

**Corporate Risk Register**  
**Updated July 2022**

<b>Risk</b>	<b>Inherent Risk</b>	<b>Current Risk</b>	<b>Target Risk</b>	<b>Direction of Travel</b>
Risk 1: Delivery of the Adult Social Care (ASC) Transformation Programme	18	15	8	↔
Risk 2: Covid Pandemic	20	16	9	↔
Risk 3: Temporary Accommodation	18	12	6	↔
Risk 4: Disposal of Assets	24	12	8	↑
Risk 5a: Financial sustainability	24	20	4	↔
Risk 5b: Accounting	24	8	4	↑
Risk 5c: Financial processes	24	15	4	↔
Risk 6: The Council does not take adequate mitigation to reduce the risk of injury or death from incidents within the Council	20	12	6	↔
Risk 7: Elections and Electoral Registration	16	8	6	↑
Risk 8: Recovery and Renewal Plan	24	15	6	↔
Risk 9: Business Continuity and Emergency Planning	24	20	6	↔
Risk 10: Service delivery risk due to workforce recruitment and retention issues	16	16	6	↔

Risk 11: Special Educational Needs and Disability (SEND) Local Area Inspection	<b>24</b>	<b>20</b>	<b>4</b>	↓
Risk 12: Cyber Security	<b>15</b>	<b>9</b>	<b>6</b>	↑
Risk 13: Information Governance and General Data Protection Regulations (GDPR)	<b>12</b>	<b>9</b>	<b>3</b>	↔
Risk 14: Council Companies	<b>20</b>	<b>9</b>	<b>6</b>	↑
Risk 15: Energy	<b>24</b>	<b>24</b>	<b>12</b>	↓
Risk 16: Impact of the conflict in Ukraine	<b>24</b>	<b>18</b>	<b>6</b>	↔
Risk 17: Cost of living/inflation – impact on residents and the local authority	<b>24</b>	<b>18</b>	<b>6</b>	↔
Risk 18: Failure to meet statutory service levels/new legislation requirements	<b>20</b>	<b>15</b>	<b>6</b>	↔
Risk 19: Slough Children First	<b>20</b>	<b>16</b>	<b>9</b>	↔
Risk 20: Digital	<b>16</b>	<b>12</b>	<b>8</b>	↔

## **Risk 1: Delivery of the Adult Social Care (ASC) Transformation Programme**

Risk Owner: Executive Director of People (Adults)

Direction of Travel: ⇔

### **Description:**

- If the adult social care transformation programme does not deliver changes in a timely and effective way there will be a negative impact on quality of service with residents directly affected, savings will not be achieved and a balanced budget will not be delivered.

### **Consequence:**

- Increasing number of people waiting for assessment, service or review. Increasing number of safeguarding cases. Provider failures and reduced quality. Demand increasing. Use of agency increasing.
- Budget not balanced, savings not delivered, cost and price increasing.
- Health funding to support the changes may be withdrawn

### **Current Controls:**

- Adult Social Care business case and implementation plans
- Adult Social Care Transformation Board – reporting into Recovery and Renewal board
- Tracking of actions and savings
- Support and challenge from People Too consultant partners
- 22/23 Funding for Transformation partner agreed at 21/03/22 Cabinet

### **Actions Required:**

- Manage additional income from client contributions. Based on the Financial Assessment and Charging Workstream,:
  - Backdated invoices raised the value of **£889k last financial year**
  - Target for this year £560k - £130k already achieved
  - This is considered additional income over and above that budgeted Actionee: Marc Gadsby
  - Target Date: 31/03/2023
  - Latest Update: Progress continues to be made – Provider Services now closed - monthly reporting of progress to ASC transformation programme board, monthly project report to Exec Board and weekly financial tracking progress to lead members and directors.
  
- Deliver the workstream actions in the adult social care transformation programme. Good progress is being made – monthly reporting of progress to ASC transformation programme board, monthly project report to Exec Board and weekly financial tracking progress to lead members and directors. Cashable savings delivered for provider services, client contributions and virtual review team in 2022/23 of £1.5m.
  - Actionee: Marc Gadsby / Jane Senior
  - Target date: 31/03/2023
  - Latest update: Progress continues to be made – Provider Services now closed - monthly reporting of progress to ASC transformation programme board, monthly project report to Exec Board and weekly financial tracking progress to lead members and directors.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	5	4
Impact	3	3	2
Score	18	15	8

Date last updated: 11<sup>th</sup> July 2022

## **Risk 2: Pandemics**

Risk Owner: Deputy Director Public Health

Direction of Travel: ⇄

### **Description:**

- Further pandemics overwhelm our ability and /or our partners ability to provide services to required standards and staff continue to work under this pressure.

### **Consequence:**

- Increased demand on health and care systems. resulting in system pressures that impact ability to transform services or provide value for money and service quality.
- Increase in death rate and long-term conditions arise which increasing demand on council services
- Significant impact on workforce availability due to illness
- Schools and local businesses impacted – closures
- Stretched council resources to manage the work
- Staff wellbeing and health deteriorates
- Additional unforeseen costs arise due to the impact of pandemics.

### **Current Controls:**

- Maintaining resilience: ongoing surveillance, contingency planning and the ability to reintroduce key capabilities such as surge testing and testing in an emergency.
- Response Capabilities: Retain contingency measures to respond to unexpected events and the maintenance of the activation framework and protocol in the event of a resurgence of Covid-19 to a pandemic state or any other viral pandemic (Flu). Current Operation's Room Framework is in place and ready for activation if and when require.
- Being prepared to respond to a resurgence of Covid-19 and its variance between 24 - 48hrs

- Continuous Specific Horizon Scanning: Carrying out an ongoing daily specific infectious disease surveillance as part of Emergency Planning's Daily Horizon Scan.
- Working Partnerships: Continuing working partnership with the Council Public Health and being part of the Local Outbreak Management Plan & Berkshire Outbreak Management Plan meetings
- Working closely with the Health & Safety Department.
- Keeping up to date with the National Policy and Guidelines
- Working the Risk Board to look at impacts, consequence and mitigation.

**Actions Required:**

Priority areas for spend confirmed in revised Local Outbreak Management Plan – regular monitoring of covid grants and expenditure ongoing.

- Actionee: Jonathan Lewney
  - Target date: From July 2022
  - Latest Update: Local Outbreak Management plans for COVID have now reverted to general outbreak plans
  - A robust contingency plan for any remaining outbreak control funding, with regular financial monitoring of expenditure against that plan, will mitigate the financial risk to the council of surges in cases, or of the reintroduction of COVID Local Outbreak Management Plans.
- 
- Return to workplace hybrid working policy – consider in light of the council's asset disposal programme
    - Actionee: Surjit Nagra
    - Target date: 30/10/2022
    - Latest Update: We have been returning staff back to the office space following the Covid unlock announcement. The building was reframed to allow greater access to the working space and has been kitted to accommodate a greater flexibility of its use especially encourage no fixed desk arrangements. We are now reviewing our |SMART working policy so ensure it meets the greater flexibility that has resulted in service delivery over the last two years.

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	4	3
Impact	4	4	3
Score	20	16	9

Date last updated: 11<sup>th</sup> July 2022

### **Risk 3: Temporary Accommodation**

Risk Owner: Executive Director of Place and Community

Direction of Travel: ⇄

#### **Description:**

- If we fail to manage the increasing demand for temporary accommodation it will cost us financially and damage our reputation.
- There are financial and reputational risks arising from the increasing demand for temporary accommodation. We have increasing numbers of UK nationals presenting as homeless now that evictions are being allowed. We have pressure to receive asylum seekers – currently 300 asylum seekers are in the borough awaiting immigration status and further to this the UK has specific commitments to Hong Kong and to Afghanistan and has “bridge head” infrastructure in place in Slough as a result of our existing cohort of asylum seekers
- The conflict in Ukraine is also likely to impact the demand for housing, particularly after scheme to host families ends after 6 months

#### **Consequence:**

- Budget pressure
- People do not have a safe and secure home

#### **Current Controls:**

- Housing Needs officers are being supported in taking an appropriate approach when assessing eligibility for temporary accommodation (number of units)
- Temporary Accommodation officers are being supported in negotiating better rates (cost/unit) with landlords and other housing providers
- DLUHC review being undertaken

**Actions Required:**

- Address staffing shortages in the Temporary Accommodation team – temporary staffing
  - Actionee: Ian Blake
  - Target date: 31<sup>st</sup> July 2022
  - Latest update: Temporary staff are starting in mid July
  
- Address staffing shortages in the Temporary Accommodation team – temporary staffing Actionee: Ian Blake
- Target date: 31<sup>st</sup> October 2022
- Latest Update: Advertising for permanent staff from September 2022 with a view to having permanent resources in place by end of October

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	4	3
Impact	3	3	2
Score	18	12	6

Date last updated: 25<sup>th</sup> May 2022

#### **Risk 4: Disposal of Assets**

Risk Owner: Executive Director Place and Community and Executive Director – Finance and Commercial (S151)  
Direction of Travel: ↑

#### **Description:**

- If we do not dispose of sufficient assets to realise capital receipts we will be unable to set a balanced budget or deliver long-term financial sustainability:

#### **Consequence:**

- Without a programme of asset disposals to finance reduction of external debt, the Council's external borrowing per head of population will remain one of the highest in the UK and debt charges will increase to a significant proportion of the net revenue budget.
- Without significant asset disposals the Council's long-term financial position is not sustainable and will compromise the Council's ability to:
  - finance the anticipated capitalisation direction and
  - to allow the Council's external borrowings and debt charges to be reduced
  - provide existing levels of services in the future.

#### **Current Controls:**

- Appointment of external support to advise and manage the programme of asset disposals as approved by the Cabinet report on 20 September 2021.
- Cabinet report 20 September 2021 sought permission to (1) progress with an orderly asset disposal programme (2) use receipts generated from these disposals to minimise new external borrowing and where possible repay existing short-term loans (3) obtain external support in terms of capacity and expertise to manage the programme of asset disposals.
- Avison Young have been selected as the preferred supplier and being appointed for the Phase I (Development of Asset Disposals Strategy) to be completed by early July.
- Further cleansing of the asset management data is continuing and unregistered properties are being processed by HB Law.

