

Ref	Risk name	Risk description	Lead	Existing control measures in place	Current risk likelihood	Current risk impact	Current risk score	Treatment (4Ts)	Planned action / future mitigation	Action RAG	Target risk likelihood	Target risk 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-CHS	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)	Tolerate	Continue to implement the Healthy Living Action Plan	N/A	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	D-ED	Town Deal and Levelling Up projects; Emergency Planning Team represented on County Wide LRF Group looking at issues of winter pressures / cost of living and industrial action.	3	3	Medium (9)	Tolerate	Continue to implement the Growth and Prosperity Plan	N/A	3	3	Medium (9)
BBC05	Budget	Risk around the long term balancing of the budget with economic and funding uncertainty	D-F	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	N/A	4	4	High (16)
BBC06	Civil contingency risks	Community risks shared across Lincolnshire, managed in partnership with the Lincolnshire Resilience Forum (LRF)	AD-R	Community Risk Register. Engagement with the Lincolnshire Resilience Forum (LRF); Work with partners to assess, monitor, plan exercise and train for these risks together. Exercising of plans and training of staff. Strategic and Tactical duty rota in place with all staff trained to minimum standard set by LRF. 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 Plan and Business Continuity Plans for critical services all revised in 2024.	2	4	Medium (8)	Tolerate	Continued partnership working with the Lincolnshire Resilience Forum (LRF). Alignment of service support, plans, procedures and policies across the S&ELCP to aid resilience and share learning. Joint Emergency Plan and Business Continuity Plans in place. PSPS have also aligned BC Plans to S&ELCP. BC Policy to be developed in 25/26 together with the establishment of a BC Steering Group with Terms of Reference to align with ISO22301 Business Continuity Management System	N/A	2	4	Medium (8)
BBC07	Infrastructure risks	Risks to infrastructure - roads, rail, waste management, water supply, energy, digital connectivity	D-ED	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)	Tolerate	Continue to implement the Growth and Prosperity Plan	N/A	2	4	Medium (8)
BBC08	Capital Programme	Failure to deliver Major capital schemes within the capital programme	D-PD	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	N/A	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-GFA	All assets either have compliance contracts in place or local contractors with the jobs in hand. Database updated and restructure in place, with clear roles and responsibilities. Training takes place on a required basis.	1	4	Low (4)	Tolerate	Continued implementation of asset management strategy	N/A	1	4	Low (4)

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BBC10	Cyber Incident	The risk of the council's ICT infrastructure being severely impact as the result of a cyber incident, both in terms of downtime of systems and loss of data/information.	AD-C	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. These mitigations afford ICT awareness of emerging threats. 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	N/A	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-C	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	N/A	2	5	High (10)
BBC12	Environment Act	The 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 how budget will be determined nationally to support this.	AD-N	A SELCP Waste Improvement Programme Board (WIPB) is established and comprises lead members from Neighbourhoods and PSPS services. The WIPB meets monthly for progress updates. A Programme Manager has been recruited to support the WIPB. Additionally the authorities comprising the Lincolnshire Waste Partnership work together to identify the impact of the Environment Act across the county, and make preparations for changes to service delivery.	4	4	High (16)	Treat	WIPB reports to SLT and Cabinet. Project plan in place. Attending regular Defra Webinars. Pending Spending Review regarding New Burdens payments. Review and update every quarter.	30/06/2025	3	3	Medium (9)
BBC13	Extended Producer Responsibility (EPR)	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-N	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 attending Defra webinars on a regular basis, and taking part in research where relevant. The SLECP Waste Improvement Programme Board is made aware of any updates from Defra.	2	2	Low (4)	Tolerate	Pending Government guidance Risk has been reviewed and score reduced in Q2. The government budget has provided a significant measure to reduce the risk around the introduction of the Extended Producer Responsibility (EPR) scheme by guaranteeing £1.1 billion in funding for local authorities. This assurance helps local councils plan their budgets effectively. BBC has received notification of payment for 2025/26 - £946,000	N/A	2	2	Low (4)
BBC14	Depot	This risk identifies the need for additional depot capacity to be identified and secured to deliver the required food waste collection service and meet future housing growth	AD-N	Extension to depot has been identified and lease agreed from 1st April 2025.	3	3	Medium (9)	Tolerate		N/A	3	3	Medium (9)

