

## Audit & Governance Committee

5 February 2026

### **Question received from Mr John Palmer:**

Re: Agenda item 11: Internal Audit Risk Management Report 2025/26

Clearly the full recording of operational risks and project risks is not happening.

This fresh internal audit finding reveals not only very understandable failures of some stretched, overworked, stressed out managers to update risk registers; but also that Leadership Board during 2025 was not fulfilling their responsibility for risk management across the council (the latter is stated in the report's paragraph 6.8 - in the Table's Audit Objective 1, at paragraph 4).

Is the Chair concerned that the internal audit assessment of "Limited", and the details behind this judgement, may have negligible resonance, due to the often precarious nature of staff's full-pelt 24/7 dedicated valiant attempts to preserve the highest possible standards of service delivery taking precedence?

### **Response:**

Thank you, Mr Palmer, for your question.

The Committee notes the concerns you have raised regarding the Internal Audit assessment of Limited for the Council's risk management arrangements.

We fully recognise the pressures faced by managers and staff across the organisation, including the resource demands you refer to. However, the purpose of Internal Audit's work is to evaluate whether the governance framework is operating effectively, regardless of the pressures on individual services. The Limited assurance rating therefore is not a reflection on the commitment of staff, but highlights weaknesses in the wider system of oversight and risk management. Accurate and routinely updated risk registers are essential to ensure that risks are recognised, escalated, and managed appropriately. Risk Management is fundamental to the Council as it underpins the successful deliver of the Council's objectives and priorities. It is especially critical given the Council's current financial emergency where clear visibility on risks is needed to support decision making and prioritise essential service delivery.

The Committee takes the audit findings seriously. We are assured that management is already acting on the recommendations, and we will monitor progress closely to ensure that the improvements required are delivered.