

AGENDA

This meeting will be webcast live and the video archive published on our website

Governance and Audit Committee
Tuesday, 26th November, 2024 at 2.00 pm
Council Chamber - The Guildhall

Members: Councillor Stephen Bunney (Chairman)
Councillor David Dobbie (Vice-Chairman)
Councillor Baptiste Velan (Vice-Chairman)
Councillor John Barrett
Councillor Mrs Jackie Brockway
Councillor Christopher Darcel
Councillor Sabastian Hague
Councillor Mrs Angela Lawrence
Alison Adams
Andrew Morriss

1. **Apologies for Absence**
2. **Public Participation Period**
Up to 15 minutes are allowed for public participation.
Participants are restricted to 3 minutes each.
3. **Minutes of Previous Meeting** (PAGES 3 - 8)
To confirm and sign as a correct record the Minutes of the Meeting of the Governance and Audit Committee held on 24 September 2024.
4. **Members Declarations of Interest**
Members may make any declarations of interest at this point but may also make them at any point during the meeting.
5. **Matters Arising Schedule** (PAGE 9)
Matters Arising schedule setting out current position of previously agreed actions as at 18 November 2024.

6. Public Reports for Consideration

- i) Q2 Strategic Risk Report (PAGES 10 - 51)
- ii) Procurement Update (PAGES 52 - 59)
- iii) Internal Audit Progress Report - Quarter 3 2023/24 (PAGES 60 - 76)
- iv) Committee Work Plan (PAGES 77 - 80)

7. Exclusion of Public and Press

To resolve that under Section 100 (A)(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 and 7 of Part 1 of Schedule 12A of the Act.

8. Exempt Reports for Consideration

- i) Procurement Exceptions (PAGES 81 - 90)
- ii) Q+A on Cyber Security (VERBAL REPORT)

Ian Knowles
Head of Paid Service
The Guildhall
Gainsborough

Monday, 18 November 2024

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Governance and Audit Committee held in the Council Chamber - The Guildhall on 24 September 2024 commencing at 2.00 pm.

Present: Councillor Stephen Bunney (Chairman)
Councillor David Dobbie (Vice-Chairman) and Councillor Baptiste Velan (Vice-Chairman)

Councillor John Barrett
Councillor Christopher Darcel

In Attendance:

Emma Foy	Director of Corporate Services and Section 151
Peter Davy	Financial Services Manager (Deputy Section 151 Officer)
Lisa Langdon	Assistant Director People and Democratic (Monitoring Officer)
Katy Allen	Corporate Governance Officer
Ele Snow	Senior Democratic and Civic Officer
Rashpal Khangura	Director, KPMG - External Auditor
Aaron Macdonald	Client Manager RSM
Natalie Smalley	Democratic and Civic Officer

Apologies: Councillor Mrs Jackie Brockway
Councillor Mrs Angela Lawrence
Andrew Morriss

85 PUBLIC PARTICIPATION PERIOD

There was no public participation.

86 MINUTES OF PREVIOUS MEETING

Members heard from the Senior Democratic and Civic Officer, who explained that there was an amendment to the minutes of the Committee meeting held on 16 July 2024. She detailed that Cllr Key had been a substitute for Cllr Darcel, of which was now accurately recorded. The content of the minutes was confirmed as the same, and the version provided to the Chairman was the accurate version.

RESOLVED that the minutes of the previous meeting held on 16 July 2024 be approved and signed as a true and accurate record of the meetings.

87 MEMBERS DECLARATIONS OF INTEREST

There were no declarations of interest at this point in the meeting.

88 MATTERS ARISING SCHEDULE

Members considered the Matters Arising Schedule which had been updated to contain actions following the previous Committee meeting.

The Chairman noted that the Committee was expecting information regarding the Council's procurement procedures; the Section 151 Officer responded that due to delays with the Procurement Act 2023, implementation was now expected in February 2025.

With no further comment, the Matters Arising Schedule was **DULY NOTED**.

89 LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN (LGSCO) ANNUAL REVIEW LETTER REPORT 2023/24

Due to the absence of the Customer Experience Manager, the Committee heard from the Senior Democratic and Civic Officer, who highlighted the key points of the report for the committee, offering to take any questions away and respond to the committee on the return of the Customer Experience Manager.

