service improvements and enhance corporate financial leadership and governance within the Council.
- 7 Monitoring and reviewing progress against existing recommendations from external reviews and other activities is a priority. The Financial Leadership Improvement Plan, detailed in Appendix A, outlines progress as at the end of September 2025 against all of the recommendations, impacting the Council's financial stewardship.
- 8 The reviews covered include:
 - (a) Corporate Peer Challenge 2024 (relevant recommendations)
 - (b) CIPFA Assurance Review 2024(commisioned by MHCLG as part of the process of agreeing in principle Exceptional Financial Support)
 - (c) External Audit for 2023/24 Accounts undertaken in 2024/25(please note that these remain draft recommendations until the audit is finalised)
- 9 The recommendations and responses have been grouped thematically under the following headings:
 - (a) Financial Management & Sustainability
 - (b) Capital Programme, Debt, Assets & Investments
 - (c) Governance
 - (d) Service Delivery
 - (e) Leadership & Culture
- 10 The Council's financial management arrangements are the responsibility of the Section 151 Officer. This role includes supporting and advising officers and members, maintaining strong financial management arrangements, contributing to corporate leadership, and leading an effective and responsive financial service.

- 11 Good financial management and governance extend beyond the Section 151 Officer or the Council's Finance Service. Therefore, several activities detailed in the Financial Leadership Improvement Plan are the responsibility of other senior officers within the Council.
- 12 A summary of the progress made to date is provided below:

Thematic Heading	Complete	Addressed and under further review	In progress	Totals
Financial Management & Sustainability	15	2	6	23
Capital Programme, Debt, Assets & Investments	4	6	6	16
Governance	6	4	3	13
Service Delivery	2		2	4
Leadership & Culture	2			2
Totals	29	12	17	58

Thematic Heading	Complete	Addressed and under further review	In progress	Totals
June Totals	21	7	30	58
September Totals	29	12	17	58
Difference	8	5	-13	
Percentage	38.1%	71.4%	-43.3%	

As can be seen, a considerable number of activities have already been completed, and when compared to June, there has been a significant increase in the number of actions that have been completed or addressed and under further review.

- 13 The Financial Leadership Improvement Plan – Action Plan, which is included as Appendix B, provides the list of activities which are under further review or in progress.

Consultation and Engagement

- 14 Senior Officers from across the Council have contributed to the updates and progress provided within the Financial Leadership Improvement Plan.

Reasons for Recommendations

- 15 The recommendation ensures that the Council's progress against the Financial Leadership Improvement Plan is acknowledged, strengthening financial management and ensuring continued development. This will position the Council optimally regarding overall financial leadership and stewardship.

Other Options Considered

- 16 This is not applicable.

Implications and Comments

Monitoring Officer/Legal/Governance

- 17 There are no direct legal implications.

Section 151 Officer/Finance

- 18 There are no direct financial implications, although it is incumbent upon both officers and members to ensure timely progress continues against the Plan, as this could impact future funding and government intervention.
- 19 The plan is an important contribution to the Council's response to the Non-Statutory Best Value Notice, in particular to *"Continue taking urgent steps to improve its financial sustainability, by delivering against its agreed transformation plan, delivering identified savings and addressing the recommendations made by CIPFA."*
- 20 The importance of demonstrating value for money is also integral to all our work and therefore this provides an opportunity to illustrate the progress made against this.

Human Resources

- 21 There are no direct implications for human resources.

Risk Management

- 22 The advancement within the Improvement Plan ensures positive progress in improving the Council's overall financial standing and external assessment recommendations.
- 23 It is high-risk for the Council not to progress against the recommendations, as this would compromise governance, best practice, and Central Government requirements, adversely impacting the Council.

Impact on other Committees

- 24 There are no recommendations within the report, however the progress against the plan will also be reported to the Council's Audit and Governance Committee.

Policy

- 25 This does not make any changes to Corporate Policy but does contribute to:

Commitment 3: An effective and enabling council

Equality, Diversity, and Inclusion

- 26 There are no direct implications for equality, diversity, or inclusion.

Other Implications

- 27 There are no direct implications for rural communities, climate change or public health.

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy):</i>			
Ashley Hughes	S151 Officer	17/10/25	21/10/25
Kevin O'Keefe	Interim Director of Law and Governance (Monitoring Officer)	17/10/25	21/10/25
<i>Legal and Finance</i>			
Sal Khan	Interim Director Finance Improvement	17/10/25	17/10/25
Hilary Irving	Interim Head of Legal Services	23/10/25	23/10/25

Access to Information	
Contact Officer:	Ashley Hughes Executive Director of Resources (S151) ashley.hughes@cheshireeast.gov.uk
Appendices:	A – Financial Leadership Improvement Plan - ALL ACTIONS B – Financial Leadership Improvement Plan – Action Plan
Background Papers:	Specific papers include: The Government publication of its review undertaken by CIPFA: Cheshire East Council - CIPFA external assurance review The Corporate Peer Challenge 2024: LGA Corporate Peer Challenge 2024 The External Auditors' Interim Findings Report 2023/24 Statement of Accounts: https://www.cheshireeast.gov.uk/council_and_democracy/your_council/lga-corporate-peer-challenge-2024.aspx EY Audit completion report

Audit and Governance Committee Work Programme 2025-26

Report Reference	Audit & Governance Committee	Title	Purpose of Report	Lead Officer	Consultation	Equality Impact Assessment	Part of Budget and Policy Framework	Exempt Item	Committee Terms of Reference
February 2025									
AG/12/25-26	24/02/24	Internal Audit Plan 2025-26 Progress Update	This report provides the Committee with an update on the progress of the Audit Plan delivery, findings and outcomes.	Head of Audit, Risk and Assurance	No	No	No	No	To consider the internal audit's performance during the year, including updates on the delivery of the audit plan.
AG/13/25-26	24/02/25	Internal Audit Plan 2026-27 Approval	This report provides the proposed Internal Audit Plan 2026/27 to the Committee for review and approval.	Head of Audit, Risk and Assurance	No	No	No	No	To approve the risk-based internal audit plan.
AG/05/25-26	24/02/24	Final Statement of Accounts 2024-25	To receive the final Statement of Accounts for 2024/25, the statements will incorporate the agreed changes reported in the Audit Findings report 2023/24.	Executive Director of Resources and S151 Officer	No	No	No	No	To review and approve the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
AG/06/25-26	24/02/25	External Audit of Accounts / Statement of Accounts 2024-25	The purpose of the report is to present the Audit findings report for 2024/25.	Executive Director of Resources and S151 Officer	No	No	No	No	Ensuring assurance over both the quality of the draft financial statements and the Council's wider arrangements to

Audit and Governance Committee Work Programme 2025-26

									support a timely and effective audit.
AG/14/25-26	24/02/24	Companies Audited Financial Statement 2024-25	The purpose of this report is to present the audited financial statements of Ansa Environmental Services Ltd and Orbitas Bereavement Services Ltd for the year 2024/25.	Executive Director of Resources and S151 Officer	No	No	No	No	Ensuring assurance over both the quality of the draft financial statements and the Council's wider arrangements to support a timely and effective audit.
AG/15/25-26	24/02/25	Enterprise Cheshire and Warrington Accounts 2024-25	The purpose of this report is to present the audited financial statements of Enterprise Cheshire and Warrington for the year 2024/25.	Executive Director of Resources and S151 Officer	No	No	No	No	Ensuring assurance over both the quality of the draft financial statements and the Council's wider arrangements to support a timely and effective audit.
AG/35/25-26	24/02/25	External Auditors Update	Verbal update from the External Auditors on progress on 2023/24 Statement of Accounts Finalisation and progress on 2024/25 Statement of Accounts Audit Plan.	Executive Director of Resources and S151 Officer	No	No	No	No	Ensuring assurance over both the quality of the draft financial statements and the Council's wider arrangements to support a timely and effective audit.
AG/27/25-26	24/02/25	Final Annual Governance Statement	For the Audit and Governance Committee to approve the Final Annual Governance Statement 2024/25 prior to publication on the website alongside the Statement of Accounts.	Interim Director of Law and Governance	No	No	No	No	To review and approve the Annual Governance Statement.
AG/36/25-26	24/02/35	Whistleblowing Policy	The purpose of this report is to provide the Committee with an updated Whistleblowing Policy to be recommended onto Corporate Policy Committee.	Interim Director of Law and Governance	No	No	No	No	

OPEN

Appendix 4 – not for publication

Audit and Governance Committee

04 December 2025

Procurement Compliance

Report of: Ashley Hughes, Executive Director of Resources (S151)

Report Reference No: AG/33/25-26

Ward(s) Affected: All

Purpose of Report

- 1 The purpose of this report is to inform the Audit and Governance Committee of procurement activity and compliance, and report on adherence to the Contract Procedure Rules (CPRs) and procurement legislation.

Executive Summary

- 2 This report provides an overview of procurement compliance activities for the reporting period 1st December 2024 to 31st July 2025. It outlines key procurement performance and compliance with procurement legislation and the Contract Procedure Rules.
- 3 The report provides an update of the pipeline of procurement activity and includes the pipeline of high value (over £1m) procurements, contracts awarded this financial year and the number of cases where, and reasons why, procurement activity has required the use of waivers and/or non-adherences (WARNs).
- 4 The approved waivers and non-adherences are presented retrospectively for information to the Finance Sub Committee. It was recommended at Finance Sub Committee on the 10th of September that waivers and non-adherences would be presented to the next A&G Committee to provide assurance with waiver compliance and reporting. The total number of waivers presented to the Audit and Governance Committee is 12 (consisting of 12 waivers, 0 non-adherences).

RECOMMENDATIONS

The Audit and Governance Committee is recommended to:

1. Note the reason for 12 waivers approved between 1st December 2024 and 31st July 2025.
2. Note the pipeline projects in Appendix 1.
3. Note the contracts awarded since April 2025, Appendix 2.

Background

- 5 To ensure compliance with procurement legislation and the Contract Procedure Rules a procurement pipeline of work is maintained which is available on the [Cheshire East Transparency Pages](#) and attached at Appendix 1. The procurement pipeline provides a list of all the Council's scheduled procurement activity above £1m. The Committee should be reassured that significant decisions are managed.
- 6 To ensure compliance with the Procurement Act the council has published transparency notices, including planning, tender, award, and contract modification notices, on the central digital platform in a timely manner. In accordance with Section 98 (record keeping), material decisions and supplier communications have been appropriately documented and retained to meet the statutory record-keeping requirement. For contracts exceeding £5 million, a minimum of three Key Performance Indicators (KPIs) were established and will be monitored, as mandated by the Act. Additionally, biannual Payment Compliance Notices have been designed which detail invoice payment performance and will be published within the appropriate period. These actions demonstrate a strong commitment to transparency, accountability, and legal compliance across all procurement activities.
- 7 All council tenders are published through the Council's E-Tendering portal, ensuring transparency and equal access for all suppliers. Once the submission deadline has passed, bids are opened electronically within the portal by authorised officers only. The system is designed to prevent any access before the official closing time, maintaining fairness and integrity throughout the process.
- 8 Following the opening, each bid is verified in accordance with Section 5.8 of the Contract Procedure Rules. This verification includes confirming that bids were submitted before the deadline, checking that all mandatory documents and declarations are present, and ensuring compliance with the stated requirements. This step is critical to guarantee that all suppliers are treated consistently.
- 9 The E-Tendering portal automatically records every action taken during the opening process, including date, time, and user details. This creates a full audit trail, which is retained securely within the portal for future reference and

compliance checks. Access to tender documents is restricted to designated procurement officers.

- 10 This procedure is essential for legal compliance, fairness, and auditability. It aligns with the principles of the Procurement Act 2023, which emphasizes transparency, equal treatment, and robust record-keeping in public procurement. By following these steps, the Council ensures that its tendering process is open, accountable, and compliant with statutory requirements.
- 11 The contract procedure rules set out the necessary controls that are used to manage spend. There are occasions where it is appropriate to waive these rules with the proper authority. Waivers are pre-approved variations from the Contract Procedure Rules, and these form part of the procurement process.
- 12 This report contains all waivers approved from the 1st December 2024 to the 31st July 2025. The waivers are set out in Part 2 of the agenda.

The WARN process records the following:

- Waivers to the Contract Procedure Rules – These are agreed waivers in accordance with the Contract Procedure Rules, Chapter 3, Part 5. Section 7.1-7.4.
- Non-Adherence to the Contract Procedure Rules – This is a breach of the Contract Procedure Rules in accordance with Chapter 3, Part 5. Section 7.5 - 7.12.

Waivers	2020 - 2021	2021- 2022	2022-2023	2023- 2024	2024-2025	2025 - 2026
	25	37	24	6	18	5

ID	Category	Contract Title	Contract Start Date	Contract Expiry Date	Contract Value	Provider(s)
108	D - Compatibility	Property Inspector Solution	19/10/2025	18/04/2026	£5,000.00	Destin Solutions
105	D - Compatibility	Learning Management System (LMS) and Authoring System	01/07/2025	30/06/2027	£85,656.56	Learning Pool Ltd
97	D - Compatibility	Accident Reporting Software System	01/09/2025	30/08/2028	£41,520.00	Acclaim Safety Systems Ltd
96	E - Knowledge	Safeguarding Adults Board Independent Chair	19/05/2025	18/05/2027	£24,000.00	Kevin Bennett
94	A - Emergency	Relationship Support Service	01/04/2025	31/03/2026	£15,000.00	Tavistock Relationships
93	C - Unique	CIPFA Finance Professional Competency Model	11/04/2025	10/07/2025	£60,000.00	CIPFA
91	A - Emergency	Strategic Communications Support	24/03/2025	30/09/2025	£100,000.00	Grayling Communications Ltd

85	C - Unique	Thinking Differently for Disadvantaged Learners Training Resources	04/02/2025	03/02/2030	£21,194.10	Challenging Education
79	H – Other	To supply, install and maintain advertising and non-advertising bus shelters within Cheshire East	12/01/2025	11/01/2027	£0.00	Clear Channel Uk Ltd
78	H – Other	Further Provision of Xmas Food Hampers	11/12/2024	01/02/2025	£66,000.00	Changing Lives Together
76	H - Other	Provision of Xmas Food Hampers	11/12/2024	01/02/2025	£44,000.00	Changing Lives Together
75	E - Knowledge	International Recruitment Partner	20/12/2024	19/12/2025	£95,000.00	Morgan Hunt

- 13 Any breach of, or non-adherence to, the Contract Procedure Rules is reported to the S151 Officer and Monitoring Officer on discovery. The relevant Director or their delegated representative is required to outline the reasons for the breach and the steps taken to prevent recurrence. The number of non-adherences to present to this meeting is 0.

Non-Adherence	2020-2021	2021-2022	2022-2023	2023-2024	2024 - 2025	2025 - 2026
	3	3	4	1	3	0

- 14 The Local Government Transparency Code 2015 which details, amongst other things, the procurement information local authorities are required to publish is available on the council's transparency pages. Cheshire East Council publishes a monthly spend report detailing the previous months spend and quarterly reports for contracts awarded, procurement pipeline and purchase card spend. Appendix 2 provides a list of all contracts awarded over £5000 since April 2025.