Report to Cabinet on 18<sup>th</sup> July recommending disposal of three SUR opted sites which will bring in capital receipts

**Actions Required:**

- A strategic overview of the council’s asset portfolio to identify assets suitable for disposal, whilst maintaining the council’s ability to deliver services. Recommend packaging of assets into disposal lots so the council can obtain best consideration
  - Actionee: Avison Young with input from Asset Disposals Programme Team and Asset Disposals Working Group
  - Target date: 1<sup>st</sup> July 2022
  - Latest update: Project Work on track. Early instruction issued to carry out due diligence and to market 4 No. Out of Borough Assets. Also, preliminary priority list of assets for disposal in 22/23 has been developed.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	3	2
Impact	4	4	4
Score	24	12	8

Date last updated: 31<sup>st</sup> May 2022

### **Risk 5a: Financial sustainability**

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ⇄

#### **Description:**

If the Government does not provide significant financial support in the medium to longer-term the Council cannot become a financially self-sustaining council.

#### **Background**

In March 2021 the Council requested Exceptional Financial Support from the Department for Levelling Up, Housing & Communities (DLUHC) in respect of the financial year 2021/22 to help it balance its budget. DLUHC agreed in-principle to provide support and commissioned CIPFA to undertake an independent and detailed financial assurance review of Slough Borough Council (the Council). Since the original capitalisation request for 2021/22 of up to £15.2m, the Council has identified further very substantial liabilities for previous years, which the Council is unable to meet from its reserves. These past liabilities also impact substantially on the financial position for the Council in the current financial year and beyond

The S151 officer issued a statutory S114 notice in July 2021, outlining then estimated total potential liabilities across the Council of some £174m up to 2024/25, which had not been accounted for hitherto. As recognised by CIPFA in its [report](#) in October 2021, there was a high likelihood that this figure could grow, and this has proven to be the case. The latest forecast is that the Council will need an unprecedented level of support of a capitalisation direction of a base case of circa £223m to 31 March 2022, with a further £84m for 2022/23 in order to sustain it for this period and allow it to set a balanced budget for 2022/23. Initial forward planning indicates that a further £172m will be needed for the period to 2028/29. These figures assume that the Council can deliver circa £20m per annum of recurrent incremental savings. The budget was approved by Cabinet on the 9<sup>th</sup> March

The Council's financial position has been the subject of regular briefings to members and DLUHC throughout 2021/22. The seriousness of the financial situation and how the Council found itself in this position remain of significant concern. This has been acknowledged and a financial recovery plan agreed. Whilst the current request of Government is unprecedented it has to be noted that the accounts and audits of the 2018/19 (including eight prior period adjustments), 2019/20, 2020/21 and 2021/22 accounts are

yet to be completed, further prior period issues have since been unearthed and it is very likely that more may be uncovered during the continuing closure of the accounts process.

The availability of significant future support is a key assumption underpinning the 2022/23 budget and will be for several future years.

**Consequence:**

The Council will be unable to set a legal budget with a consequential impact on the Council's ability to provide services to residents.

The Section 151 officer will be required to consider issuing further s 114 notices

**Current Controls:**

The Council approved a series of budget reports at its meeting on the 10<sup>th</sup> March including:

- Revenue budget
- Capital programme
- Treasury management
- S25
- DSG
- Council Tax Support

These reports included a wide range of proposals that will set a new start for the Council moving forward on its ambition for financial sustainability.

Expenditure controls in place throughout 2022/23 financial year

**Actions Required:**

The Council needs to balance its immediate budgets for: 2021/22 and 2022/23 and prepare its budget for 2023/24 by May 2022. Following approval of the 2022-23 budget attention has turned to delivery of the 2023-24 budget.

The immediate actions include:

- Continue to manage 21/22 budget and outturn position
  - Actionees: Steve Mair, Liton Rahman, Steve Muldoon
  - Target date: 31/7/2022
  - Latest update: Indicative outturn not yet estimated , year-end closedown process is currently ongoing. Accounts will not be produced until March 2023
  
- Ensure 22/23 budget savings can be delivered – a detailed review of all savings options is being undertaken
  - Actionee: Steve Mair, Steve Muldoon, Liton Rahman
  - Target date: 30/9/2022
  - Latest update: A list of potential savings risks and budget pressures (energy costs, lack of rent income re OH, scf placements) relating to the delivery of the 22/23 budget has been drafted and regularly reported to Lead Members and Executive Directors. This will subsequently form part of the monthly monitoring pack from July 2022 onwards
  
- Work up options for 23/24 savings – a schedule of savings options has been identified and further work is required to meet the overall target.
  - Actionee: Exec Directors, Steve Mair, Steve Muldoon
  - Target date: 30/9/2022
  - Latest update: 22/23 net budget shortfall £3.482m 23/24 £8.036m shortfall - overspend £4.4m and savings target not achieved £3.6m

Training:

- Programme of officer training has commenced
  - Actionee: Peter Worth
  - Target date: 31 March 2022 and on-going per schedule of matters

- Latest update: First session took place in mid April and two further sessions to be arranged including one for the role of the audit committee by 28<sup>th</sup> July facilitated by SBC or LGA
- Development of member training programme and support on financial matters – first training session is scheduled for 14th April
  - Actionee: Peter Worth
  - Target date: 31 March 2022 and on-going per needs identified
  - Latest update: Finance training delivered in late March 2022, other sessions timetabled during 2022
- Regular communications to officers and members continue on the financial situation
  - Actionee: Steve Mair
  - Target date: ongoing
  - Latest update: Weekly reports have been provided during 2021/22, moving to monthly from July 2023

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	5	1
Impact	4	4	4
Score	24	20	4

Date last updated: 11<sup>th</sup> July 2022

**Risk 5b: Accounting**

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ↑

**Description:**

If the Council continues to fail to produce its annual accounts then the Council and s151 will be in breach of their responsibilities to provide proper financial stewardship and control.

**Background**

The accounts for 2018/19 have been completed. Those for 2019/20, 2020/21 and 2021/22 accounts will be completed during 2022/23

The key actions for 2022/23 are the delivery of each of the outstanding sets of accounts following the completion of the audit of the 2018/19 accounts. The Council has now completed its 2018/19 accounts and submitted them to the auditors for them to complete their audit. As a result of the investigations by the new Finance team there have been significant amendments made to the 2018/19 accounts plus many working papers, figures and narrative statements have had to be fundamentally corrected. Three versions of these accounts were provided to the auditors between July 2019 and May 2021 before the audit process was halted. In total there have been 24 material errors made that have affected over 60 per cent of the figures in the core statements and 80 per cent of the disclosure notes. Of these changes 15 changes relate to previous financial years, 8 changes correct earlier versions of the 2018/19 accounts and 1 further change has been made as a result of the Capitalisation Direction obtained in March 2022. Material changes are:

	£m	Affecting Balance Sheet	Affecting General Fund balances
Land and buildings incorrectly valued	41	41	
Infrastructure not depreciated	40	40	
MRP not charged in line with Regulations	33		33
Staff costs incorrectly capitalised	22	22	22
Investment income incorrectly recognised	10	10	10
Inadequate provisions for bad debts and rating appeals	32	33	
Liabilities not included in Balance Sheet	8	8	
<b>TOTAL</b>	<b>186</b>	<b>154</b>	<b>65</b>

The changes made have impacted the General Fund balances available to the Council and the Balance Sheet. The changes have decreased the net value of the balance sheet by nearly 40 per cent. The changes to property, plant and equipment reflect inaccurate asset records and incorrect capitalisation of staff costs. These main changes are shown in summary below:

	1st draft June 2019	3rd draft May 2021	Revised May 2022
	£m	£m	£m
Property, plant and equipment	1,046	969	943
Other non-current assets	142	156	127
Cash and short-term investments	70	69	69
Other current assets	48	36	24
Current liabilities	(272)	(276)	(279)
Long-term liabilities	(631)	(617)	(635)
<b>NET ASSETS</b>	<b>403</b>	<b>337</b>	<b>249</b>
Usable Reserves	(81)	(71)	(70)
Unusable Reserves	(322)	(266)	(179)
<b>TOTAL RESERVES</b>	<b>(403)</b>	<b>(337)</b>	<b>(249)</b>

In addition, the errors have impacted the Council reserves position. The table below shows the position with and without the capitalisation and direction.

	General Fund Balance with CD	General Fund Balance without CD
GF Balance at 31 March 2017	£8m	£28m in deficit
GF Balance at 31 March 2018	£4m	£46m in deficit
GF Balance at 31 March 2019	£1m	£64M in deficit

Having an accurate assessment of General Fund and HRA balances is essential for setting future years budgets. Many of the Council's financial problems would have been highlighted sooner if its accounts had been produced earlier and to the standard required.

Following detailed discussions between the new finance team and the external auditors, it was decided that the Council will prepare and then the auditors will audit the 2018/19 accounts and then move onto subsequent years. It is intended that a set of accounts will be completed and made available for audit every quarter during 2022/23. If this happens then the Council will be back on track as regards the external audit process. The 2019/20 accounts will be prepared by end of September 2022, the 2020/21 accounts by the end of December 2022, the 2021/22 accounts by the end of March and the 2022/23 by the end of June 2023. These deadlines are subject to the outcome of the 2018/19 audit which set the baseline for the future years.

