

**19.02.25**

**Explanatory note re: changes to the updated version of the Corporate Risk Register attached**

**Update to risk category 9** – this has been updated to refer to *Local Government Reorganisation* (LGR) (rather than ‘Working arrangements across LG tiers’) with the risks and control/mitigation actions updated accordingly.

**Addition of new risk category 10** - Following the discussions at the Audit Committee on 28 January 2025, work has already commenced on updating the Register to incorporate reference to the planned actions required to address the recommendations made in Grant Thornton’s Interim Auditor’s Annual Report 23-24 and Audit Findings Report 23-24. A separate risk category *10 - Response to External Audit Recommendations* has been added, which will be used to outline progress with the Action Plans (which are on the agenda for the Audit Committee’s meeting on 25 February). Once these Action Plans have been approved by this Committee, further reference will be built into the Register (including updates to the information in other risk categories where applicable).

All other risk categories in this updated version remain unchanged from the version of the Register published for the 28 January 2025 Audit Committee meeting.