

**CODE OF CORPORATE GOVERNANCE AND ANNUAL GOVERNANCE
STATEMENT**
WDA/29/25

Recommendation

That:

1. Members approve the Risk Management Strategy for 2025-26;
2. Members approve the Corporate Risk Register; and
3. Members note the update in respect of the Improvement Action Plan for 2025/26.

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Report of the Director of Finance

1. Purpose of the Report

- 1.1 To request that Members approve the Risk Management Strategy for 2025/26 and the associated Corporate Risk Register. To note and comment upon the findings of the mid-year review of the Governance Improvement Action Plan for 2025/26.

2. Background

- 2.1 The Authority has a Code of Corporate Governance in place, and the latest version was approved at a meeting of the Authority held on 25th April 2025. This code is based on a framework recommended by CIPFA/SOLACE which defines standards of good corporate governance. The report contained the Annual Governance Statement for 2024/25 together with an Improvement Plan for 2025/26.
- 2.2 A Primary Assurance Group (PAG) has been established and is responsible for the continuing assessment and review of the Authority's corporate governance arrangements in line with the above code. The group consists of the Authority's Statutory Officers in consultation with the Chief Executive.
- 2.3 PAG has undertaken a review of the Authority's Risk Management Strategy. This is attached at Appendix 1 with the Corporate Risk Register attached at Appendix 2.
- 2.4 As part of the continuing assessment, PAG undertakes periodic reviews of the previous year's Improvement Action Plan to ensure progress is being made. An update in respect of the 2025/26 Improvement Action Plan is attached at Appendix 3.

3. Risk Management Strategy 2025/26

- 3.1 This has been refreshed and the updated Strategy is included at Appendix 1, together with the associated Risk Register, included at Appendix 2. These were approved by PAG on 24th October 2025.

4. Annual Governance Statement Review

- 4.1 The Primary Assurance Group has undertaken its mid-year review of the work undertaken to deliver this year's Improvement Action Plan. Members will recall that key areas for focus identified in the Improvement Plan included:
- Implementation of the actions of the Authority's Climate Action Plan
 - MRWA CEX to lead in conjunction with the CEX Wirral BC, on the LCR Strategic Waste Management Partnership to agree a new Zero Waste 2040 Strategy for the LCR
 - Implement the Authority's approach to the planning of future waste management services, in preparation for the procurement of the replacement services currently delivered under the existing Waste Management & Recycling Contract.
 - To implement the MRWA Zero Waste Strategy 2040 so that it is embedded in the Authority's procedures and processes
 - To respond to the recommendations arising from the external auditors' review of the Authority's accounts and value for money.
 - Develop a new approach to Levy Mechanism – agreed with District Councils
- 4.2 All actions are expected to be completed by the end of the year. A status report is included at Appendix 3.

5. Quality Assurance

- 5.1 The Authority's Internal Auditors periodically review Corporate Governance arrangements to ensure that the systems in place operate effectively.

6. Risk Implications

6.1 The review of corporate governance and internal control arrangements is a statutory requirement and failure to undertake an effective review may lead to weaknesses in the direction and control of the Authority's functions.

7.2 The following key risks have been identified:

Identified Risk	Likelihood Rating	Consequence Rating	Risk Value	Mitigation
Weaknesses in internal control mechanisms are not identified.	1	4	4	Annual Assessment
Failure to deliver continuous improvement.	2	3	6	Improvement Plan identified and monitored by Primary Assurance Group

7. HR Implications

7.1 There are no HR implications associated with this report.

8. Environmental Implications

8.1 There are no environmental implications associated with this report.

9. Legal Implications

9.1 The review of the effectiveness of the system of internal control and production of the governance statement is required in order to comply with Regulation 6 of the Accounts and Audit Regulations 2015.

10. Financial Implications

10.1 There are no financial implications associated with this report.

11. Conclusion

11.1 Members are requested to approve the Risk Management Strategy for 2025/26 and the associated Corporate Risk Register, and to note and

comment upon the findings of the mid-year review the Governance Improvement Action Plan for 2025/26.

12. Appendices

Appendix 1: Risk Management Strategy 2025/26

Appendix 2: Corporate Risk Register

Appendix 3: Annual Governance Improvement Plan Update.

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The background documents to this report are open to inspection in accordance with Section 100D of The Local Government Act 1972 - Nil.