In order to embed the improvements for the future a number of process changes have been made including the following:

- amending the format and presentation of the Council's Statement of Accounts
- introducing a "whole team" approach which is upskilling numerous members of staff as well as spreading the workload.
- adopting a "right first time" approach to ensure that all year end work is completed to the expected standard before submission to audit
- standardising the preparation and filing of supporting information
- providing comprehensive technical guidance and training to all staff involved in closedown work
- establishing regular liaison meetings with external audit, and a systematic process for managing and responding to audit queries
- improving bank reconciliation processes
- regular review of creditor and debtor balances
- monthly reconciliation between ledger balances and supporting information
- clearance of suspense and holding on a regular basis
- more effective use of the ledger and coding structure to obtain efficiencies

**Consequence:**

- The Council has no properly prepared or audited financial base line since 1 April 2018 and thus has challenges preparing its budgets and financial planning going forward.
- It has also not fulfilled its requirements to properly account for its stewardship of public monies.
- It will face increased external audit fees and is having to have its staff spend a great deal of time “looking backwards” rather than planning forwards.
- The Council faces significant reputational damage which may impact its ability to borrow money and secure adequate insurance

**Current Controls:**

The Council has implemented a structured and well tested method for preparing its accounts using a whole team approach involving as many of the existing finance team as possible in order to upskill permanent members of staff and to spread the workload. This reflects that a number of key finance staff are likely to be heavily involved in other tasks such as the expenditure control panels. The 2018/19 accounts have now been completed and are in the process of being presented to the auditors for completion of the audit during June and July 2022. The remaining accounts for 2019/20,2020/21 and 2021/22 will be completed during 2022 with the audits following thereafter.

The standard approach is that individual officers have been assigned a disclosure note to prepare (the preparer) and that each disclosure note will be subject to first line QA review by a reviewer. Given that some staff assigned a review role may be unfamiliar with undertaking QA review, then all work be subject to second line QA review. This will ensure that both the quality is maintained and the first line reviewer and the preparer understand the standard that the Council is aiming for.

For the 2019/20 and 2020/21 accounts standard closing folders for both years have been set up with folders for each core statement and disclosure note

All working papers are being filed on these folders so that there is a clear trail back from the accounts to centrally filed working papers rather than information filed on personal folders which seems to have been the experience in the past  
For each core statement and disclosure note standard template workbooks are being used to collate information and produce the relevant disclosure. The purpose of using the standard template workbooks is to ensure there is a clear audit trail between the

information reported in the accounts back to source documentation, and to provide clear evidence of quality assurance in the accounts preparation process

Each accounts workbook is structured with the following: a) summary sheet to collate and summarise the work done and containing hyperlinks to supporting information b) QA checklist – a standard checklist to evidence the QA, each checklist is tailored to the individual disclosure note c) review sheet for the reviewer to document their review and the preparer to use to respond to queries raised through the review process d) disclosure checklist – an extract from the CIPFA Accounts Disclosure checklist to ensure that the disclosure meets Code requirements e) analytical review to compare the current year with the previous one and seek explanations for variances over £1m; f) Grant Thornton (GT) expected paper checklist – an extract from GT's expected working paper list relevant to the disclosure or core statement linked to the information requested; g) disclosure note; h) supporting working papers – which may be in the same workbook or hyperlinked files

For 2018/19, the standard working paper filing system has been used and populated with the existing working papers. Discussions with external audit highlighted that although GT had provided an expected working paper checklist for the 2018/19 audit, the Council's finance team did not complete this. Consequently, most of the working papers used to support the final accounts for 2018/19 had to be requested individually by GT and were supplied to them via GT's audit software – Inflo

A review of the 2018/19 working papers on the Council's X: drive did not readily show a suite of working papers pulled together for GT. A copy of the working papers provided to GT has been requested from them so that the Council has a record and can see what was provided, and from what source

For all three years main accounts, the Council will be moving away from the Big Red Button approach which the Council had been using in previous years. Instead, the Council will use a model with in-built validation checks which has been used before. The format will be A4 landscape and thus easier to view on-screen which is the way most users of the accounts view the annual statement of accounts

Clearly this will mean restating the draft 2018/19 Statement of Accounts into the new format, but the 2018/19 accounts will be subject to triage to provide assurance for the s.151 officer. Restating the accounts will form part of that triage and enable us to draw out underlying issues

### **Actions Required:**

The immediate actions are to prepare and have audited accounts from 2018/19 to 2020/21 and then 2021/22

- The 2018/19 accounts have been completed and made available for audit as at the end of June 2022, Further sets of accounts for the following years will then become available on a quarterly basis during the rest of the year.
  - Actionee: Liton Rahman
  - Target date: 31/3/2023
  - Latest update: 2018/19 accounts completed and available for audit from June 2022. Others to follow
- To feed the outcome of these accounts into the Council's forward financial planning
  - Actionee: Liton Rahman
  - Target date: Post audit completion estimated as December 2022
  - Latest Update: Awaiting audit completion
- To design a structure for the permanent Slough finance team. A restructure proposal has been developed which includes a core financial reporting team reporting to a Chief Accountant.
  - Actionee: Steve Mair, Mike Thomas
  - Target date: Restructure to be completed by November 2022
- Latest Update: There is a very large amount of work to do to rectify previous weaknesses and put the Council on a sound financial footing. The external auditors and others have recommended that the Council invests significantly in its financial capacity and capability if it is to be able to provide an adequate level of service. The finance function has to secure more permanent employees as it is currently heavily dependent on senior interim support. It is envisaged that the restructure will go some way to solving this problem.

A new staffing structure has been designed and went out for consultation with staff and the Trade Unions from the 28 June 2022. Once the consultation is complete there will be an internal and external recruitment campaign during August and September to recruit to all vacant posts. The team are currently securing external support to assist with the recruitment and assessment process.

The restructure will bring the commercial services function and the internal audit function back-in-house after a period of being outsourced. It will also bring Revenues and Benefits into Finance as well as moving the Counter fraud and Investigations team from business services to finance.

- Proposals completed and shared with Trade Unions and HR with a consultation date of 28 June 2022.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	4	1
Impact	4	2	4
Score	24	8	4

Date last updated: 11<sup>th</sup> July 2022

### **Risk 5c: Financial processes**

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ⇄

#### **Description:**

If the Council fails to improve its basic financial systems and processes then it will continue to have poor financial management and control leading to financial error and inefficiency.

#### **Background**

Many of the Council's financial processes are not fit for purpose. These include by way of example:

- financial systems – the Agresso system is not fully used or documented
- financial capacity and skills – the number and skills of permanent staff in the team have in some cases considerable room for improvement
- financial processes – basic processes such as reconciliations are not documented or up to date
- insurance and other provisions were inadequate

#### **Consequence:**

- Breach of statutory duties
- Section 114 notice
- No recent accounts
- Challenges setting budgets

#### **Current Controls:**

- Specialist resources have been brought in to understand the nature and scale of the problems and to address them
- Finance action plan reported to full Council for each meeting (with the exception of March when the budget papers will be tabled)

- Finance and Commercial service business plan has been developed to ensure future sustainability of the service.

**Actions Required:**

- The finance action plan which is reported to Council as noted above sets out in detail the current position at each meeting on these issues and the actions being taken. This has been updated on a monthly basis and reported to Cabinet. The report shows the significant progress that has been made in all areas during 2021/22.
  - Actionee: Steve Mair, Mike Thomas
  - Target date: Bi-monthly update
  - Latest update: Last update provided in revised format for May Council
- A business plan has been developed for the service for 2022-23 which includes a range of key performance indicators and targets for delivery of key change initiatives.
  - Actionee: Steve Mair, Mike Thomas
  - Target date: Business Plan completed and now being implemented
  - Latest Update: Formal launch needed once departmental restructure has taken place in November 2022

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	5	1
Impact	4	3	4
Score	24	15	4

Date last updated: 31<sup>st</sup> May 2022

**Risk 6: The Council does not take adequate mitigation to reduce the risk of injury or death from incidents within the Council**

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ⇔

**Description:**

If the Council does not meet its wide range of Health & Safety requirements, then there could be a risk to the safety of staff and citizens

Key potential causes are:

- Lack of understanding of roles and responsibilities
- Insufficient staff numbers to carry out work plans in a safe way.
- Budget pressures resulting in inability to provide correct equipment
- Lack of appropriate training.
- Lack of oversight and control by local management.
- Lack of information on the potential or known risks i.e. through lack of reporting
- Lack of learning from previous lessons
- Inadequate contract management arrangements. H&S legislation states you are still liable even if contractors undertake work.
- Lack of effective processes and systems consistently being applied.
- Health and Safety Policies are not kept up to date.
- Lack of accountability and governance arrangements

The risk of injury or death is from high-risk activities:

- lone working and violence
- use of machinery
- inadequately managed buildings
- inadequate contract management

**Consequence:**

- Death/injury to individuals and/or non-compliance with relevant legislation resulting in prosecution and civil claims.

**Current Controls:**

- Health & Safety (H&S) professional and advisers in post
- A health and safety management system (policy and codes of practice) in place. These are regularly reviewed and updated, clearly communicated and placed on SBC insite
- Corporate health & safety strategy (2018-2021) in place with directorate plans dovetailing
- Accident reporting system and procedure in place and communicated. Investigations occur and are reported.
- Health & safety training programs in place, available face to face and online. Mandatory training identified and in place.
- Lone worker In-check and personal safety devices in place
- Monitoring of health & safety indicators at Health & Safety Committees (bi-monthly) and Health & Safety Board (bi-monthly).
- Trade Union consultation with health and safety trained representatives present (Corporate Consultative Forum)
- Compliance monitoring 'Building Compliance Group' (monthly)
- Audit program for 2022-2023

**Actions Required:**

- Online accident reporting for accurate monitoring and tracking.
  - Actionee: Surjit Nagra
  - Target date: 30 September 2022
  - Latest update: Options appraisal underway to determine if an existing in-house system can be used.
- Monitoring of actions from accidents and audits to ensure lessons are learnt and actions are implemented through an online system.
  - Actionee: Surjit Nagra
  - Target date: 31<sup>st</sup> March 2023
  - Latest Update: Options appraisal underway to determine if an in-house system can be used which will include monitoring of actions

- Health & safety team will be auditing high risk areas of the council: asset management, environmental services, strategy and infrastructure and lone workers. Lower risk areas to conduct self-audits . Responsibility of AD/GM's. Corporate Leadership Team approved new audit format in November 21 following report from Health & Safety Board. Self-audits approved by Corporate Consultative Forum meeting on March 7<sup>th</sup> 2022.
  - Actionee: Surjit Nagra
  - Target date: 31/03/2023
  - Latest Update: Health & safety team auditing high risk areas of the council. Lower risk areas to self-audit post Transformation. Executive Board approved new audit format in November 2021 following report from Health & Safety Board. Self-audits were issued in January 2022 –and are being undertaken by service areas in conjunction with Health & Safety.. CLT have been requested to issue the self-audit to their relevant areas. Deadline for submission of self audits to Health and Safety is end of September 2022. H&S will monitor and chase remaining services. A high risk audit has been scheduled for July and August to be undertaken at the DSO over 2 days. A draft high risk audit schedule is being devised for 2022-2023 and once live, will be communicated via H&S Board and Directorate Committee Meetings. **Note:** There is an extensive list of high risk areas as identified by Directorates therefore the schedule will be devised on a risk based approach. Services that are not audited this financial year will form part of the schedule for next year. There has been a delay to finalise the schedule due to workload pressures.
  
