

Assessment	Assessment Risk Number	FLIP Reference Number	Key Risk Description	Risk Rating	Recommendation	Timeline where stated	Responsible Officer	Current Status	Status April 2025	Est completion date
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	Assistant Chief Executive	Completed	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
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	Director of Finance	In progress	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.	Sep-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	Director of Finance	In progress	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 MFS 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).	Dec-25
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	Monitoring Officer	In progress	Risk Management Training is programmed into the emerging Member Training and Development Plan.	Jul-25
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	Director of Digital	In progress	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.	Health check improvement programme Mar-26 TSS Service Design Review APR-25
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	Director of Finance	In progress	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.	Mar-26
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	Director of Digital	In progress	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.	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	Assistant Chief Executive	In progress	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.	Jul-25

CPC		F22		N/A		By March 2025
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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 (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 (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

Executive Director of Resources	In progress	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).	Dec-25
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Director of Education, Strong Start & Integration	In progress	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.	Mar-32
Director of Education, Strong Start & Integration	In progress	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.	Mar-32
Executive Director of Resources	In progress	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.	May-25
Executive Director of Resources	In progress	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.	May-25
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Director of Finance	In progress	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.	Jun-25
Director of Planning & Environment	In progress	Carbon reduction target has been extended to 2030, which is believed to be achievable.	Dec-30
Director of Growth & Enterprise	In progress	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	Jan-26
Director of Growth & Enterprise	In progress	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	May-25
Director of Planning & Environment	In progress	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	Jul-25
Director of Planning & Environment	In progress	Service have now transferred back into the council and savings will be tracked through normal MTFs process	Mar-26

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	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 is 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
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

Director of Growth & Enterprise	In Progress	Working with Finance colleagues this review is ongoing, and appropriate strategic approach will be assessed.	Mar-26
Monitoring Officer	In progress	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.	Apr-26
Monitoring Officer	In progress	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	Sep-25
Monitoring Officer	In progress	Training will be provided following adoption of the Schemes of Delegation	Sep-25
Monitoring Officer	In progress	The Code of corporate Governance is currently being reviewed.	Dec-25
Director of People	In progress	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.	Jun-25
Director of People	In progress	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.	Jul-25
Monitoring Officer	In progress	An escalation process is already in place re internal advice however a more formal protocol is to be established.	Dec-25
Director of Finance	Addressed and under further review	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.	Jun-25
Director of Finance	In progress	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.	Jun-25
Director of Finance	Addressed and under further review	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.	Sep-25
Director of Growth & Enterprise	In progress	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.	Jun-25