Consultation and Engagement

- 15 Consultation and engagement have been undertaken with Cheshire East Council staff who have a role within Commission, Procuring and Contract Managing goods, services or works for the Council.

Reasons for Recommendations

- 16 The Audit and Governance Committee have an assurance role in overseeing governance arrangements within the Council. The Committee exercises this role in relation to the Council's Contract Procedure Rules (CPRs) by having oversight of the WARN process. The CPRs promote good procurement and commissioning practice, transparency, and clear public accountability.

- 17 The Contract Procedure Rules set out the necessary controls that are used to manage related spending. There are occasions where it is appropriate to waive these rules with the proper authority.
- 18 Waivers are pre-approved variations from the Contract Procedure Rules, and these form part of the procurement process.

Other Options Considered

- 19 N/A.

Implications and Comments

Monitoring Officer/Legal/Governance

- 20 The Councils commercial legal team will work with procurement and seek to ensure that the Council's procurement activity complies with the Procurement Act 2023 and the Council's contract rules; and will look to advise on the appropriate form of contracts to be used.

Section 151 Officer/Finance

- 21 The recommendations in this report do not impact on the Council's Medium Term Financial strategy (MTFS).

Human Resources

- 22 There are no direct implications for HR.

Risk Management

- 23 Two key risks have been identified. Firstly, there is a risk of non-compliance with the new transparency requirements introduced under the Procurement Act 2023. To mitigate this, targeted staff training has been delivered, and tools have been implemented to support the timely publication of required notices. Secondly, the visibility of the contract pipeline remains a challenge, which could impact procurement planning and compliance with forward-looking transparency obligations. To address this, monthly procurement planning meetings have been established to improve oversight and ensure early engagement with the procurement team.

Impact on other Committees

- 24 This report provides assurance with procurement compliance and reporting across the council.

Policy

- 25 New policies regarding the Procurement Act 2023, Contract Management and the roles and responsibilities.

Equality, Diversity and Inclusion

- 26 All tenders issued by the Council include a Selection Questionnaire which asks bidders to confirm obligations in environmental, social and labour laws. This is a self-declaration which provides a formal statement that the organisation making the declaration has not breached any of the exclusion grounds, including Equality Legislation. If a serious misrepresent is found in the Selection Questionnaire, bidder may be excluded from the procurement procedure, and from bidding for other contracts for three years.
- 27 All Cheshire East Council contracts have a clause to ensure contracts are delivered in accordance with all applicable equality law and the Council's equality and diversity policy.

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Ashley Hughes	S151 Officer	26/11/25	26/11/25
Kevin O'Keefe	Interim Monitoring Officer	26/11/25	26/11/25
<i>Legal and Finance</i>			
Chris Behnham	Director of Finance	26/11/25	26/11/25
Hilary Irving	Interim Head of Legal Services	26/11/25	To follow.

Access to Information	
Contact Officer:	Lianne Halliday, Head of Procurement Lianne.halliday@cheshireeast.gov.uk
Appendices:	Appendix 1 Pipeline (spreadsheet) Appendix 2 Contracts (spreadsheet) Appendix 3 CPR Waiver Categorisations Appendix 4 – Waivers PART 2 not for publication

Background Papers:	None
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Pipeline: Pipeline	Project Status	Estimated Contract start date	Estimated Contract Value	Department	Finance sub committee approval	Approval Required
Complex Needs	Forward plan	01/04/2027	£ 350,000,000.00	Integrated Commissioning		Adults Committee approval required - planned for mid year 2026
Accommodation with Care - Adults	Pre tender	01/04/2026	£ 315,000,000.00	Integrated Commissioning New Models of Care		Adults Committee approval required
Care at Home and Extra Care Housing	Pre tender	01/09/2026	£ 140,000,000.00	Integrated Commissioning New Models of Care		Adults Committee approved Jun 2025
Provision of a Managed Service for Temporary Agency Staff	Forward plan	01/04/2027	£ 60,000,000.00	Human Resources		
Fully Managed Service for Energy Supply (Electric and Gas)	Pre tender	01/04/2027	£ 60,000,000.00	Estates		Yes
Middlewich Eastern Bypass – Construction Phase	Pre tender	03/11/2025	£ 49,500,000.00	Highways		Highways Committee approval required
22 083 Handforth Garden Village Primary Infrastructure Works	Forward plan	01/08/2026	£ 49,300,000.00	Economic Development		E&G Committee to proceed into Detailed Design - September 25
CYP Supported Accommodation 16 – 25	Pre tender	01/04/2026	£ 24,700,000.00	Integrated Commissioning Children's		Childrens committee approval required
Enterprise Level ICT Corporate Solutions	Forward plan		£ 23,000,000.00			Yes
Integrated Sexual Health Service	Pre tender	01/10/2026	£ 17,500,000.00	Integrated Commissioning Thriving, Prevention and Complex		Adults Committee approval required - planned for Jan 2026
Domestic Energy Retrofit Works	Forward plan	01/01/2026	£ 12,000,000.00	Housing		Yes
Domestic Build Works	Forward plan	02/06/2026	£ 4,400,000.00	Housing	10/01/2024	
22 067 Enforcement Services (Bailiffs)	Forward plan	01/11/2026	£ 4,000,000.00	Customer Service		Yes
Construction Related Consultancy Services	Forward plan	29/11/2027	£ 3,500,000.00	Estates		Yes
HAF - Holiday Activity and Food Programme	Forward Plan	01/04/2026	£ 2,700,000.00	Family Help & Prevention		Childrens committee approval required - Nov 25
Domestic Abuse Safe Accommodation	Pre tender	01/04/2026	£ 1,250,000.00	Integrated Commissioning Children's		Children's and Families Committee September 25
End User Devices - Desktop Hardware	Forward plan	01/07/2025	£ 1,000,000.00	ICT Strategy		Yes
VCSFE Community Discharge Service	Pre tender	01/04/2026	£ 980,000.00	Communities and Integration		
Occupational Health Services	Forward plan	01/09/2026	£ 1,000,000.00	Human Resources		Yes
Lifelong Learning 2024/26	Modification	01/08/2025	£ 1,699,000.00	Childrens		Yes
Material Recovery Facilities	Pre-tender	01/04/2026	£ 5,000,000.00	Environmental Services		Yes
Sweeper Hire - Hire of 8 Sweepers (Various Makes /Models)	Pre-tender	01/10/2025	£ 1,400,000.00	Environmental Operations		Yes
Hire of Plant Equipment	Pre-tender	15/04/2026	£ 1,400,000.00	Environmental Operations		Yes
Provision of Lease Advisory Services	Pre-tender	01/10/2026	£ 30,000,000.00	Environmental Operations		Yes
Purchase of upto 12 Food Waste RCVs (Refuse Collection Vehicles)	Pre-tender	01/09/2025	£ 3,600,000.00	Environmental Operations		Yes
Purchase of upto 190,000 Kerbside Food Waste Caddies	Pre-tender	01/01/2026	£ 1,100,000.00	Environmental Operations		Yes
Supply of Liquid Fuels	Pre-tender	01/10/2026	£ 3,000,000.00	Environmental Operations		Yes
RCV Hire	Pre-tender	15/06/2025	£ 2,200,000.00	Environmental Operations		Yes
Hire of Light Commercial Vehicles to 3.5t	Pre-tender	01/10/2025	£ 1,000,000.00	Environmental Operations		Yes

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Contract Ref	Contract: Contract Name	Status	Supplier	Start Date	End Date	Awarded Value	Department	Contract: Record Type
C2272	All-Age Drug and Alcohol Service	Active	Change, Grow, Live Services Limited	01/04/2025	31/03/2030	£ 27,689,625.67	Integrated Commissioning Thriving, Prevention and Complex	Contract
C2166	Household Waste Recycling Centres	Active	FCC Recycling (UK) Ltd	01/09/2025	31/08/2032	£ 28,113,000.00	Environmental Services	Contract
C4258	New 1FE Primary School at Kingsley Fields Nantwich - Main Contract	Active	Conlon Construction Limited	12/05/2025	30/07/2027	£ 7,965,000.00	Education	Contract
C4660	Purchase of Refuse Collection Vehicles (Food Waste Specification)	Active	Farid Hillend	21/07/2025	20/07/2026	£ 3,189,476.00	Environmental Services	Contract
C2154	Speech, language and communication needs (SLCN)	Active	Mid Cheshire Hospitals NHS Foundation Trust	01/08/2025	31/05/2032	£ 18,750,920.00	Integrated Commissioning Children's	Contract
C3701	AI Transformation Platform	Active	ICS-AI Ltd	08/07/2025	07/07/2028	£ 6,334,206.00	ICT Strategy	Contract
C4265	Cumberland Arena Extension and Refurbishment - Construction Phase	Active	Manchester & Cheshire Construction Co Ltd	12/05/2025	12/02/2027	£ 2,805,731.33	Estates	Contract
C3120	24 063 - Level Access Showers	Active	A&K Building Services	01/04/2025	01/04/2027	£ 3,000,000.00	Housing	Contract
C4309	Supply of Bulk Fuels	Active	Standard Fuel Oils	01/04/2025	30/09/2026	£ 1,600,000.00	Environmental Services	Contract
C3312	Case Management and Finance systems Adults and Childrens	Active	LiquidLogic Limited	01/04/2025	31/03/2029	£ 4,179,988.02	Integrated Commissioning Thriving, Prevention and Complex	Contract
C4807	RCV Hire	Active	Trash UK Ltd	15/06/2025	14/06/2029	£ 3,600,000.00	Environmental Services	Contract
C4637	Supply or Supply & Install of Play Equipment (Framework)	Active		24/06/2025	20/06/2028	£ 2,500,000.00	Environmental Services	Framework
C3310	GVH - District Heating Network - PM Services	Active	Robertson Capital Projects	12/08/2025	11/08/2026	£ 680,000.00	Economic Development	Contract
C1800	22 112 Contract for the Development of Hollins View	Active	Cheshire Peaks & Plains Housing Trust	18/08/2025	17/08/2028	£ 2,000,000.00	Housing	Contract
C3738	Rough Sleeping Prevention Service (North)	Active	Adullam Homes Housing Association Limited	01/10/2025	31/03/2029	£ 2,199,990.00	Housing	Contract
C2262	Adult Learning Disability Respite	Active	Liberty Support Services Limited	01/11/2025	01/03/2030	£ 2,373,855.00	Integrated Commissioning Children's	Contract
C4351	Supply, Fitting, Maintenance and Management of Tyres	Active	Lodge Tyres	01/05/2025	31/03/2030	£ 2,200,000.00	Environmental Services	Contract
C4343	PPI Agreements with Royal Mail	Active	Royal Mail	01/05/2025	30/04/2026	£ 400,000.00	Estates	Contract
C3745	Employment support for economically inactive people, (SPF Funding) E33	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2026	£ 397,544.16	Integrated Commissioning Children's	Contract
C4376	Provision of Arboriculture Works	Active	Corinthwaite Tree Care Ltd	01/07/2025	30/06/2028	£ 920,000.00	Environmental Services	Contract
C4377	Provision of Arboriculture Works	Active	STS Contractors UK	01/07/2025	30/06/2028	£ 920,000.00	Environmental Services	Contract
C4375	Provision of Arboriculture Works	Active	Swift Tree and Arboricultural Services Limited	01/07/2025	30/06/2028	£ 920,000.00	Environmental Services	Contract
C4369	Provision of Arboriculture Works	Active	Hamps Valley Limited	01/07/2025	30/06/2028	£ 920,000.00	Environmental Services	Contract
C4383	Provision of Arboriculture Works	Active	Dryad Tree Specialists Ltd	01/07/2025	30/06/2028	£ 920,000.00	Environmental Services	Contract
C4341	Provision of Arboriculture Works (Framework)	Active		01/07/2025	30/06/2028	£ 920,000.00	Place	Framework
C3789	Software-Defined Wide Area Network (SD WAN)	Active	Virgin Media Business Ltd	08/08/2025	07/08/2028	£ 900,408.00	ICT Services	Contract
C4593	Supply of Timber Components for Public Rights of Way	Active	Hales Sawmills Limited	25/10/2025	24/10/2027	£ 600,000.00	Environmental Services	Contract
C2864	Short Breaks for Disabled Children	Active	ENDORPHINS GROUP LIMITED	01/09/2025	31/08/2028	£ 879,648.00	Integrated Commissioning Children's	Contract
C4899	Dairy House Farm, Structure Stabilisation Works Ph2 - PCSO	Active	Manchester & Cheshire Construction Co Ltd	22/08/2025	30/06/2026	£ 239,651.62	Estates	Contract
C2897	Housing Related Support 2024-5 - Lot 3 (South)	Active	Crewe YMCA	01/04/2025	31/03/2029	£ 1,125,000.00	Housing	Contract
C3311	Infection Prevention Control and Tuberculosis (TB) Service	Active	Cheshire & Wirral Partnership Nhs Foundation Trust	01/04/2025	31/03/2028	£ 797,979.00	Integrated Commissioning Thriving, Prevention and Complex	Contract
C5036	Dairy House Farm, Structure Stabilisation Works 3rd Stage 1a PCSO	Active	Manchester & Cheshire Construction Co Ltd	15/10/2025	25/09/2026	£ 228,729.49	Estates	Contract
C4777	Vernon Primary School - HORSa block demolition LVCS Lot 2 Construction Contract	Active	Manchester & Cheshire Construction Co Ltd	18/08/2025	06/11/2026	£ 277,767.13	Estates	Contract
C5093	Chelford CoFe Primary School, Extension Works - LVCS Lot 2 Main Contract	Active	Manchester & Cheshire Construction Co Ltd	27/10/2025	05/04/2027	£ 308,177.43	Estates	Contract
C4673	Occupational Health Services	Active	Optima Health UK Ltd	01/09/2025	31/08/2026	£ 204,000.00	Human Resources	Contract
C4387	Local Bus Service 12 - De Minimis (S70012B)	Active	D&G Bus Ltd	28/07/2025	28/03/2027	£ 306,923.00	Strategic Transport and Parking	Contract
C4691	Senior interim for Children's Services	Active	Propelo Ltd	08/08/2025	06/02/2026	£ 91,800.00	Children's Services	Contract
C4280	Electoral Registration Canvass Postage	Active	Royal Mail	30/07/2025	01/12/2025	£ 55,000.00	Governance and Democratic Services	Contract
C3717	Your Bus Journey 2025	Active	Transport Focus	30/01/2026	30/03/2026	£ 24,500.00	Strategic Transport and Parking	Contract
C4786	Park Lane School New Toilets & Classroom Refurbishment - Main Contract	Active	Schofield and Sons Ltd	12/08/2025	18/09/2026	£ 157,816.40	Estates	Contract
C3714	Digital Delivery Programme Consultant	Active	Bloom Procurement Services Ltd	01/05/2025	31/03/2026	£ 132,000.00	ICT Strategy	Contract
C4683	Dispute relating to the Leighton Drainage Scheme with Gateley legal	Active	TLT Solicitors LLP	01/07/2025	25/11/2026	£ 200,000.00	Legal	Contract
C2667	Revenues and Benefits Application Support and Maintenance	Active	NEC Software Solutions UK Limited	01/07/2025	30/06/2030	£ 702,318.00	Revenues and Benefits	Contract
C3699	IADM Consultant	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2026	£ 133,525.00	ICT Strategy	Contract
C4367	Hong Kong British Nationals (Overseas) Welcome Programme provision	Active	Cheshire, Halton & Warrington Race & Equality Centre	15/07/2025	31/03/2026	£ 100,000.00	Education	Contract
C3552	P564 Revs & Bens Offsite Processing	Active	Bloom Procurement Services Ltd	01/04/2025	31/10/2026	£ 197,718.32	Revenues and Benefits	Contract
C4952	Funding of 3x DE RCVs	Active	Triple P UK Ltd	11/09/2025	12/09/2032	£ 865,836.00		Contract
C4804	Financial Support for LD Transformation Programme	Active	Bloom Procurement Services Ltd	15/10/2025	15/03/2026	£ 50,333.40	Adult Health and Integration	Contract
C4670	DMS Application Support and Maintenance	Active	NEC Software Solutions UK Limited	01/07/2025	30/06/2030	£ 589,437.00	Revenues and Benefits	Contract
C3721	Woodland Creation Scheme at Buttertons	Active	CLECO Ltd	08/10/2025	31/08/2029	£ 458,697.92	Environmental Services	Contract
C5065	Environmental Hub - Depot Expansion RIBA Stages 3 Lot 8	Active	The Environment Partnership (TEP) Ltd	31/10/2025	23/07/2026	£ 84,881.36	Estates	Contract
C3724	P575 Adults, Children's & Public Health (ACPH)	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2026	£ 109,865.00	ICT Strategy	Contract
C4623	Springfield School Expansion at Cleford House, Middlewich PCSO	Active	Manchester & Cheshire Construction Co Ltd	15/09/2025	06/08/2026	£ 97,519.93		Contract
C4388	Local Bus Service 84 - De Minimis (S70084)	Active	Ribble Motor Services Limited T/a Stagecoach Merseyside & South Lancashire	04/08/2025	28/03/2027	£ 175,950.00	Strategic Transport and Parking	Contract
C4366	Non-Accredited Learning (Tailored Learning) in Macclesfield	Active	Space4autism	01/08/2025	31/07/2026	£ 100,000.00	Education	Contract
C4590	Garden Village at Handforth Development Surveyor - Delivery & Commerci	Active	Bloom Procurement Services Ltd	01/07/2025	31/12/2026	£ 150,000.00	Economic Development	Contract
C3769	Security Operations Centre / Manage, Detect, Response (SOC)	Active	NCC Group Security Services Limited	27/08/2025	26/08/2028	£ 294,882.00	ICT Strategy	Contract
C3723	P574 Adult, Children and Public Health (ACPH) Project Management Consultancy	Active	Bloom Procurement Services Ltd	01/04/2025	27/03/2026	£ 97,500.00	ICT Strategy	Contract
C4652	Holiday Activities and Food (HAF) Programme 2025/26	Active	Advnce Group Ltd	08/07/2025	31/03/2026	£ 72,300.00	Family Help and Prevention	Contract
C4539	Information Rights and Data Protection Compliance Case Management Solution	Active	Civica UK Limited	23/10/2025	22/10/2026	£ 94,080.00	Audit and Risk	Contract
C2492	Parking Enforcement Software	Active	UnityFive Ltd	01/07/2025	30/06/2028	£ 270,000.00	Strategic Transport and Parking	Contract
C4326	Woodland Creation Scheme at Bathertons	Active	Lowther Forestry Group Limited	08/10/2025	31/08/2029	£ 337,684.47	Environmental Services	Contract
C3601	Learning Management System	Active	Learning Pool Ltd	01/07/2025	30/06/2026	£ 85,538.56	Human Resources	Contract
C3713	Digital E2E Solution & Delivery Consultant	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2026	£ 83,421.00	ICT Services	Contract
C4648	Disability Adaptation Works (SR2007824)	Active	Brenden Fern Limited	29/10/2025	28/10/2026	£ 82,782.32	Housing	Contract
C3776	Disability Adaptation Works (SR2007827)	Active	JRB Construction Limited	04/09/2025	03/09/2026	£ 78,807.35	Housing	Contract
C5024	External Legal Advice for Middlewich Eastern By Pass	Active	TLT Solicitors LLP	01/11/2025	14/10/2027	£ 150,000.00	Legal	Contract
C4958	Basford East New 1FE Primary School RIBA Stage 3 - Lot 1	Active	Halliday Meecham Architects Limited	30/09/2025	28/08/2026	£ 70,865.62	Education	Contract
C4385	The supply of horticultural hand held equipment, tools and accessories	Active	Endura Group Ltd t/a Landscape Supply Company	23/05/2025	22/05/2027	£ 150,000.00	Environmental Services	Contract
C4603	Lot 1 Home To School Call Off - S71004	Active	Burland Day Trips and Tours Limited	01/09/2025	31/07/2030	£ 356,250.00	Strategic Transport and Parking	Contract
C4601	Lot 1 Home To School Call Off - S71061	Active	Burland Day Trips and Tours Limited	01/09/2025	31/07/2030	£ 356,250.00	Strategic Transport and Parking	Contract
C4599	Lot 1 Home To School Call Off - S71083	Active	Lakeside Coaches Ltd	01/09/2025	30/07/2030	£ 355,300.00	Strategic Transport and Parking	Contract
C5007	Unified Monitoring and Observability Platform	Active	Loop1 UK Limited	20/10/2025	19/10/2026	£ 70,000.00	ICT Services	Contract
C4735	Supply of Accessible Buses 3 x Accessible Buss	Active	Enterprise-Rent-A-Car	15/06/2025	14/06/2029	£ 280,000.00	Environmental Services	Contract
C4585	Former Royal Arcade, Landscaping Works NWCH SW PCSO	Active	Manchester & Cheshire Construction Co Ltd	17/06/2025	05/02/2026	£ 45,927.48	Estates	Contract