- Gap analysis of training needs, provision and uptake. Work commenced with Workforce Development in identifying risk assessment and accident investigation training. All managers and staff encouraged to complete mandatory H&S online training via communications issued to all staff and managers. All managers have been provided with instructions on how to determine the compliance status of staff.
  - Actionee: Surjit Nagra
  - Target date: 31/03/2023
  - Latest Update: Training: Training sessions took place throughout 2021/22 and a draft Training schedule is being devised for 2022-2023. Risk Assessment and Accident Investigation Training sessions will form part of the schedule. Training take up is being monitored by managers to ensure staff complete mandatory courses.
  
- New corporate strategy to be developed for 2023 onwards and directorate plans to be developed H & S Board has requested a new strategy and this will be presented to Corporate Leadership Team (CLT) in March 2023
  - Actionee: Surjit Nagra
  - Target date: 31st March 2023

- Latest Update: New corporate strategy to be developed for 2023, to be approved by Corporate Leadership Team.. .

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	3	3
Impact	4	4	2
Score	20	12	6

Date last updated: 13<sup>th</sup> July 2022

### **Risk 7: Elections and Electoral Registration**

Risk Owner: Monitoring Officer

Direction of Travel: ↑

#### **Description:**

Failure to deliver elections and maintain the electoral register leads to a challenge of an electoral outcome:

- insufficient resources provided to Electoral Registration officer (ERO) to deliver a comprehensive canvass & the Returning Officer to deliver the elections.
- failure of IT systems to maintain the electoral management system
- failure to follow legislative and regulatory requirements.

#### **Consequence:**

- Disenfranchisement of local residents.
- Potential to challenge any election which relies on an incomplete or inaccurate register.
- Potential for electoral fraud
- Failure of local authority in its duty to provide sufficient resources & funding to the Returning officer/Electoral Registration officer.
- Loss of polling places & count venue
- Reputational damage.
- All matters pertaining to elections are the personal responsibility of the RO and any failings would give rise to personal liability

#### **Current Controls:**

- Project plan including detailed risk register
- Weekly project meetings

- Documented internal procedures
- Monitoring by Electoral Commission through appropriate performance standards & surveying
- Strong counter fraud measures in place which are used as an exemplar in other local authorities
- Adequate insurance (Returning officer - personal liability)
- IT reserve high level on-call
- Adequate insurance cover is in place for the RO, with a nil excess
- Specialist resources in place to provide resilience to deliver the elections
- Statutory review of polling places completed
- Count venue identified

**Actions Required:**

- Adequate staffing to ensure canvass is completed in the Autumn. (Electoral staff & canvassers).
  - Actionee: Fiona Ahern
  - Target date: November 2022
  - Latest update: Completed 01/12/2021
- Follow the guidance and steps provided by the Electoral Commission to maintain the register.
  - Actionee: Fiona Ahern
  - Target date: December 2022
  - Latest Update: on -going throughout year
- Bespoke project plan for Slough to tailor to local circumstances
  - Actionee: Fiona Ahern
  - Target date: November 2022 & February 2023
  - Latest Update: Canvass reform and election project plan
- Provide reporting & statistics on the management of the register for accuracy and completeness.
  - Actionee: Fiona Ahern
  - Target date: December 2022
  - Latest Update: on -going throughout year

- Ensure plans are in place early to manage the delivery of any election and adequate resourcing.
  - Actionee: Fiona Ahern
  - Target date: October 2022
  - Latest Update: Preparation for all out four yearly local elections in May 2023
  
- Core staff put in place to deliver the elections.
  - Actionee: Fiona Ahern
  - Target date: November 2022
  - Latest Update: confirmed for May 2023
  
- Staffing the election - resources need to be put in place early to ensure staffing for all aspects of the election.
  - Actionee: Fiona Ahern
  - Target date: February 2023
  - Latest Update: will start recruitment early to ensure staff in place for local May 2023 elections
  
- Polling places booked early.
  - Actionee: Fiona Ahern
  - Target date: March 2023
  - Latest Update: As part of the electoral review there will be a polling district and polling place review which will need to take place before March 2023
  
- Post-election lessons learned review and reported back to electoral commission
  - Actionee: Fiona Ahern
  - Target date: 18 May 2022
  - Latest Update: Post feedback session completed

	Inherent Risk	Current Risk	Target Risk
Likelihood	4	2	2
Impact	4	4	3
Score	16	8	6

Date last updated: 23<sup>rd</sup> May 2022

**Risk 8: Recovery and Renewal Plan**  
Risk Owner: Corporate Leadership Team  
Direction of Travel: ⇄

**Description:**

The Council has a wide range of recovery and renewal actions to undertake arising from the various reports it received

The requirement was in the first three months to prepare and agree an Improvement Plan to the satisfaction of the Commissioners (which may include or draw upon improvement or action plans prepared before the date of these Directions), with resource allocated accordingly and, as a minimum, the following components:

An outline action plan to achieve deliver financial sustainability and to close the long-term budget gap identified by the Authority across the period of its medium-term financial strategy (MTFS) – this is dealt with the capitalisation direction, the completion of the first and subsequent set of accounts and the ongoing work on the budget

An action plan to achieve improvements in relation to the proper functioning of democratic services has been developed. A restructure of the democratic services function has been agreed and costed and staff are soon to be recruited. This will include rapid training for council officers, A revised term of reference for the Audit and Corporate Governance Committee was approved at its meeting on 19 January 2022. A template for the Annual Governance Statement for 2020-21 and earlier years has been approved by the Corporate Leadership Team and will be re-visited and finalised once the 2021/22 financial statements are ready for approval.

An action plan to achieve improvements in relation to the proper functioning of the scrutiny function will be implemented once recruitment has taken place. In the interim and in the absence of a Corporate Scrutiny Officer the Monitoring Officer and the Executive Director Finance and Commercial are providing support and capacity to ensure the Council statutory responsibilities are

implemented. A review of the Council's strategic risk register has been undertaken to make it fit for purpose alongside the broader development and agreement of a revised risk management strategy.

An action plan to achieve improvements in relation to the proper functioning of internal audit, which addresses outstanding management actions and includes the commissioning of an independent review of the internal audit contract and a fully costed plan for establishing an internal audit function that reflects best practice – completed through the finance restructure and through a separate report to the Audit and Corporate Governance Committee

An action plan to achieve improvements in relation to the proper functioning of the procurement and contract management function, which includes an independent review is now in place. A functional capability assessment and plan is also in place and recommended sizing of in-house team has been built into the finance and commercial restructure.

An action plan to achieve improvements in relation to the proper functioning of the Authority's IT – initially reported to Cabinet in December, restructure at Cabinet on the 18/7/22

A restructure of the senior management team was announced in early July. A number of departments are also in the process of restructuring most notably Finance and Commercial, IT, Libraries and Public Health. Once the various changes have been finalised this will be reflected in the scheme of delegation for the Authority and revised Financial Procedure Rules. Additional senior resource has been employed to ensure that the recently developed Improvement and Recovery Plan can be managed and monitored in an effective manner. The aim of the various restructure exercises is to move to a more permanent workforce with significantly less reliance on interim staff. Plans are being developed to stabilise the current position of the Council and then to transition to a more sustainable and cost-effective future position.

A major focus at that time across the Council was the completion of functional assessments by all services identifying gaps in capacity and capability to inform the construction of then costed plan action plans

Services produced costed action plans to address gaps in capacity and capability identified in the Functional Capability Assessments that were previously undertaken.

Cabinet received a report on 29<sup>th</sup> March outlining an initial structure for a Recovery Plan, to replace the Corporate Plan. Graeme McDonald, Chief Executive, Solace has been brought in to draft the plan, and the Chief Executive has established a working

group to support this process. The working group has been developing new strategic priorities for the council, based on data and insight, internal and external reviews, and known political priorities. The group has also been further developing a set of seven key themes, which will provide the framework for the council's recovery.

The Commissioners' Improvement and Recovery Board received an update on the progress with the Plan on 27<sup>th</sup> April.

The aim now is to ensure that delivery plans are produced to ensure the actions within the Corporate Plan are taken forward.

Full Council received and approved the revised Corporate Plan 2022-25 on 19 May 2022. The Plan 'Doing Right by Slough' also acts as the Councils Improvement and Recovery Plan. Systems are being set up to manage, monitor and report on progress in implementing the plan.

An integrated approach to monitoring Finance, Performance, and Risk is being developed for rollout in August 2022.

**Consequence:**

The recovery plan has been reviewed and accepted subject to the under-pinning delivery plans by the lead commissioner to DHLUC to provide assurance that the council is addressing the government direction.

Preparing these plans will enable the Council to set its strategic direction and set the Council on its way to recovery.

