Report To:	Cabinet
Date:	10th December 2025
Subject:	Quarter 2 25/26 Performance and Risk Report
Purpose:	To provide an update on performance and risk as at the end of September 2025
Key Decision:	No
Portfolio Holder:	Councillor Dale Broughton, Leader of the Council
Report Of:	James Gilbert, Assistant Director – Corporate John Medler, Assistant Director – Governance and Monitoring Officer
Report Author:	Suzanne Rolfe, Group Manager – Insights & Transformation
Ward(s) Affected:	All
Exempt Report:	No

Summary
This is the quarterly report covering performance and risk monitoring information for Quarter 2 of 2025/26 (as at the end of September 2025).

Recommendations
That Cabinet notes the quarterly performance and risk monitoring information for Q2 of 2025/26.

Reasons for Recommendations
To monitor delivery of performance and governance objectives and to support future planning and decision making within the Council.

Other Options Considered
Alternative reporting arrangements.

1. Background

1.1 A joint performance management framework was agreed across the South & East Lincolnshire Councils Partnership for 2025/26 to support the delivery of services. Key Performance Indicators (KPIs) have been agreed to capture performance against the strategic priorities of the Partnership and the individual Councils. In addition to the performance, this report also covers the latest strategic risk registers, and high operational risks identified by each department. The risks are reviewed quarterly to maintain a level of awareness and prioritisation of council work.

1.2 This report presents the information for Boston Borough Council for Quarter 2 of 2025/26 (as at the end of September 2025).

2. Performance (Appendix A)

2.1 In total there are 92 KPIs for Boston Borough Council in 2025/26. These are set out by priority in Appendix A following the adoption of the Sub-regional Strategy.

2.2 There are 27 targeted indicators where performance is within the direct control of the Council, with past data or comparisons available on which to base those targets. Indicators were developed to stretch performance in teams. Green indicators are on target, amber indicators are within tolerance and red indicators are off target. One of the waste measures is reported as a target measure in Q2 but will revert to a trend only until Q2 26/27. Commentary is provided in Appendix A for the red indicator.
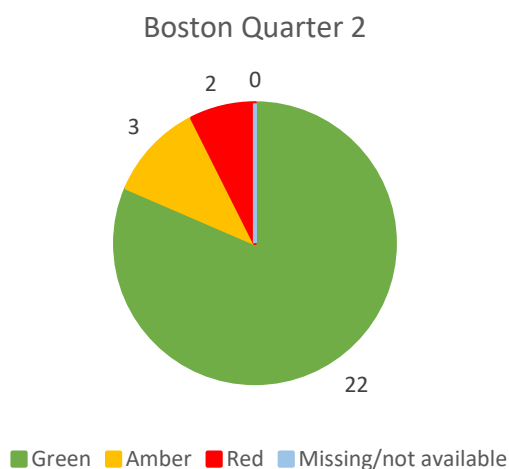
2.3 Shading has been added to the past quarters' data where possible, to show whether it was on target previously, to help provide more visual context for direction of travel. The shading is deliberately more muted for past data to keep the focus on the current performance. Where targets have changed since the previous year, this has been noted in the commentary, otherwise targets are the same.

2.4 There are also 65 trend indicators, which show context for policy decisions and resource allocation. The trend indicators have been reviewed to consider if any can become targeted measures if past data is now available. No changes are proposed at this time.

2.5 Performance indicators relating to PSPS Revenue and Benefits call volumes, answer rate and call time have been removed from the SLA for 2025/26. Customer contact related calls and answer rate PIs remain.

