AUDIT AND RISK MANAGEMENT COMMITTEE

Tuesday 27th October 2026

REPORT TITLE:	**RISK MANAGEMENT ACTION PLAN UPDATE**
REPORT OF:	**DIRECTOR OF FINANCE**

REPORT SUMMARY

This report provides an update to Members on the consolidated action plan from both the external and internal reviews of the Council's risk management arrangements, previously reported to the Committee on 24th June 2026.

This is the first of the regular six-monthly updates to be provided to the Committee.

This matter affects all Wards within the Borough. It is not a key decision.

The risk management activity detailed within the report supports the priorities within draft Wirral Plan: 2027-31 A New Chapter for Wirral.

RECOMMENDATION/S

The Audit and Risk Management Committee is recommended to note the report.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION/S

1.1 To enable the committee to consider the effectiveness of the Council's system of risk management arrangements, support proactive leadership and direction on risk management governance issues including the championing risk management throughout the Council.

2.0 OTHER OPTIONS CONSIDERED

2.1 No other options considered appropriate as failure to report this information would demonstrate ineffective governance and non-compliance with professional best practice.

3.0 BACKGROUND INFORMATION

3.1 This report provides an update to the position previously reported to this Committee in June 2026. The update is based on progress, as of the 30th of September 2026.

3.2 As previously reported to this Committee the combined Action Plan, available at Appendix 1, is a combination of the findings and recommendations from the two reviews carried out earlier in the year. The Action Plan contains a summary of the key activities, owners, and milestones.

3.3 A number of actions are interlinked or dependent on the completion of others. Two key elements are the revision of the Council's Risk Management Framework and the development of a detailed Risk Appetite Statement.

3.4 The table below provides a summary of progress.

	Internal Review	Internal Audit Review by Cheshire East Council
Actions previously reported as complete (June 2026)	13	1
Actions completed since last reported	14	5
Actions outstanding/in progress	37	4
Total Number of Actions/Recommendations	64	10

Action Plan Progress - Key activity since last report

3.5 The revised Risk Management Framework was presented to Policy and Resources Committee in September 2026, alongside revisions to the content and reporting of the Corporate Risk Register.

3.6 Revisions to the Risk Management Framework have led to changes in the escalation process for risks between the different levels of risk register within the Council. Any

risk given a “red” score at one level of risk register must be actively put forward for consideration and discussion at the next level of risk register. For example, Service to Directorate or Directorate to Corporate. Discussions of the risks at the respective management team meeting should be logged and reasons for inclusion or exclusion captured. This change in procedure is being implemented for the end of Quarter 2 reviews and will be reflected in the next update of the Corporate Risk Register (CRR) to be presented to Policy and Resources Committee in December.

3.7 As part of the Training Plan for this committee a dedicated risk management training session was held for members on 29th July 2026. Slides and the recording of the session have been made available to anyone unable to attend or as a refresher for attendees.

3.8 Following the commissioning of external support to assist with the creation of a risk appetite matrix, interviews took place with Chief Officers and Members earlier in the year. The matrix has been revised and refined and a session held with members of the Executive Leadership Team (ELT) on the 2nd of October 2026. ELT discussed and assessed the Council’s risk appetite across a range of themes; financial, compliance, service delivery, reputation and innovation. This will help form the basis of discussions and decisions following the review of the Corporate Risk Register and presentation to the wider Strategic Leadership Team in November 2026.

3.9 A new report has been developed with colleagues from the Wirral Intelligence Service to provide an at a glance overview of the Corporate Risk Register. This was presented to Policy and Resources Committee on the 9th of September 2026. Since that meeting further revisions have been made and an example of the latest version is available at appendix 2. Please note that the information is an example and not live data.

3.10 The visual now shows the number of Planned Additional Actions for each Corporate Risk, these are the further mitigations planned to reduce the likelihood or impact of the risk or are key actions designed to hold the risk steady and not deteriorate. This new format will be used for reporting to Policy and Resources Committee in December 2026.

3.11 As part of the agreed regular six-monthly reporting programme a further update on progress of the outstanding actions will be provided to this Committee in March 2027.

4.0 FINANCIAL IMPLICATIONS

4.1 The work detailed within the outstanding actions is to be met from existing resources. The mitigating controls and planned actions detailed within the CRR are the result of the budget setting and monitoring of service budgets each year. However, the failure to manage the Council’s risks effectively could lead to further risk to the Council’s financial resilience.

5.0 LEGAL IMPLICATIONS

5.1 There are no immediate legal implications arising directly from this report. The Authority has a statutory responsibility under Part 2 – Internal Control of the

Accounts and Audit Regulations (England) 2015 to have arrangements in place for the management of risk. It also forms part of the seven new core principles within the best practice guidance, 'Delivering Corporate Governance in Local Government: Framework' published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE).

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 There are no resource implications arising directly from this report.

7.0 RELEVANT RISKS

7.1 Without robust risk management procedures in place there is a danger that the Council will fail to identify, understand, and monitor key strategic and operational risks. An ineffective and poorly established risk management framework prevents the optimisation and balanced approach between risk taking and control, leading to ineffective assurance and missed opportunities. The consequence of both is that risks are not considered in decision-making which could have serious financial, reputation and resource implications.