**Current Controls:**

A master document is being produced to track all improvement actions arising from the costed action plans corporately. Services have been asked to liaise with the IT, HR and Comms teams to identify co-dependencies.

A Recovery Programme Team has been formed to provide programme management assurance for the Recovery Plan.

**Actions Required:**

➤ Preparation of relevant delivery plans

- Actionee: All EDs
- Target date: 31/8/22
- Latest Update: Work has commenced on these

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	4	3
Impact	4	3	2
Score	24	12	6

Date last updated: 11<sup>th</sup> July 2022

### **Risk 9: Business Continuity and Emergency Planning**

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ⇔

#### **Description:**

Failure to deliver and maintain emergency planning and business continuity arrangements will lead to the Council at risk of being unable to continue its business should a serious event cause disruption or an emergency occurs.

Failure to have a permanent qualified and experienced Emergency Planning Team in place to respond to incidents and disruption, the Council will lose its resilience to respond to these situations.

- Failure to have a Major Incident Plan (MIP) in place
- Failure to have a Business Continuity Plan in place
- Lack of Exercising Emergency Response Arrangements & Plans -the lack of Exercising (Testing) the Arrangements (Actions, Process and Protocols) and the Plans (MIP) means we do not reveal gaps, or points of failure.
- Lack of Exercising Business Continuity Plan the lack of Exercising (Testing) the Arrangements (Actions, Process and Protocols) and the Plans (MIP) means we do not reveal gaps, or points of failure.

#### **Consequence:**

- Unavailability of Council offices / depots due to explosion, fire, flood or police cordons around Council buildings
- Operational emergencies due to severe weather conditions, fire, or any other major incident.
- Availability of staff to deliver key services if trained volunteers are taken away to deal with a major incident (the Council is a Category 1 responder under the Civil Contingencies Act).
- Loss of key business systems due to power problems or system failure.
- Sustained industrial action affecting key services.
- Adequacy of contractor's business continuity plans.
- Shortage of staff to deliver key services in the event of any viral pandemic, flu pandemic or similar

- Inadequate IT disaster recovery arrangements leading to dislocation of Council services. (ICT Owned)
- Significantly prolonged service disruptions
- Loss of access to key systems
- Normal service takes longer to resume
- Increased costs to rectify disruptions
- Harm / Injury / Death to Staff or the wider public
- Failure to achieve the Council's current strategic priorities.
- Liable with non-compliance with relevant legislation resulting in prosecution and civil claims.
- Reputational damage / loss of credibility

#### **Current Controls:**

- Draft Business Continuity (BC) Plans
- Emergency Planning procedures
- Emergency planning and business continuity lead in place on an acting up arrangement
- A secondee in place to backfill the above acting up arrangement
- Sufficient Response Officers (Local Authority Liaison Officer (LALO) & Rest Centre Managers (RCM)) who can be utilised in the event of an emergency.
- Arrangements and links in place with TVLRF & Partner Organisations
- Utilising lessons learnt from Covid.

#### **Actions Required:**

- Currently reviewing the Major Incident Plan & Emergency Arrangements
  - Actionee: Anthony-Mario Montana
  - Target date: 31/07/2022
- Latest update: In progress, – policies are being reviewed and will be with CLT by the end of July.
  -
- Currently reviewing the Business Continuity Plans & Business Continuity Management in response to the organisation restructure and the availability of the IT disaster Recovery will assist and support this process.
  - Actionee: Anthony-Mario Montana

- Target date: 30/06/2022
- Latest Update: To be signed off by CLT by the end of July
- Exercising of Emergency Response Arrangements & Plans
  - Actionee: Anthony-Mario Montana
  - Target date: 31/07/2022
  - Latest Update: To be signed off by CLT by the end of July
  -
- Exercising of Business Continuity management & Plan
  - Actionee: Anthony-Mario Montana
  - Target date: 31/07/2022
  - Latest Update: To be signed off by CLT by the end of July
  -
- In person, one to one and online training to be completed for Gold, Duty Gold Officers, Duty Sliver Officer/EOC Managers, LALOs & RCMs
  - Actionee: Anthony-Mario Montana
  - Target date: 31/07/2022
  - Latest Update: Gold and LALO training is underway
- Securing more LALOs, RCMs
  - Actionee: Anthony-Mario Montana
  - Target date: 31/07/2022
  - Latest Update: Work on this will not start until after both plans are completed and embedded – individuals are being identified
- A crucial necessity recruit Volunteer Response Support Staff to staff and run the Emergency Rest Centres and the Emergency Operation Centre.
  - Actionee: Anthony-Mario Montana
  - Target date: No date set as of yet
  - Latest Update: Work on this will not start until after both plans are completed and embedded

**Note:**

- Emergency Planning (The Council) has a dynamic framework that can be utilised by the emergency planning team to respond to both a major incidents and business continuity interruption while the Major Incident Plan (MIP) & BC plans undergo the current review.
- The risk currently identified here is if there was no permanent Emergency Planning team in place to respond then the Council will lose its resilience to respond dynamically to the emergency while the plans undergo the current review.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	5	3
Impact	4	4	2
Score	24	20	6

Date last updated: 11<sup>th</sup> July 2022

**Risk 10: Service delivery risk due to workforce recruitment and retention issues**

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ⇄

**Description:**

The Council is challenged in delivering high quality services in all areas for residents because of the inability to recruit and retain staff, including the right calibre of staff in specialist roles. This is also applicable to Slough Children First.

**Consequence:**

- A higher reliance on agency staff has a direct impact on budgetary pressures
- Significant numbers of interims in leadership roles leads to staff uncertainty about future sustainability and continuity of management
- Higher costs due to cost of recruitment to replace staff who have left
- Loss of corporate memory leads to inefficiencies and additional costs
- Staff turnover includes hard to fill posts which has an impact on workloads in teams and increases staff absences, wellbeing and resilience
- Employee disengagement leading to reduced productivity
- Failure to maintain required levels of service delivery affecting our residents, especially statutory obligations
- Reduced staffing levels will impact the quality of service being provided
- Statutory roles are not permanently filled e.g. Returning Officer, Monitoring Officer
- Council is unable to delivery key improvement projects

**Current Controls:**

- Engagement with the workforce through regular communications and briefings to provide reassurance to staff of the development and then progress of the recovery process, including trade union colleagues.
- Process in place to fill vacancies in transitional structure where risk areas have been identified

- Slough Children First continue to invest to recruit a permanent workforce including overseas recruitment and apprenticeships
- Functional capability assessments to identify Workforce profile gap analysis to understand where gaps exist, and consider the affordability of the future operating model.
- Development of functional capability action plans
- Development of communications plan for staff briefings
- 

**Actions Required:**

- Development of a recruitment and retention strategy, to align with the future operating model
  - Actionee: Surjit Nagra
  - Target date: 30th September 2022
  - Latest Update: Data is being collated to support the introduction of a strategy i.e. analysing current recruitment episodes to ascertain the response rates, reviewing recruitment documentation; assessing the social media platforms to analysing the leaver information. HRBP Team reviewing monthly agency spend with Directorates; Request for DLT's to review monthly agency spend
- Tracking of staff turnover rates to Corporate Leadership Team and to workforce committee and Board within Slough Children First - monthly
  - Actionee: Surjit Nagra
  - Target date: July 2022
  - Latest Update: Working on producing this data on a regular basis and review existing process from the Agresso system to ensure data accuracy.
- Appraisals and performance management of staff
  - Actionee: Surjit Nagra
  - Target date: 1st October 2022

- Latest Update: Currently a report has been prepared for CLT to discuss the strategic approach and to ensure objectives align with the recovery and the new corporate plans. This will ensure all employees understand their role and contribution in the recovery process of the Council
- Review of current pay and reward structure of the council
  - Actionee: Surjit Nagra
  - Target date: Ongoing from June 2022
  - Latest Update: Council has legal requirement to comply, on equal pay and the National Minimum Wage, as well as reporting on the organisation's gender pay gap and including chief executive pay ratio. Compliance on HMRC payroll compliance. The council has recently reported on gender pay gap and senior officer pay for 2021 – 2022, currently preparing a report on 2022 to 2023. The Council has begun review of pay as part of recent structure reviews – 3 completed to date
- Tracking of specific issues through analysis of exit interviews
  - Actionee: Surjit Nagra
  - Target date: July 2022
  - Latest Update: Putting in place a system to capture this information. Working with Agresso HR reports are being updated to review analysis of exit interviews, reported to EAC committee on an annual basis
- Slough Children First are implementing a recruitment and retention measures as per the business plan
  - Actionee: Kate McCorriston
  - Target date: TBC – dependent on business plan sign off
  - Latest Update: In the process of writing the business plan and all supporting business cases for approval. Once these have been submitted and approved then SCF will be able to move forward with the recruitment and retention initiatives.

	Inherent Risk	Current Risk	Target Risk
Likelihood	4	4	2
Impact	4	4	3
Score	16	16	6

Date last updated: 11<sup>th</sup> July 2022

## **Risk 11: Special Educational Needs and Disability (SEND) Local Area Inspection**

**Risk Owner:** Executive Director People (Children)

Direction of Travel: ⇄

### **Description:**

If we fail to provide a fit for purpose SEND service then it puts service users at risk and provides poor value for money.

- The SEND Local Area Inspection took place in September/October 2021. The report highlighted significant areas of weakness.
- The local area includes the local authority SEND services, Children's Social Care and Health partners.
- The area was required to produce a Written Statement of Action (WSOA), which highlights how we will address the areas of concern. This was produced and sent to Ofsted/CQC on 18<sup>th</sup> February. It was approved by Ofsted and CQC as fit for purpose but with a letter of recommendations to add to the WSOA.
- There is an approximate timeline of 12-18 months for improvements to be demonstrated in which Ofsted are likely to be back for inspection again.
- Staff turnover and absence is impacting significantly on delivery of SEND services
- Current SEND service is not fit for purpose and additional resources are required.