3. Risk management (Appendix B, C, D)

3.1 The strategic risk register has been reviewed for Q2, as at the end of September 2025.

3.2 Risk training sessions were held with Committee members in September and October. Actions agreed at those sessions include:

- Lead officers will be requested to attend meetings to look at specific risks where they are of particular interest to the Committee; managed via the work programme
- Officers will review mitigations for high risks and report back via quarterly reports
- Risk appetite workshops are planned before the end of the financial year

3.3 A summary of the risks and scores are set out in the table below, with full details in Appendix B, C, D.

In response to recommendations from the recent Internal Audit review of risk management practices, enhancements have been made to this report to improve clarity and focus on key areas of concern

- **Target Status**: Each strategic risk now includes an indication of whether it is currently being managed at its target level. This addition supports better prioritisation by highlighting risks that require further mitigation to reach their desired state.
- **Mitigation Action Tracking**: The summary also incorporates the status of planned mitigation actions, using a RAG (Red, Amber, Green) rating. This provides assurance that actions are progressing as expected and helps identify where further attention may be needed.

These changes aim to strengthen the Council's oversight of strategic risks and ensure alignment with best practice recommendations outlined in the Internal Audit report.

Boston Strategic Risks	Risk score	Direction of travel	Target Status
BBC02: Health	Medium (9)	↔	At Target Score
BBC03: Local economy	Medium (9)	↔	At Target Score
BBC05: Budget	High (16)	↔	At Target Score
BBC06: Civil contingency risks	Medium (8)	↔	At Target Score
BBC07: Infrastructure risks	Medium (8)	↔	At Target Score
BBC08: Capital Programme	Medium (6)	↔	At Target Score

Boston Strategic Risks	Risk score	Direction of travel	Target Status
BBC09: General Fund Assets	Low (4)	↔	At Target Score
BBC10: Cyber Incident	High (15)	↔	At Target Score
BBC11: Technology infrastructure failure	High (10)	↔	At Target Score
BBC12: Implementation of the Environment Act 2021	High (16)	↔	Not at Target
BBC13: Introduction of Extended Producer Responsibility	Low (4)	↔	At Target Score
BBC14: Reduced due to depot lease being secured	Low (3)	↓	At Target Score
BBC15: Waste Collection Round Pressures	Medium (6)	↔	Not at Target
BBC16: Capacity	Medium (6)	↔	At Target Score
BBC17: Third Party Service Delivery	Medium (9)	↔	At Target Score
BBC18: External Communication	Medium (6)	↔	At Target Score
BBC20: Service Delivery	Medium (9)	↔	Not on Target
BBC21: Internal Communications	Medium (6)	↔	At Target Score
BBC22: Net Zero target	Low (4)	↓	At Target Score
BBC24: Health and Safety	Medium (9)	↔	Not on Target
BBC25: Information	Medium (8)	↔	At Target Score
BBC26: Local Plan being considered out of date	Medium (6)	↔	At Target Score
BBC27: Safeguarding	Medium (8)	↔	At Target Score
BBC28: Local Government Reform (LGR) in Greater Lincolnshire	High (15)	↔	At Target Score
BBC29: Inadequate mitigation of infrastructure risks in the BBC server room	Medium (6)	↓	At Target Score

Risk Scoring Matrix

Impact		Rare	Unlikely	Possible	Likely	Almost certain
	Critical		11	10		
	High	9	6; 7; 19; 25; 27		5; 12	
	Medium		4; 8; 18; 21;	2; 3; 14; 15; 17; 20; 23;16;24	29	
	Low		13	26	22	
	Minimal					
		Rare	Unlikely	Possible	Likely	Almost certain
				Likelihood		
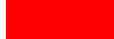
Risk Score	Colour
Minimal Risk	
Low Risk	
Medium Risk	
High Risk	
Critical Risk	

3.4 As set out in the risk policy, we use the 4Ts of risk control:

- 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 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

3.5 The strategic risks for the Partnership have also been reviewed for Quarter 2, as at the end of September 2025.

3.6 A summary of the Partnership risks and scores are set out in the table below, with full details in Appendix C.

SELCP Partnership Risks	Risk score	Direction of travel	Target Status
SELCP-01: Vision	Medium (8)	↔	At Target Score
SELCP-02: Trust	High (12)	↔	At Target Score
SELCP-03: Sovereignty	Medium (9)	↔	At Target Score
SELCP-05: Culture	Medium (6)	↔	At Target Score
SELCP-06: LGR	High (12)	↔	At Target Score
SELCP-07: Funding	High (16)	↔	Not on Target
SELCP-08: Staffing	High (12)	↔	Not on Target

