

**Agenda Item 5  
Appendix 2**

<b>Risk</b>	<b>Recommendation for improvement</b>	<b>Timescale for implementation</b>	<b>Update</b>
Financial Sustainability – Corporate cost reductions	Management should develop a clear plan for reducing its corporate costs. This includes continuing to explore and develop savings options.	31 March 2026	Timing for change will align with testing at final audit
IT General Controls – Periodic review of users	A formal process should be established to periodically review and update user access rights, ensuring alignment with current roles and responsibilities.	30 November 2025	Recommendation implemented.
IT General Controls – Password management	Management should implement a process that generates unique, secure passwords for each new user and enforces a mandatory password change upon first login.	11 August 2025	Recommendation implemented.
Key Business Process - Income	Management should ensure project managers submit notification forms promptly.	No additional steps considered necessary. Risk is low and current process proportionate.	N/A
Related Party Transactions – Declaration of interests	Board members should be required to formally confirm the accuracy of their declarations at regular intervals, even when there are no changes.	31 Jan 2026	Timing for change will align with testing at interim audit
Property, Plant and Equipment – Assets with nil net book value	Officers should review depreciation policies to ensure they are appropriate.	31 March 2026	Timing for change will align with testing at final audit

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Property, Plant and Equipment – Asset Tagging	The authority should implement a tagging system for individual assets purchased in bulk to enable proper identification, tracking, and disposal recording.	31 March 2026	Timing for change will align with testing at final audit
Information and Data security	LLTNPA should ensure that it addresses the findings of the (Cyber Essentials Plus) assessment as soon as possible.	30 September 2026	Timing for change will be after final audit for 25/26
Journals with no description	Management should ensure all journal entries include a suitable description for why the entry has been made.	30 April 2026	Timing for change will align with testing at final audit