



- The council's approach is governed by two primary documents, which remain unchanged for 2026 as they continue to meet industry standards.
- The Risk Management Policy & Strategy (Appendix 1) sets the framework for identifying, responding to and managing key risks and also defines the council's risk appetite and strategic objectives.
- The second document, the Business Continuity Policy & Strategy (Appendix 2) establishes the mechanisms for restoring and continuing services.
- The Committee were informed that the divisional directors maintain individual risk registers which feed into the Council's Strategic and Operational Risk Registers and high-level risks, for anything scored between 15 and 25, are reported directly to the committee.
- Members were informed that there are approximately ten training sessions held annually to embed risk management across the organisation, and there are eight specialised sessions per year are dedicated to plan owners, managers and responders.
- It was also noted that risk assessments are integrated into the procurement process to determine appropriate insurance and indemnity limits.
- Members were informed that a high-level Incident Response Plan was recently tested on the 29<sup>th</sup> of January 29th involving managers, directors and heads of service.
- The council maintains specific plans for 40 critical services, and these are reviewed annually or whenever significant changes such as high levels of staff turnover occur. Over a two-year cycle all 40 critical services undergo scenario-based testing to validate their assumptions and plans.

#### RESOLVED

1. That the updated Corporate Risk Management Policy Statement and Strategy (appendix 1) be noted. This sets out the council's attitude to risk and the approach to be adopted to manage the challenges and opportunities in relation to the Council's strategic objectives.
2. That the Corporate Business Continuity Management Policy Statement and Strategy (appendix 2) which provides a framework to consider and manage disruptions to service delivery, and sets out the council's attitude, perception and approach towards implementing business continuity practices, be noted.

### **5. RISK MANAGEMENT UPDATE**

The Risk Management Manager, Sonal Devani, presented on the Council's Strategic and Operational Risk Registers. The report outlined the current risk landscape as part of the Council's commitment to robust corporate governance and key updates included:

- It was reported that there were no new strategic risks were identified during this reporting period for Strategic Risk Register (Appendix 1).
- Four new risks were added to the operational risk register on noted on

paragraph 4.13, page 58, including adoption of new technologies within Corporate Services, data loss, impacts of Local Government Reorganisation (LGR) and impacts on market sustainability.

- It was highlighted that the operational risk relating to the Children's Social Work and Early Help workforce increased from 16 to 20.
- It was also noted that no risks were removed from the registers during this period.

A member raised a point regarding the strategic risk register, the following points were raised from the discussion:

- A member highlighted that most risks were categorised as "Treat", focussing on the internal Council actions.
- The member challenged the effectiveness of "Treat" actions where risk scores remain high for multiple years and argued that for good governance, the committee needs to see a clearer link between completed actions and a measurable reduction in risk rather than allowing risks to sit a high level indefinitely.
- Richard Sword, Strategic Director for City Development & Neighbourhood Services, clarified that strategic risks by their nature are long-term, and highlighted an example that Housing may remain on the risk register for more than five-years before any changes are reflected on the strategic risk register. While treatment is "in progress", the scale of the programme means the overall risk score will not drop until the long-term objectives are met.
- The Director of Corporate Services informed committee that risk owners will provide further context and information within the reports going forward.

#### RESOLVED

1. The Governance and Audit Committee noted the SRR and ORR, and in particular any updates made to the strategic and operational risks.

## **6. REGULATION OF INVESTIGATORY POWERS ACT 2000 - BI-ANNUAL PERFORMANCE JULY-DECEMBER 2025**

Vanessa Maher Smith, Information Governance & Risk and Data Protection Officer, presented the Regulation of Investigatory Powers Act 2000 – Bi-Annual Performance July-December 2025.

- The Committee received a bi-annual update regarding the Council's compliance with the Regulation of Investigatory Powers Act 2000 (RIPA) for the period of July to December 2025.
- For the six-month period identified, the Council utilised zero Directed Surveillance and zero Communications Data Authorisations.
- The Council continues to adhere to all statutory requirements including the submission of mandatory figures to the Investigatory Powers Commissioner's Office (IPCO).
- It was confirmed that the IPCO has received and endorsed the Council's

reported figures for the previous year.

- It was also noted that training was delivered throughout 2025 for key officers. It was clarified that whilst the Council does not actively use its powers under RIPA, officers were made aware of the requirements.

The Chair invited questions from the Committee. There were no further questions raised by members of the committee.

**RESOLVED**

The Governance and Audit Committee received the report and noted its contents.

## **7. INTERNAL AUDIT UPDATE AND INTERNAL AUDIT PLAN 2026/27**

The Head of Internal Audit, Connor Munro presented the Internal Audit Update and Internal Audit Plan 2026-27 to the Governance and Audit Committee and raised the following points:

- The Head of Internal Audit explained that the purpose of the report is to allow the committee to review and approve the internal audit work programme for 2026/27.
- Members were informed that there had been previous consultation with members of the committee, the public governance panel, strategic directors and director of management teams across the organisation and views have been factored into the report to build a balanced and considered programme.

The following points were raised by members:

- A member noted that polygamous working is high up on the strategic list and asked if there was a concern.
- The Head of Internal responded that it was a suggestion previously from the committee as a potential area of concern which is being investigated to explore the council's arrangements.
- The Director of Finance also highlighted that the Council has processes and controls in place including taking part in the National Fraud Initiative.

**RESOLVED**

The Governance & Audit Committee approved the 2026/27 internal audit work programme.

## **8. FINANCE UPDATE - STATEMENT OF ACCOUNTS**

Ben Matthews, Finance Technical Specialist, presented the Finance Update – Statement of Accounts report to the Governance and Audit Committee.

**RESOLVED**

The Governance and Audit Committee noted the report.

**9. ANNUAL REVIEW OF THE COUNCIL'S LOCAL CODE OF CORPORATE GOVERNANCE**

Ben Matthews, Finance Technical Specialist, presented the Annual Review of the Council's Local Code of Corporate Governance report to the Governance and Audit Committee.

RESOLVED

The Governance and Audit Committee approved the Local Code of Corporate Governance 2026/27, at Appendix 1.

**10. COMMITTEE'S ANNUAL WORK PERFORMANCE REPORT 2025/26**

Ben Matthews, Finance Technical Specialist, presented the Committee's Annual Work Performance Report 2025-26 report to the Governance and Audit Committee.

RESOLVED

The Governance and Audit Committee approved the report for submission to the Council.

**11. ACTION TRACKER**

There were no further updates.

**12. ANY OTHER URGENT BUSINESS**

There being no further business, the meeting closed at 18.15pm.