SELCP Partnership Risks	Risk score	Direction of travel	Target Status
SELCP-09: PSPS	Medium (6)	↔	At Target Score

Risk Scoring Matrix

Impact		Rare	Unlikely	Possible	Likely	Almost certain
	Critical					
	High		1		7	
	Medium		5; 9	3	2; 6; 8	
	Low					
	Minimal					

Risk Score	Colour
Minimal Risk	
Low Risk	
Medium Risk	
High Risk	
Critical Risk	

3.7 The fraud risks have also been reviewed for Q2, as at the end of September 2025.

3.8 A summary of the fraud risks and scores are set out in the table below, with full details in Appendix D.

Fraud Risks	Risk score	Direction of travel	Target Status
1: Asset - Equipment	Minimal (1)	↔	At Target Score
3: Assets – Land and Property	Minimal (1)	↔	At Target Score
4: Procurement – Contracts	Medium (6)	↔	At Target Score
5: Procurement – Contract Payments	Medium (8)	↔	At Target Score
6: Council Tax – Credit Refund and Income Fraud	Medium (6)	↔	At Target Score
7: Council Tax Fraud	Low (4)	↔	At Target Score
8: Council Tax Support Scheme	Low (4)	↔	At Target Score
9: National Non-Domestic Rate (NNDR) Fraud	Medium (9)	↔	At Target Score
10: Housing Benefit Fraud	Low (4)	↔	At Target Score

Risk Scoring Matrix

	Rare	Unlikely	Possible	Likely	Almost certain
Critical					
High		5			
Medium		4; 6	9		
Low		7; 8; 10			
Minimal	1; 3				

Likelihood

Risk Score	Colour
Minimal Risk	
Low Risk	
Medium Risk	
High Risk	
Critical Risk	

4. Conclusion

4.1. The performance and governance reporting and review arrangements support the Council to manage its services in an effective and efficient manner.

Implications

South and East Lincolnshire Councils Partnership

A Partnership approach has been agreed for 2025/26.

Corporate Priorities

Whole report. Performance information is set out by priority.

Staffing

No implications specific to this report. KPIs and risks relating to staffing are included in the report.

Workforce Capacity Implications

No implications specific to this report. KPIs and risks relating to workforce capacity are included in the report.

Constitutional and Legal Implications

No implications specific to this report

Data Protection

No implications specific to this report

Financial

No implications specific to this report

Risk Management

Section 3 of the report and Appendix B, C, D.

Stakeholder / Consultation / Timescales

Consultation with SLT

Reputation

No implications specific to this report. Potential reputational risks are included in the report.

Contracts

No implications specific to this report. KPIs and risks relating to contracts and procurement are included in the report.

Crime and Disorder

No implications specific to this report.

Equality and Diversity / Human Rights / Safeguarding

No implications specific to this report.

Health and Wellbeing

No implications specific to this report.

Climate Change and Environmental Implications

No implications specific to this report.

Acronyms

- 2Y: 2 year rolling period
- A&G: Audit & Governance Committee
- B&B: Bed & Breakfast accommodation
- BAU: Business As Usual
- CC: Customer Contact
- DD: Direct Debit
- EAP: Employee Assistance Programme
- KPIs: Key Performance Indicators
- LGR: Local Government Reorganisation
- OFLOG: Office for Local Government
- Q: Quarterly (Q1: April to June; Q2: July to September; Q3: October to December; Q4: January to March)
- NDR: Non-domestic rates (business rates)
- R&B: Revenues & Benefits
- SLA: Service Level Agreement
- SLT: Senior Leadership Team

- YE: Year End (April to March)

Appendices

Appendices are listed below and attached to the back of the report:

Appendix A	Q2 Performance
Appendix B	Q2 BBC Risk Registers
Appendix C	Q2 Partnership Risks
Appendix D	Q2 Fraud Risks

Background Papers

No background papers as defined in Section 100D of the Local Government Act 1972 were used in the production of this report.

Chronological History of this Report
Overview and Scrutiny   9th December 2025

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