Contract Ref	Contract: Contract Name	Status	Supplier	Start Date	End Date	Awarded Value	Department	Contract: Record Type
C3778	Disability Adaptation Works SR2006862	Active	Brenden Fern Limited	31/07/2025	30/07/2026	£ 65,164.93	Housing	Contract
C1073	SCE SQL/CIS CPS	Active	Insight Direct (UK) Ltd	01/06/2025	31/05/2028	£ 195,416.12	ICT Strategy	Contract
C4792	Adobe Subscription Agreement	Active	Insight Direct (UK) Ltd	26/08/2025	25/08/2026	£ 64,257.17	ICT Strategy	Contract
C4764	Lot 1 Home To School Call Off - S75730	Active	24x7 (Cheshire) Ltd	01/09/2025	31/07/2027	£ 115,892.40	Strategic Transport and Parking	Contract
C5011	Pensions advisory support	Active	Kpmg	29/10/2025	31/03/2026	£ 25,000.00	Finance	Contract
C4308	Community Pharmacy Seasonal Influenza Vaccination Programme	Active	Andrews Pharmacy Limited	01/10/2025	31/03/2026	£ 30,000.00	Integrated Commissioning Thriving, Prevention and Complex	Contract
C4875	Lot 1 Home To School Call Off - N55007	Active	24x7 (Cheshire) Ltd	01/09/2025	31/07/2027	£ 110,192.40	Strategic Transport and Parking	Contract
C3759	Vernon Primary School, Refurbishment & Remodelling Works - LVCS Lot 2 PCSO	Active	Manchester & Cheshire Construction Co Ltd	01/05/2025	26/03/2026	£ 52,688.64	Estates	Contract
C5033	a Local Electric Vehicle Infrastructure (LEVI) Concession Contract - Part 2	Active	Browne Jacobson Lip	30/09/2025	29/09/2026	£ 55,000.00	Legal	Contract
C4671	Housing Benefit Subsidy Claim Audit	Active	Kpmg	01/11/2025	31/08/2028	£ 155,450.00	Revenues and Benefits	Contract
C3758	Chelford CoFE Primary School, Extension Works - LVCS Lot 2 PCSO	Active	Manchester & Cheshire Construction Co Ltd	02/05/2025	13/02/2026	£ 41,119.03	Estates	Contract
C4272	Broker Fees for Financial Instruments 2025/26	Active	Tradition UK Ltd	01/05/2025	31/03/2026	£ 50,000.00	Finance	Contract
C4290	Broker Fees for Financial Instruments 2025/26	Active	King & Shaxson Ltd	01/05/2025	31/03/2026	£ 50,000.00	Finance	Contract
C4291	Broker Fees for Financial Instruments 2025/26	Active	BGC Partners	01/05/2025	31/03/2026	£ 50,000.00	Finance	Contract
C4292	Broker Fees for Financial Instruments 2025/26	Active	Imperial Treasury Services Ltd	01/05/2025	31/03/2026	£ 50,000.00	Finance	Contract
C4289	Broker Fees for Financial Instruments 2025/26	Active	TP ICAP Markets Limited	01/05/2025	31/03/2026	£ 50,000.00	Finance	Contract
C4887	Lot 1 Home To School Call Off - N55230	Active	24x7 (Cheshire) Ltd	01/09/2025	31/07/2026	£ 49,396.20	Strategic Transport and Parking	Contract
C3803	P580 ICT SharePoint/Integration Consultant 2025-26	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2026	£ 53,550.00	ICT Services	Contract
C4647	Disability Adaptation Works (SR2002490)	Active	Brenden Fern Limited	20/10/2025	19/10/2026	£ 52,340.20	Housing	Contract
C3705	CCTV Fibre Optic	Active	British Telecom	01/04/2025	31/03/2026	£ 51,650.00	ICT Strategy	Contract
C4892	Lot 1 Home To School Call Off - N55239	Active	24x7 (Cheshire) Ltd	01/09/2025	31/07/2027	£ 98,792.40	Strategic Transport and Parking	Contract
C4600	Lot 1 Home To School Call Off - S71191	Active	Ian Tomlinson T/a Tomlinson Travel	01/09/2025	31/07/2030	£ 247,950.00	Strategic Transport and Parking	Contract
C4512	Supply of Safety Surfacing	Active	Polytech Liquid Polymers	29/05/2025	28/05/2028	£ 150,000.00	Environmental Services	Contract
C5059	Insurance claim VN69PCO	Active	Terberg Matec	14/07/2025	31/12/2025	£ 24,917.16	Strategic Transport and Parking	Contract
C5021	All Together Fairer Pilot	Active	GL Education	10/10/2025	31/03/2026	£ 24,500.00	Children's Services	Contract
C3761	Childcare Sufficiency Assessment	Active	Bloom Procurement Services Ltd	07/11/2025	02/04/2026	£ 20,000.00	Children's Safeguarding and Quality	Contract
C4888	Lot 1 Home To School Call Off - N55240	Active	Safeguard Transport Ltd	01/09/2025	31/07/2026	£ 41,800.00	Strategic Transport and Parking	Contract
C4891	Lot 1 Home To School Call Off - N55302Y	Active	Eco Travel Private Hire Ltd	01/09/2025	31/07/2026	£ 41,420.00	Strategic Transport and Parking	Contract
C4575	Business Growth Programme Consultancy	Active	Bloom Procurement Services Ltd	01/08/2025	31/03/2026	£ 30,000.00	Economic Development	Contract
C4566	Conversion of former Dean Row Community Centre - 20 No SEN School - PCSO	Active	Manchester & Cheshire Construction Co Ltd	01/08/2025	14/05/2026	£ 33,059.70	Estates	Contract
C4893	Lot 1 Home To School Call Off - N75100	Active	Safeguard Transport Ltd	01/09/2025	31/07/2027	£ 83,600.00	Strategic Transport and Parking	Contract
C4784	Best Interest Assessor Training	Active	The University of Manchester	24/09/2025	08/12/2025	£ 7,250.00	Human Resources	Contract
C3853	Automated Household Response Service	Active	Civica Election Services Limited	01/07/2025	01/12/2025	£ 18,000.00	Governance and Democratic Services	Contract
C4669	Temporary use of local tipping facility for road sweepers	Active	Cheshire Demolition and Excavation Contractors	01/09/2025	31/03/2026	£ 25,000.00		Contract
C4890	Lot 1 Home To School Call Off - N55148Y	Active	Safeguard Transport Ltd	01/09/2025	31/07/2026	£ 39,140.00	Strategic Transport and Parking	Contract
C4873	Lot 1 Home To School Call Off - N55567	Active	A Stars Travel Limited	01/09/2025	31/07/2026	£ 37,620.00	Strategic Transport and Parking	Contract
C4729	Lot 1 Home To School Call Off - N55154	Active	Northwich Travel Limited	01/09/2025	31/07/2028	£ 119,700.00	Strategic Transport and Parking	Contract
C3017	IT Health Checks and Cyber Security Consultancy	Active	Forfend Information Security Ltd	01/04/2025	31/03/2026	£ 40,882.50	ICT Services	Contract
C4950	Boundary fencing for land at Oakwood Farm	Active	Landale Fencing Contractors LTD	01/09/2025	31/03/2026	£ 23,750.00	Infrastructure & Highways	Contract
C4602	Lot 1 Home To School Call Off - S71003	Active	Burland Day Trips and Tours Limited	01/09/2025	31/07/2030	£ 199,500.00	Strategic Transport and Parking	Contract
C4860	Lot 1 Home To School Call Off - N75006	Active	A Stars Travel Limited	01/09/2025	31/07/2026	£ 36,860.00	Strategic Transport and Parking	Contract
C4763	Lot 1 Home To School Call Off - N75088	Active	GM Travel (Winsford) Ltd	01/09/2025	31/07/2026	£ 36,860.00	Strategic Transport and Parking	Contract
C4226	Health and Safety Training	Active	Bloom Procurement Services Ltd	07/07/2025	06/07/2026	£ 40,000.00	Human Resources	Contract
C4397	Disability Adaptation Works (SR2007114)	Active	JRB Construction Limited	05/09/2025	04/09/2026	£ 39,665.00	Housing	Contract
C2911	Safe Haven outside of Schools	Active	Derby City Council	29/09/2025	28/09/2026	£ 39,095.10	Strategic Transport and Parking	Contract
C4788	Westlaw/Practical Law online resource	Active	Thomson Reuters	01/04/2025	31/03/2026	£ 38,975.16	Legal	Contract
C4725	Lot 1 Home To School Call Off - N55512	Active	Westside Taxis Ltd	01/09/2025	31/07/2026	£ 34,960.00	Strategic Transport and Parking	Contract
C4753	Lot 1 Home To School Call Off - S55001	Active	A Stars Travel Limited	03/09/2025	31/07/2027	£ 72,200.00	Strategic Transport and Parking	Contract
C2944	Cloud Telephony	Active	Gamma Network Solutions Limited	01/07/2025	30/06/2028	£ 112,068.00	ICT Services	Contract
C4819	Lot 1 Home To School Call Off - N55657	Active	South Cheshire Cars Ltd	01/09/2025	31/07/2026	£ 33,630.00	Strategic Transport and Parking	Contract
C4818	Lot 1 Home To School Call Off - N55067	Active	Prime Cars Travel Limited	01/09/2025	31/07/2026	£ 33,250.00	Strategic Transport and Parking	Contract
C4842	Lot 1 Home To School Call Off - N75018	Active	Alpha Grove Private Hire Ltd	01/09/2025	31/07/2029	£ 140,144.00	Strategic Transport and Parking	Contract
C4835	Lot 1 Home To School Call Off - N55501A	Active	Alpha Grove Private Hire Ltd	01/09/2025	31/07/2027	£ 68,020.00	Strategic Transport and Parking	Contract
C4823	Lot 1 Home To School Call Off - S75015	Active	City Centre Central Ltd	02/09/2025	31/07/2026	£ 32,300.00	Strategic Transport and Parking	Contract
C4730	Lot 1 Home To School Call Off - S55954	Active	Safeguard Transport Ltd	01/09/2025	31/07/2026	£ 32,300.00	Strategic Transport and Parking	Contract
C4889	Lot 1 Home To School Call Off - N55018Y	Active	Expedition Mini Coaches Ltd	01/09/2025	31/07/2026	£ 32,300.00	Strategic Transport and Parking	Contract
C4438	Lot 1 Home To School Call Off - S75631N	Active	A1 Embassy Taxis Stoke Ltd	01/09/2025	31/07/2026	£ 31,920.00	Strategic Transport and Parking	Contract
C4951	Valley Brook - Willow Spilling	Active	Peak Traditional Fencing	01/09/2025	01/04/2026	£ 20,000.00	Environmental Services	Contract
C4506	Poynton Relief Road - Post Opening Reports	Active	Mott Macdonald Limited	01/11/2025	28/02/2028	£ 79,947.00	Infrastructure & Highways	Contract
C4855	Lot 1 Home To School Call Off - N55155	Active	A Stars Travel Limited	01/09/2025	31/07/2026	£ 31,350.00	Strategic Transport and Parking	Contract
C4863	Lot 1 Home To School Call Off - N55953Y	Active	Cheshire Travel Ltd	01/09/2025	31/07/2026	£ 31,350.00	Strategic Transport and Parking	Contract
C4886	Lot 1 Home To School Call Off - N55004	Active	Expedition Mini Coaches Ltd	01/09/2025	31/07/2026	£ 30,922.50	Strategic Transport and Parking	Contract
C4317	Data Cabling	Active	Network Installation Solutions Ltd	01/09/2025	31/08/2028	£ 100,000.00	ICT Services	Contract
C4349	Supply of boots	Active		01/06/2025	31/05/2028	£ 100,000.00	Environmental Services	Contract
C4742	Lot 1 Home To School Call Off - S55989A	Active	GM Travel (Winsford) Ltd	01/09/2025	31/07/2026	£ 30,400.00	Strategic Transport and Parking	Contract
C4868	Lot 1 Home To School Call Off - N75957Y	Active	United Travel Private Hire Ltd	01/09/2025	31/07/2026	£ 30,400.00	Strategic Transport and Parking	Contract
C4904	Lot 1 Home To School Call Off - S85118	Active	A1 Embassy Taxis Stoke Ltd	03/09/2025	31/07/2026	£ 30,210.00	Strategic Transport and Parking	Contract
C4826	Lot 1 Home To School Call Off - S85036	Active	Eco Travel Private Hire Ltd	01/09/2025	31/07/2026	£ 30,020.00	Strategic Transport and Parking	Contract
C4744	Lot 1 Home To School Call Off - N55301	Active	GT Tours Ltd	01/09/2025	31/07/2026	£ 30,020.00	Strategic Transport and Parking	Contract
C3280	Lot 1 Home To School Call Off - N75019	Active	G Cooper & Son Limited T/a 3D's Taxi	01/09/2025	31/07/2027	£ 61,560.00	Strategic Transport and Parking	Contract
C4831	Lot 1 Home To School Call Off - S85105	Active	A Stars Travel Limited	01/09/2025	31/07/2027	£ 60,800.00	Strategic Transport and Parking	Contract
C4836	Lot 1 Home To School Call Off - S75160	Active	Eco Travel Private Hire Ltd	01/09/2025	31/07/2027	£ 60,040.00	Strategic Transport and Parking	Contract
C4882	Lot 1 Home To School Call Off - N55920YA	Active	Cheshire Travel Ltd	01/09/2025	31/07/2028	£ 90,630.00	Strategic Transport and Parking	Contract
C4582	Decorating Christmas Mansion at Tatton Park 2025 - Stage 1	Active	Tweedle Floral Design	20/07/2025	31/01/2026	£ 15,500.00	Culture and Tourism	Contract
C4920	Lot 1 Home To School Call Off - S55991B	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2027	£ 58,900.00	Strategic Transport and Parking	Contract

