

Ref number	Risk name	Risk description	Lead risk owner	Cause/s	Potential impact/consequences	Existing control measures in place	Current risk likelihood	Current risk impact	Current risk score	Treatment (4Ts)	Planned action / future mitigation	Target risk likelihood	Target risk impact	Target risk score	Commentary
BBC02	Health	The risk of long term health issues on local people; the opportunity to work with health partners to address these	AD: Wellbeing & Community Leadership	Long term health issues in the local population; Deprivation; Local perceptions; Apathy Migration; Lack of access to dentistry; GP waiting lists	Poor health outcomes; Increased costs to local health services; Unsustainable health services.	The opportunity to work with health and wider system partners to address long term health issues and deprivation, to raise awareness and promote good health, to support the sustainability of local health services Close working with LCC Public Health, VCS and wider system partners to ensure appropriate support and treatment measures are carried out.	3	3	Medium (9)	Treat	Healthy Living Action Plan	3	3	Medium (9)	
BBC03	Local economy	Risk to local businesses, lack of growth, lack of inward investment and tourism; opportunity to encourage growth and stimulate the local economy	AD: Economic Growth	Continuing impact of Covid-19 on businesses and the local economy; Increasing costs, including fuel costs; Lack of buses, particularly in rural areas, and increasing costs of travel	Struggling/failing local businesses; Stagnating local economy; Lack of inward investment; Low skills and aspirations; Low visitor numbers; Future sustainability of the Town Centre - retail, evening economy, housing, heritage, culture, leisure, events, car parking; Community perceptions.	Town Deal and Levelling Up projects EP Team represented on County Wide LRF Group looking at issues of winter pressures / cost of living and industrial action.	3	3	Medium (9)	Treat	Strategic Economic Plan for the Sub-region; improvements being made to Boston Market	3	3	Medium (9)	To be reviewed by new Director in Q2
BBC05	Budget	Risk around the long term balancing of the budget with economic and funding uncertainty	DCX Corporate Development and S151	Reduction of government funding; Reduction in income; Capital expenditure; Impact of Internal Drainage Board (IDB) levy; Inflation; Fuel shortages; Ukraine conflict	Lack of money and lack of certainty going forward; Failure to balance budget in future years	Medium Term Financial Strategy; Budgetary process; Sound level of reserves Continued close monitoring Continued lobbying regarding the IDB pressure. Savings and Efficiency Plan developed to support the MTFS	4	4	High (16)	Tolerate	Continued controls, monitoring and reporting	3	5	High (15)	
BBC06	Civil contingency risks	Community risks shared across Lincolnshire, managed in partnership with the Lincolnshire Resilience Forum (LRF)	AD: Regulatory	Impact of Covid19; Influenza type disease; East coast flooding; Inland flooding; Severe weather; Fuel shortages; Loss of critical infrastructure; Animal disease; Environmental pollution and industrial accidents; Transport accidents; Business Continuity incident.	Failure in service delivery; Impact on local people; Reputational damage; Detrimental economic impact on business.	Community Risk Register monitored by the Lincolnshire Resilience Forum (LRF); Work with partners to assess, monitor and plan for these risks together. Exercising of plans and training of staff. Strategic and Tactical Out of Hours rota in place. Partnership providing resilience for response and recovery from emergencies/incidents. Strategic Management Group in place to monitor performance and report to LT Governance. Partnership Emergency Plans and Business Continuity Plans in delivery	2	4	Medium (8)	Tolerate	Continued partnership working with the Lincolnshire Resilience Forum (LRF)	2	4	Medium (8)	
BBC07	Infrastructure risks	Risks to infrastructure - roads, rail, waste management, water supply, energy, digital connectivity	CX	Lack of investment, upgrade and development into infrastructure, broadband/digital connectivity, highways/public transport; Increased demand on infrastructure from population growth and rapid urbanisation	Impact on health, the economy and businesses; Opportunity to generate employment and boost living standards; Opportunity to encourage inward investment.	Sub-regional focus and briefings; Support with the evolution of ideas and solutions; Scrutiny Committee looking at the theme of highways/public transport.	2	4	Medium (8)	Treat	Strategic Economic Plan for the sub-region; Transport Scrutiny Committee	2	4	Medium (8)	To be reviewed by new Director in Q2
BBC08	Capital Programme	Failure to deliver Major capital schemes within the capital programme	DCX Programme Delivery	Escalating costs Onsite Issues Grant funding withdrawal Non-compliance of grant funding obligations Insufficient Pre-project planning and specs (Brief-Creep) Partners withdrawal	Reputational Damage Financial impact Failure to deliver council objectives Reduced ability to secure future funding	Robust programme and project management Regular and structured reporting mechanisms Robust and effective governance (financial and project) Effective working with partners and 3rd Party delivery Risk transference and mitigation Requesting extra funding prior to project commencement where required	2	3	Medium (6)	Tolerate	Continued robust project management	2	3	Medium (6)	