It was explained due to the Ombudsman's decisions made between April 2023 and March 2024, that no complaints were upheld against the Council.

Members welcomed the report, commenting that despite what they felt was a growing percentage of the public feeling unheard in wider society, the report indicated the Council generally worked well and efficiently, and that it emphasised the Council dealt with complaints in an appropriate manner.

Having been moved and seconded, on putting it to the vote, it was unanimously

RESOLVED that committee members welcomed this report, and after having had considered its contents were assured that the current complaint handling procedures were functioning adequately.

90 ANNUAL GOVERNANCE STATEMENT

The Committee heard from the Council's Section 151 officer, who explained that Members had been provided with the same Annual Governance Statement in draft form during its meeting on 11 June 2024. Comments were encouraged from Members over the summer period, as part of a consultation process which would be concluded with signed recognition from the Chief Executive and Leader of the Council, alongside its approval within the 2023-2024 Financial Statements.

It was explained that no feedback had been received from Members regarding the statement.

The Chairman reiterated that the statement had previously been reviewed by Members, and

no further comments had been received.

Having been moved and seconded, the Chairman took the vote, and it was unanimously

RESOLVED that Members had reviewed the updated Governance Statement 2023-2024 and its inclusion within the 2023-2024 Financial Statements be approved.

91 VALUE FOR MONEY (VFM) RISK ASSESSMENT 2023/24

Members heard from the External Auditor who detailed the progress made on the risk assessment, he explained that the audit plan had been brought to Committee on 16 April 2024, and that the resulting Value for Money Risk (VFM) Risk Assessment was one component of the audit plan, and that a statement of financial accounts formed the second.

The Auditor provided a verbal update on the statement of financial accounts separately to the Value for Money Risk Assessment, explaining that as they approached the end of the audit there were no significant concerns. He explained that with regard to the Value for Money Risk Assessment, no significant risks of weakness had been identified; however, some improvement opportunities were highlighted regarding the medium-term financial plan, namely, the appropriateness of the identification and development of savings plans, and the monitoring of those saving initiatives.

It was further explained that the audit covered the effectiveness of governance processes, with no significant concerns identified; however, some improvement opportunities were identified, firstly, in relation to the timing of the Council's Risk Management Strategy, which was currently being reviewed. Secondly, he highlighted that there was an opportunity for reflecting upon the Council's process of procurement regarding contract exceptions. Thirdly, it was outlined that there were some opportunities for improvement and potential lessons to be learnt from the Council's performance and provision of services, when compared to other similar authorities. Finally, he explained that there were considerations to be made regarding operating in partnership with other bodies.

The Auditor brought attention to the next steps for their team, which were to complete the work on financial statements, and then to build upon the findings of the audit if there were any other risk areas or observations identified. The work would then enter a public commentary phase, where the findings would be available to view on the Council website.

In response to a query from Members regarding the availability of the financial statements element of the audit, it was clarified by the Auditor that the report was due to be finalised and brought to the Committee in November 2024, ahead of the delayed statutory instrument deadline of February 2025 set by central government.

Members thanked the Auditor, and remarked on the report's complexity and comprehensiveness, noting that the risk assessment outcome was low. However, concerns were raised that the Risk Assessment Management Strategy had not yet been released, to which the Section 151 Officer responded that the release of this strategy was dependent on the increased Member uptake in the completion of the Risk Management Questionnaire. Members were satisfied with this response, and the Section 151 Officer explained that the questionnaire would be recirculated to increase participation.

In light of potential financial constraints from central government, Members sought assurance that the findings of the audit had informed the Council's forward planning, which was confirmed by the Section 151 Officer.

Having been moved and seconded, it was unanimously

RESOLVED that Members had considered the content of the report and identified any actions required.

92 INTERNAL AUDIT UPDATE REPORT

Members were presented with an update from Internal Audit that outlined the progress which had been made on two reports. The Auditor brought attention to the postponement of the procurement audit, which had been delayed from October 2024 to November 2024, due to departmental changes, which had no overall impact on the timing of the report being brought to Committee.