Contract Ref	Contract: Contract Name	Status	Supplier	Start Date	End Date	Awarded Value	Department	Contract: Record Type
C4344	Oracle Program Technical Support Services	Active	Oracle Corporation UK Limited	20/05/2025	19/05/2026	£ 30,410.91	ICT Services	Contract
C3698	Public space CCTV maintenance	Active	Reflex Systems Ltd	01/05/2025	30/04/2028	£ 90,310.05	Regulatory Services	Contract
C4906	Lot 1 Home To School Call Off - N85703	Active	A Stars Travel Limited	01/09/2025	31/07/2026	£ 27,550.00	Strategic Transport and Parking	Contract
C4401	Legal Advice - Confidential Matter within Children's Services	Active	Weightmans Up	15/05/2025	15/05/2026	£ 30,000.00	Legal	Contract
C4816	Lot 1 Home To School Call Off - N552328	Active	Eco Travel Private Hire Ltd	02/09/2025	31/07/2026	£ 27,360.00	Strategic Transport and Parking	Contract
C4702	Lot 1 Home To School Call Off - S75080	Active	A Stars Travel Limited	02/09/2025	31/07/2027	£ 56,620.00	Strategic Transport and Parking	Contract
C4919	Lot 1 Home To School Call Off - N75955	Active	Cars "R" Uss Ltd	01/09/2025	31/07/2027	£ 56,620.00	Strategic Transport and Parking	Contract
C4881	Lot 1 Home To School Call Off - N75021	Active	t&g cars	01/09/2025	31/07/2028	£ 85,500.00	Strategic Transport and Parking	Contract
C4720	Lot 1 Home To School Call Off - S75420	Active	City Centre Central Ltd	01/09/2025	31/07/2028	£ 85,431.60	Strategic Transport and Parking	Contract
C4437	Lot 1 Home To School Call Off - S75068	Active	t&g cars	01/09/2025	31/07/2029	£ 113,620.00	Strategic Transport and Parking	Contract
C4722	Lot 1 Home To School Call Off - N85007	Active	Alpha Grove Private Hire Ltd	01/09/2025	31/07/2028	£ 83,790.00	Strategic Transport and Parking	Contract
C4785	Electronic Signature Solution	Active	Glemnet Limited	26/08/2025	25/08/2026	£ 28,704.00	ICT Strategy	Contract
C4859	Lot 1 Home To School Call Off - N55165	Active	Westside Taxis Ltd	01/09/2025	31/07/2026	£ 26,220.00	Strategic Transport and Parking	Contract
C4442	Lot 1 Home To School Call Off - S85197	Active	Alpha Grove Private Hire Ltd	01/09/2025	31/07/2026	£ 26,220.00	Strategic Transport and Parking	Contract
C4439	Lot 1 Home To School Call Off - N55061	Active	Westside Taxis Ltd	01/09/2025	31/07/2027	£ 54,720.00	Strategic Transport and Parking	Contract
C4937	Lot 1 Home To School Call Off - N55153	Active	Cheshire Travel Ltd	01/09/2025	31/07/2028	£ 82,650.00	Strategic Transport and Parking	Contract
C4845	Lot 1 Home To School Call Off - S75147	Active	C & M Taxis	03/09/2025	31/07/2026	£ 25,840.00	Strategic Transport and Parking	Contract
C4324	Weston Road Active Travel Bridge	Active	Network Rail Infrastructure Limited	24/04/2025	31/03/2026	£ 25,318.00	Highways	Contract
C4679	Christmas Presents at Tatton Park 2025	Active	Padgett Bros(A to Z) Ltd	01/11/2025	01/02/2026	£ 6,900.00	Estates	Contract
C4841	Lot 1 Home To School Call Off - S85056Y	Active	Alpha Grove Private Hire Ltd	01/09/2025	31/07/2028	£ 80,370.00	Strategic Transport and Parking	Contract
C4936	Lot 1 Home To School Call Off - N55084	Active	Cheshire Travel Ltd	01/09/2025	31/07/2028	£ 79,800.00	Strategic Transport and Parking	Contract
C4861	Lot 1 Home To School Call Off - N55904Y	Active	Platinum Private Hire	01/09/2025	31/07/2026	£ 24,700.00	Strategic Transport and Parking	Contract
C4923	Lot 1 Home To School Call Off - N55954	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2027	£ 51,300.00	Strategic Transport and Parking	Contract
C4746	Lot 1 Home To School Call Off - S75255B	Active	Topgear Travel	02/09/2025	31/07/2026	£ 24,067.30	Strategic Transport and Parking	Contract
C3685	Emergency Panic Alarm System	Active	Anywhere Care Limited	01/06/2025	01/05/2026	£ 24,000.00	Integrated Commissioning Children's	Contract
C4592	Queens Park Bowling Green Irrigation System	Active	SRI Water	30/07/2025	01/07/2026	£ 24,000.00	Environmental Services	Contract
C3604	Reinstatement of Fire Damaged Building	Active	Petty Pool	01/08/2025	01/08/2026	£ 26,124.00	Estates	Contract
C4758	Lot 1 Home To School Call Off - S71702Y	Active	24x7 (Cheshire) Ltd	01/09/2025	31/07/2030	£ 128,231.00	Strategic Transport and Parking	Contract
C4347	Software Management System for Chargeable Garden Waste Scheme	Active	Bartec Municipal Technologies Ltd	21/07/2025	30/06/2028	£ 76,000.00	Environmental Services	Contract
C4821	Lot 1 Home To School Call Off - S75703	Active	Road Wise Stoke Ltd	01/09/2025	31/07/2026	£ 23,655.00	Strategic Transport and Parking	Contract
C4879	Lot 1 Home To School Call Off - S55144N	Active	Eco Travel Private Hire Ltd	03/09/2025	31/07/2028	£ 75,240.00	Strategic Transport and Parking	Contract
C2939	Online Planning Policy Consultation Software	Active	JDI Solutions Ltd	01/04/2025	31/03/2029	£ 102,375.00	Planning	Contract
C4939	Lot 1 Home To School Call Off - N55126	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2028	£ 74,100.00	Strategic Transport and Parking	Contract
C4940	Lot 1 Home To School Call Off - N75002	Active	Rais Private Hire Ltd	01/09/2025	31/07/2028	£ 74,100.00	Strategic Transport and Parking	Contract
C4928	Lot 1 Home To School Call Off - N55142	Active	GT Tours Ltd	01/09/2025	31/07/2027	£ 48,640.00	Strategic Transport and Parking	Contract
C4884	Lot 1 Home To School Call Off - S55595YO	Active	City Centre Central Ltd	02/09/2025	31/07/2030	£ 123,500.00	Strategic Transport and Parking	Contract
C4693	Job Go Public - CWC contract, CE beneficiary	Active	Cheshire West And Chester Council	01/09/2025	31/08/2027	£ 50,000.00	Human Resources	MoU
C4650	Membership of North West Employers for 2025 / 26	Active	North West Employers	01/04/2025	31/03/2026	£ 25,000.00	Human Resources	Contract
C5029	Barrister to determine on Sandfield Wood village green application	Active	Kings Chambers	01/11/2025	31/10/2026	£ 25,000.00	Estates	Contract
C4934	Lot 1 Home To School Call Off - S75904N	Active	Prime Cars Travel Limited	01/09/2025	31/07/2027	£ 47,500.00	Strategic Transport and Parking	Contract
C4446	Lot 1 Home To School Call Off - S75120	Active	RR Travels	01/09/2025	31/07/2027	£ 47,496.20	Strategic Transport and Parking	Contract
C4811	Lot 1 Home To School Call Off - N56001N	Active	Alpha Grove Private Hire Ltd	02/09/2025	31/07/2026	£ 22,705.00	Strategic Transport and Parking	Contract
C4803	Senior Leadership Development Programme	Active	The Society Of Local Authority Chief Executives And Senior Managers (Solace Grou	01/10/2025	30/04/2026	£ 14,400.00	Human Resources	Contract
C4851	Lot 1 Home To School Call Off - S85915N	Active	Cabability Ltd	02/09/2025	31/07/2026	£ 22,610.00	Strategic Transport and Parking	Contract
C4849	Lot 1 Home To School Call Off - S55083	Active	Secure Travel Private Hire Ltd	01/09/2025	31/07/2026	£ 22,420.00	Strategic Transport and Parking	Contract
C4912	Lot 1 Home To School Call Off - S55043	Active	Saxon Taxis and Private Hire	03/09/2025	31/07/2026	£ 22,420.00	Strategic Transport and Parking	Contract
C4718	Lot 1 Home To School Call Off - N85701	Active	Alpha Grove Private Hire Ltd	01/09/2025	31/07/2029	£ 95,380.00	Strategic Transport and Parking	Contract
C4483	Park Lane School New Toilets & Classroom Refurbishment - PCSO	Active	Schofield and Sons Ltd	24/06/2025	30/04/2026	£ 20,257.50	Estates	Contract
C4608	Disability Adaptation Works (SR2007924)	Active	Lanemark Ltd T/A Carebase	06/06/2025	06/06/2026	£ 24,266.75	Housing	Contract
C4874	Lot 1 Home To School Call Off - S75611	Active	Alpha Grove Private Hire Ltd	02/09/2025	31/07/2027	£ 46,170.00	Strategic Transport and Parking	Contract
C4734	Car Hire	Active	Days Rental	15/06/2025	14/06/2029	£ 96,000.00	Environmental Services	Contract
C4657	Holiday Activities and Food (HAF) Programme 2025/26	Active	St Marys Catholic primary school	08/07/2025	31/03/2026	£ 18,000.00	Family Help and Prevention	Contract
C4918	Lot 1 Home To School Call Off - S55931A	Active	A1 Embassy Taxis Stoke Ltd	01/09/2025	31/07/2027	£ 45,980.00	Strategic Transport and Parking	Contract
C4935	Lot 1 Home To School Call Off - N75281	Active	A Stars Travel Limited	01/09/2025	31/07/2028	£ 68,400.00	Strategic Transport and Parking	Contract
C4447	Lot 1 Home To School Call Off - S75283N	Active	Alpha Grove Private Hire Ltd	01/09/2025	31/07/2027	£ 44,840.00	Strategic Transport and Parking	Contract
C4808	Warm & Healthy Homes - Topo Survey - Lot 5	Active	David Trowler Associates	01/09/2025	30/06/2026	£ 19,395.00	Business Change	Contract
C4781	Cultural Framework Grant	Active		30/04/2025	31/03/2029	£ 90,280.00	Culture and Tourism	Contract
C4270	CIPFA Corporate Annual Subscription	Active	CIPFA Business Ltd	01/04/2025	31/03/2026	£ 22,849.00	Finance	Contract
C4707	Lot 1 Home To School Call Off - S85809	Active	Prime Cars Travel Limited	02/09/2025	31/07/2026	£ 20,900.00	Strategic Transport and Parking	Contract
C4897	Secure Connection to Public Sector Network	Active	Vodafone Limited	29/09/2025	28/09/2026	£ 22,594.11	ICT Services	Contract
C4838	Lot 1 Home To School Call Off - S75603	Active	Antey Limited	03/09/2025	31/07/2028	£ 65,550.00	Strategic Transport and Parking	Contract
C5002	Full Bus Wrap Advertising for 16-19 Bus Saver Campaign	Active	Outdo Transport Ltd	20/10/2025	19/10/2026	£ 22,100.00	Strategic Transport and Parking	Contract
C4971	Audit of Cheshire Warrington Development Partnership Accounts	Active	Beever & Struthers	22/09/2025	21/02/2026	£ 9,100.00	Finance	Contract
C4929	Lot 1 Home To School Call Off - N55659	Active	A Stars Travel Limited	01/09/2025	31/07/2027	£ 41,800.00	Strategic Transport and Parking	Contract
C4938	Lot 1 Home To School Call Off - S85619	Active	Club Class Travel Limited	03/09/2025	31/07/2028	£ 63,555.00	Strategic Transport and Parking	Contract
C4847	Lot 1 Home To School Call Off - S75956O	Active	A Stars Travel Limited	01/09/2025	31/07/2026	£ 19,950.00	Strategic Transport and Parking	Contract
C4444	Lot 1 Home To School Call Off - S75909	Active	Westside Taxis Ltd	02/09/2025	31/07/2026	£ 19,950.00	Strategic Transport and Parking	Contract
C4864	Lot 1 Home To School Call Off - S55436A	Active	Secure Travel Private Hire Ltd	02/09/2025	31/07/2026	£ 19,874.00	Strategic Transport and Parking	Contract
C4878	Lot 1 Home To School Call Off - S85803	Active	Intermobility Private Hire Ltd	02/09/2025	31/07/2027	£ 41,420.00	Strategic Transport and Parking	Contract
C4726	Lot 1 Home To School Call Off - N55049	Active	Road Wise Stoke Ltd	01/09/2025	31/07/2027	£ 41,420.00	Strategic Transport and Parking	Contract
C4731	Lot 1 Home To School Call Off - S75022N	Active	Safeguard Transport Ltd	03/09/2025	31/07/2026	£ 19,760.00	Strategic Transport and Parking	Contract
C4396	Kingsbourne 1FE New Build Primary School Stage 5-6 Lot 3	Active	Currie & Brown Uk Limited	14/07/2025	30/04/2026	£ 17,921.25	Estates	Contract
C4817	Lot 1 Home To School Call Off - N85103	Active	Door2Door Transport Ltd	01/09/2025	31/07/2026	£ 19,475.00	Strategic Transport and Parking	Contract
C4837	Lot 1 Home To School Call Off - S75369O	Active	Intermobility Private Hire Ltd	02/09/2025	19/12/2025	£ 7,072.50	Strategic Transport and Parking	Contract
C4943	Disability Adaptation Works (HG)	Active	JRB Construction Limited	21/10/2025	20/10/2026	£ 21,183.30	Housing	Contract