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BBC09	General Fund Assets	This risk identifies the need for the council to adhere to all prevailing statutory codes as they relate to council assets and functions	AD: Assets	Escalating costs Onsite Issues Grant funding withdrawal Non-compliance of grant funding obligations	Failure to meet statutory requirements in regard to general fund assets	The asset team have compiled a working list of assets that either have compliance contracts in place or we have local contractors with the jobs in hand. A spreadsheet has been created and a considerable amount of time has been spent updating it ready so we can add to the new database of Technology Forge. The restructure has taken place so we now have the SOPM (Strategic & Operational Property Manager) for budget management, meetings job criteria and Strategic Property acquisitions and sales. This role encompasses the day to day running of the asset team. The Estates Officer for lease arrangements, new tenants, site management and all tenant referrals including day to day issues. Repairs officer - For day to day repairs and allocation of work required in conjunction with liaison via the Estates Officer and SOPM. The Project Manager role	1	4	Low (4)	Tolerate	Conduct regular asset reviews Follow up on recommendations from the asset management strategy Set up the strategic asset group Undertake a strategic assessment of each general fund asset held by the council Have a single property management system common to each SELCP council Implement a single asset team structure	1	4	Low (4)	
BBC10	Cyber Incident	The risk of the council's ICT infrastructure being severely impacted as the result of a cyber incident, both in terms of downtime of systems and loss of data/information.	AD: Corporate	The threat landscape across the UK is continuously increasing and appears on the national risk assessment. The Council need to constantly adapt in its security mitigation and training to ensure they are both prepared from a technical and from a people aspect	Theft of corporate information theft of financial information (eg bank details or payment card details) theft of money disruption to service provision loss of business or contract loss of trust in customers/residents and partners	Defence in depth in the form of firewalls, Mimecast and antivirus is deployed both at the perimeter and the internal Local Area Network. The ICT team play an active part in the East Midlands WARP (Warning, Advice and Reporting Point) which allow us to have early sight of issues being experienced across neighbouring Authorities and Agencies. ICT is also a member of the CISP formed by the National Cyber Security Centre, this allows us early awareness from the central agency responsible for cyber threats across the UK as well as allowing them to monitor our environment to a degree. These mitigations afford ICT awareness of emerging threats. We are about to commission an external validation of our cyber response plan for ICT. We have also recently enabled and implemented further cyber security controls within Mimecast which will ensure	3	5	High (15)	Tolerate	Continued robust cyber security and training	3	5	High (15)	These mitigations afford ICT awareness of emerging threats. We are about to commission an external validation of our cyber response plan for ICT. Score remains the same
BBC11	Technology infrastructure failure	The loss of ICT impacting upon the organisation to operate effectively and deliver services to residents.	AD: Corporate	Human error, Power failure, Security, Hardware, Link failure	The Council relies heavily on the ICT infrastructure for normal business operation. Whilst resilience is built into the environment, the loss of a service is always possible. Depending on the service lost, the impact could be severe	The Council has a series of resilience arrangements in place through its service provider, PSPS. Work is continuous to ensure these are fit for purpose across a range of areas. As part of business continuity planning, services are considering in detail how they would continue to operate should an ICT outage occur	2	5	High (10)	Tolerate	Regular review of resilience arrangements	2	5	High (10)	As part of business continuity planning, services are considering in detail how they would continue to operate should an ICT outage occur
BBC12	Implementation of the Environment Act 2021	This new legislation will have an impact on the way that waste services are delivered, and will require operational changes. Changing service delivery will require financial support, and at this stage it is unclear whether additional budget will be made available centrally.	AD: Neighbourhoods	The Environment Act allows the UK to enshrine better environmental protection into law. It provides the Government with powers to set new binding targets, including for air quality, water, biodiversity, and waste reduction. This will change and impact the way environmental services are currently delivered	Failure to comply with legislation Negative effect on climate both locally and globally	The Lincolnshire authorities comprising the Lincolnshire Waste Partnership are working together to identify the impact of the Environment Act across the county. When the statutory guidance is provided by Defra, clear proposals will be drawn up for this authority.	4	4	High (16)	Treat	Pending Government guidance	3	3	Medium (9)	

