



<b>Report To:</b>	Cabinet Briefing
<b>Date:</b>	3 <sup>rd</sup> June 2026
<b>Subject:</b>	Quarter 4 25/26 Performance and Risk Report
<b>Purpose:</b>	To provide an update on performance and risk as at the end of March 2026
<b>Key Decision:</b>	No
<b>Portfolio Holder:</b>	Councillor Dale Broughton, Leader of the Council
<b>Report Of:</b>	James Gilbert, Service Director – Corporate Services John Medler, Service Director – Legal & Governance (Monitoring Officer)
<b>Report Author:</b>	Suzanne Rolfe, Group Manager – Insights & Transformation
<b>Ward(s) Affected:</b>	All
<b>Exempt Report:</b>	No

### **Summary**

This is the quarterly report covering performance and risk monitoring information for Quarter 4 of 2025/26 (as at the end of March 2026).

### **Recommendations**

That Cabinet notes the quarterly performance and risk monitoring information for Q4 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

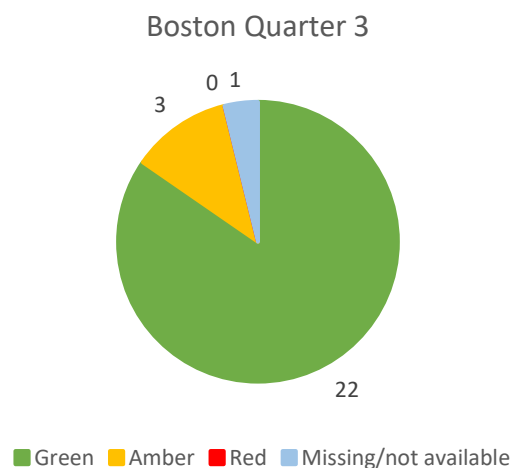
Alternative reporting arrangements.

### 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 4 of 2025/26 (as at the end of March 2026).

### 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 26 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 at year end only now. 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 (Appendices B, C, D)**
- 3.1 The strategic risk register has been reviewed for Q4, as at the end of March 2026.
- 3.2 A summary of the risks and scores are set out in the table below, with full details in Appendices B, C and D.
- 3.3 Each strategic risk includes a target status to indicate whether it is currently being managed at its target level. Where action needs to be taken to move the risk to its target level, planned action is set out and tracked with a RAG (Red, Amber, Green) rating to indicate if it is on track or overdue. This provides assurance that actions are progressing as expected and helps identify where further attention may be needed.
- 3.4 The Action RAG column in the table indicates that no planned action is required to move the target level (N/A) or a date for the planned action to be undertaken with a RAG rating of red if overdue.

<b>Boston Strategic Risks</b>	<b>Risk score</b>	<b>Direction of travel</b>	<b>Action RAG</b>
BBC02: Health	M (9)	↔	N/A
BBC03: Local economy	M (9)	↔	N/A
BBC05: Budget	H (16)	↔	N/A
BBC06: Civil contingency risks	M (8)	↔	N/A
<b>Q4 update:</b> wording updated; no change to scoring			
BBC07: Infrastructure risks	M (8)	↔	N/A
BBC08: Capital Programme	M (6)	↔	N/A
BBC09: General Fund Assets	L (4)	↔	N/A
BBC10: Cyber Incident	H (15)	↔	N/A
BBC11: Technology infrastructure failure	H (10)	↔	N/A
BBC12: Environment Act	H (16)	↔	30/06/2026
<b>Q4 update:</b> wording and planned action reviewed and updated			
BBC13: Extended Producer Responsibility	L (4)	↔	N/A
<b>Q4 update:</b> wording and planned action reviewed and updated. 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 and ensures they have the necessary resources to make changes needed to deliver an efficient service.			
BBC14: Depot	Min (2)	↔	N/A
BBC16: Capacity	M (6)	↔	N/A
BBC17: Third Party Service Delivery	M (9)	↔	N/A
BBC20: Service Delivery	M (9)	↔	N/A
<b>Q4 update:</b> risk moved to partnership risk register			