Contract Ref	Contract: Contract Name	Status	Supplier	Start Date	End Date	Awarded Value	Department	Contract: Record Type
C4452	Lot 1 Home To School Call Off - S75605	Active	Westside Taxis Ltd	01/09/2025	31/07/2026	£ 19,380.00	Strategic Transport and Parking	Contract
C4316	Hire of Plant Equipment- West Park Parks and Grounds Team	Active	Northwest Plant Agri Limited	28/04/2025	27/04/2026	£ 21,120.00	Environmental Services	Contract
C4916	Lot 1 Home To School Call Off - N55068	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2026	£ 19,000.00	Strategic Transport and Parking	Contract
C4812	Lot 1 Home To School Call Off - S76009N	Active	Swift Cars	02/09/2025	31/07/2026	£ 19,000.00	Strategic Transport and Parking	Contract
C4867	Lot 1 Home To School Call Off - N75089	Active	Zoom Private Hire	01/09/2025	31/07/2026	£ 19,000.00	Strategic Transport and Parking	Contract
C4834	Lot 1 Home To School Call Off - S75120B	Active	Door2Door Transport Ltd	03/09/2025	31/07/2027	£ 38,950.00	Strategic Transport and Parking	Contract
C4754	Lot 1 Home To School Call Off - S75766N	Active	Door2Door Transport Ltd	03/09/2025	31/07/2027	£ 38,950.00	Strategic Transport and Parking	Contract
C3746	P577 Specialist Waste Advisor - Garden Village Handforth	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2027	£ 40,500.00	Economic Development	Contract
C4687	Cledford House 60 place SEN Primary offer - Lot 8	Active	Rsk Environment Ltd	29/07/2025	30/06/2026	£ 18,527.00	Estates	Contract
C4871	Lot 1 Home To School Call Off - N56120	Active	Door2Door Transport Ltd	01/09/2025	31/07/2026	£ 18,525.00	Strategic Transport and Parking	Contract
C4850	Lot 1 Home To School Call Off - S853700	Active	Comfort Travels Taxi Ltd	02/09/2025	31/07/2026	£ 18,525.00	Strategic Transport and Parking	Contract
C4869	Lot 1 Home To School Call Off - N76101	Active	GM Travel (Winsford) Ltd	01/09/2025	31/07/2026	£ 18,430.00	Strategic Transport and Parking	Contract
C4872	Lot 1 Home To School Call Off - N76100	Active	GM Travel (Winsford) Ltd	01/09/2025	31/07/2026	£ 18,430.00	Strategic Transport and Parking	Contract
C4217	Washroom Services	Active	PHS Group Limited	16/08/2025	15/08/2028	£ 60,000.00	Procurement	Contract
C3636	Contract for the Provision of Genealogy Service	Active	Anglia Research Services Limited	09/09/2025	08/09/2030	£ 100,000.00	Regulatory Services	Contract
C4797	Cheshire and Merseyside Change and Integration Programme	Active	Cheshire and Merseyside Children Services	13/08/2025	12/08/2026	£ 20,000.00	Children's Services	Contract
C4915	Lot 1 Home To School Call Off - N55594	Active	GT Tours Ltd	01/09/2025	31/07/2026	£ 18,240.00	Strategic Transport and Parking	Contract
C4921	Lot 1 Home To School Call Off - N55031	Active	A Stars Travel Limited	01/09/2025	31/07/2027	£ 38,000.00	Strategic Transport and Parking	Contract
C4911	Lot 1 Home To School Call Off - N55983	Active	A Stars Travel Limited	01/09/2025	31/07/2026	£ 18,050.00	Strategic Transport and Parking	Contract
C4436	Lot 1 Home To School Call Off - S75219	Active	Westside Taxis Ltd	01/09/2025	31/07/2026	£ 18,050.00	Strategic Transport and Parking	Contract
C4440	Lot 1 Home To School Call Off - S75108	Active	Door2Door Transport Ltd	01/09/2025	31/07/2028	£ 57,000.00	Strategic Transport and Parking	Contract
C3720	Holiday Activity and Food Programme - Booking Platform	Active	EEQU Limited	01/04/2025	31/03/2028	£ 58,624.95	Family Help and Prevention	Contract
C4787	Employee Pulse Survey 2025	Active	Djs Research Ltd	01/08/2025	02/01/2026	£ 8,100.00	Human Resources	Contract
C4932	Lot 1 Home To School Call Off - N75911	Active	Allan Ball Taxis	01/09/2025	31/07/2027	£ 37,240.00	Strategic Transport and Parking	Contract
C4459	Lot 1 Home To School Call Off - S81592	Active	A2B Direct	01/09/2025	31/07/2026	£ 17,480.00	Strategic Transport and Parking	Contract
C4231	Park Feasibility Studies	Active	Grounds Management Association	01/04/2025	31/03/2026	£ 19,000.00	Environmental Services	Contract
C4697	Supply of bus stop infrastructure	Active	TrueForm Engineering Ltd	01/08/2025	30/06/2026	£ 17,070.00	Strategic Transport and Parking	Contract
C4941	Lot 1 Home To School Call Off - S85947	Active	Door2Door Transport Ltd	02/09/2025	31/07/2029	£ 71,060.00	Strategic Transport and Parking	Contract
C4751	Lot 1 Home To School Call Off - S75405	Active	A1 Embassy Taxis Stoke Ltd	02/09/2025	31/07/2026	£ 16,530.00	Strategic Transport and Parking	Contract
C4959	Basford East New 1FE Primary School RIBA Stage 3 - Lot 2	Active	GLD Technical Consulting Ltd	01/10/2025	28/08/2026	£ 16,513.00	Education	Contract
C4668	a Local Electric Vehicle Infrastructure (LEVI) Concession Contract - Part 2	Active	Browne Jacobson Lip	24/06/2025	23/06/2026	£ 18,000.00	Legal	Contract
C3756	Copyright Licensing Agency	Active	Copyright Licensing Agency	01/05/2025	31/03/2026	£ 16,487.20	Communications	Contract
C4727	Lot 1 Home To School Call Off - N55151	Active	Mehdi Taxi	01/09/2025	31/07/2027	£ 34,200.00	Strategic Transport and Parking	Contract
C4910	Lot 1 Home To School Call Off - N55566	Active	Mani Travel Ltd	01/09/2025	31/07/2026	£ 16,340.00	Strategic Transport and Parking	Contract
C5039	Disability Adaptation Works (SR2003896)	Active	JRB Construction Limited	23/10/2025	22/10/2026	£ 17,695.25	Housing	Contract
C4276	Disability Adaptation Works (SR2006812)	Active	Brenden Fern Limited	29/04/2025	28/04/2026	£ 17,618.27	Housing	Contract
C4457	Lot 1 Home To School Call Off - N51567	Active	Westside Taxis Ltd	01/09/2025	31/07/2026	£ 16,150.00	Strategic Transport and Parking	Contract
C4896	Decorating Christmas Mansion at Tatton Park 2025 - Stage 2	Active	David Haworth Theatre Maker	21/08/2025	31/01/2026	£ 7,330.00	Culture and Tourism	Contract
C4723	Lot 1 Home To School Call Off - N55187	Active	GM Travel (Winsford) Ltd	01/09/2025	31/07/2028	£ 51,282.90	Strategic Transport and Parking	Contract
C3632	Countryside Access Management Software (CAMS)	Active	Idox Software Limited	01/09/2025	31/08/2028	£ 52,741.00	Culture and Tourism	Contract
C4870	Lot 1 Home To School Call Off - N56119	Active	A Stars Travel Limited	01/09/2025	31/07/2026	£ 16,055.00	Strategic Transport and Parking	Contract
C4810	Lot 1 Home To School Call Off - N56102A	Active	Road Wise Stoke Ltd	02/09/2025	31/07/2026	£ 16,055.00	Strategic Transport and Parking	Contract
C4824	Lot 1 Home To School Call Off - S75830	Active	A1 Embassy Taxis Stoke Ltd	01/09/2025	31/07/2026	£ 16,036.00	Strategic Transport and Parking	Contract
C4829	Lot 1 Home To School Call Off - N55561	Active	GT Tours Ltd	01/09/2025	31/07/2027	£ 33,440.00	Strategic Transport and Parking	Contract
C4856	Lot 1 Home To School Call Off - N75101	Active	Zoom Private Hire	01/09/2025	31/07/2026	£ 15,960.00	Strategic Transport and Parking	Contract
C4962	Decorating Christmas Mansion at Tatton Park 2025 - Stage 3	Active	Hipswing Entertainment Ltd	04/09/2025	06/01/2026	£ 5,795.00	Culture and Tourism	Contract
C4858	Lot 1 Home To School Call Off - S75354	Active	Door2Door Transport Ltd	03/09/2025	31/07/2026	£ 15,675.00	Strategic Transport and Parking	Contract
C4709	Lot 1 Home To School Call Off - S75012A	Active	GM Travel (Winsford) Ltd	01/09/2025	31/07/2029	£ 66,477.20	Strategic Transport and Parking	Contract
C4435	Supply of Outdoor Table Tennis Equipment	Active	HeBlad	02/06/2025	01/06/2026	£ 16,860.00	Place	Contract
C4930	Lot 1 Home To School Call Off - N55878	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2027	£ 32,300.00	Strategic Transport and Parking	Contract
C4876	Lot 1 Home To School Call Off - S75131	Active	Prime Cars Travel Limited	01/09/2025	31/07/2027	£ 32,300.00	Strategic Transport and Parking	Contract
C4705	Lot 1 Home To School Call Off - S71900	Active	Westside Taxis Ltd	02/09/2025	31/07/2026	£ 15,390.00	Strategic Transport and Parking	Contract
C5023	Independent Scrutiny	Active	Review Consulting Ltd	02/10/2025	01/04/2026	£ 8,333.33	Children's Development and Partnerships	Contract
C4719	Lot 1 Home To School Call Off - N55876	Active	GM Travel (Winsford) Ltd	01/09/2025	31/07/2028	£ 48,432.90	Strategic Transport and Parking	Contract
C4443	Lot 1 Home To School Call Off - S86594	Active	A2B Direct	01/09/2025	31/07/2026	£ 15,200.00	Strategic Transport and Parking	Contract
C4455	Lot 1 Home To School Call Off - N51033	Active	Amber Cars	01/09/2025	31/07/2026	£ 15,200.00	Strategic Transport and Parking	Contract
C4230	Play Area Inspections	Active	Dragon Play & Sports Ltd	01/04/2025	31/03/2026	£ 15,998.00	Environmental Services	Contract
C4251	Citrix ADM Netscaler	Active	Phoenix Software Ltd	28/04/2025	27/04/2026	£ 15,809.64	ICT Services	Contract
C4931	Lot 1 Home To School Call Off - N75025	Active	Westside Taxis Ltd	01/09/2025	31/07/2027	£ 30,020.00	Strategic Transport and Parking	Contract
C4572	Provision of Weighbridge Service & calibration plan, Software Support,	Active	Weightron Bilanciai Ltd	30/07/2025	30/06/2027	£ 30,000.00	Environmental Services	Contract
C4448	Lot 1 Home To School Call Off - N85593	Active	Just 4 U 2020 Limited	01/09/2025	31/07/2026	£ 14,250.00	Strategic Transport and Parking	Contract
C4223	PSS Live Parks Inspection Software	Active	Public Sector Software Limited	01/04/2025	23/01/2026	£ 12,865.00	Environmental Services	Contract
C4651	Holiday Activities and Food (HAF) Programme 2025/26	Active	ASM Sports Ltd	08/07/2025	31/03/2026	£ 11,480.00	Family Help and Prevention	Contract
C4933	Lot 1 Home To School Call Off - S75055	Active	Westside Taxis Ltd	03/09/2025	31/07/2027	£ 29,260.00	Strategic Transport and Parking	Contract
C4449	Lot 1 Home To School Call Off - N85099	Active	Westside Taxis Ltd	01/09/2025	31/07/2027	£ 28,880.00	Strategic Transport and Parking	Contract
C4451	Lot 1 Home To School Call Off - S75135	Active	Westside Taxis Ltd	01/09/2025	31/07/2027	£ 28,880.00	Strategic Transport and Parking	Contract
C4957	Basford East New 1FE Primary School RIBA Stage X & 3 - Lot 3	Active	Currie & Brown UK Limited	15/09/2025	28/08/2026	£ 13,760.31	Education	Contract
C3874	Agreed framework for the delivery of services at a local level	Active	Cheshire Association Of Local Councils	11/06/2025	10/06/2028	£ 45,000.00	Communities and Integration	Contract
C4216	Relationship Support Service	Active	Tavistock Institute Of Medical Psychology (The)	01/04/2025	31/03/2026	£ 15,000.00	Children's Services	Contract
C3530	Insurance Broker Contract	Active	A O N UK Limited	25/08/2025	24/08/2030	£ 74,164.00	Audit and Risk	Contract
C4924	Lot 1 Home To School Call Off - S85125	Active	A1 Embassy Taxis Stoke Ltd	02/09/2025	31/07/2027	£ 28,120.00	Strategic Transport and Parking	Contract
C4713	Lot 1 Home To School Call Off - N81010	Active	Alpha Grove Private Hire Ltd	01/09/2025	31/07/2028	£ 42,750.00	Strategic Transport and Parking	Contract
C4441	Lot 1 Home To School Call Off - S75707	Active	Cars "R" Uss Ltd	01/09/2025	31/07/2026	£ 13,300.00	Strategic Transport and Parking	Contract
C4907	Lot 1 Home To School Call Off - N55188	Active	GM Travel (Winsford) Ltd	01/09/2025	31/07/2026	£ 13,298.10	Strategic Transport and Parking	Contract
C4706	Lot 1 Home To School Call Off - N55612	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2030	£ 71,250.00	Strategic Transport and Parking	Contract