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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-N	Round review will form part of rounds revision as a result of food waste collection. Hire in Vehicles to enable waste collection	3	3	Medium (9)	Treat	Round review by 31/3/26	31/03/2026	2	2	Low (4)
BBC16	Capacity	Capacity to deliver the work programme for the Partnership/Councils	AD-C	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. This matter was discussed at an internal conference for senior managers, email appears to be the biggest pressure and services are considering how they best manage this. Services have been informed they can bid into the transformation reserve for short term capacity if they have a suitable proposal.	4	3	High (12)	Treat	Discussions remain ongoing with services in regard to capacity and how through the change of working practices it may be possible to increase capacity. Review at next service managers conference to assess how this has impacted on the risk.	30/09/2025	3	3	Medium (9)
BBC17	Third Party service delivery	Risk around resilience and quality of service delivery arrangements with third parties	AD-C	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	N/A	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-C	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. Recently we have adopted an engagement charter across the partnership.	2	3	Medium (6)	Tolerate		N/A	2	3	Medium (6)
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-C	The workforce strategy is aligned across the 3 Councils. A training 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 have launched our own recruitment academy which seeks to recruit and develop apprentices specifically in those services where it is harder to recruit. The new managers development programme has launched, with the first cohort inducted. We also continue to have in place our Future Leaders' Programme to support colleagues in their career development. Corporate Management Team invest time in mentoring colleagues within the organisation through both of these development programmes.	2	4	Medium (8)	Treat	A refresh of the Workforce Development Strategy action plan will take place this year to help ensure colleagues have the skills and confidence required to continue to want to work in Local Government post re-organisation by 31/3/26	31/03/2026	2	4	Medium (8)
BBC20	Service Delivery	The risk to service delivery, impacting residents and partners we work with.	AD-C	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. Service reviews across several areas agreed in March 2025.	3	3	Medium (9)	Treat	Implement agreed service reviews	31/03/2026	2	3	Medium (6)

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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-C	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	2	3	Medium (6)	Tolerate	Satisfied with level of mitigation, however, will continue to keep communications channels under review.	N/A	2	3	Medium (6)
BBC22	Net Zero target	Risk of failure to meet agreed corporate ambition of Net Zero by 2040 with a 45% reduction by 2027	AD-R	Carbon Reduction Action Plan approved. Partnership Environment Policy approved. Climate Change Strategy approved. MEES project delivered. Decarbonisation feasibility studies completed for Municipal Buildings, Crematorium and Guildhall - funds yet to be secured from Government. 3 year funding round awarded called Warm Homes:Local Grant securing a domestic retrofit programme for 2025 to 2028. LEAD enaergy advice project extended to the BBC area for 25 to 27.	4	2	Low	Treat	Monitoring delivery of carbon reduction plan via Environment and Performance Committee. Applying to Government in future rounds of the public decarbonisation fund. Engagement in large infrastructure projects like Rosegarth Sq and GMLC redevelopment to embed carbon mitigation and energy efficiency. Approval for a Climate Change and Environment Decision making tool into committee and project decision making and training of Officers and elected members in its application.	31/03/2026	2	2	Low (4)
BBC23	Business continuity	Risk around business continuity and recovery in the event of a major incident or event	AD-R	The establishment of the S&ELCP has increased the resilience and capability of the 3 partner councils. Resources can be more easily shared and procedures and policies are being joined up to make our response to and recovery from an incident more resilient, efficient and effective. A strategic group meets regularly, including representation from PSPS, with minutes and actions reported to LT Governance for awareness. The S&ELCP has a Strategic and Tactical duty rota with personnel trained to a minimum standard set by the LRF. All three councils are members of the LRF 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. Staff are regularly involved in training exercises delivered by the LRF and coordinated at County level to maximise preparedness. We have a Partnership Emergency Plan & critical services have Business Continuity Plans in place to prioritise and maintain service delivery in times of emergency. Public Sector Partnership Services (PSPS) and Magna Vitae have Business Continuity Plans in place.	3	3	Medium (9)	Tolerate	Continued partnership working with the Lincolnshire Resilience Forum (LRF). Alignment of service support, plans, procedures and policies across the S&ELCP to aid resilience and share learning. Joint Emergency Plan and Business Continuity Plans in place. PSPS have also aligned BC Plans to S&ELCP. BC Policy to be developed in 25/26 together with the establishment of a BC Steering Group with Terms of Reference to align with ISO22301 Business Continuity Management System	N/A	3	3	Medium (9)