The first of the reports presented was the ICT Operations Review, which focused on the robustness of the IT infrastructure in place. It was explained that overall, the audit team provided a positive opinion of reasonable assurance, with three medium and two low priority actions identified.

He explained that the ICT Disaster Recovery Policy could be enhanced with regard to Backup Management, in the event that ICT systems would require recovery. Similarly, he outlined that Business Impact Analysis (BIA) was still being completed by the Council at the time of the audit, which would need to be followed up in a later audit. Finally, it was explained that the Business Impact Analysis informed the Business Continuity Plan (BCP), and due to the former report still being updated, the latter plan was not yet fully up-to-date. Overall, he reiterated that the report was positive, with some areas for improvement, and welcomed questions from the Committee.

Members expressed a range of concerns in relation to ICT data recovery in the event of a cyber-attack. In response to these concerns, the Internal Auditor reiterated the risks surrounding ICT data recovery and clarified that this area was rated 'medium' rather than 'high' due to existence of appropriate safeguarding measures; however, he stressed the need to strengthen related policies to ensure they were sufficiently robust to mitigate risk.

Committee members expressed continued concern with regard to the Council's ICT data recovery; as a result, the Chair enquired on the viability of bringing the Council's ICT specialists to Committee or another appropriate setting within the next three months, in order to discuss the matter further.

The Chair emphasised the importance of audit in helping to better the Council, and Members further reiterated the imperative to update the necessary policies.

The Internal Auditor then presented a follow-up report, which highlighted the progress on any actions that were identified in the Internal Audit reports from the previous auditor. Upon review, the audit team confirmed that reasonable progress had been made, with an agreed

plan to complete the remaining actions before a further review in February/March of 2025.

Members thanked the Auditors, explaining that their work had been beneficial to the Council. With no further comments, the recommendations contained within the report were duly proposed and seconded, and on taking the vote it was

RESOLVED that Members had considered the content of the report and identified any actions required.

93 REVISED COUNTER FRAUD CORRUPTION AND BRIBERY POLICY

The Chairman invited the Section 151 Officer to present on the Revised Counter Fraud Corruption and Bribery Policy. She highlighted that contrary to the recommendation, the report was for noting at this stage, with the approval process to be confirmed.

The report was **DULY NOTED**.

94 COMMITTEE WORK PLAN

The Chairman requested that the ICT team speak to Members regarding the vulnerability of the Council to cyber-attacks, which was recorded by the Senior Democratic and Civic Officer as part of the Matters Arising Schedule.

Members heard from the Senior Democratic and Civic Officer, who confirmed that there were likely to be changes to the Workplan going forward.

With no requirement for a vote, the report was **DULY NOTED**.

95 EXCLUSION OF PUBLIC AND PRESS

RESOLVED that under Section 100 (A)(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in paragraphs 3 and 4 of Part 1 of Schedule 12A of the Act.

Note: The meeting entered closed session at 2.52pm

96 IMPLEMENTATION OF FRAUD RISK ASSESSMENT RECOMMENDATIONS

The Committee was presented with an update on the Implementation of Fraud Risk Assessment Recommendations from the Section 151 Officer. It was explained that the report brought to the previous committee contained 38 recommendations. Fifteen of the 38 recommendations had been due to be implemented by the date of this committee meeting. Of the 15 recommendations due, 14 had been fully implemented, with one recommendation remaining in progress. A further update would be presented at the November meeting by which time 32 of the 38 recommendations would be due to have been completed. Members

were assured that a follow-up audit would be completed to assess whether all recommendations had been implemented. Once this was completed, the details of the recommendations and subsequent actions would be presented as a public report.

With no requirement for a vote, the report was **DULY NOTED**.

The meeting concluded at 2.57 pm.

Chairman

Governance & Audit Committee Matters Arising Schedule

Purpose:

To consider progress on the matters arising from previous Governance & Audit Committee meetings.

Recommendation: That Members note progress on the matters arising and request corrective action if necessary.