Contract Ref	Contract: Contract Name	Status	Supplier	Start Date	End Date	Awarded Value	Department	Contract: Record Type
C4462	Lot 1 Home To School Call Off - N51084	Active	GT Tours Ltd	01/09/2025	31/07/2028	£ 42,180.00	Strategic Transport and Parking	Contract
C4323	Electronic Accident Reporting System	Active	Acclaim Safety Systems Limited	30/08/2025	29/08/2027	£ 28,770.00	Audit and Risk	Contract
C4813	Lot 1 Home To School Call Off - S76027N	Active	Road Wise Stoke Ltd	02/09/2025	31/07/2026	£ 13,110.00	Strategic Transport and Parking	Contract
C4926	Lot 1 Home To School Call Off - S75932A	Active	JM Cars	01/09/2025	31/07/2027	£ 27,360.00	Strategic Transport and Parking	Contract
C4909	Lot 1 Home To School Call Off - N55236	Active	Mani Travel Ltd	01/09/2025	31/07/2026	£ 12,920.00	Strategic Transport and Parking	Contract
C4798	Splashtop Enterprise Support License	Active	Splashtop BV	29/09/2025	28/09/2026	£ 14,055.57	Resources	Contract
C5056	Environmental Hub - Depot Expansion RIBA Stages 3 Lot 2	Active	GLD Technical Consulting Ltd	20/10/2025	24/07/2026	£ 10,438.06	Estates	Contract
C4721	Lot 1 Home To School Call Off - N55163	Active	Jurate Chatha	01/09/2025	31/07/2028	£ 39,900.00	Strategic Transport and Parking	Contract
C3572	ModGov Meeting Agenda Software	Active	Civica UK Limited	01/04/2025	31/03/2027	£ 27,330.00	Governance and Democratic Services	Contract
C4655	Holiday Activities and Food (HAF) Programme 2025/26	Active	Cedrus Crown Stars Ltd t/a ComputerXplorers Stoke-On-Trent & Cheshire East	18/07/2025	31/03/2026	£ 9,010.00	Family Help and Prevention	Contract
C4925	Lot 1 Home To School Call Off - N55156	Active	Boomerang Executive Travel	01/09/2025	31/07/2027	£ 25,840.00	Strategic Transport and Parking	Contract
C4453	Lot 1 Home To School Call Off - S85087	Active	Fastrack Travel SOT LTD	01/09/2025	31/07/2026	£ 12,350.00	Strategic Transport and Parking	Contract
C4628	Robotic Process Automation	Active	Ascendant Solutions Data Management	06/10/2025	05/10/2028	£ 40,000.00	Revenues and Benefits	Contract
C4577	Hire and Erection of Scaffold at The Environmental Hub	Active	Cheshire East Scaffolding Limited	20/06/2025	19/06/2026	£ 13,200.00	Environmental Services	Contract
C4209	Valley Park and Westminster Street Pocket Park Consultation	Active	Ice Creates Ltd	01/04/2025	01/03/2026	£ 12,000.00	Environmental Services	Contract
C4580	Child Death Review (CDOP)	Active	Mid Cheshire Hospitals NHS Foundation Trust	01/04/2025	31/03/2026	£ 13,069.00	MoU	Contract
C4458	Lot 1 Home To School Call Off - S71900	Active	SG Travel Ltd	01/09/2025	31/07/2026	£ 11,970.00	Strategic Transport and Parking	Contract
C4917	Lot 1 Home To School Call Off - S55434	Active	A1 Embassy Taxis Stoke Ltd	02/09/2025	31/07/2027	£ 24,928.00	Strategic Transport and Parking	Contract
C4704	Lot 1 Home To School Call Off - S75832	Active	A Stars Travel Limited	01/09/2025	31/07/2027	£ 24,700.00	Strategic Transport and Parking	Contract
C4903	Lot 1 Home To School Call Off - S75775	Active	A.B & T Private Hire	02/09/2025	31/07/2026	£ 11,590.00	Strategic Transport and Parking	Contract
C4880	Lot 1 Home To School Call Off - S75483	Active	Prime Cars Travel Limited	02/09/2025	31/07/2028	£ 36,765.00	Strategic Transport and Parking	Contract
C4862	Lot 1 Home To School Call Off - S85916O	Active	Just 4 U 2020 Limited	02/09/2025	31/07/2026	£ 11,400.00	Strategic Transport and Parking	Contract
C4822	Lot 1 Home To School Call Off - S75139	Active	A1 Embassy Taxis Stoke Ltd	01/09/2025	31/07/2026	£ 11,229.00	Strategic Transport and Parking	Contract
C4914	Lot 1 Home To School Call Off - S75117N	Active	SG Travel Ltd	01/09/2025	31/07/2026	£ 11,210.00	Strategic Transport and Parking	Contract
C4960	Basford East New 1FE Primary School RIBA Stage 3 - Lot 4	Active	Sutcliffe Projects Ltd	04/11/2025	28/08/2026	£ 10,090.00	Education	Contract
C4913	Lot 1 Home To School Call Off - S75948	Active	Secure Travel Private Hire Ltd	01/09/2025	31/07/2026	£ 11,065.60	Strategic Transport and Parking	Contract
C4274	Safeguarding Adults Board Independent Chair	Active	Kevin Bennett	25/06/2025	25/06/2026	£ 12,000.00	Adult Safeguarding	Contract
C4643	SAR Author	Active	Mike Ward	16/08/2025	13/03/2026	£ 7,000.00	Adult Safeguarding	Contract
C4665	Top Team Development - CLT	Active	The Society Of Local Authority Chief Executives And Senior Managers (Solace Grou	01/07/2025	30/12/2025	£ 6,000.00	Resources	Contract
C4389	Research in Practice- Adults	Active	National Children's Bureau	01/04/2025	31/03/2026	£ 12,000.00	Human Resources	Contract
C4241	Provision of Fresh Produce, Baked Goods and Dairy Products for Oakencloough Cafe	Active	Dunsters Farm Ltd	01/04/2025	31/03/2026	£ 12,000.00	Family Help and Prevention	Contract
C4922	Lot 1 Home To School Call Off - N55511	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2027	£ 22,800.00	Strategic Transport and Parking	Contract
C3485	Corporate Shredding	Active	Shred Station	07/04/2025	06/04/2027	£ 23,712.00	Procurement	Contract
C4277	Disability Adaptation Works (SR2001539)	Active	Broad Oak Properties Ltd	12/06/2025	11/06/2026	£ 11,835.00	Housing	Contract
C4641	Cleford House 60 place SEN Primary offer RIBA Stage 3, 4 & X - Lot 3	Active	Currie & Brown Uk Limited	02/06/2025	30/06/2026	£ 12,644.28	Estates	Contract
C4699	Lot 1 Home To School Call Off - N55204	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2030	£ 57,000.00	Strategic Transport and Parking	Contract
C4973	Disability Adaptation Works (SR2007831)	Active	G B Davies Limited	14/10/2025	13/10/2026	£ 11,517.50	Housing	Contract
C4233	Service and Maintenance of Drains at The Environmental Hub	Active	John Howe Ltd	01/04/2025	31/03/2026	£ 11,160.00	Environmental Services	Contract
C4267	Research in Practice Childrens	Active	National Children's Bureau	01/04/2025	31/03/2026	£ 11,100.00	Human Resources	Contract
C4434	Environmental Hub, Waste Transfer Site Stage 3-5 - Lot 8	Active	Rsk Environment Ltd	28/05/2025	29/12/2025	£ 6,377.72	Estates	Contract
C4927	Lot 1 Home To School Call Off - S85949A	Active	Westside Taxis Ltd	01/09/2025	31/07/2027	£ 20,900.00	Strategic Transport and Parking	Contract
C4418	Supply of 3x Excavators - lot 1	Active	F R Sharrock Ltd	01/04/2025	01/03/2032	£ 74,000.00	Environmental Services	Contract
C4465	Lot 1 Home To School Call Off - N51584	Active	P1 ETC Taxi	01/09/2025	31/07/2029	£ 41,800.00	Strategic Transport and Parking	Contract
C4460	Lot 1 Home To School Call Off - S71709	Active	A1 Embassy Taxis Stoke Ltd	01/09/2025	31/07/2027	£ 20,140.00	Strategic Transport and Parking	Contract
C4456	Lot 1 Home To School Call Off - N51124	Active	A Stars Travel Limited	01/09/2025	31/07/2026	£ 9,500.00	Strategic Transport and Parking	Contract
C4454	Lot 1 Home To School Call Off - S85091	Active	Fastrack Travel SOT LTD	01/09/2025	31/07/2026	£ 9,500.00	Strategic Transport and Parking	Contract
C4852	Lot 1 Home To School Call Off - S85018O	Active	Fastrack Travel SOT LTD	01/09/2025	31/07/2026	£ 9,496.20	Strategic Transport and Parking	Contract
C4905	Lot 1 Home To School Call Off - N55499	Active	Boomerang Executive Travel	01/09/2025	31/07/2026	£ 9,405.00	Strategic Transport and Parking	Contract
C4908	Lot 1 Home To School Call Off - N51026	Active	GT Tours Ltd	01/09/2025	31/07/2026	£ 9,310.00	Strategic Transport and Parking	Contract
C4445	Lot 1 Home To School Call Off - S75310	Active	A2B Direct	01/09/2025	31/07/2027	£ 19,380.00	Strategic Transport and Parking	Contract
C4717	Lot 1 Home To School Call Off - N55525	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2027	£ 19,380.00	Strategic Transport and Parking	Contract
C4738	Lot 1 Home To School Call Off - S75017	Active	Secure Travel Private Hire Ltd	01/09/2025	31/07/2026	£ 9,235.90	Strategic Transport and Parking	Contract
C4964	Community Pharmacy Seasonal Influenza Vaccination Programme	Active	Bestway National Chemists Ltd T/a Well Pharmacy	01/10/2025	31/03/2026	£ 5,000.00	Integrated Commissioning Thriving, Prevention and Complex	Contract
C4578	repair of Sherpa Brake Testa	Active		09/06/2025	01/06/2026	£ 10,000.00	Environmental Services	Contract
C4716	Lot 1 Home To School Call Off - N55877	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2028	£ 29,070.00	Strategic Transport and Parking	Contract
C4714	Lot 1 Home To School Call Off - N55146	Active	Eurolynx Taxis Ltd	01/09/2025	31/07/2028	£ 29,070.00	Strategic Transport and Parking	Contract
C4848	Lot 1 Home To School Call Off - N55515YB	Active	GT Tours Ltd	01/09/2025	31/07/2026	£ 9,120.00	Strategic Transport and Parking	Contract
C4594	Property Inspector Solution	Active	Destin Solutions Limited	19/10/2025	18/04/2026	£ 4,935.00	Revenues and Benefits	Contract
C4494	Marketing Costs in relation to the disposal of Gawsorth No.1 H20 & H21 Pastures	Active	Fisher German LLP	09/05/2025	09/05/2026	£ 9,850.00	Estates	Contract
C4853	Apprenticeship - Teacher (Postgraduate) Level 6	Active	Staffordshire University	04/09/2025	24/07/2026	£ 9,000.00	Human Resources	Contract
C4654	Holiday Activities and Food (HAF) Programme 2025/26	Active	CA Alternative Futures Ltd	08/07/2025	31/03/2026	£ 7,350.00	Family Help and Prevention	Contract
C4843	Lot 1 Home To School Call Off - S81108	Active	A Stars Travel Limited	04/09/2025	31/07/2030	£ 47,500.00	Strategic Transport and Parking	Contract
C4656	Holiday Activities and Food (HAF) Programme 2025/26	Active	Inspiring Animal Therapy CIC	18/07/2025	31/03/2026	£ 6,400.00	Family Help and Prevention	Contract
C4464	Lot 1 Home To School Call Off - N71029	Active	Cars "R" Uss Ltd	01/09/2025	31/07/2028	£ 27,930.00	Strategic Transport and Parking	Contract
C3804	Risk Assessment Training	Active	Calder Training & Consultancy Limited	02/04/2025	01/01/2026	£ 7,080.00	Child in Need and Child Protection	Contract
C4403	Disability Adaptation Works (SR2008149)	Active	Broad Oak Properties Ltd	23/06/2025	22/06/2026	£ 9,406.60	Housing	Contract
C5078	Temporary Accommodation Review - Feasibility	Active	Halliday Meecham Architects Limited	14/11/2025	03/07/2026	£ 6,193.53	Estates	Contract
C4609	Disability Adaptation Works (SR2007657)	Active	The Excellent Ramp System	02/06/2025	01/06/2026	£ 9,285.00	Housing	Contract
C5066	Apprenticeship - Trading Standards Professional Level 6	Active	CSA (Services) Ltd	05/09/2025	06/02/2028	£ 22,000.00	Human Resources	Contract
C4992	Apprenticeship - Chartered Manager Degree Health & Social Care Level 6	Active	Manchester Metropolitan University	15/09/2025	31/07/2027	£ 16,650.00	Human Resources	Contract
C4695	Apprenticeship - Teacher Level 6	Active	School Led Development Trust	26/08/2025	26/08/2026	£ 9,000.00	Human Resources	Contract
C4955	Hypervisor Licences	Active	Softcat Plc	30/09/2025	29/09/2026	£ 8,785.28	ICT Services	Contract
C4883	Lot 1 Home To School Call Off - S71694	Active	JM Cars	01/09/2025	31/07/2029	£ 34,200.00	Strategic Transport and Parking	Contract
C3819	iNetwork Membership Subscription	Active	Tameside Metropolitan Borough Council	01/04/2025	31/03/2026	£ 8,660.00	ICT Strategy	Contract
C4968	Poynton Pool Independent Cost Review Lot 3	Active	Currie & Brown Uk Limited	11/09/2025	30/04/2026	£ 5,768.28	Estates	Contract