### **Consequence:**

- Reputational risk
- Failure to carry out statutory duties
- Vulnerable children not getting the full support they are entitled.
- Failure to reduce High Needs Block overspend
- Potential DfE intervention
- Negative Ofsted re-inspection outcome
- Deterioration of relationship with stakeholders/resident and partners
- Financial risk

### **Current Controls:**

- Current controls are limited as the LA team lacks capacity.
- Monthly SEND strategic board meetings
- Slough Children First and the Clinical Commissioning Group have put in additional resources to address the areas highlighted in the Ofsted inspection
- Regular meetings are being held with the DfE – there are Slough specific advisors – monitoring and challenge the implementation of the WSOA

### **Actions Required:**

- Exploring specific resources to implement the WSOA. Additional SEND staffing resources are needed to improve functioning of the team and secure improvement
  - Actionee: Johnny Kyriacou
  - Target date: 31<sup>st</sup> May 2022
  - Latest update: Business case has been developed for the recruitment of SEND officers and to expand resources in the SEND team to implement the improvement plan and get the service to good. Chief Executive has agreed additional resources for the service
- Implement the WSOA with all relevant partners, the WSOA
  - Actionee: Johnny Kyriacou
  - Target date: 31<sup>st</sup> October 2023
  - Latest Update: Implementation of the WSAO is predicated on securing resources as described above
- Implement Dedicated Schools Grant (DSG) recovery plan in partnership with the Department for Education (DfE)
  - Actionee: Johnny Kyriacou
  - Target date: 31<sup>st</sup> October 2023
  - Latest Update: Progress is being made with regular meetings with the DfE

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	4	3
Impact	4	4	3
Score	20	16	9

Date last updated: 11<sup>th</sup> July 2022

## **Risk 12: Cyber Security**

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ↑

### **Description:**

- Failure to adequately protect our information and technology assets against an attack specifically and deliberately (targeted), collectively as part of a wider attack or inadvertently by an internal actor breaching policy and procedures.
- Heightened risk of cyber attacks in relation to the Ukraine conflict.

### **Consequence:**

- *Worst case:* Temporary or permanent loss of access to some or all of SBC data and / or IT systems leading to not being able to deliver business critical or statutory functions e.g. elections
- *Likely case:* (some of) loss of reputation in handling personal data, removal of access to PSN and DWP direct data connections, removal or penalties for bank payment handling and processing. Short term loss of access to data or systems.
- *Best case:* Isolated incident with minimal or no data loss and no loss of access to IT systems.

### **Current Controls:**

- Procured membership of SEGWARP and other government alert agencies. This provides regional alerting on vulnerabilities that SBC needs to be aware of intelligence sharing / threats / policy development. SBC have also registered with the Cyber Resilience Service for the south east to enable a regional approach to cyber alerting.
- Ensure security patching is up to date and continues regularly.  
An interim resource has been engaged to check and apply security patching.
- Periodic and regular 3rd party penetration testing.  
ICT are commissioning a test to be undertaken in summer 2022
- Cyber Security support from market leading 3rd party.  
Softcat are contracted to provide additional cyber security support. This covers the following
  - Quarterly Security Controls Assessment

- Breach Assessment annually
  - Security Improvement Programme Leadership
- Organisation and Execution of cyber essentials audit action plan. Actions to complete before the end of 2021
- Communications to staff has been increased through councils Newsround and subject specific emails in particular awareness on cyber security issues, including phishing emails, scam calls & data protection responsibilities.
  - Documented and detailed security procedures have now been put in place for patching, testing and incident handling & testing of these is in progress
  - DLUCH Funding obtained following application and workshops - £200k
  - Cabinet approval for a continuous improvement programme for IT security hardware and software, for 3 years.
  - Remedial / Modernisation programme has targeted security improvements under emergency funding and agreed

**Actions Required:**

- Compliance - fortnightly monitoring audit actions
  - Actionee: Alex Cowen
  - Target date: 31<sup>st</sup> March 2023
  - Latest update: Newly appointed infrastructure manager and Data Protection officer are supporting on finalising Cyber 2022 audit and monitoring of actions
  
- Implement security solutions as per the IT modernisation programme
  - Actionee: Alex Cowen
  - Target date: 30<sup>th</sup> June 2023
  - Latest Update: Programme established and recruitment to programme manager, two project managers and three business analysts. Programme board established and highlight reporting being finalised

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	3	2
Impact	3	3	3
Score	15	9	6

Date last updated: 31<sup>st</sup> March 2022

**Risk 13: Information Governance and General Data Protection Regulations (GDPR)**

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ⇄

**Description:**

Failure to resource our ability to respond to GDPR legislation can incur significant fines and reputational damage.

GDPR came into force in May 2018. Policies and processes developed as our corporate and local response to the implementation of GDPR. A full data flow analysis was undertaken across the organisation and is being refreshed as part of the 2022 audit.

The team that manages information governance lacks sufficient resource which is being addressed by an interim recruitment to the DPO (previously covered by Group Manager -IT). ICT restructure is going to Cabinet on 18<sup>th</sup> July which includes the appointment of a permanent DPO and a Cyber security officer.

GDPR has meant that workers who understand GDPR and how to mitigate the effects are becoming more valuable to all sectors, making it harder to fill posts with responsibility for GDPR

**Consequence:**

If there is not an adequate response to GDPR there is a chance that the following may arise:

- fines
- criticism from the information Commissioner
- damage to corporate reputation
- civil claims for damages

**Current Controls:**

There is an interim Data Protection Officer (DPO) assigned. The Act DPA2018 / GDPR only states that as a public authority SBC would need a named and nominated person to act as DPO. SBC has that person (IT business development manager)

The interim group manager for IT is also experienced in GDPR and has fulfilled the role of Data Protection Officer previously in other organisations.

GDPR training for new starters to minimise breaches of GDPR

External review of compliance by Internal Audit

Initial data mapping completed by SBC supported by RSM

The council has updated its information governance policy in November 21 and this has been signed off by the IG board, the updated policy supports the process by which an organisation obtains and provides assurance that it is complying with its legal, policy and moral responsibilities in relation to the processing of information. Alongside this an IG Improvement plan has been developed and will be monitored through the Information governance board moving forward.

All aspects and issues of GDPR have been drawn into one place, a programme to confirm compliance or implement required controls where necessary is being developed and will report into the council's information governance board.

**Actions Required:**

- The DPO role has been identified in the revised ICT restructure which is at Cabinet on the 18/7/22 and funding has been agreed.. The function of DPO is still held on an interim basis by the group manager – IT Internal Audit for GDPR undertaken in November 2021- actions are being implemented
  - Actionee: Chief Digital Information Officer
  - Target date: 31<sup>st</sup> December 2022
  - Latest update: Report to Cabinet on 18<sup>th</sup> July, consultation opens on 25<sup>th</sup> July for 30 days.

	Inherent Risk	Current Risk	Target Risk
Likelihood	4	3	1
Impact	3	3	3
Score	12	9	3

Date last updated: 31<sup>st</sup> March 2022

**Risk 14: Council Companies**  
Risk Owner: Executive Director – Finance and Commercial (S151)  
Direction of Travel: ↑

**Description:**

If we fail to review the relevance and rationale for each of the Council's Companies, we open the Council up to potential financial losses, reputational damage and legal challenge.

**Background**

The Council has a number of subsidiaries and joint ventures to deliver a range of services or address specific issues. Given the Council's current financial and operational circumstances, and issues that have been identified to date, the rationale for continuing to have these companies needs to be reviewed.

In addition, a wide range of governance, management, operational and financial issues have been identified over a number of years and not been addressed. These need to be (a) reassessed to reflect the latest available information relevant to the companies and (b) revised actions implemented. There is a risk of poor service delivery, ineffective decision making, poor oversight, poor value for money and additional reputational and financial risk for the Council (e.g. additional costs, non-repayment of loans, grant clawback)

**Consequence:**

- Additional financial pressure on existing Council budgets that are not within plan
- Poor service delivery, especially in relation to housing, due to poor contract management and controls
- Potential grant clawback across a range of companies which will have implications for the Council. e.g. James Elliman Homes, Ground Rents Estates 5
- Reputational damage to the Council as a result of the failure of a number of high profile initiatives with a national interest. e.g. Nova House
- Key strategic sites are not developed – failure to achieve the Council's strategic objectives and key outcomes. e.g. Slough Urban Renewal

**Current Controls:**

- Establishment of corporate oversight board for Slough Urban Renewal

- Appointment of new directors and senior responsible owners with clarity on roles and reporting
- Regular Board meetings established at all active companies
- Establishment of shareholder oversight group for GRE5
- Improved performance reporting to company Boards
- Establishment of monthly financial reporting from key companies into the Council
- Internal audit tracker for key issues to monitor progress through to issues getting closed down
- 

### **Actions Required:**

A wide range of workstreams are underway with the immediate actions focused on:

- Closing down all dormant companies – five out of six companies have been dissolved. One is in the process of being closed down.
  - Actionee: Carmel Booth
  - Target date: 31<sup>st</sup> August 2022
  - Latest update: All to target to be closed with Companies House by 31<sup>st</sup> August 2022
- Ground Rent Estates 5 – execution of Council loan; continue to support litigation proceedings; development of exit strategy. Final draft loan agreements have been agreed by all parties with final changes required before seal in April 2022.
  - Actionee: Carmel Booth
  - Target date: 31 December 2022
  - Latest Update: Negotiations continuing
- James Elliman Homes – action recommendations from the Options Review (led by Local Partnerships); approve revised Service Level Agreement; undertake review of rental levels/tenants across the portfolio; service improvements plan, continued improvements to performance reporting and oversight.
  - Actionee: Carmel Booth
  - Target date: 31 December 2022
  - Latest Update: Negotiations continuing

- Slough Urban Renewal – in principle agreement obtained for the restructuring of the Council’s commercial relationship with Muse. Progression with negotiations and Heads of Terms for the SUR key sites (Montem, Wexham, Haymills and Stoke Wharf). Due diligence completed re NWQ for potential disposal/partnership change – transaction negotiations and heads of terms in development. Agree changes to the Partnership Agreement including revised business plan (all FY 22/23).
  - Actionee: Carmel Booth
  - Target date: 31 December 2022
  - Latest Update: Negotiations continuing
  
- DISH – establish regular performance reporting to the Board, commence high level options review to explore the potential of transferred DISH properties into the HRA, commercial review of DISH lease, preparation of a service level agreement to reflect the services the Council is providing (programmed for FY 2022/23).
  - Actionee: Carmel Booth
  - Target date: 31 December 2022
  - Latest Update: Developments ongoing

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	3	3
Impact	4	3	2
Score	20	9	6

Date last updated: 11th July 2022

### Risk 15: Energy Costs

Risk Owner: Director of Place and Community

Direction of Travel: ↓

**Description:**

Failure to obtain energy at competitive prices will significantly impact savings targets and ability to provide services to residents.