Status	Title	Action Required	Comments	Due Date	Allocated To
Black	ICT Team to speak to Members regarding Council's cyber security	Members requested that the ICT Team speak to them regarding the Council's readiness in the event of a cyberattack.	G&A 24/09/24 - In response to the ICT Operations Review presented at Committee, Members wanted further details on the measures in place to protect the Council in the event of a cyberattack.	23/12/24	Cliff Dean
Green	Combined Assurance Report Accessibility	Members requested at the previous Committee meeting that the green text be changed on the Combined Assurance report to make it easier to read. It was agreed at the meeting that the team would revise the formatting.	Format of the report to be updated before the next report comes to committee in January.	21/01/25	Emma Foy
Green	Review of RAF Scampton	Members requested at the previous Committee meeting that an update report to review RAF Scampton and reflection on learning be brought to a future meeting of the Governance and Audit Committee.		Ongoing	Emma Foy
Green	Regular reporting on the performance of the Joint Committee for Devolution	Progress reports to be brought to the Governance and Audit Committee for oversight.		31/03/25	Lisa Langdon
Green	Assurance on the Council's Procurement Process	The Director of Operational and Commercial Services be invited to a future meeting to provide assurance to Members.		26/11/24	Emma Foy

Agenda Item 6a



**Governance and Audit
Committee**

26 November 2024

Subject: Quarter Two Review of Strategic Risks 2024/25

Report by:	Assistant Director People & Democratic Services
Contact Officer:	Lisa Langdon Assistant Director People & Democratic Services
Purpose / Summary:	To present to Governance and Audit Committee for review, the strategic risks facing the Council as at September 2024

RECOMMENDATION(S):

Governance and Audit Committee are asked to review the register and to consider:

- Do any additional risks of a strategic nature exist?
- Are current controls and proposed actions sufficiently robust?

IMPLICATIONS

Legal: None

(N.B.) Where there are legal implications the report **MUST** be seen by the MO

Financial: FIN/102/25/VA

There are no financial implications arising from this report.

(N.B.) All committee reports **MUST** have a Fin Ref

Staffing: None

(N.B.) Where there are staffing implications the report **MUST** have a HR Ref

Equality and Diversity including Human Rights: None

Any changes to projects/services/policies would require their own EIA to be carried out.

Data Protection Implications: None

Climate Related Risks and Opportunities:

The Strategic Risk register records, monitors and mitigates the risks of the Council not achieving its Corporate Plan and statutory objectives. This has been taken into account within these Strategic Risks in line with the Corporate Plan 2023-27.

Section 17 Crime and Disorder Considerations: None

Health Implications: None

Title and Location of any Background Papers used in the preparation of this report :

<https://www.west-lindsey.gov.uk/my-council/how-the-council-works/key-plans-policies-and-strategies/risk-management/>

Risk Management Strategy 2019-2023

Risk Assessment: None

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

x

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

x

Summary of Strategic Risks – as at September 2024

Theme	Reference	Description	Owner
Our Council	CO1	Inability to set a sustainable balanced budget for 2024/25	Emma Foy
	CO2	Cost related to the proposed asylum centre at Scampton has an adverse impact on financial sustainability	Emma Foy
	CO3	The quality of services do not meet customer expectations	Nova Roberts
	CO4	The Council is underprepared for the impact of extreme weather due to the change in environmental conditions	Sally Grindrod-Smith
	CO5	Inability for the Council's governance to support quality decision making	Lisa Langdon
Our People	PE1	Inability to raise local educational attainment and skills levels	Sally Grindrod-Smith
	PE2	Inadequate support is provided for vulnerable groups and communities	Sally Grindrod-Smith
	PE3	Health and wellbeing of the District's residents does not improve.	Sally Grindrod-Smith
Our Place	PL1	The local housing market and the Council's housing related services do not meet demand	Sally Grindrod-Smith
	PL2	The local economy does not grow sufficiently	Sally Grindrod-Smith
	PL3	Insufficient action taken to create a cleaner and safer district	Nova Roberts
	PL4	Inability to deliver our Climate Change ambitions and not deliver net zero carbon emissions by 2050	Rachael Hughes
Overarching	OV1	Inability to maintain critical services and deal with emergency events	Ian Knowles
	OV2	ICT Security and Information Governance arrangements are ineffective (Parts A-D)	Nova Roberts
	OV3	Inability to maintain service delivery with the amount of change initiatives	Nova Roberts
	OV4	Failure to comply with legislation	Lisa Langdon