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BBC13	Introduction of Extended Producer Responsibility	The UK is undergoing a major overhaul of packaging producer responsibility legislation, which will transform the way local authorities receive funding for household waste collections. This risk covers the changes this legislation will bring which will be positive but also important to ensure we as an organisation are prepared for these changes.	AD: Neighbourhoods	Reforms seek to introduce principles of extended producer responsibility (EPR) to the UK's packaging waste management sector and will, primarily, see the cost burden of collecting householders' packaging waste shift from local taxpayers to the producers of packaged products	Funding Gaps Negative Press Budget implications	Officers closely follows all policy and practice changes being implemented by the Government and has responded to relevant consultations. This is also being monitored through the countywide Strategic Officer Working Group. Officers are meeting Defra on a regular basis, and taking part in research where relevant.	3	3	Medium (9)	Treat	Pending Government guidance	2	2	Low (4)	
BBC14	Identification and Suitability of future Depot Accommodation	This risk identifies the need for additional depot capacity to be identified and secured	AD: Neighbourhoods	Additional housing developments which means more waste and therefore more resources and vehicles required. Depot at St Johns Road does not currently have sufficient capacity on the operators license for future growth	Failure to complete rounds; Budget implications; Failure to increase garden waste and commercial services	Future options are being investigated	5	3	High (15)	Treat	Future options are being investigated	3	3	Medium (9)	
BBC15	Waste Collection Round Pressures	Increased housing growth has led to an increase in the amount of waste presented for collection each week, putting pressure on the service.	AD: Neighbourhoods	Housing growth Increased waste from more residents at home	Increase in missed collections Reputational Damage Failure to increase Garden waste and commercial services Staff Absence Budget Implications	Implementation of a round review to ensure staff are able to finish their working day on time and that all waste presented is collected. This will result in some collection day changes for some properties. Hire in Vehicles to enable waste collection	3	3	Medium (9)	Treat	Round review	2	2	Low (4)	
BBC16	Capacity	Capacity to deliver the work programme for the Partnership/Councils	AD: Corporate	The workload increasing to a point where it becomes unmanageable within existing staff resources.	Delivery of work programme slipping. Staff wellbeing concerns. Disruption to services. Reputation reduced with partners.	Alignment and Delivery Plan in place to help manage the work programme. Services when bringing forward new initiatives to consider the capacity required and the need to bid for capacity if it can't be accommodated within existing resources. Discussions remain ongoing with services in regard to capacity and how through the change of working practices it may be possible to increase capacity.	4	3	High (12)	Treat	Encourage Services to consider the transformation/capacity reserve for short term support where existing service capacity isn't sufficient.	3	3	Medium (9)	Discussions remain ongoing with services in regard to capacity and how through the change of working practices it may be possible to increase capacity.
BBC17	Third Party service delivery	Risk around resilience and quality of service delivery arrangements with third parties	AD: Corporate	This risk relates to the potential for the failure of a major supplier of Council services or partners with whom the Council co-delivers/enables provision of services and operations	In the event of a failure, either in resilience or quality, there are likely to be a mix of financial, service delivery and reputational impacts to the Council.	Regular performance reports and monitoring meetings with third parties. Some key partnerships based on open book approach to financial monitoring. Regular contract meetings in place to manage risk. SELCP approach to some contracts provides resilience.	3	3	Medium (9)	Tolerate	Continued monitoring and reporting	3	3	Medium (9)	
BBC18	External Communication	Poor quality external communication with stakeholders, residents and the wider public impacts upon the council's reputation and its ability to effectively deliver services	AD: Corporate	Low frequency of communications No communication from senior leadership team Failure to understand residents needs	Lack of awareness of partnership and councils delivery and plans Failure to gauge residents needs and interests	External communications are quality checked by the Communications Team to ensure that the messaging is effective and relevant to its audience. The team also gather statistics across a range of areas to understand how much interaction is being achieved through social media channels, for example, and adapt messages and channel shift to ensure messages are being heard and well received.	2	3	Medium (6)	Treat		1	3	Low (3)	
BBC19	Retention of staff	The recruitment of new and retention of existing staff within the organisation affecting the ability for the organisation to deliver and meet its objectives	AD: Corporate	Recruitment challenges across region Specialist role recruitment can be difficult Competitive salaries offered at other organisations Uncertain financial climate	Failure to recruit Lack of resources Additional pressure on existing staff	The workforce strategy is aligned across the 3 Councils. A development programme is in place to assist with both personal and professional development and to further develop the talents of individual employees. This programme sits alongside a package of personal support for staff. Managers are encouraged to have regular 'one to ones' with staff to ensure that they are fully supported in their roles. Appraisal process in place. We are on the verge of launching our own recruitment academy which seeks to recruit and develop apprentices specifically in those services where it is harder to recruit.	2	4	Medium (8)	Tolerate		2	4	Low (4)	We are on the verge of launching our own recruitment academy which seeks to recruit and develop apprentices specifically in those services where it is harder to recruit.

