

| Ref | Risk | Risk description | AD | Existing control measures in place | Likelihood | Impact | Risk score | Treatment (4Ts) | Planned action / future mitigation | Target likelihood | Target impact | Target risk score |
|-------|-------------------------|--|--------------------------------------|--|------------|--------|------------|-----------------|--|-------------------|---------------|-------------------|
| 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 | 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 | 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) |
| BBC05 | Budget | Risk around the long term balancing of the budget with economic and funding uncertainty | DCX Corporate Development and S151 | 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 | 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 | 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) |

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| BBC08 | Capital Programme | Failure to deliver Major capital schemes within the capital programme | DCX Programme Delivery | 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 transferrance and mitigation Requesting extra funding prior to project commencement where required | 2 | 3 | Medium (6) | Tolerate | Continued robust project management | 2 | 3 | Medium (6) |
| 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 | 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 is also now defined and runs all medium and major projects for the team. The BSO (Business Support Officer) is a new temporary role which monitors jobs coming in and is also a hands-on role that ultimately saves the Council budget money by undertaking jobs ourselves. The SOPM would be the Senior Responsible Person for the Assets and Compliance routines. Training takes place on a required basis. Asbestos training being the last training of significance that was undertaken by the team | 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 severally impact as the result of a cyber incident, both in terms of downtime of systems and loss of data/information. | AD: Corporate | 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 further mitigation in this area is in place. | 3 | 5 | High (15) | Tolerate | Continued robust cyber security and training | 3 | 5 | High (15) |
| BBC11 | Technology infrastructure failure | The loss of ICT impacting upon the organisation to operate effectively and deliver services to residents. | AD: Corporate | 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) |

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| 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 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) |
| 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 | 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 | 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 | 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 | 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) |
| BBC17 | Third Party service delivery | Risk around resilience and quality of service delivery arrangements with third parties | AD: Corporate | 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) |

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| 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 | 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 | 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) |
| BBC20 | Service Delivery | The risk to service delivery, impacting residents and partners we work with. | AD: Corporate | 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 | 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 | 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) |

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| BBC23 | Business continuity | Risk around business continuity and recovery in the event of a major incident or event | AD: Regulatory | <p>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. Senior staff within the Councils are involved in training exercises delivered by the LRF. Regular 'live' training exercises are coordinated at County level to maximise preparedness in each council and across the sub region.</p> <p>Each authority has an Emergency Plan & Business Continuity Plan in place in order that service delivery can be prioritised and maintained at such times. A joint emergency and business continuity plan was approved in 2021 for ELDC and BBC to improve resilience and capability with plans for a more joined up approach across the sub region with the advent of the S&ELCP. Public Sector Partnership Services (PSPS) and Magna Vitae have Business Continuity Plans in place. Work is underway in 2023 to update and align all BC plans across the Partnership. It is anticipated that this work should be completed by the end of Quarter 4 2023/24</p> | 3 | 3 | Medium (9) | Tolerate | Continued partnership working with the Lincolnshire Resilience Forum (LRF) | 3 | 3 | Medium (9) |
| BBC24 | Health and Safety | Risk of failure to comply with Health and Safety requirements | AD: Regulatory | <p>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.</p> <p>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 LT Governance for information.</p> <p>Health and Safety is included within Internal Audit's annual audit plan. The audit undertaken in 2021 demonstrated a substantial level of assurance.</p> | 2 | 3 | Medium (6) | Tolerate | Continued monitoring and reporting | 2 | 3 | Medium (6) |

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| BBC25 | Information | Risk of failure to comply with Information Governance and Management requirements | AD: Governance and Monitoring Officer | 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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| 01 | Vision | A lack of clear and shared vision; the reasons for shared management and sharing of joint services | AD: Corporate | 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 focus on ensuring the vision of the partnership is clear and aligned. | 3 | 3 | Medium (9) | Treat | | 2 | 3 | Medium (6) |
| 02 | Trust | A poor relationship or lack of trust between members, leaders or senior staff | CX | Openness, transparency and accessibility for all groups. Building on the existing positive relationships between Members and Officers | 3 | 3 | Medium (9) | Tolerate | | 3 | 3 | Medium (9) |
| 03 | Sovereignty | Concerns around the loss of sovereignty of a council | AD: Governance | 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) |
| 04 | Takeover | Fears of a 'takeover' by one council | CX | 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 its Members. | 3 | 3 | Medium (9) | Tolerate | | 3 | 3 | Medium (9) |
| 05 | Culture | A fundamental difference in the organisational culture of the councils | AD: Corporate | 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 teams. | 3 | 3 | Medium (9) | Tolerate | Future work taking place around workforce terms and conditions and shared officer pay. | 3 | 3 | Medium (9) |
| 06 | LGR | Local Government Reorganisation (LGR) | CX | 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) | | | | | |
| 07 | Funding | Local Government Funding | DCX Corporate Development and S151 | 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 to respond to this on-going challenge. | 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) |
| 08 | Staffing | Staff retention and resilience | AD: Corporate | 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 services where it is harder to recruit. | 4 | 3 | High (12) | Treat | Review of Workforce Strategy | 3 | 3 | Medium (9) |
| 09 | PSPS | Relationship with PSPS | AD: Corporate | 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 medium but reduced to a low due to the mitigation | 2 | 3 | Medium (6) | Treat | Continued monitoring and liaison | 2 | 2 | Low (4) |

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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 |

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| 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 |
| 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) |

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| 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 |
| 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 | This risk would occur only in rare / particular circumstances | 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 expected to occur imminently / regularly |
| Timeframe | Will occur at some point in the next 10 or more years | Will occur at some point in the next 3-10 years | Will occur at some point in the next 1-3 years | Will occur at some point within the year | Will occur at some point in the next few months |
| 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 |
| Reputation risk | Individual complaint raised | Multiple complaints | 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 £10,000 | £10,000-£50,000 | £50,000-£250,000 | £250,000-£500,000 | Over £500,000 |
| Service Delivery / Operations 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 |
| 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