	OV5	Central Lincolnshire Local Plan does not deliver land required for sustainable development to meet the needs of residents, businesses and communities	Rachael Hughes
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1 Introduction

- 1.1 Strategic risks are considered as being those faced by the Council that, if materialised, would adversely impact the delivery of corporate priorities.
- 1.2 This approach reflects the guidance provided by the Association of Local Authority Risk Managers (ALARM). This body advocates that strategic risks should focus on the long-term objectives of the organisation, which can be affected by areas such as financial concerns, political risks, legal and regulatory changes and changes in the physical environment.
- 1.3 The Governance and Audit Committee review the strategic risks on a quarterly basis. (Previously presented 16 July 2024)

2 Monitoring Arrangements

- 2.1 The strategic risks are presented to the Council's Management Team monthly for review. The risks now have an individual reference according to the Corporate Plan.
- 2.2 The Management Team review the risks, control measures and future actions to ensure that they remain sufficiently robust to mitigate the identified risks.
- 2.3 Where corrective action is required and/or additional risks are identified, the strategic risk register is updated accordingly.
- 2.5 Since the last report in July 2024 there has been a small number of changes. Most changes are to the commentary, current controls or actions needed. However, where changes have affected the score, ownership or it is a new risk these are noted below:

Ref:	Strategic Risk	Change	Owner
CO2	Cost related to the proposed asylum centre at Scampton has an adverse impact on financial sustainability	New Score	Emma Foy
CO3	The quality of services do not meet customer expectations	Change of ownership	Nova Roberts
CO4	The Council is underprepared for the impact of extreme weather due to the change in environmental conditions	Change of ownership and new score	Sally Grindrod-Smith

OV1	Inability to maintain critical services and deal with emergency events	Change of ownership	Ian Knowles
OV6	Increased Cyber threat to the General Election' and 'threat to the UK democratic organisations and processes'	Deleted Risk	Nova Roberts

2.6 The full detailed list of strategic risks are presented in Appendix One.

3. Risk Matrix

3.1 To assess the severity of potential risks, the Council uses the following matrix based on the relationship between the likelihood and impact of risks arising.

I m p a c t	Critical	4	8	12	16
	Major	3	6	9	12
	Minor	2	4	6	8
	Negligible	1	2	3	4
		Hardly Ever	Possible	Probable	Almost Certain
	Likelihood				

3.2 The following guidance is available to determine which classification is applied:

You should assign a number in the range 1-4 as follows:	
Likelihood: 1 = Hardly Ever (<5%) 2= Possible (5-35%) 3= Probable (35-75%) 4= Almost Certain (>75%)	
1 = Negligible Impact: <ul style="list-style-type: none"> • Minor service disruption • Minor Injury • Financial loss < £250k • Isolated complaints 	2 = Minor Impact <ul style="list-style-type: none"> • Service disruption • Loss time injury • Financial loss >£250k - £500k • Adverse local media coverage • Failure to achieve a service plan objective
3 = Major Impact <ul style="list-style-type: none"> • Significant service disruption • Major/disabling injury 	4 = Critical <ul style="list-style-type: none"> • Total service loss for a significant period

<ul style="list-style-type: none"> • Financial loss >£500k - £1m • Adverse national media coverage • Failure to achieve Corporate Plan objective 	<ul style="list-style-type: none"> • Fatality to employee, service user or other • Financial loss >£1m • Ministerial intervention in running service
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- 3.3 This methodology enables each risk to be categorised as either low, medium or high in nature and prioritisation as regards mitigations can be applied.
- 3.4 Using the methodology, the Council’s Risk Management Strategy (2019-2023) sets out the requirement for risk owners to score the current (residual) risk and the target risk once mitigations have been applied.
- 3.5 According to the risk matrix the current risks have been mapped to allow for an insight into how our Strategic Risks are positioned against the risk matrix. From the table below, the Strategic Risks have all been referenced according to how they appear in the Strategic Risk Register. The below table allows us to holistically review our risks and easily identify risks outside tolerance.