Boston Strategic Risks	Risk score	Direction of travel	Action RAG
BBC24: Health and Safety	M (9)	↓	N/A
<b>Q4 update:</b> wording reviewed and updated; all planned actions complete; overall risk score reduced from 9 to 6 (reduced likelihood); treatment reverts back to tolerate			
BBC25: Information	M (8)	↔	N/A
BBC26: Local Plan	H (6)	↑	31/12/2026
<b>Q4 update:</b> wording and scoring updated to reflect new Plan Making Regulations published in March 2026. Impact increased from 2 to 4. Overall risk from medium to high			
BBC27: Safeguarding	M (8)	↔	N/A
BBC28: Local Government Reform (LGR)	H (15)	↔	N/A
<b>Q4 update:</b> in both Council and Partnership registers so removed from here to avoid duplication.			
BBC29: Inadequate mitigation of infrastructure risks in the BBC server room	M (6)	↔	N/A
<b>Q4 update:</b> risk removed as project now complete			
BBC30: Net Zero target	L (4)	↔	N/A
<b>Q4 update:</b> wording reviewed and updated			
BBC31: AI Governance and Oversight	M (9)	↔	30/09/2026
<b>Q4 update:</b> wording and planned action reviewed and updated			

Risk Scoring Matrix						
Impact	Critical		11	10		
	High	9	6; 7; 25; 27		5; 12	
	Medium		8; 16	2; 3; 17; 24; 31		
	Low	14	13; 30	26		
	Minimal					
		Rare	Unlikely	Possible	Likely	Almost certain
		Likelihood				

Risk Score


Minimal Risk

Low Risk

Medium Risk

High Risk

Critical Risk



3.5 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






3.6 The strategic risks for the Partnership have also been reviewed for Quarter 4, as at the end of March 2026.

3.7 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	Action RAG
SELCP-01: Vision	M (8)	↔	N/A
SELCP-02: Trust	M (9)	↔	N/A
SELCP-03: Sovereignty	M (9)	↔	N/A
SELCP-05: Culture	M (6)	↔	N/A
SELCP-06: LGR	H (12)	↔	N/A
<b>Q4 update:</b> wording reviewed and updated.			
SELCP-07: Funding	H (16)	↔	30/06/2026
<b>Q4 update:</b> Wording and planned action reviewed and updated.			
SELCP-08: Staffing	H (12)	↔	30/06/2026
<b>Q4 update:</b> Wording and planned actions reviewed and updated.			
SELCP-09: PSPS	M (6)	↔	N/A
SELCP-10: Service Delivery	M (6)	↔	N/A
<b>Q4 update:</b> Risk moved from Council risk register to avoid duplication.			

Risk moved from Council risk register to avoid duplication.

Risk Scoring Matrix						
Impact	Critical					
	High		1		7	
	Medium		5; 9; 10	2; 3	6; 8	
	Low					
	Minimal					
		Rare	Unlikely	Possible	Likely	Almost certain

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






3.8 The fraud risks have also been reviewed for Q4, as at the end of March 2026.

3.9 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	Action RAG
1: Asset - Equipment	Minimal (1)	↔	N/A
3: Assets – Land and Property	Minimal (1)	↔	N/A
4: Procurement – Contracts	Medium (8)	↔	N/A
5: Procurement – Contract Payments	Medium (8)	↔	N/A
6: Council Tax – Credit Refund and Income Fraud	Medium (6)	↔	N/A

Fraud Risks	Risk score	Direction of travel	Action RAG
7: Council Tax Fraud	Low (4)	↔	N/A
8: Council Tax Support Scheme	Low (4)	↔	N/A
9: National Non-Domestic Rate (NNDR) Fraud	Medium (9)	↔	N/A
10: Housing Benefit Fraud	Low (4)	↔	N/A

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

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

### 3.10 Exception reporting of operational and project risks, in line with our Risk Framework:

- High operational/project risks – being closely managed by lead officers and reviewed by Service Directors:
  - GMLC disruption/loss of service
  - Ash tree dieback (chalar fraxinea) disease
  - Recruitment and Retention: Operations
  - Tree Safety Inspections - budget
  - Affordable housing
  - Disabled Facility Grants (DFGs) / Discretionary Assistance
  - Information Governance - impact of new Code of Complaints
  - Goods Vehicle Operator Licence
  - Unsupported GIS (mapping) system
  - Cemetery tree stock condition
  - Crematorium Staffing
  - Uniform project
- New operational risks have been added in the last year following audits, relating to the Council's relationship with PSPS, grant administration and AI. All are medium risks and are being managed in line with our Risk Framework.

## 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 Appendices B, C and 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	Q4 Performance
Appendix B	Q4 Strategic Risks
Appendix C	Q4 Partnership Risks
Appendix D	Q4 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**

A report on this item has not been previously considered by a Council body.

## Report Approval

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