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BBC20	Service Delivery	The risk to service delivery, impacting residents and partners we work with.	AD: Corporate	Lack of training Lack of leadership No resources/budget Communication failure Poor performance Ineffective governance Lack of learning/feedback	Failure to meet needs of residents and partners Negative feedback and press coverage Reputational damage	Staff resources maximised under the Partnership. Working with external partners to deliver shared priorities. HR support on recruitment and retention. Training plans. Values & behaviours work; Annual Delivery Plan, Workforce Development, policies, and procedures.	3	3	Medium (9)	Treat		2	3	Medium (6)	
BBC21	Internal Communications	The risk is that internal colleagues do not fully understand the aims and ambitions of the partnership and the role they play in the partnership's success.	AD: Corporate	Low frequency of communications No communication from senior leadership team Lack of engagement from partners/PSPS Failure to understand staff needs/feedback	Staff do not feel informed Reduction in morale/engagement High turnover Lack of service delivery	Internal communications approach has been reviewed. There isn't a one size fits all approach for the Council/Partnership given the breadth of services provided and this is reflected in the internal communications model. Staff informed levels are monitored through the performance framework on a quarterly basis with the results being considered by scrutiny and Cabinet. Regular all staff bulletins with key information are issued. Regular videos from Senior leadership team to the workforce. Briefings on key corporate topics take place. Regular team meetings between service managers and their officers to cascade information. Monthly service manager meetings. Single Partnership Intranet in place	3	4	High (12)	Treat		3	3	Medium (9)	
BBC22	Net Zero target	Risk of failure to meet agreed corporate ambition of Net Zero by 2040 with a 45% reduction by 2027	AD: Regulatory	Impact on Net Zero target (i.e. carbon emissions) not fully evaluated at outset of all projects and developments and through service delivery objectives. Financial resourcing required to decarbonise some areas may not be available.	Decisions taken which increase carbon emissions leading to failure to meet Net Zero ambition. Potential reputational risk to authority	Carbon Reduction Action Plan approved. Environment Policy approved. Climate Change Strategy approved. Green Home Grants are in delivery. Mobile home energy advice project due to commence.	4	2	Medium (8)	Treat		2	2	Low (4)	
BBC23	Business continuity	Risk around business continuity and recovery in the event of a major incident or event	AD: Regulatory	The Council has a central role to play in the response to a major incident or event in the community and the subsequent recovery phase. The risk of flooding, both coastal and inland is increasingly recognised as one of the most significant and 'likely' events that the Council will need to help with recovery. There are also internal incident and events which could impact on the Council's operations directly (e.g. cyber-attack, IT infrastructure failure, building fire).	In the immediate response phase to an emergency in the District, the "Blue Light" services will take the lead with the Council taking the lead role in the subsequent recovery phase. There could be significant impact on service delivery and potentially Council finances.	The establishment of the S&ELCP has increased the resilience and capability of the 3 partner councils. Resources can be more easily shared across the sub-regions and procedures and policies are being joined up to make our response to and recovery from an incident more efficient and effective. A strategic group meets regularly, including representation from PSPS, with minutes and actions reported to LT Governance for awareness. Staff across the S&ELCP are regularly trained at both Silver and Gold command in order to take a full part in a Lincolnshire-wide emergency response and support our partners in the sub region. All three councils are members of the Lincolnshire Resilience Forum, enabling access to expertise held by LCC whilst retaining staff, resources and expertise in each sovereign council within an EP&BC structure across the Partnership	3	3	Medium (9)	Tolerate	Continued partnership working with the Lincolnshire Resilience Forum (LRF)	3	3	Medium (9)	

