

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. Management should review the system reporting functions to ensure year end reports readily identify the actual population of transactions that support the reported balances.	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. The bank reconciliation is a fundamental control and management should ensure there are at least up to date monthly reconciliations undertaken during the year.	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