Significant uncontrolled escalation of energy wholesale costs directly resulting from the Russian/Ukraine war on 24<sup>th</sup> February 2022 suspended the Councils energy tenders for 2 weeks, placing the Council at risk to moving to 'out of contract rates' with Suppliers, in addition to risk of the Council being in contract with Gazprom for its gas supply.

Prior to the war the energy wholesale markets had already seen a 300% escalation in wholesale prices between (Feb 21 and Feb 22), which led to an energy Council forecast increases in 22/23 energy costs to £3m per annum being reported to Cabinet on 17<sup>th</sup> January 2022.

Following the declaration of war energy market reached 480p/therm and at all-time peak of 700p/therm on 7<sup>th</sup> March (resulting in trading being suspended) and power costs of £370/MWh against pre-war levels of 170p/therm and £170/MWh. The market has slightly retraced but wholesale prices are still significantly higher than pre-war and the cost of energy is very high.

The Council energy supply contracts were finally tendered and locked in on Friday 24<sup>th</sup> March, in total 7 contracts covering corporate assets, housing assets and street lighting (also some PFI schools). 5 of these are fixed contracts and 2 are flexi contracts.

The estimate cost of these energy supply contracts is **£5.13m in 22/23** against the (21/22 outturn of £2.1m). The budget for energy was set at £3.1m for 22/23.

**There is now an estimated £2million revenue pressure overall on energy costs across the Council corporate assets, street lighting, PFI school and housing.**

The breakdown is as follows:

- Housing energy costs are forecast at: £1.1m
- PFI schools' energy costs are forecast at: £1.2m

- Street lighting energy costs are forecast at: £ 0.87m
- Corporate building energy costs are forecast at £1.96m

### **Consequence:**

- Cost of street lighting has more than doubled
- Cost of corporate assets have nearly tripled
- Cost to tenants and leaseholder energy cost has tripled
- Cost of PFI school energy costs has tripled
- Overall revenue pressure of energy costs is £2m+
- Reputational damage through potential closure of sites
- Inability to afford energy costs.
- Service provision impacted

### **Current Controls:**

- Internal Energy group set up to monitor energy spend and consumption. Beond provide billing and metering services to ensure accurate billing. Claw back overpayments. Remove unused meters, add new/existing meters under corporate contract.
- Risk management strategy developed to determine when purchase energy volume under new flexi Gas and Energy (HH) contracts. Energy brokers Beond will advise on opportunistic purchasing (markets retrace). Assume future gas and energy volume at lower market rate during Q2, Q3 and Q4 – provisional estimate **£100k** saving but entirely dependent on market rates at time of purchase
- Housing recharge energy costs for communal heating and lighting to residents – needs a paper to determine the level of recharge and whether HRA reserve picks up some of this cost. **(currently estimated at £1.1m)**
- PFI School recharge energy costs to be negotiated and agreed **(currently estimated at £1.2m)**.

### **Actions Required:**

- Change/amend heating/lighting/ventilation controls – for each 1% reduction in consumption across the portfolio of Corporate/community Buildings we would save approximately **est. £25k saving**
  - Actionee: Jonathan Tewson

- Target date: 31<sup>st</sup> March 2023
- Latest update: On track
- Asset disposal program will see a reducing number of buildings provided with SBC funded heat, light and power – provisionally **est. £100k saving** in 2022/23 but entirely dependent on sales programme yet to be determined
  - Actionee: Fin Garvey
  - Target date: 31<sup>st</sup> March 2023
  - Latest Update: Corporate assets are not yet included in the assets identified for disposal, within the 22/23 financial year
- Temporary or part closure of existing assets to reduced consumption (changing rooms, other community buildings, SMP, Priors Close) **est. £50k saving**
  - Actionee: Jason Newman
  - Target date: 31<sup>st</sup> March 2023
  - Latest Update: Pending a cabinet report to approve closure, in autumn 2022
- Transfer of 5 children centres to the private sector – Jan 23 **est. £10k saving**
  - Actionee: Children’s services project manager
  - Target date: 31<sup>st</sup> January 2023
  - Latest Update: Review underway

#### Papers/Business Cases

- Re-Fit Programme Energy efficiency measures for remaining buildings will prove effective in reducing energy costs but requires capital investment and a longer return on investment. A business case will be developed.
  - Actionee: Jason Newman
  - Target date: 30<sup>th</sup> September 2022
  - Latest Update: In progress, future savings to be identified, contingent on assets disposal programme
- Paper on HRA recharge costs will be required on agreed rates to recharge tenants for energy costs for communal heating and lighting.
  - Actionee: Jason Newman/Trevor Costello

- Target date: 30<sup>th</sup> September 2022
- Latest Update: Being scoped
- Street Lighting timer controls to reduce lux levels require investigating to determine the consumption reduction and potential reduction of costs
  - Actionee: Jason Newman
  - Target date: 1<sup>st</sup> April 2024
  - Latest Update: Feasibility study being undertaken, included in 22/23 savings tracker

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	6	3
Impact	4	4	4
Score	24	24	12

Date last updated: 11<sup>th</sup> July 2022

### **Risk 16: Impact of the conflict in Ukraine**

Risk Owner: Executive Director Place

Direction of Travel: ⇄

#### **Description:**

If we do not respond to government requests for assistance then residents of Ukraine will be subject to on-going threat and insecurity

- Like all local authorities Slough is responding to the conflict in Ukraine.
- Specifically we will be exploring the extent to which we can provide accommodation for refugees.
- There will be resource required to manage the response.
- Impact on supply chains, and service requirements, especially housing and education
- Inaccurate data and complex data relating to the scheme
- London and other authorities placing Ukrainian families in Slough without our knowledge
- Lack of Government intention after first 6 months
- Lack of specialist trauma support for guests arriving from Ukraine who have experienced extreme trauma

#### **Consequence:**

- Accommodation required and service demand
- Resource required to respond and manage
- Unaware that Ukrainian citizens have arrived in Slough and appropriate support not provided
- Inappropriate placements, exposing risk to people placed in Slough
- The conflict in Ukraine is also likely to impact the demand for housing, particularly after scheme to host families ends after 6 months

- Main pressure will come from people who present themselves homeless as a result of breakdown of relationship between sponsor and guest

### **Current Controls:**

CLT discussion 16 March 2022

Learning from One Slough approach that proved effective during Covid

Learning from other local authorities, weekly meetings with the national scheme and local project meetings

Ketan Gandhi has been identified as the Associate Director to lead the response

Council processes have been put in place

We are part of the Berkshire group sharing information and practice across Berkshire

Internal working group established

One Slough working group established

The community safety project officers are contacting sponsors to ensure that guests have arrived and that payment can be made to sponsor and to guest, to ensure only payments are made to guests that have arrived.

Finance have set up payment systems

HR processing DBS checks

Education looking after school places

Voluntary Sector in place to provide additional support to guests and sponsors

Health in place to provide support all things health related

### **Actions Required:**

- Identify resource to operationally co-ordinate the response through public health funding
  - Actionee: Garry Tallett
- Target date: 31/07/2022
- Latest update: Due to the low numbers of sponsors and guests in Slough it was not possible to shift public health funding to support this function. The co-ordination of the Ukraine homes scheme is being processed by the ASB co-ordinator and Food Safety administrator as an additional function to their day-to-day roles. Slough does not have the number of sponsors and guest to justify a dedicated post.

- Ensure Government funds to support demand on accommodation is safeguarded
- Actionee: Ketan Gandhi
- Target date: 01/09/2022
- Latest Update: Payments are being managed by finance to ensure they are tracked and spent appropriately.

	Inherent Risk	Current Risk	Target Risk
Likelihood	6	6	3
Impact	4	3	2
Score	24	18	6

Date last updated: 11<sup>th</sup> July 2022

**Risk 17: Cost of living/inflation – impact on residents and the local authority**

Risk Owner: Corporate Leadership Team

Direction of Travel: ⇄

**Description:**

Rising inflation will impact the Council and residents ability to meet day to day essential needs.

UK inflation has increased to 9.1% - the highest since 1992, the bank of England is predicting further rises

Energy price cap has increased by 54%, and is expected to increase further when it is revised in October 2022

Increase in food and energy prices has led to a rise in food and fuel poverty

This has led to an increase in residents and local businesses needing council support and services

Need is likely to continue increasing

Further price increases expected in the autumn

Benefits increased in April 2022 by less than the current level – or expected level – of inflation, which will put pressure on households relying on these payments.