Contract Ref	Contract: Contract Name	Status	Supplier	Start Date	End Date	Awarded Value	Department	Contract: Record Type
C4976	External Disability Adaptation Works (SR2004762)	Active	G B Davies Limited	06/11/2025	05/11/2026	£ 8,620.00	Housing	Contract
C4228	LG Improve Benchmarking Financial information service	Active	LG Improve Ltd	01/04/2025	31/03/2026	£ 8,495.00	Finance	Contract
C4682	Apprenticeship - Senior Leader Level 7	Active	Best Practice Network	21/04/2025	02/07/2026	£ 9,800.00	Human Resources	Contract
C5087	Supply of sports / Playing pitch equipment	Active	Harrod Sport	19/09/2025	15/09/2028	£ 25,000.00		Contract
C4271	Environmental Hub, Waste Transfer Site - Lot 8	Active	Rsk Environment Ltd	22/04/2025	29/12/2025	£ 5,533.24	Estates	Contract
C5079	Digital Marketing Email Agreement	Active	Dotdigital EMEA Limited	30/11/2025	29/11/2026	£ 8,200.00	Environmental Services	Contract
C4587	Purchase of Line Marker Robot	Active	Origin Amenity Solutions Limited	01/04/2025	30/04/2030	£ 41,000.00	Environmental Services	Contract
C4991	Apprenticeship - Occupational Therapist Level 6	Active	Keele University	18/09/2025	17/09/2028	£ 24,000.00	Human Resources	Contract
C4674	Disability Adaptation Works (SR2009695)	Active	The Excellent Ramp System	10/07/2025	09/07/2026	£ 7,875.00	Housing	Contract
C4947	Rural Support Network Membership	Active	Rural Support Network Membership	01/04/2025	31/03/2026	£ 7,829.02	Culture and Tourism	Contract
C4595	Apprenticeship - Data Analyst Level 4	Active	Baltic Training Services Limited	08/07/2025	07/06/2027	£ 15,000.00	Human Resources	Contract
C4569	Apprenticeship - Data Analyst Level 4	Active	Baltic Training Services Limited	08/07/2025	07/06/2027	£ 15,000.00	Human Resources	Contract
C5058	Electrical Works as part of Reinstatement of Fire Damaged Building	Active	Neil Hopley Electrical Contractors Limited	01/04/2025	01/12/2025	£ 5,200.00	Estates	Contract
C3535	KS2 Teacher Assessment Moderation 2024/25: Standardisation and Training Process	Active	Lancashire County Council	16/06/2025	30/06/2026	£ 7,500.00	Education Participation and Pupil Support	Contract
C4225	Advice and Mediation	Active	Fosterning Network	01/04/2025	31/03/2026	£ 7,458.80	Children's Services	Contract
C5037	Disability Adaptation Works (SR2008706)	Active	G B Davies Limited	29/10/2025	28/10/2026	£ 7,430.00	Housing	Contract
C4675	Disability Adaptation Works (SR2007814)	Active	Floating Projects Limited	05/11/2025	04/11/2026	£ 7,245.00	Housing	Contract
C4205	Apprenticeship - Teacher Level 6	Active	Best Practice Network	09/06/2025	09/09/2026	£ 9,000.00	Human Resources	Contract
C4667	Apprenticeship - Teacher, Level 6	Active	Tes Institute	08/09/2025	08/12/2026	£ 9,000.00	Human Resources	Contract
C4264	Transparency Portal 2025 - ArcGIS Online	Active	Esri (UK) Limited	13/11/2025	12/11/2028	£ 21,500.00	Business Change	Contract
C4420	Supply of 5x Mowers- lot 2	Active	Turner Groundsware	01/04/2025	01/03/2032	£ 49,490.00	Environmental Services	Contract
C4278	Royal Arcade Phase II Stage 1-6 - Lot 3	Active	Currie & Brown Uk Limited	22/04/2025	16/07/2026	£ 8,887.50	Estates	Contract
C4253	Apprenticeship - Chartered Town Planner (Degree) Level 7	Active	University of Birmingham	07/04/2025	31/12/2027	£ 19,392.00	Human Resources	Contract
C4945	Installation of Automatic Data Read (AMR) equipment in RCVs	Active	United Utilities Water Ltd	01/04/2025	31/03/2030	£ 35,000.00	Environmental Services	Contract
C4567	Apprenticeship - Senior Leader Level 7	Active	Captiva Learning Ltd	09/07/2025	09/07/2027	£ 14,000.00	Human Resources	Contract
C4222	Disability Adaptation Works (SR2007591)	Active	The Excellent Ramp System	07/04/2025	06/04/2026	£ 6,875.00	Housing	Contract
C5009	Secure File Transfer Software	Active	Pro2col Ltd	01/11/2025	31/10/2026	£ 6,839.48	ICT Services	Contract
C1799	22 113 Contract for the Development of Hole Farm	Active	Cheshire Peaks & Plains Housing Trust	19/08/2025	18/08/2028	£ 20,000.00	Housing	Contract
C4997	Apprenticeship - Specialist Teaching Assistant Level 5	Active	CU Apprenticeships (Better Futures) Limited	08/09/2025	16/07/2027	£ 12,000.00	Human Resources	Contract
C4646	Disability Adaptation Works (SR2009337)	Active	JRB Construction Limited	30/06/2025	29/06/2026	£ 6,523.50	Housing	Contract
C4232	Service and Maintenance of Doors at The Environmental Hub	Active	Ascot Doors (Service) Ltd	01/04/2025	31/03/2026	£ 6,502.00	Environmental Services	Contract
C4236	Service and Maintenance of Vehicle Wash at The Environmental Hub	Active	Tammer UK Ltd	01/04/2025	31/03/2026	£ 6,470.00	Environmental Services	Contract
C4995	Apprenticeship - Chartered Manager Level 6	Active	Staffordshire University	14/10/2025	11/03/2029	£ 22,000.00	Human Resources	Contract
C5047	Environmental Hub - Depot Expansion RIBA Stages 3&X Lot 3	Active	Currie & Brown Uk Limited	20/10/2025	23/07/2026	£ 4,819.05	Estates	Contract
C4573	Dean Row Centre SEND School RIBA Lot 3 QS Stage 3-6 & X - Lot 3	Active	Currie & Brown Uk Limited	01/07/2025	30/10/2026	£ 4,419.00	Estates	Contract
C4645	Disability Adaptation Works (SR2009331)	Active	The Excellent Ramp System	16/06/2025	15/06/2026	£ 6,245.00	Housing	Contract
C4942	Disability Adaptation Works (SR2008540)	Active	Broad Oak Properties Ltd	09/09/2025	08/09/2026	£ 6,232.00	Housing	Contract
C4591	Energy Management System	Active	Systemslink 2000 Ltd	01/05/2025	01/05/2027	£ 12,390.00	Estates	Contract
C4493	Marketing Costs in relation to the disposal of Batherton H10 Battery Farm	Active	Fisher German LLP	09/05/2025	09/05/2026	£ 6,100.00	Estates	Contract
C4492	Marketing Costs in relation to the disposal of Haslington H11 Buttertons Lane Fa	Active	Rostons Ltd	09/06/2025	09/06/2026	£ 5,950.00	Estates	Contract
C4696	Apprenticeship - Accountancy or Taxation Professional Level 7	Active	CIPFA Business Ltd	14/07/2025	31/01/2029	£ 21,000.00	Human Resources	Contract
C4689	Apprenticeship - Accountancy or Taxation Professional Level 7	Active	CIPFA Business Ltd	14/07/2025	31/01/2029	£ 21,000.00	Human Resources	Contract
C4977	Apprenticeship - Senior Leader Level 7	Active	Staffordshire University	14/10/2025	24/03/2028	£ 14,000.00	Human Resources	Contract
C4827	Apprenticeship - Senior Leader Level 7	Active	Staffordshire University	14/10/2025	24/03/2028	£ 14,000.00	Human Resources	Contract
C4974	Disability Adaptations (SR2009518)	Active	The Excellent Ramp System	16/09/2025	15/09/2026	£ 5,780.00	Housing	Contract
C2653	Library iKiosk Software Solution	Active	Insight Media Internet Limited	01/04/2025	31/03/2029	£ 22,800.00	Neighbourhood Services	Contract
C4461	Kingsbourne 1FE New Build Primary School Stage 5-6 Lot 5 CoW	Active	David Trowler Associates	22/05/2025	26/02/2027	£ 9,960.00	Estates	Contract
C4485	Apprenticeship - Senior Leader Level 7	Active	Staffordshire University	15/05/2025	25/11/2027	£ 14,000.00	Human Resources	Contract
C4488	Apprenticeship - Senior Leader Level 7	Active	Staffordshire University	15/05/2025	25/11/2027	£ 14,000.00	Human Resources	Contract
C4484	Apprenticeship - Senior Leader Level 7	Active	Staffordshire University	15/05/2025	25/11/2027	£ 14,000.00	Human Resources	Contract
C4275	Disability Adaptation Works (SR2008582)	Active	JRB Construction Limited	01/05/2025	30/04/2026	£ 5,500.00	Housing	Contract
C4984	Provision of Workplace and Occupational Health Monitoring	Active	Dukeries Environment Testing	01/10/2025	01/10/2026	£ 5,500.00		Contract
C5184	Transfer a Disabled Facilities Grant for SR2007397	Active	Cheshire Peaks & Plains Housing Trust	16/07/2025	30/11/2026	£ 7,205.00	Housing	Contract
C4627	Apprenticeship Levy level 3 Animal Care & Welfare Assistant	Active	Myerscough College	30/06/2025	28/02/2027	£ 9,000.00	Education	Contract
C4510	Apprenticeship - Operations Manager Level 5	Active	Best Practice Network	23/04/2025	20/12/2026	£ 9,000.00	Human Resources	Contract
C4268	Fire Alarm/Emergency Lighting Servicing Tatton Park 2024/25	Active	Eric Charlesworth (Electrical Contractors) Ltd	01/04/2025	31/03/2026	£ 5,384.00	Culture and Tourism	Contract
C3733	Disability Adaptation Works (SR2007463)	Active	JRB Construction Limited	05/06/2025	04/06/2026	£ 5,350.00	Housing	Contract
C4981	Apprenticeship - Environmental Health Practitioner (Integrated Degree) Level 6	Active	Weston College	15/09/2025	15/11/2029	£ 22,000.00	Human Resources	Contract
C3742	SharePoint Management Tool	Active	Phoenix Software Ltd	09/04/2025	08/04/2028	£ 15,823.79	ICT Services	Contract
C4710	Apprenticeship - Animal Care and Welfare Manager Level 3	Active	Myerscough College	31/07/2025	30/04/2027	£ 9,000.00	Human Resources	Contract
C4987	Insurance for Bollin Valley Partnership (BVP)	Active	NFU Mutual	12/09/2025	11/09/2026	£ 5,112.00	Environmental Services	Contract
C4688	Apprenticeship - Property Maintenance Operative Level 2	Active	Trafford and Stockport College Group	01/07/2025	29/05/2026	£ 4,667.00	Human Resources	Contract
C4664	DFT Street Manager	Active	Kainos Software Limited	31/08/2025	31/07/2035	£ 50,000.00	Highways	Contract
C5027	Transport and Warehouse Operations Supervisor Level 3 Apprenticeship	Active	Freight Transport Association T/A Logistics UK	01/01/2026	31/12/2026	£ 5,000.00	Resources	Contract
C4946	Small Business Rates Relief (SBR)	Active	Destin Solutions Limited	04/10/2025	03/10/2027	£ 9,800.00	Revenues and Benefits	Contract
C5048	Environmental Hub - Depot Expansion RIBA Stages 3 Lot 4	Active	Sutcliffe Projects Ltd	20/10/2025	23/07/2026	£ 3,530.00	Estates	Contract
C5025	Apprenticeship - Teaching Assistant Level 3	Active	Best Practice Network	16/09/2025	10/03/2027	£ 7,000.00	Human Resources	Contract
C4980	Apprenticeship - Early Years Educator Level 3	Active	Best Practice Network	05/09/2025	27/02/2027	£ 7,000.00	Human Resources	Contract
C5112	Apprenticeship - Coaching Professional Level 5	Active	Best Practice Network	29/10/2025	26/11/2026	£ 5,000.00	Human Resources	Contract
C5105	Apprenticeship - Coaching Professional Level 5	Active	Best Practice Network	22/10/2025	19/11/2026	£ 5,000.00	Human Resources	Contract
C3691	Air Quality monitors	Active	Earthsense Systems Limited	01/04/2025	31/03/2030	£ 23,035.00	Regulatory Services	Contract
C4237	Service and Maintenance of Compressors at The Environmental Hub	Active	Cathro Compressors Ltd	01/04/2025	31/03/2026	£ 4,520.76	Environmental Services	Contract
C4681	All Through School - RIBA Stage 0 Lot 1	Active	Halliday Meecham Architects Limited	10/07/2025	25/01/2026	£ 2,634.10	Estates	Contract
C4895	Apprenticeship - Curator Level 7	Active	Teeside University	17/07/2025	30/03/2028	£ 12,000.00	Human Resources	Contract
C5067	Apprenticeship - People Professional Level 5	Active	Bespoke Professional Development & Training Ltd (Be Pro Development)	03/11/2025	24/06/2027	£ 7,425.00	Human Resources	Contract