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BBC24	Health and Safety	Risk of failure to comply with Health and Safety requirements	AD: Regulatory	The Council has a clear responsibility to both staff and recipients of services under Health and Safety legislation and needs to effectively manage its responsibilities.	There can be consequences to the organisation's finances and reputation relating to non-compliance of health and safety requirements. There is also the risk of harm to individuals.	The establishment of the S&ELCP has increased the resilience and capability of the 3 partner councils. Resources can be more easily shared across the sub-region and procedures and policies are being joined up to provide a more efficient and effective approach towards H&S compliance. The partner Councils receive specialist Health and Safety advice from Public Sector Partnership Services who support the Partnership Health and Safety Governance Group (chaired by the Assistant Director – Regulatory) and the Staff Health and Safety Forum. Both operate under agreed terms of reference and feed into the LT – Governance. LT Governance receive minutes and recommendations for approval from the Governance Group and the staff Forum. Policies and procedures are agreed at the Governance Group and referred to	2	3	Medium (6)	Tolerate	Continued monitoring and reporting	2	3	Medium (6)	
BBC25	Information	Risk of failure to comply with Information Governance and Management requirements	AD: Governance and Monitoring Officer	Increased understanding of the public's right to information means that we have to be fully aware of our legal duties. The increase in data also means we have to be able to manage information more effectively, including reducing the amount of unnecessary data held.	Data protection breaches which can result in significant fines from the Information Commissioner's Office.	All employees receive annual online training in data protection. Arrangements are in place to ensure that the organisation is compliant with the new General Data Protection Regulation (GDPR) requirement, including lead staff attending training. PSPS also have a lead officer overseeing compliance. An experienced Data Protection Officer is in place who monitors training, compliance and development of policy; also, full assessment of any breaches, providing recommendations for continual improvement. There is now additional resilience with two qualified DPOs in place across the Partnership which allows for cover.	2	4	Medium (8)	Tolerate	Continued monitoring, reporting and training	2	4	Medium (8)	

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SELCP-01	Vision	A lack of clear and shared vision; the reasons for shared management and sharing of joint services	AD: Corporate	James Gilbert	The partnership exploration phase developed this understanding. Engagement with members to ensure the objectives of the business case were clearly understood, through the proposal recommendations, scrutiny process and final Council decisions. Adoption of a Sub-regional Strategy across the Partnership to embed shared vision, objectives and priorities. Quarterly stakeholder board meetings are underway which	3	3	Medium (9)	Treat		2	3	Medium (6)	Member request to review wording and risk scores; are the planned benefits of the partnership being realised? Planned action?		
SELCP-02	Trust	A poor relationship or lack of trust between members, leaders or senior staff	CX	Rob Barlow	Openness, transparency and accessibility for all groups. Building on the existing positive relationships between Members	3	3	Medium (9)	Tolerate		3	3	Medium (9)	Member request to review wording, gaps and risk scores		
SELCP-03	Sovereignty	Concerns around the loss of sovereignty of a council	AD: Governance	John Medler	Each Council continues to be governed by its own Constitution which is a key principle of the Memorandum of Agreement between the three Councils.	3	3	Medium (9)	Tolerate		3	3	Medium (9)	Member request to review wording, gaps and risk scores		
SELCP-04	Takeover	Fears of a 'takeover' by one council	CX	Rob Barlow	Shared management structure. Each Council retains its own ability to deliver services in the way it considers best for its communities through local decisions taken by	3	3	Medium (9)	Tolerate		3	3	Medium (9)	Member request to review wording, gaps and risk scores		
SELCP-05	Culture	A fundamental difference in the organisational culture of the councils	AD: Corporate	James Gilbert	Expectation, set out in the business case, that many things will be similar. A commitment to use the best elements of each partner's cultural difference, for example in the Partnership Workforce Development Strategy. Culture is a key consideration as part of the development of shared	3	3	Medium (9)	Tolerate	Future work taking place around workforce terms and conditions and shared officer pay.	3	3	Medium (9)	Member request to review wording, gaps and risk scores	Updated planned action / future mitigation	
SELCP-06	LGR	Local Government Reorganisation (LGR)	CX	Rob Barlow	The South East Lincolnshire Councils Partnership is designed to have a positive influence should Local Government Reorganisation be required of Lincolnshire. The partnership strengthens the case for 'locally-led deals' which benefit South East Lincolnshire	4	3	High (12)						Member request to review wording, gaps and risk scores		
SELCP-07	Funding	Local Government Funding	DCX Corporate Development and S151	Christine Marshall	Local Government funding challenges are inevitable and evidenced by each partner's funding gaps. The business case assumes a shared opportunity for efficient services and shared commercial opportunities and provides a significant opportunity	4	4	High (16)	Treat	Delivering on the opportunities identified in the Partnership business case and realising the planned savings; savings tracker reported regularly	3	3	Medium (9)	Member request to review wording, gaps and risk scores		
SELCP-08	Staffing	Staff retention and resilience	AD: Corporate	James Gilbert	Adoption of a Partnership Workforce Strategy and an ambitious programme of work that makes the South East Lincolnshire Councils Partnership a place of choice to work for staff. We are on the verge of launching our own recruitment academy which seeks to recruit and develop apprentices specifically in those	4	3	High (12)	Treat	Review of Workforce Strategy	3	3	Medium (9)	Member request to review wording, gaps and risk scores	Updated planned action / future mitigation	