		Likelihood			
		Hardly Ever - 1	Possible - 2	Probable - 3	Almost Certain - 4
Impact	Critical - 4	PL4 OV2a	PL3 OV2b OV2c OV2d OV3 OV4	CO1	
	Major - 3	CO2	CO3 CO4 CO5 OV1 OV5	PE1 PE2 PE3 PL1 PL2	
	Minor - 2				
	Negligible - 1				

- 3.6 To show how mitigations and controls are impacting the scores of risks, the direction of travel is included in Appendix A for each Strategic Risk compared to the last quarter. As a summary the following table highlights how many residual risk scores have improved, stayed the same or deteriorated since quarter 1.

↑	2
=	18
↓	0

4. Recommendation

4.1 Members are asked to review the register and to consider:

- Do any additional risks of a strategic nature exist?
- Are current controls and proposed actions sufficiently robust?

Risk Ref: CO1	Risk Owner: Emma Foy – Director of Corporate Services		Date Reviewed: 28 October 2024		
Description of Strategic Risk: Inability to set a sustainable balanced budget for 2025/26				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
<p>1.Commercial ventures do not realise expected financial gains.</p> <p>2. Council Tax Collection does not reach target level</p> <p>3.Government funding arrangements do not match estimates used in financial modelling.</p> <p>4.Outcomes of: Business Rates Review; Fairer Funding Review; Comprehensive Spending Review; expected savings, efficiency or income initiatives do not deliver expected benefits.</p> <p>5.Cessation of grant/match-funding streams.</p> <p>6.Growth forecasts for District are not realised.</p> <p>7.Unanticipated rise in demand for services.</p> <p>9.Invest Gainsborough does not deliver.</p> <p>9.Business planning is not robust.</p> <p>10. Ongoing financial impacts of Covid-19, cost of living issues and Ukraine developments.</p> <p>11. Income Generating services do not achieve business plan expectations</p>	<p>1. Cuts or reductions in services.</p> <p>2. Staff redundancies.</p> <p>3. Inability to deliver Corporate Plan priorities.</p> <p>4. Growth of the District stagnates.</p> <p>5. Reputational damage.</p>	<p>1.MTFP in place.</p> <p>2. Commercial trading and investment programme in place</p> <p>3.Annual business planning.</p> <p>4.Regular budget monitoring.</p> <p>5.Identification and use of grant-funding opportunities.</p> <p>6.Value for Money approach adopted.</p> <p>7.Lobbying in place</p> <p>8.Regular review of the commercial property portfolio.</p> <p>9.Volatility and risk reserves maintained.</p> <p>10.Resilience indicators developed and monitored.</p> <p>11. Working Balance minimum set at £2.5m.</p> <p>12. Commercial risk indicators set.</p> <p>13. Working jointly across Lincolnshire to mitigate inflationary pressures.</p> <p>14. Regular deputy s.151 monitoring of achievement of business plans</p> <p>15. Council Tax collection recovery plan to be in place.</p> <p>16. Adopted Local Plan</p>	3	4	Inherent Score: 8
					Residual Score: 12
					Target Score: 4
Next Risk Review Meeting: 9 December 2024					
<p>Commentary:</p> <p>The risk has increased due to failure to meet Collection Rate targets for consecutive quarters.</p>					

12. General Election and New Government provides further cuts in funding.			
Actions for Improvement		Completion Date:	Officer:
Member and Officer workshops so that everyone understands financial position		31/07/2024	Emma Foy
			% completed

Risk Ref: CO2	Risk Owner: Emma Foy – Director of Corporate Services			Date Reviewed: 28 October 2024	
Description of Strategic Risk: Cost related to the proposed asylum centre at Scampton has an adverse impact on financial sustainability				Direction of Travel ↑	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
1. Home Office have taken ownership of RAF Scampton to deliver an asylum accommodation site for up to 800service users. 2. The Council was preferred bidder to procure the site to deliver a significant heritage and regeneration programme via a development partner	1. Non-Delivery of the RAF Scampton Heritage Centre. 2. Reduction of Business Rates income from the site. 3. Additional service requirements as a result of alternative use e.g. CCTV, Homelessness, Anti-social behaviour, community cohesion, licensing.	1. Discussions with Home Office 2. Partnership Work across all statutory agencies in Lincolnshire. 3. Legal action (Judicial review). 4. Financial negotiations with Home Office and partner organisations. 5. Ongoing representation by local MP. 6.Ongoing demands for local community consultation.	1	3	Inherent Score: 16
					Residual Score: 3
					Target Score: 1
					Next Risk Review Meeting: 9 December 2024
Commentary: The Government has now announced that the site will not be used for an asylum centre.					
Actions for Improvement			Completion Date:	Officer:	% completed