Contract Ref	Contract: Contract Name	Status	Supplier	Start Date	End Date	Awarded Value	Department	Contract: Record Type
C4568	Apprenticeship - Revenues and Welfare Benefits Practitioner Level 4	Active	Institute of Revenues, Rating & Valuation	11/06/2025	22/01/2027	£ 6,844.00	Human Resources	Contract
C4402	Cumberland Arena Extension and Refurbishment - CoW Lot 5	Active	David Trowler Associates	03/06/2025	30/09/2026	£ 5,760.00	Estates	Contract
C4294	Password Manager Software	Active	AgileBits Inc	04/05/2025	03/05/2026	£ 4,259.26	ICT Services	Contract
C3791	Vernon Primary School, Remodelling and Extensions RIBA Stage 3&4 - Lot 3	Active	Currie & Brown Uk Limited	18/07/2025	30/06/2026	£ 3,784.13	Estates	Contract
C5032	Apprenticeship - Early Years Educator Level 3	Active	Cheshire College - South & West	15/09/2025	16/06/2027	£ 7,000.00	Human Resources	Contract
C4979	Apprenticeship - Regulatory Compliance Officer, Level 4	Active	Babington Business College Ltd	02/10/2025	02/04/2027	£ 6,000.00	Human Resources	Contract
C4978	Apprenticeship - Regulatory Compliance Officer, Level 4	Active	Babington Business College Ltd	02/10/2025	02/04/2027	£ 6,000.00	Human Resources	Contract
C4994	Apprenticeship - Children, Young People and Families Practitioner Level 4	Active	The Childcare Company	10/09/2025	09/03/2027	£ 6,000.00	Human Resources	Contract
C4487	Apprenticeship - Children Young People and Families Manager Level 5	Active	The Childcare Company	29/04/2025	28/10/2026	£ 6,000.00	Human Resources	Contract
C4486	Apprenticeship - Children, Young People and Families Practitioner, Level 4	Active	The Childcare Company	25/04/2025	24/10/2026	£ 6,000.00	Human Resources	Contract
C4381	Apprenticeship - Children Young People and Families Manager Level 5	Active	The Childcare Company	25/04/2025	24/10/2026	£ 6,000.00	Human Resources	Contract
C4982	Apprenticeship - Surveying Technician Level 3	Active	Wigan and Leigh College	09/09/2025	09/12/2027	£ 9,000.00	Human Resources	Contract
C4235	Service and Maintenance of Fuel Pumps at The Environmental Hub	Active	Fueltek Ltd	01/04/2025	31/03/2026	£ 3,965.00	Environmental Services	Contract
C5107	Apprenticeship - School Business Professional Level 4	Active	LMP Education	07/11/2025	04/06/2027	£ 6,000.00	Human Resources	Contract
C3706	Council Voting Devices	Active	Crowd Insight	03/04/2025	02/04/2026	£ 3,760.45	Governance and Democratic Services	Master Contract
C4694	Nessus Professional Feed	Active	Sapphire Technologies Ltd	20/07/2025	19/07/2026	£ 3,610.00	ICT Services	Contract
C4993	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/08/2025	30/09/2026	£ 3,792.00	Human Resources	Contract
C4990	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	09/09/2025	09/11/2026	£ 4,000.00	Human Resources	Contract
C4328	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	14/04/2025	14/06/2026	£ 4,000.00	Human Resources	Contract
C5034	Apprenticeship - Business Administrator Level 3	Active	Total People Ltd	30/09/2025	29/03/2027	£ 5,000.00	Human Resources	Contract
C4794	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£ 4,000.00	Human Resources	Contract
C4378	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£ 4,000.00	Human Resources	Contract
C4379	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£ 4,000.00	Human Resources	Contract
C4363	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£ 4,000.00	Human Resources	Contract
C4285	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£ 4,000.00	Human Resources	Contract
C4283	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£ 4,000.00	Human Resources	Contract
C4287	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£ 4,000.00	Human Resources	Contract
C4286	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£ 4,000.00	Human Resources	Contract
C4284	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£ 4,000.00	Human Resources	Contract
C4234	Service and Maintenance of Fans at The Environmental Hub	Active	Hallfax Fan Limited	01/04/2025	31/03/2026	£ 3,145.00	Environmental Services	Contract
C4596	Apprenticeship - Lead Adult Care Worker Level 3	Active	Acacia Training	05/06/2025	07/10/2026	£ 4,000.00	Human Resources	Contract
C4800	Congleton Leisure Centre Re-inspection of New Roof - Lot 5	Active	David Trowler Associates	08/09/2025	30/03/2026	£ 1,730.00	Estates	Contract
C3801	Chelford CoFE Primary School - Extension RIBA Stage 2-6 Lot 3	Active	Currie & Brown Uk Limited	14/04/2025	16/07/2026	£ 3,600.00	Estates	Contract
C4295	Park Lane School RIBA Stage 2-6 Lot 3	Active	Currie & Brown Uk Limited	28/04/2025	30/04/2026	£ 2,700.00	Estates	Contract
C4996	Apprenticeship - Customer Service Specialist Level 3	Active	Total People Ltd	17/09/2025	18/03/2027	£ 4,000.00	Human Resources	Contract
C4795	Apprenticeship - Early Years Practitioner Level 2	Active	Cheshire College South and West	01/09/2025	03/03/2027	£ 4,000.00	Human Resources	Contract
C4364	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	11/04/2025	11/12/2026	£ 4,000.00	Human Resources	Contract
C4482	Apprenticeship - Lead Adult Care Worker Level 3	Active	Acacia Training	30/04/2025	30/01/2027	£ 4,000.00	Human Resources	Contract
C4380	Apprenticeship - Lead Adult Care Worker Level 3	Active	Acacia Training	30/04/2025	30/01/2027	£ 4,000.00	Human Resources	Contract
C4642	Cleford House 60 place SEN Primary offer RIBA Stage 3 & 4 - Lot 7	Active	David Trowler Associates	27/06/2025	30/06/2026	£ 2,200.00	Estates	Contract
C3850	CAV Annual support and maintenance	Active	CACI Ltd	01/04/2025	31/03/2026	£ 2,052.30	ICT Strategy	Contract
C4649	Vernon Primary School, Remodelling and Extensions RIBA Stage 2, 3 & 4 - Lot 7	Active	David Trowler Associates	01/07/2025	30/06/2026	£ 1,936.07	Estates	Contract
C4574	Dean Row Centre SEND School RIBA Stage 3-6 - Lot 7	Active	David Trowler Associates	04/08/2025	30/10/2026	£ 2,357.32	Estates	Contract
C4802	Malkins Bank GC Great Crested Newt EDNA Survey - Lot 8	Active	The Environment Partnership (TEP) Ltd	15/08/2025	27/02/2026	£ 910.00	Environmental Services	Contract
C4620	Royal Arcade Phase II Site Landscaping Works Stage 3-6 Lot 7	Active	David Trowler Associates	04/07/2025	31/07/2026	£ 1,848.60	Estates	Contract
C3602	Enterprise Backup and Recovery Solution	Active	Newcorp Computer Services Ltd	29/05/2025	28/05/2026	£ 1,651.00	ICT Services	Contract
C4576	Park Lane School - Stage 2-6 Lot 7	Active	David Trowler Associates	09/06/2025	30/04/2026	£ 1,428.50	Estates	Contract
C4965	Basford East New 1FE Primary School RIBA Stage 3 - Lot 7	Active	David Trowler Associates	08/10/2025	28/08/2026	£ 1,376.03	Education	Contract
C4514	Styal PS SEND Breakout Space - Lot 5	Active	David Trowler Associates	29/05/2025	30/01/2026	£ 990.00	Estates	Contract
C4508	Mobberley CE PS – Hall Enlargement - Lot 3	Active	Currie & Brown Uk Limited	29/05/2025	30/01/2026	£ 900.00	Estates	Contract
C4511	Mobberley CE PS – Hall Enlargement - Lot 1	Active	Halliday Meecham Architects Limited	29/05/2025	30/01/2026	£ 894.90	Estates	Contract
C4481	Delamere House, Committee Suite Lot 7	Active	David Trowler Associates	23/05/2025	03/12/2025	£ 660.00	Estates	Contract
C4208	Appliance and Servers - Maintenance and Support	Active	Newcorp Computer Services Ltd	01/04/2025	31/03/2026	£ 1,250.00	ICT Services	Contract
C3751	Chelford CoFE Primary School - Extension RIBA Stage 2-6 Lot 7	Active	David Trowler Associates	01/04/2025	16/07/2026	£ 1,520.00	Estates	Contract
C4801	Macclesfield Indoor Market Art Installations Stage 1-6 - Lot 7	Active	David Trowler Associates	14/08/2025	30/04/2026	£ 880.00	Estates	Contract
C4680	All Through School – RIBA Stage 0 Lot 3	Active	Currie & Brown Uk Limited	28/07/2025	29/01/2026	£ 463.74	Estates	Contract
C5046	Environmental Hub - Depot Expansion RIBA Stages 3 Lot 7	Active	David Trowler Associates	20/10/2025	23/07/2026	£ 642.54	Estates	Contract
C5077	Ashdene Pre-school Reinstatement Cost Assessment Lot 3	Active	Currie & Brown Uk Limited	04/11/2025	07/05/2026	£ 410.86	Estates	Contract
C1156	Database/Software for Advice & Support Service, client caseload	Active	Dizions Limited	31/07/2025	30/07/2026	£ 695.00	Education Participation and Pupil Support	Contract
C4263	Royal Arcade Phase II Site Landscaping Works Stage 2 Lot 7	Active	David Trowler Associates	10/04/2025	19/12/2025	£ 420.00	Estates	Contract
C4509	Mobberley CE PS – Hall Enlargement - Lot 7	Active	David Trowler Associates	29/05/2025	30/01/2026	£ 337.50	Estates	Contract
C4659	Nominet Membership & Domain Lease	Active	Nominet UK	01/08/2025	31/07/2026	£ 481.52	ICT Services	Contract
C4513	Styal PS SEND Breakout Space - Lot 7	Active	David Trowler Associates	29/05/2025	30/01/2026	£ 198.00	Estates	Contract
C4479	SSL Certificate cccpubdevice.ourcheshire.cccusers.com	Active	Digicert, Inc.	16/05/2025	17/05/2026	£ 233.24	ICT Services	Contract
C4970	Domain Lease - ourcheshire.com	Active	123-Reg Limited	27/06/2025	04/07/2026	£ 22.79	ICT Services	Contract
C4969	Domain Lease - accesscheshire.com	Active	123-Reg Limited	27/06/2025	04/07/2026	£ 22.79	ICT Services	Contract
C5031	Domain Lease - prideinthepark.com	Active	123-Reg Limited	06/10/2025	09/10/2026	£ 18.84	ICT Services	Contract
C4398	Domain Lease - engineofthenorth.com	Active	123-Reg Limited	09/05/2025	10/05/2027	£ 37.68	ICT Services	Contract
C5030	Domain Lease - stopadulthoodbase.org	Active	123-Reg Limited	06/10/2025	14/12/2026	£ 18.84	ICT Services	Contract
C4310	Domain Lease - qwestservices.co.uk	Active	123-Reg Limited	15/04/2025	14/04/2027	£ 25.98	ICT Services	Contract
C1072	ESA Desktop 365 CPS	Active	Insight Direct (UK) Ltd	01/05/2025	30/04/2028	£ -	ICT Strategy	Contract
C3668	Learning Outside the Classroom	Active	Bloom Procurement Services Ltd	01/09/2025	31/08/2028		Education	Contract
C5041	Supply of Consultancy Services - DMMO Application MA-5-254 Addition of Footpaths	Active	TMJ Access	01/11/2025	31/03/2026		Culture and Tourism	Contract
C4677	Disability Adaptation Works (SR2006483)	Active	JRB Construction Limited	10/10/2025	09/10/2026			Contract
C4404	Disability Adaptation Works (SR2008369)	Active	JRB Construction Limited	30/09/2025	29/09/2026		Housing	Contract

Contract Ref	Contract: Contract Name	Status	Supplier	Start Date	End Date	Awarded Value	Department	Contract: Record Type
C4345	Disability Adaptation Works (SR2007461)	Active	JRB Construction Limited	30/09/2025	29/09/2026		Housing	Contract
C4619	CAH Adults Framework - ATTENTIVE CARERS LTD	Active	ATTENTIVE CARERS LTD	16/06/2025	31/08/2026		Integrated Commissioning New Models of Care	Contract
C4610	Tennis Coaching Provider	Active	Star Tennis	01/09/2025	31/08/2027	£ -	Environmental Services	Contract
C5008	Child to Parent Abuse webinars	Active	Parental Education Growth Support	01/11/2025	31/03/2026		Adult Safeguarding	Contract
C5050	Supply of Bus Stop Materials	Active		01/12/2025	30/11/2026		Strategic Transport and Parking	Contract
C4820	Lot 1 Home To School Call Off - S85035A	Active		01/09/2025	31/07/2026		Strategic Transport and Parking	Contract
C4622	Purchase of EV Luton	Active		18/08/2025	17/08/2026		Environmental Services	Contract
C4621	Purchase of EV Tipper	Active		18/08/2025	17/08/2026		Environmental Services	Contract
C4581	Service Concession for Mobile Catering Services- Nantwich Lake, Shrewbridge Rd	Active		01/10/2025	30/09/2026		Environmental Services	Contract
C4570	Service concession contract for mobile catering services at South Park	Active		01/10/2025	30/09/2026		Environmental Services	Contract
C4507	Pest control Products and Services	Active		01/10/2025	30/09/2027		Environmental Services	Contract
C4348	Removal of Fly Tipped Waste inc. Bulky and hazardous Waste	Active		01/08/2025	30/06/2027	£ -	Environmental Services	Contract
C4325	Local Bus Service 3 and 10 N50110	Active		28/07/2025	27/07/2027		Strategic Transport and Parking	Contract
C4279	Housing Development Framework - Mountview, Congleton	Active		01/09/2025	24/08/2028		Housing	Contract
C3799	Lot 2 Local Bus Services Call Off - S81107	Active		21/04/2025	31/07/2030		Strategic Transport and Parking	Contract
C3798	Lot 2 Local Bus Services Call Off - S81106	Active		21/04/2025	31/07/2030		Strategic Transport and Parking	Contract
C3046	Servicing and Maintenance of Metric Machines	Active		29/08/2025	28/08/2028		Strategic Transport and Parking	Contract
C3575	Disability Adaptation Works (SR2007580)	Active	Broad Oak Properties Ltd	27/01/2026	26/01/2026		Housing	Contract
C5101	Demolition Works	Active	Cheshire Demolition and Excavation Contractors	14/11/2025	25/11/2025	£ 12,250.00	Planning	Contract
C5085	Crewe Sports Infrastructure Planning and Needs Assessment Contract	Active		01/12/2025	30/11/2025	£ 21,725.00		Contract
Total		579				£ 157,371,129.92		

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Appendix 3

CPR WAIVERS – CATEGORIES FOR INTERNAL REPORTING

Category Ref	Ref Description
A	Genuine Emergency - which warrant an exception to the requirements of competition
B	Specialist Education or Social Care Requirements
C	Genuine Unique Provider - e.g. from one source or contractor, where no reasonably satisfactory alternative is available.
D	Compatibility with an existing installation and procurement from any other source would be uneconomic given the investment in previous infrastructure
E	In-depth Knowledge, skills and capability of project/services already in existence with consultants/providers carrying out related activity – therefore procuring new consultants/skills would be uneconomic given the investment in previous, related work.
F	No valid tender bids received; therefore, direct award can be substantiated
G	Lack of Planning
H	Any other valid general circumstances up to the EU threshold
I	No time to undertake a tendering exercise, therefore extension necessary to avoid non-provision of deliverables
J	Procurement from any other source would be uneconomic at this time
K	Added value being offered by the Provider(s)
L	Extension is best option as highlighted in request form
V	Covid-19 Exemption

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of the Local Government Act 1972.

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