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SELCP-09	PSPS	Relationship with PSPS	AD: Corporate	James Gilbert	The Partnership's relationship with PSPS could become strained due to demands being placed on the company to support organisational change. This is mitigated via SLAs being in place setting out the work programme, regular client liaison meetings, PSPS Stakeholder Board being in place to direct the company strategically and a process for Additional Work Requests that manages additional work required by the company. I think its	2	3	Medium (6)	Treat	Continued monitoring and liaison	2	2	Low (4)	Member request to consider this as a risk to be included	New risk	

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F-01	Assets - Equipment	Selling asset for less than market value; Collusion between staff and purchaser; Disposal of assets no longer required by the council	AD: Assets	Asset Disposal policy -within constitution; Asset register; Financial Regulations; Anti-Fraud & Corruption Strategy; Staff counter-fraud training; Segregation of duties - includes systems administration,raising and authorising of financial procurements; Internal Audit reviews; Whistleblowing Policy; Register of Gifts& Hospitality & Register of Interests; Counter-fraud page on website detailing how public can report fraud; Counter Fraud section on intranet; Financial Regulations training for all appropriate staff	1	1	Minimal (1)	Tolerate	N/A	1	1	Minimal (1)
F-02	Assets- land and Property SHDC	Selling asset for less than market value; Collusion between staff and purchaser - may include provision of insider knowledge (e.g. planning, leases& covenants)	AD: Assets	Asset Management Plan; Asset register; Segregation of duties; Independent valuation or auction; Financial Regulations; Anti-Fraud & Corruption Strategy; Staff counter-fraud training; Internal Audit reviews; Whistleblowing Policy; Register of Gifts & Hospitality/Register of Interests; Credit checks on potential purchasers; Counter-fraud page on website detailing how public can report fraud; Counter Fraud section on intranet	2	2	Low (4)	Tolerate	N/A	2	2	Low (4)
F-03	Assets- land and Property ELDC and BBC	Selling asset for less than market value; Collusion between staff and purchaser - may include provision of insider knowledge (e.g. planning, leases & covenants)	AD: Assets	Asset Management Plan; Constitutional Guidance for Asset Disposal; Legal Framework; Scheme of delegation for officers; Asset register; Segregation of duties; Independent valuation or auction; Financial Regulations; Anti-Fraud & Corruption Strategy; Staff counter-fraud training; Internal Audit reviews; Whistleblowing Policy; Register of Gifts& Hospitality/Register of Interests; Credit checks on potential purchasers; Counter-fraud page on website detailing how public can report fraud; Counter Fraud section on intranet	1	1	Minimal (1)	Tolerate	N/A	1	1	Minimal (1)
F-04	Procurement - Contracts	Credit/procurement cards; manipulation of accounts; false invoices & claims; BACS fraud - fraudulent change of bank details; mandate fraud; fake details for internet payments	PSPS - Sam Knowles	Financial Regulations; Anti-Fraud & Corruption Strategy- last reviewed March 2021, due this March for a review; Whistleblowing Policy Confidential Reporting Code -due in March; Segregation of duties for reconciliation; Reconciliation; Escalation of highvalue invoices; System team audited and logged; PCards- No cash withdrawals and card limits. Following P Card Review updated training issued. Process re-evaluated for checking transactions and receipts; Minor petty cash; Counter fraud training for the staff; Transparency reporting; Financial reporting training for all staff to be rolled out 2024; Segregation of duties within AP; confirmation with company regarding change of bank details; reconciliation; staff training	2	4	Medium (8)	Treat	Actions from P card audit - follow up audit will re-assess	TBC	TBC	TBC
F-05	Procurement - Contract Payments	Bribery of officers or Members involved in contract award; Collusion between officers and contractors involved in tendering; Violation of procedures; Manipulation of accounts; Asset Misappropriation; Fictitious requirement; Bid rigging & cartels; Failure to supply; Failure to supply to contractual standard; Inflating performance information to attract greater payments; Bid suppression; Price fixing; Bid rotation; Fictitious vendor	PSPS - Martin Gibbs	NAFN & fraud alerts; Contract procedure rules; Financial Regulations; Contract management; Contract Terms & Conditions; Code of Conduct; Whistleblowing policy; Register of Gifts & Hospitality/Register of Interests; Anti-Fraud & Corruption Strategy; Staff counter-fraud training; Internal Audit reviews; Separation of duties; Etender system - single login provides an audit trail; Contract management training; Transparency Code 2014 and Transparency agenda; CIPFA guidance - Managing the Risk of Procurement Fraud; Minimum quote dependant on value; Valuation methodology; Breach of contract clauses; Instant terminations; Self certificated questionnaires	2	4	Medium (8)	Treat	Ongoing training and support provided by the procurement team to service areas	TBC	TBC	TBC