**Consequence:**

Financial difficulties impact on other areas of residents' lives (e.g., health) which could further increase pressure on services including social care services due to increase stress/mental health issues

The council and its services will also be directly affected by an increase in its own costs, including contractors increasing prices for services provided to the council

This will further increase pressure on SBC's limited finance and resources and affect the council's recovery process and response to policy changes

Delivery of budget at greater risk due to costs rising faster than commercial income, grant income, council tax and business rates

Capital budget estimates may prove to be understated, SBC cannot afford to put more money in and so there may need to be decisions about the quality/quantity/scale of what is being built/acquired

Interest rates, impacting on borrowing costs, could rise beyond the level assumed in the budget  
Residents are forced out of the private rented sector due to rent increases and into homelessness  
Inability of residents to pay council tax  
Instability of business effects collection of business rates  
Residents fall into absolute poverty and have to make difficult decisions related to personal finances and may affect their ability to pay priority debt e.g. council tax  
Greater demand on welfare teams  
Schools, already facing constrained budgets and rising deficits, will also be hit with rising energy costs and have to make decisions around energy usage and how to prioritise spend  
Unions arguing for higher pay increases for staff, increase in cost of filling essential temporary posts

### **Current Controls:**

#### Government support:

- £500m new funding for the Household Support Fund, with £421 million to be distributed by local authorities in England
- A £150 non-repayable rebate for households in England in council tax bands A to D.
- Rise in the National Insurance threshold and changes in personal taxation will help those at the bottom end of the earnings scale – those under £25k will pay less in direct taxes on income
- Monitoring of monthly trends/indicators of social poverty to demonstrate the extent to which Slough residents are affected e.g. households in receipt of council tax relief, free school meals, temporary accommodation etc. This is done through the Local Insight tool to monitor trends and reporting monthly to CLT, which includes service demand indicators such as temporary accommodation.
- Council website updated to help people understand what benefits they are entitled to

### **Actions Required:**

- Implement government relief e.g., Household Support Fund, maximise use of the fund
  - Actionee: Group manager – revenues, benefits and charges
- Target date: September 2022
- Latest update: Approach agreed for current tranche

	<b>Inherent Risk</b>	<b>Current Risk</b>	<b>Target Risk</b>
Likelihood	6	6	3
Impact	4	3	2
Score	24	18	6

Date last updated: 11<sup>th</sup> July 2022

**Risk 18: Failure to meet statutory service levels/new legislation requirements**

Risk Owner: Corporate Leadership Team

Direction of Travel: ⇄

**Description:**

The Council does not have appropriately qualified, skilled and experienced people to deliver necessary service levels and identify budget savings to allow the Council to live within its means

**Consequence:**

- Fines for non-delivery of statutory services
- Judicial review, and associated financial and reputational costs.
- Civil unrest due to inadequate / inappropriate response.
- Local and national media interest
- Failure to meet needs of service users and vulnerable residents
- Reduced quality of service delivery
- Increase in safeguarding issues, impact on quality of life

**Current Controls:**

- Implementation of Adults social care transformation programme to drive service improvements and efficiencies
- Appointment of chief information officer to drive forward digitisation of services
- Review of Performance Indicators to identify areas of concern
- Business plans for all services to identify service issues and drive services forward

**Actions Required:**

- Review of contracts to challenge and seek to verify if procurement is necessary and to identify opportunities to maximise value for money through contract rationalisation and consolidation, identification of contracts which fulfil statutory responsibilities
  - Actionee: Group Manager Commercial
  - Target date: 30 September 2022
  - Latest update: Review meetings with finance commissioner, executive directors and management team throughout May 2022

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	5	3
Impact	4	3	2
Score	20	15	6

Date last updated: 11<sup>th</sup> July 2022

### **Risk 19: Slough Children First**

Risk Owner: Chief Executive/ Executive Director Children

Direction of Travel: ⇄

#### **Description:**

If SCF becomes financially unviable then the Council will need to divert resources to continue essential services for children and their families

- Slough Children First (SCF) are a wholly owned council company that provide children's safeguarding through a service contract. A business plan and budget is agreed by cabinet each year and managed via a strategic commissioning board. There is risk that the company fails to deliver safeguarding services to children within the approved budget due to additional demands.
- The company is reporting an in year overspend of £4m and has requested a further £1.1m to invest in Early Help to reduce costs in future years. There is a risk that the company could go into liquidation if it does not mitigate the loss or receive financial support from the council.
- The Department for Education (DfE) have notified the company that it will be substantially reducing the grant it provides for annual running costs of £2.2m pa to in the region of £0.8m in 2023/24 and potentially less in future years. This loss of grant will either need to be filled from additional savings or support from the council.

#### **Consequence:**

- Safety of children – where safeguarding concerns are identified or missed
- Inability to spend within budget
- Reputational damage to the council and the company if unable to meet its statutory duties

**Current Controls:**

- The performance and financial position of the company is monitored on a monthly basis through the contract monitoring process and strategic commissioning board chaired by the Chief Executive.
- The financial position is reported to cabinet through the council's budget monitoring process.
- The business plan is reviewed by scrutiny and approved by strategic commission group who monitor the plan.

**Actions Required:**

- Resolve the in year financial position and establish the medium term position
  - Actionee: Andrew Fraser/Matt Marsden
  - Target date: 30<sup>th</sup> September 2022
  - Latest update:

	Inherent Risk	Current Risk	Target Risk
Likelihood	5	4	3
Impact	4	4	3
Score	20	16	9

Date last updated: 1<sup>st</sup> July 2022

### **Risk 20: Digital**

Risk Owner: Executive Director – Finance and Commercial (S151)

Direction of Travel: ⇄

#### **Description:**

- There is a risk that the Council is unable to meet its ambition for more efficient digital services due to insufficient resources, poor governance and engagement across services, and poor understanding of the tools in place and the work done to-date.

#### **Consequence:**

- The Council cannot switch to lower cost transactions that are easier for residents, leading to an inability to make savings poorer quality of interactions for the public

#### **Current Controls:**

- A paper resetting the approach to Digital Customer engagement has been written and is being finalised. This will be shared with the CEO and Members.
- The ICT & Digital Team restructure is proceeding to help strengthen the responsibilities for progressing digital services.
- Remaining contract resources involved in digital services being extended to provide continuity.

#### **Actions Required:**

- Seek approval on approach to future Digital Customer Engagement
  - Actionee: Simon Sharkey Woods, Interim CDIO
  - Target date: 31/07/2022
  - Latest update: Paper being finalised – should be complete by 24<sup>th</sup> June.
  
- Complete ICT & Digital Team Restructure
  - Actionee: Simon Sharkey Woods, Interim CDIO
  - Target date: 31/10/2022
  - Latest Update: Structure and JDs presented and currently undergoing evaluation.
  
- Agree contract extension for remaining Digital Development Analyst
  - Actionee: Simon Sharkey Woods
  - Target date: 30/06/2022
  - Latest Update: Finance confirmed and extension business case submitted.

	Inherent Risk	Current Risk	Target Risk
Likelihood	4	3	2
Impact	4	4	4
Score	16	12	8

Date last updated: 16<sup>th</sup> June 2022

## 6X4 Matrix guidance

Likelihood	Negligible Impact	Marginal Impact	Critical Impact	Catastrophic Impact
Very High	6	12	18	24
High	5	10	15	20
Significant	4	8	12	16
Low	3	6	9	12
Very Low	2	4	6	8
Almost impossible	1	2	3	4

### Assessing the SEVERITY/ IMPACT of a risk

Severity is assessed on a scale of Negligible to Catastrophic indicating increasing seriousness. The impact is assessed looking at credible scenarios (taking prevailing circumstances into consideration) and looking forward to the risks that arise from these scenarios.

The **examples** against each category are for your guidance and should be thought of as the consequences that would be likely to occur if things were left to go out of control.

The **examples** detailed below will help ensure a consistent approach.

	<b>Negligible</b>	<b>Marginal</b>	<b>Critical</b>	<b>Catastrophic</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Economic /Financial	Financial impact up to £50,000 requiring virement or additional funds	Financial impact between £50,000 and £500,00 requiring virement or additional funds	Financial impact between £500,000 and £1,000,000 requiring virement or additional funds	Financial impact in excess of £1m requiring virement or additional funds
Political	Could have a major impact one departmental objective but no impact on a Council strategic objective	Could have a major impact on a Departments objective with some impact on a Council strategic objective	Council severely impact the delivery of a Council strategic objective	Council would not be able to meet multiple strategic objectives.
Health & Safety	Reduced safety regime which if left unresolved may result in minor injury	Minor injuries	1 death or multiple serious injuries	Multiple deaths
Environment	Minimal short-term/temporary environmental damage	Borough-wide environmental damage	Major long term environmental damage	Very severe long term environmental damage.
Legal/Regulatory	Minor breach resulting in small fines and minor disruption for an short period	Regulatory breach resulting in small fines and short term disruption for an short period	Minimal CMT but major departmental management effort required	Very severe regulatory impact that threatens the strategic objectives of the Council

	<b>Negligible</b>	<b>Marginal</b>	<b>Critical</b>	<b>Catastrophic</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Management inc Contractual	Minimal contract management required	Minimal departmental but major contract management required	Minimal CMT but major departmental management effort required	Major CMT management effort would be required

### Assessing the LIKELIHOOD of a risk occurring

The LIKELIHOOD of the risk occurring is estimated on the basis of historic evidence or experience that such situations have materialised or are likely to.

The table gives example details of how the likelihood is assessed.

The likelihood needs to be assessed in terms of has it happened before and is it expected to happen in the near future

<b>Almost Impossible</b>	<b>Very Low</b>	<b>Low</b>	<b>Significant</b>	<b>High</b>	<b>Very High</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
Less than 10%	10 – 30%	30 -50%	50-70%	70 – 90%	More than 90%
Event may occur only in exceptional circumstances	Event will occur in exception circumstances	Event should occur at sometime	Event will occur at sometime	Event may occur only in most circumstances	Event will occur only in most circumstances

## Risk Template

Direction of Travel: ⇄

### Description:



### Consequence:



### Current Controls:



### Actions Required:



- Actionee:
- Target date:
- Latest update:



- Actionee:
- Target date:
- Latest Update:



- Actionee:
- Target date:

○ Latest Update:

	Inherent Risk	Current Risk	Target Risk
Likelihood			
Impact			
Score			

Date last updated: [Date]