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BBC24	Health and Safety	Risk of failure to comply with Health and Safety requirements	AD-R	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 harmonised, with assistance from PSPS, 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 each sovereign council 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 Forums. Policies and procedures are revised by PSPS, consulted upon through Staff H&S forums before being received and approved by the Governance Group and referred to LT Governance for information. Health and Safety is included within Internal Audit's annual audit plan.	2	3	Medium (6)	Tolerate	Continued monitoring and reporting through Staff H&S Forums, Partnership H&S Governance Group and LT Governance. Internal audits and Groups provide the opportunity to share learning across each entity	N/A	2	3	Medium (6)
BBC25	Information	Risk of failure to comply with Information Governance and Management requirements	AD-G	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	N/A	2	4	Medium (8)
BBC26	Local Plan	The South East Lincolnshire Local Plan (2019) seeks to support proposals which assist in the delivery of economic prosperity and some jobs in Boston across the Plan period. Risk relates to failure to deliver an updated version of the local plan.	AD-PSI	Monitoring of the Plan policies. Taking of decision on planning applications. Review of the Local Plan where necessary.	3	2	Medium (6)	Tolerate	Continued monitoring and reporting	N/A	3	2	Medium (6)
BBC27	Safeguarding	Risk of failure to deliver safeguarding children, young people and vulnerable adults responsibilities	AD-CHS	Lead Officer and Deputies identified, with Portfolio Holders engaged. The Safeguarding Policy and Procedures have been reviewed. The lead officer liaises regularly with other District Councils and external agencies. Team leaders identify relevant actions and staff training in their service plans. Human Resources supports safer recruitment (including DBS checks) and training for officers, volunteers and councillors. An incident reporting mechanism is in place to monitor the Council's responses. Wellbeing Lincs Service has provided a countywide response and support service for vulnerable and clinically vulnerable residents. Safeguarding was a key focus of a report to LCC during the Covid response. The District Councils and County Council continue to meet to collaborate and discuss matters around safeguarding policy and procedures.	2	4	Medium (8)	Tolerate	Continued monitoring, reporting and training	N/A	2	4	Medium (8)

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BBC28	Local Government Reform (LGR) in Greater Lincolnshire	LGR would lead to the creation of new Councils to replace existing Councils	AD-C	Regular staff and member briefings are taking place to share the latest information.	4	3	High (12)	Tolerate		N/A	4	3	High (12)

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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-C	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.	2	4	Medium (8)	Tolerate		N/A	2	4	Medium (8)
SELCP-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		N/A	3	3	Medium (9)
SELCP-03	Sovereignty	Concerns around the loss of sovereignty of a council	AD-G	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		N/A	3	3	Medium (9)
SELCP-05	Culture	A fundamental difference in the organisational culture of the councils	AD-C	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.	2	3	Medium (6)	Tolerate	Future work taking place around workforce terms and conditions and shared officer pay.	N/A	3	3	Medium (9)
SELCP-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. The Councils have responded to the Government's request for interim plans. East Lindsey and South Holland have jointly developed a plan. Boston has provided a letter keeping their options open at this stage.	4	3	High (12)	Tolerate	Councils will continue to consider correspondence received from Government and respond accordingly.	N/A	4	3	High (12)
SELCP-07	Funding	Local Government Funding	D-F	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; risk under review by S151	30/06/2025	3	3	Medium (9)