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F-06	Council Tax - Credit Refund and Income Fraud	Council tax/NNDR/Rents; Suppression of notification of debt to be raised; Improper write-off; Failing to institute recovery proceedings; Switching or transferring arrears; manipulation of credit balances; Payment using false/ fraudulent instrument then re-claim of refund; Employee based; false payment then request for refund	PSPS - Sharon Hammond	Up to date Council Financial Regulations; Up to date Council Anti-Fraud & Corruption Strategy; Debit/credit card payments monitoring - checking against pay.net system; Review of unusual activity; Refund to original card/bank account where appropriate; Authorisation procedures & levels; Checking against other accounts (Council Tax etc.) to ensure no other money owed to SELCP; Staff counter-fraud training; Audit trail/personal logins; Reconciliations; Budgetary controls; Write off policy; Debt recovery procedures; Supervisory controls; Review of credit balances and suspense items; Internal Audit reviews; Whistleblowing Policy; Counter-fraud page on website detailing how public can report fraud; Counter Fraud details on intranet; Financial Regulations training for all appropriate staff; Follow up payment sources	3	3	Medium (9)	Treat	Ongoing checks and balances	TBC	TBC	TBC
F-07	Council Tax Fraud	False applications; failure to notify change in circumstances	PSPS - Sharon Hammond	Council Financial Regulations; Council Anti-Fraud & Corruption Strategy; National Fraud Initiative - data matching; Monitoring of council tax base; Application checks; Check electoral register; Information from planning re Developments where full planning not required; Checks on documentary evidence for exemptions; Visual inspection; Internal Audit reviews; Whistleblowing Policy; Separation of duties; Counter-fraud page on website detailing how public can report fraud; Single Person Discount review; Field officers available for investigations; Annual review of long-term empty properties	2	2	Low (4)	Tolerate	N/A	2	2	Low (4)
F-08	Council Tax Support Scheme	False applications; failure to notify change in circumstances	PSPS - Sharon Hammond	Most controls are the same as Housing Benefits; Council Anti-Fraud & Corruption Strategy; Council Tax Support policy; Counter-fraud page on website detailing how public can report fraud; Council Financial Regulations; Whistleblowing Policy; Inclusion in National Fraud Initiative (data matching) from October 2016; Closer working - Council Tax and Housing share intelligence and identify potential fraud opportunities (sharing intelligence - informal arrangement); Fraud hotline; Dedicated team for fraud hotline; DWP verification	2	2	Low (4)	Tolerate	N/A	2	2	Low (4)
F-09	National Non-Domestic Fraud	Failure to declare occupation; Payment using false bank details; Companies going into liquidation then setting up as new companies; Avoidance of liability through fraudulent claim for discount or exemption; Empty rate avoidance	PSPS - Sharon Hammond	Up to date Council Financial Regulations; Up to date Council Anti-Fraud & Corruption Strategy; Ensure liable person identified for each assessment on the list; Information sharing with other Business Units; Inspections of occupied properties; Checking empty properties; Information from Landlords or letting agents; Public complaints- reports to valuation office; Internal Audit reviews; Whistleblowing Policy; Separation of duties; Register of Gifts & Hospitality/Register of Interests; Supporting evidence requested; Counter-fraud page on website detailing how public can report fraud; Use of Analyse Local to monitor threats; Field officers; Undertaking reviews; NFI Matching	3	3	Medium (9)	Treat	Ongoing checks and balances; small business rate relief review	TBC	TBC	TBC