8.0 ENGAGEMENT/CONSULTATION

8.1 No specific consultation has been undertaken with regards to this report.

9.0 EQUALITY IMPLICATIONS

9.1 Wirral Council has a legal requirement to make sure its policies, and the way it conducts its work, do not discriminate against anyone. An Equality Impact Assessment is a tool to help council services identify steps they can take to ensure equality for anyone who might be affected by a particular policy, decision, or activity.

10.0 ENVIRONMENT, BIODIVERSITY AND CLIMATE CHANGE IMPLICATIONS

10.1 The content and/or recommendations contained within this report have no direct environmental, biodiversity and climate implications.

11.0 COMMUNITY WEALTH IMPLICATIONS

11.1 The content and/or recommendations contained within this report have no direct implications for community wealth. However, the development of effective corporate risk management arrangements will assist in ensuring that the Council, its finances, and service provision are effectively managed and governed aiding the advancement of economic, social, and environmental justice for all residents.

12.0 CRIME AND DISORDER IMPLICATIONS

12.1 There are no direct crime and disorder implications.

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APPENDICES

The PDF file below may not be suitable to view for people with disabilities, users of assistive technology or mobile phone devices. Please contact HelenTurner@wirral.gov.uk if you would like these documents in an accessible format.

Appendix 1 – Combined Risk Management Action Plan September 2026
Appendix 2 – Example of Corporate Risk Register Power BI report

BACKGROUND PAPERS

Risk Management Framework September 2026
CIPFA guidance "Developing an effective assurance framework in a local authority." December 2023
CIPFA/Solace 2016 – "Delivering Good Governance in Local Government: Framework"
The Orange Book Management of Risk – Principles and Concepts 2023 UK Government

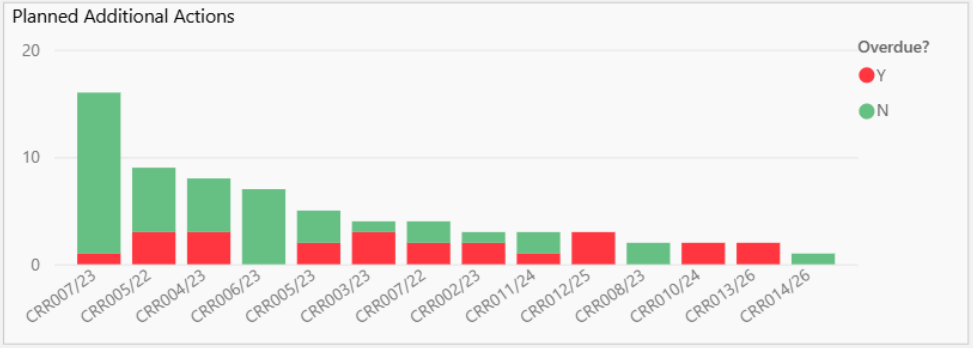
SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Audit & Risk Management Committee - Corporate Risk Management Update	Each committee meeting over the three years prior to July 2024
Audit And Risk Management Committee - Risk Management Assurance and Corporate Risk Update.	25th March 2025
Policy And Resources Committee – Corporate Risk Register Update	22nd October 2025
Audit And Risk Management Committee – Corporate Risk Management Update	4th November 2025
Audit And Risk Management Committee – Risk Management Assurance Update	24th March 2026
Audit And Risk Management Committee - Risk Management Reviews - Action Plan Update	24th June 2026
Policy and Resources Committee – two reports - Corporate Risk Register Update, Risk Management Framework and Risk Appetite Update	9th September 2026

Appendix 2 – Example of Corporate Risk Register Power BI Report – not live data

Wirral Council: Corporate Risk Profile

WIRRAL INTELLIGENCE SERVICE

Risk Ref.	Risk	Unmanaged Likelihood	Unmanaged Impact	Unmanaged Total (LxI)	Current Likelihood	Current Impact	Current Total (LxI)	Target Likelihood	Target Impact	Target Total (LxI)	Current Risk Status
CRR002/23	Workforce Capacity & Skills - Professional Roles	4	4	16	2	4	8	2	4	8	→
CRR003/23	Health & Safety Management	4	5	20	3	5	15	2	5	10	→
CRR004/23	Financial Stability and Resilience	5	5	25	4	5	20	3	4	12	→
CRR005/22	Safeguarding	4	5	20	2	5	10	1	5	5	→
CRR005/23	Response to a External or Internal Significant Disruption (National/Regional/Local)	4	5	20	3	5	15	2	5	10	→
CRR006/23	Cyber Security Oversight	5	5	25	4	5	20	2	5	10	→
CRR007/22	SEND	4	4	16	3	4	12	2	4	8	→
CRR007/23	Climate Response	5	5	25	4	4	16	3	4	12	→
CRR008/23	Adherence to corporate policies, procedures, and legislation.	4	4	16	2	4	8	2	4	8	→
CRR010/24	Management of DSG Deficit	5	5	25	4	4	16	3	3	9	↓
CRR011/24	Delivery of Regeneration Schemes	5	5	25	4	5	20	3	5	15	↑
CRR012/25	Integrated Care Board - NHS England Restructuring and reduction in funding	3	4	12	2	4	8	2	4	8	↓
CRR013/26	NEW RISK in development - Governance and Use of AI	5	5	25	0	0	0			0	★
CRR014/26	Qualified Solicitor Oversight	3	4	12	2	4	8	3	3	9	★

Risks	Planned Additional Actions
14	**69**
Overdue Actions	**% Overdue Actions**
24	**34.8%**