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SELCP-08	Staffing	Staff retention and resilience	AD-C	The workforce strategy is aligned across the 3 Councils. A training 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 have launched our own recruitment academy which seeks to recruit and develop apprentices specifically in those services where it is harder to recruit. The new managers development programme has launched, with the first cohort inducted. We also continue to have in place our Future Leaders' Programme to support colleagues in their career development. Corporate Management Team invest time in mentoring colleagues within the organisation through both of these development programmes. 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. This matter was discussed at a recent internal conference for senior managers, email appears to be the biggest pressure and services are considering how they best manage this. Services have been informed they can bid into the transformation reserve for short term capacity if they have a suitable proposal.	4	3	High (12)	Treat	Seek to improve the employee benefits packages by Q2 25/26; Continue to promote opportunities to work in the sector through the SELCP Academy. With LGR now looking likely in Greater Lincolnshire a refresh of the Workforce Development Strategy action plan will take place this year to help ensure colleagues have the skills and confidence required to continue to want to work in Local Government post re-organisation: by 31/3/26	30/09/2025	3	3	Medium (9)
SELCP-09	PSPS	Relationship with PSPS	AD-C	The relationship between the Councils and PSPS could become strained due to demands being placed on the company to support organisational change and wider strategic issues. 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)	Tolerate	Continued monitoring and liaison	N/A	2	3	Medium (6)

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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-GFA	SELCP Asset Management Strategy, 2023-2028 provides strategic disposal framework. Any and all disposals are subject to formal decision notices, the decision making body being determined by the market value of an asset, assessed by an Independent Registered Valuer in accordance with the prevailing 'RICS Red Book' guidance. . Disposals at 'less than best consideration' are subject to 'memoranda' detailing how Circular 06/2003 applies, wiht the memoranda specifically identifying and sanctioning the 'undervalue'. Other relevant policies relate, including: 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	N/A	1	1	Minimal (1)
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-GFA	SELCP Asset Management Strategy, 2023-2028 provides strategic disposal framework. Any and all disposals are subject to formal decision notices, the decision making body being determined by the market value of an asset, assessed by an Independent Registered Valuer in accordance with the prevailing 'RICS Red Book' guidance. . Disposals at 'less than best consideration' are subject to 'memoranda' detailing how Circular 06/2003 applies, wiht the memoranda specifically identifying and sanctioning the 'undervalue'. Other relevant policies relate, including: 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	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 - Finance	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	3	Medium (6)	Tolerate		N/A	2	3	Medium (6)

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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 - Procurement	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. Conflict of Interest form signed on a project-by-project basis at 3 key stages (Project Inception, Prior to Tender Evaluations, and prior to Contract Award).	2	4	Medium (8)	Tolerate	Ongoing training and support provided by the procurement team to service areas	N/A	2	4	Medium (8)
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 - Revs/Bens	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	2	3	Medium (6)	Tolerate	Ongoing checks and balances	N/A	2	3	Medium (6)
F-07	Council Tax Fraud	False applications; failure to notify change in circumstances	PSPS - Revs/Bens	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	N/A	2	2	Low (4)
F-08	Council Tax Support Scheme	False applications; failure to notify change in circumstances	PSPS - Revs/Bens	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	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 - Revs/Bens	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)	Tolerate	Ongoing checks and balances; Small business rate relief review to be carried out in 2025/26	N/A	3	3	Medium (9)
F-10	Housing Benefit Fraud	False applications; False documents; Failing to notify change	PSPS - Revs/Bens	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; Verification Policy in place for evidence, and operational cross checking practices. 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	N/A	2	2	Low (4)