Ref number	Risk name	Risk description	Lead risk owner	Existing control measures in place	Current risk likelihood	Current risk impact	Current risk score	Treatment (4Ts)	Planned action / future mitigation	Target risk likelihood	Target risk impact	Target risk score
F-10	Housing Benefit Fraud	False applications; False documents; Failing to notify change	PSPS - Sharon Hammond	Housing Benefit Anti-Fraud Strategy; Annual participation in National Fraud Initiative; NFI coordinator; HBMS - Government housing benefit matching scheme; Use prosecution, caution & admin penalties; Key controls in the housing benefit application process - prevention & detection; Authorised officer powers- access to employers, landlords, banks & building societies; Council Financial Regulations; Experienced and trained benefits staff; Mandatory benefit counter fraud training; Combined database with revenues; Only accept original documents in support of claims; Subscription to National Anti-Fraud Network; Housing Benefit review; Communications & publicity; Internal Audit reviews; Whistleblowing Policy; Counter-fraud page on website detailing how public can report fraud; Council Tax and Housing teams sharing intelligence to identify potential fraud; Counter Fraud Hotline; Dedicated Team for Counter Fraud; Data matching from DWP; Full case reviews; Customer contact team thoroughly trained; Dedicated intranet page	2	2	Low (4)	Tolerate	N/A	2	2	Low (4)

Risk Scoring Matrix						
Impact	Critical	5	10	15	20	25
	High	4	8	12	16	20
	Medium	3	6	9	12	15
	Low	2	4	6	6	10
	Minimal	1	2	3	4	5
		Rare	Unlikely	Possible	Likely	Almost certain
Likelihood						

Final Risk scoring

Colour

Minimal Risk



Low Risk



Medium Risk



High Risk



Critical Risk



Likelihood score	1	2	3	4	5
Definition	Rare	Unlikely	Possible	Likely	Almost certain
Description	The likelihood of the risk has been minimised to a negligible possibility	The risk is technically possible but an occurrence is not foreseeable in the medium-long term	The risk is a real possibility but the likelihood of an occurrence in the short-medium term is small	The risk is probably going to occur at some point in the medium term-- , possibly sooner	The risk is probably going to occur imminently
Timeframe	Will occur at some point in next 50 years	Will occur at some point in the next 25 years	Will occur at some point in the next 10 years	Will occur at some point in the next 5 years	Will occur at some point in the next year
Probability	10% or less	Between 10-30%	Between 30-50%	Between 50-85%	85% or more

Impact score	1	2	3	4	5
Title	Minimal	Low	Medium	High	Critical
Political risk	Residents unaware of authority's actions	Residents' access to oppose actions limited	Residents' access to oppose actions process blocked	Authority fails to effectively scrutinise its actions	No scrutiny of actions takes place
Reputation risk	Increased complaints for less than one week	Increased complaints for more than one week	Negative local press coverage for one day, increased complaints for more than one week	Negative national press coverage for one day, ongoing negative local coverage	Negative national press coverage over several days. Public criticism from MP, LGA, County Council or national service body
Financial risk	Up to 1% of project budget	Up to 5% of project budget	Up to 10% of project budget	Up to 15% of project budget	Over 15% of project budget
Legal risk	Delays due to legal clarifications being sought (<1 month)	Delays due to legal clarifications being sought (1-6 months)	Delays due to legal clarifications being sought (>6 months)	Project operations potentially subject to legal challenge, project on hold until resolved	Project operations potentially in breach of legislation, project terminated
Disruption risk	Individual members of staff having work disrupted	Multiple members of staff unable to work	Total service outage for one day or less	Total service outage for several days	Total service outage for more than a week
Environmental risk	Immediately remedied damage in an isolated area	Easily remedied damage in an isolated area	Short term damage in an isolated area requiring partners assistance	Damage requiring special budget provision to rectify	Major or widespread damage requiring central government assistance
Contractual risk	Negative impact on key partner relationship	Minor contract renegotiation required	Major contract renegotiation required	Project aims or goal significantly altered or sanction clauses invoked	Project failure and/or termination of contract
Asset & Infrastructure risk	Individual pieces of equipment damaged or needing replacement	Isolated network issues, multiple pieces of equipment needing replacement	Widespread network issues, vehicle damaged	Council properties inaccessible, vehicle need replacing	Council properties damaged, multiple vehicles need replacing, key infrastructure outage
Health and Safety risk	People engaging in hazardous activities without awareness	Individual receives minor injuries	Multiple people receive minor injuries	Individual serious injury	Multiple people seriously injured, individual loss of life

Treatment (4Ts)

Terminate – rarely, we may be able to stop doing the activity altogether and thereby remove the risk altogether

Tolerate – accept the risk and live with it because it is within our risk appetite and the cost of mitigating action would outweigh the benefits

Transfer – move all or part of the risk to a third party or through insurance; however, sometimes accountability still remains, particularly with a Council, so caution is advised

Treat - take action to control the likelihood and/or impact and set a target to move the risk to within the risk appetite once the action has been implemented