

AGENDA ITEM 11 REPORT PR25/26-19 APPENDIX 3

High and Medium Risk Actions implemented (since the previous report)

Audit	Agreed Actions (with risk level)	Due	Officer Responsible / Update

High and Medium Actions overdue for implementation

Audit	Agreed Actions (with priority)	Due	Officer Responsible / Update
Seven Sisters Country Park – Operational Activities	<p><u>Cash Handling Policy and Procedure</u></p> <p>We will work with BHCC finance to revise the cash/income handling policy, the revision will include the extra pay points which are planned to be added later in the year. (Medium)</p>	30 July 2024	<p>Commercial and Strategic Manager – Seven Sisters</p> <p>The policy is in draft and as part of our processes we have reviewed and updated some of our operating procedures. We are currently following up one additional insurance item.</p>
Asset Management	<p><u>Reconciliation of Asset Records:</u></p> <p>The Facilities and Property Manager (SDNPA) will meet annually with the Senior Finance Officer (B&HCC) to reconcile the SDNPA and B&HCC asset records. (Medium)</p>	31 March 2025	<p>Head of Finance and Corporate Services</p> <p>A new Facilities Manager has been appointed and is due to start at the end of March, therefore, we can progress this action in order to implement this by the end of June 2026. There have been delays in implementation due capacity and vacancies within the team, as reported at the previous committee.</p>
Asset Management	<p><u>Additions and Disposal Policy:</u></p> <p>The Facilities and Property Manager (SDNPA) will obtain the B&HCC Additions and Disposal Policy. If suitable, the Policy will then be adapted for use by SDNPA. (Medium)</p>	30 April 2025	<p>Head of Finance and Corporate Services</p> <p>A new Facilities Manager has been appointed and is due to start at the end of March, therefore, we can progress this action in order to implement this by the end of June 2026. There have been delays in implementation due capacity and vacancies within the team, as reported at the previous committee.</p>

High and Medium Actions not yet due

Audit	Agreed Actions (with priority)	Due	Officer Responsible / Update
Corporate Governance	<p><u>Polices Due for Review</u></p> <p>The Whistleblowing Policy has been approved.</p> <p>The Officer Code of Conduct has been approved.</p> <p>The Anti-Fraud and Corruption Policy will be reviewed with a target completion of 31 December 2025.</p> <p>The Financial Procedures will be progressed for review with a target completion of 31 March 2026.</p> <p>The policy review schedule, will also help to support the timely review of key governance documents going forward. (Medium)</p>	31 March 2026	<p>Head of Governance & Monitoring Officer and Head of Finance and Corporate Services.</p> <p>This action is not due, therefore, we have not sought an update from management at this time.</p>
Capital Accounting	<p><u>Real-time Financial Information for Project Managers</u></p> <p>All Project Managers will receive training on the Civica system, once they receive access, to ensure they can view the most up to date finance information. Project reports will be included in monthly budget monitoring reviews with the Project Manager and Accountant.</p> <p>Guidance will be developed that clearly outlines roles and responsibilities in relation to financial management and monitoring of capital monies/ projects. (Medium)</p>	30 April 2026	<p>Accountant</p> <p>This action is not due, therefore, we have not sought an update from management at this time.</p>
Capital Accounting	<p><u>Project Milestones and Deliverables</u></p> <p>The Projects and Performance Team and Finance Team will generate a report to the P&R committee</p>	30 April 2026	<p>Head of Finance and Corporate Services</p> <p>This action is not due, therefore, we have not sought an update from management at this time.</p>

Audit	Agreed Actions (with priority)	Due	Officer Responsible / Update
	that adds more detail regarding milestones and deliverables in the project. (Medium)		
Impact of Savings Plan (previously Organisational Resilience)	<p><u>Savings Target Effect on Corporate Plan</u></p> <p>The Senior Leadership Team will annually present a revised MTFS to the Board for approval. This revised MTFS will clearly address cost pressures and outline measures for identifying potential savings, ensuring transparency and oversight.</p> <p>When necessary, a separate process will be established to formally assess and evaluate the risks associated with proposed savings. This will help determine the potential impact of the proposals and identify appropriate risk mitigation strategies. (Medium)</p>	31 March 2027	<p>Head of Finance and Corporate Services</p> <p>This action is not due, therefore, we have not sought an update from management at this time.</p>

