



<b>Report To:</b>	Audit and Governance Committee
<b>Date:</b>	29 <sup>th</sup> June 2026
<b>Subject:</b>	Quarter 4 25/26 Risk Report
<b>Purpose:</b>	To provide an update on risk monitoring 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>	John Medler, Service Director – Legal & Governance (Monitoring Officer)
<b>Report Author:</b>	Richard Baldwin, Strategic Performance Analyst
<b>Ward(s) Affected:</b>	All
<b>Exempt Report:</b>	No

### **Summary**

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

### **Recommendations**

That the Committee notes the quarterly risk monitoring information for Q4 of 2025/26.

### **Reasons for Recommendations**

To monitor governance and to support future planning and decision making within the Council.

## Other Options Considered

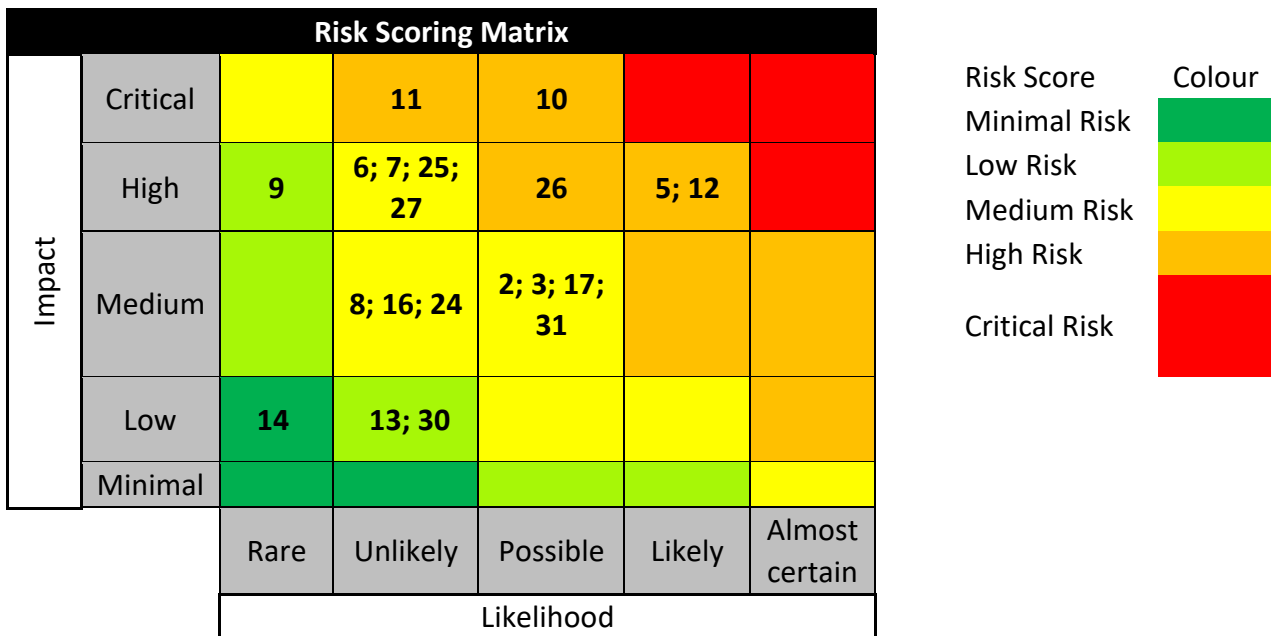
Alternative reporting arrangements.

### 1. Risk management (Appendices A, B, C)

- 1.1 The strategic risk register has been reviewed for Q4, as at the end of March 2026 (Appendix A).
- 1.2 A summary of the risks and scores are set out in the table below, with full details in Appendices A, B and C.
- 1.3 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.
- 1.4 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.
- 1.5 Where risks have been removed/retired, the remaining reference numbers stay the same, to retain an audit trail. So, the missing numbers in the sequence in the tables below are for closed risks.

Boston Strategic Risks	Risk score	Direction of travel	Action RAG
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

Boston Strategic Risks	Risk score	Direction of travel	Action RAG
<b>Q4 update:</b> wording reviewed and updated; Capacity, Change Readiness and Workforce Resilience			
BBC17: Third Party Service Delivery	M (9)	↔	N/A
BBC20: Service Delivery	-	-	-
<b>Q4 update:</b> risk moved to partnership risk register			
BBC24: Health and Safety	M (6)	↓	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 (12)	↑	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)	-	-	-
<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	-	-	-
<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			



- 1.6 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

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

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

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





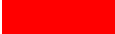
Risk Score	Colour
Minimal Risk	
Low Risk	
Medium Risk	
High Risk	
Critical Risk	

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

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

Fraud Risks	Risk score	Direction of travel	Action RAG
1: Asset - Equipment	Min (1)	↔	N/A
3: Assets – Land and Property	Min (1)	↔	N/A
4: Procurement – Contracts	M (8)	↔	N/A
5: Procurement – Contract Payments	M (8)	↔	N/A
6: Council Tax – Credit Refund and Income Fraud	M (6)	↔	N/A
7: Council Tax Fraud	L (4)	↔	N/A
8: Council Tax Support Scheme	L (4)	↔	N/A
9: National Non-Domestic Rate (NNDR) Fraud	M (9)	↔	N/A
10: Housing Benefit Fraud	L (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	

1.11 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.

**2 Conclusion**

2.1 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 1 of the report and Appendix A, B, C.

### **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
- EAP: Employee Assistance Programme
- LGR: Local Government Reorganisation
- 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 BBC Risk Registers
Appendix B	Q4 Partnership Risks
Appendix C	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**

Cabinet

24<sup>th</sup> June 2026

## Report Approval

Report author: Richard Baldwin – Strategic Performance Analyst  
[richard.baldwin@e-lindsey.gov.uk](mailto:richard.baldwin@e-lindsey.gov.uk)

Signed off by: John Medler, Service Director – Legal & Governance  
(Monitoring Officer)  
[john.medler@e-lindsey.gov.uk](mailto:john.medler@e-lindsey.gov.uk)

Approved for publication: Councillor Dale Broughton, Leader of the Council  
[dale.broughton@boston.gov.uk](mailto:dale.broughton@boston.gov.uk)