

| Issue and risk   | Recommendation   | Management response                                    | Progress update   | Status  | Owner                                   |
|--|--|--|---|---|---|
| The Council now prepares group financial statements however the Annual Governance Statement appears to be focussed on the Council with limited reference to the subsidiary company, Hoople. The code confirms that where there is a group relationship, the review of the internal control systems shall include group activities. | We therefore recommend that management look to expand the Annual Governance Statement in future years to cover the group activities. | The Council will consider adopting this going forward. | The Annual Governance Statement is due to be published at the end of June and will include reference to group activities. | Incomplete until approval of Annual Governance Statement. | Chief Finance Officer and s.151 Officer |