Ref	Risk name	Risk description	AD	Lead risk owner	Existing control measures in place	Current risk likelihood	Current risk impact	Current risk score	Treatment (4Ts)	Planned action / future mitigation	Action RAG	Target risk likelihood	Target risk impact	Target risk score	Changes since last update
BBC-OP-54	Cemetery tree stock condition	Risk of further deterioration in older trees, and potential for injury from falling trees or boughs, branches.	AD: Assets	Martin Potts	Tree inspections carried out as a PSPS H & S function. One member of team trained in <i>small</i> chainsaw operations. Proforma Bs requested if urgent funds required. Subject raised at H & S Working Group and escalated to SLT for response.	3	4	High (12)	Treat	Plan to establish an annual site specific (Crematorium/Cemetery) tree management budget funded from increased fees.	31/03/2026	3	2	Medium (6)	Growth bid applied for to establish an annual tree maintenance budget in 2025/26
BBC-OP-21	GMLC disruption of service	Improvement works at GMLC	AD: Leisure and Culture	Scott Higgins	Still managed through a contractual basis Potentially enabling members to use PRSA to mitigate loss of fitness classes	4	4	High (16)	Treat	Working closely with Parkwood to mitigate any financial impacts. Regular monthly meetings to discuss impact. Ensure communication with customers and users are fully informed throughout the process to mitigate any losses. Review risk treatment in Q2.	30/09/2025	3	3	Medium (9)	Risks reviewed in line with current position. As project develops risks to be reviewed.
BBC-OP-24	Ash tree dieback (chalar fraxinea) disease	The risk of ash tree dieback (chalar fraxinea) disease affecting Council owned trees	AD: Neighbourhoods	Mindi Read	Monitor Ash trees owned by the Council and have an action plan in place to deal with any that become diseased and dangerous. Procurement compliant framework being prepared for tree inspection / tree work	4	3	High (12)	Treat	To produce a management plans at specific sites to identify, control and mitigate the impact of the removal of ash trees. Work Programme to implement a procurement compliant framework for SELCP for tree inspection / tree works	30/09/2025	3	3	Medium (9)	Planning a procurement compliant framework for tree inspection / tree works
BBC-OP-25	Recruitment and Retention: Operations	Shortage of staff due to illness, national shortage of HGV drivers, and competition from private companies with better pay and working conditions. Lack of staff for waste collection service. Insufficient drivers to maintain current operations, leading to failure of current service and non collection of bins. Also inability to expand service to meet new growth, but also the roll out of additional services from JMWMS and resources and waste strategy.	AD: Neighbourhoods	Mindi Read	Provision of agency staff within the workforce, however HGV drivers are in short supply from agencies. Continue to train loaders for HGV where possible, and ensure RCV drivers are paid appropriate salary for their role. SLT paper produced to approve Service Review to address current hemorrhage of key employees (Managers/Supervisors/Technical Support) to recruit and train replacements to safeguard service delivery	4	4	High (16)	Tolerate	SLT paper produced to approve service review to address critical staff loss, to recruit and safeguard service delivery	N/A	4	4	High (16)	SLT paper produced to approve service review to address critical staff loss, to recruit and safeguard service delivery
BBC-OP-27	Tree Safety Inspections - budget	Tree safety inspection recommendations are not aligned to budget setting or existing budget availability	AD: Neighbourhoods	Mindi Read	Tree budget in place; Tree inspection policy in place; Escalation process to S151 Officer identifying budget implications	4	4	High (16)	Treat	Escalated to S151 Officer	30/09/2025	3	3	Medium (9)	Planning a procurement compliant framework for tree inspection / tree works. Framework will inform practice budget requirement for Boston. Potential growth risk
BBC-OP-41	Affordable housing	Risk of affordable homes provided in partnership being lost to the open market; Local Plan clearly setting our Policy direction (including commuted sums) and s106 requirements / unilateral undertakings	AD: Wellbeing & Community Leadership	Stuart Horton	Regular engagement with Registered Providers. Procedure for commuted sums written into S106 legal agreements for when no RP able to acquire the affordable units. These funds can then be used to support affordable housing delivery subject to being in line with subsidy control requirements.	5	3	High (15)	Treat	Continued engagement with existing Registered Providers and Engagement with new Registered providers. Discussions and engagement with Homes England and the Local Government Association - This has led to the design and introduction of a S106 Affordable Homes clearing platform. Engagement with HE and LGA ongoing with submission of recent survey response on the current position. Use of Commuted sums to deliver affordable housing schemes where there are viability issues. Review risk in Q1.	30/06/2025	2	1	Low (2)	Some affordable s106 planning contribution homes currently with very little RP interest. Commuted sums being accepted in some cases which are being used to support all affordable housing schemes where viability is an issue.

Ref	Risk name	Risk description	AD	Lead risk owner	Existing control measures in place	Current risk likelihood	Current risk impact	Current risk score	Treatment (4Ts)	Planned action / future mitigation	Action RAG	Target risk likelihood	Target risk impact	Target risk score	Changes since last update
BBC-OP-42	Disabled Facility Grants (DFGs) / Discretionary Assistance	Risk of delivering DFGs in appropriate timeframe for clients due to lack of funding	AD: Wellbeing & Community Leadership	Stuart Horton	DFG framework and monitoring.	4	5	Critical (20)	Treat	This has been raised both internally and with the Government. The government has announced a funding allocations review in 25/26. However this will not resolve the issue for 25/26. Review risk in Q1.	30/06/2025	2	3	Medium (6)	Likelihood and risk increased significantly. Mandatory Disabled Facilities Grants will no longer be able to be approved once budget spent. This will mean that clients are waiting longer for adaptations and there will be an increase in complaints, potentially to the MP and Local Government Ombudsman. Timescales will significantly exceed the national guidance timescales used by the LGO.
BBC-OP-49	Information Governance - impact of LGSCO Code of complaints april 2024.	Change in LGSCO Code of Complaints	AD: Governance	Richard Steele	On this one the mitigation is that LT and PFH are aware, there is work underway to establish a working group to identify burden and risk as key objective, along with further organisation mitigation plan.	3	4	High (12)	Treat	There is work underway to establish a working group to identify burden and risk as key objective, along with further organisation mitigation plan.	31/03/2026	3	2	Medium (6)	The Council has responded to he LGSCO consultation on the code - outlining its concerns and lodging objection to some of the burden the code introduces.
BBC-OP-51	Goods Vehicle Operator Licence	Growth demands including commercial food waste is presenting a risk to Operator Licence capacity at Boston. Currently 15 vehicles are permitted, commercial food waste may increase by 1, round review may increase by 2. Traffic Commissioner may not approve additional vehicles to the margin	AD Neighbourhoods	Mindi Read	Existing GVOL expires 31 August 2025, no risk expected in the 'renewal' of the licence. Logistics UK providing quotation for Bespoke work to advise on depot maximisation and liklihood of TC approving a Major Variation to Licence for additional vehicles	3	4	High (12)	Treat	Logistics UK commission	30/09/2025	3	3	Medium (9)	Quotation for bespoke advice on Depot Capacity and GVOL
BBC-OP-53	Unsupported GIS system	Supplier no longer supports GIS function for BBC software (SwiftMap)	AD: Planning and Strategic Infrastructure	Rachael Leggett	Continuing use at this time. Highlighted risk to Uniform project team as part of planned software move	3	4	High (12)	Treat	Raised with Uniform Project Team - awaiting further discussion	30/09/2025	2	2	Low (4)	New Risk

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

Minimal Risk

Low Risk

Medium Risk

High Risk

Critical Risk

Colour

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

Risk leads	Title
AD-C	Assistant Director - Corporate
AD-CHS	Assistant Director - Communities and Housing Services
AD-G	Assistant Director - Governance
AD-GFA	Assistant Director - General Fund Assets
AD-H	Assistant Director - Housing
AD-LLS	Assistant Director - Leisure and Local Services
AD-N	Assistant Director - Neighbourhoods
AD-PSI	Assistant Director - Planning and Strategic Infrastructure
AD-R	Assistant Director - Regulatory
AD-SGD	Assistant Director - Strategic Growth and Development
AD-SP	Assistant Director - Strategic Projects
CX	Chief Executive
D-C	Director of Communities
D-ED	Director of Economic Development
D-F	Director of Finance and S151
D-PD	Deputy Chief Executive - Programme Delivery and SIRO
IC-CR	Interim Consultant for Culture and Regeneration