Risk Ref: CO3	Risk Owner: Nova Roberts – Director of Change Management, ICT & Regulatory Services			Date Reviewed: 28 October 2024	
Description of Strategic Risk: The quality of services do not meet customer expectations				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
1. Poorly trained staff. 2. Systems and processes do not adequately support service delivery. 3. Resources available do not match demands on services. 4. Higher than expected customer expectations. 5. Insufficient attention paid to customer feedback. 6. The inability to meet current and future need and demand based on evidence and insight.	1. Rise in number of complaints. 2. Reputational damage. 3. Financial loss - compensation costs and income reductions. 4. Reduction in market share of traded services. 5. Ineffective support for vulnerable customers.	1. Procedure in place to receive customer feedback, including complaints. 2. Customer Experience Officer in post. 3. Training and development plans for officers. 4. Performance measures in place/monitored and reported. 5. T24 service reviews underway and continuous improvement identified 6. Continual development of Customer Relationship Management (CRM) technology. 7. Robust performance management and performance improvement plans in place. 8. Benchmarking processes in place. 9. Dedicated corporate training budget. 10. Customer Experience Strategy adopted and being actioned. 11. Quality Management Board in place. 12. New structure rolled out in Customer Services including strengthening links with service areas. 13. New contact centre technology procured and to go live is set for 12 November 2024. 14. Compliance with new national complaints handling guidance and monitoring by government to start in 2025.	2	3	Inherent Score: 6
					Residual Score: 6
			Target Score: 4		
			Next Risk Review Meeting: 9 December 2024		
<p>Commentary:</p> <p>The T24 programme is designed to put the customer at the centre of every service and will help to mitigate this risk. The next service reviews and continuous improvement projects are built into business plans and recommendations of previous reviews are reviewed to ensure prioritisation of delivery planning is applied.</p> <p>The Customer Experience Strategy has been agreed and currently is being implemented. The CRM and other procured software will strengthen the quality of retained information – CRM and ERP development continues and new processes proving beneficial to customers. New Contact Centre roll out go live is set for 12 November 2024.</p>					
Actions for Improvement			Completion Date:	Officer:	% completed
Continual development of CRM and ERP systems			31/03/2025	Darren Mellors	
Continual development of P&D reporting and review of measures			31/01/2025	Lyn Marlow/Claire Bailey	50%
Customer Experience Strategy to be taken to WMT			31/10/2024	Lyn Marlow	100%
Strengthen ties between Customer Experience Strategy and Services			31/01/2025	Lyn Marlow	25%

Risk Ref: CO4	Risk Owner: Sally Grindrod-Smith – Director of Planning, Regeneration & Communities			Date Reviewed: 28 October 2024	
Description of Strategic Risk: The Council is underprepared for the impact of extreme weather due to the change in environmental conditions				Direction of Travel ↑	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
1. Weather events and impacts such as storms, excessive heat/cold and flooding.	1. Impact on residents and businesses creating demand on services both in and out of hours, front line services such as Customer Services and Waste. 2. Capacity of officers involved in LRF in response and recovery phases. 3. Protection of staff in extreme temperatures. 4. Financial cost due to the need for rest centres, accommodation and any necessary house/garden clearance. 5. Risk to the reputation of the council due to perception of the Council not supporting their residents and businesses.	1. Emergency Plan 2. Business Continuity Plans 3. Service level extreme weather plans 4. Out of hours strategic and operational call out service 5. Staff Facebook group to ask for additional support 6. Members of Lincolnshire Resilience Forum. 7. Member Environment Working Group 8. Member and officer flood and drainage working groups 9. Member emergency planning training 10. Ongoing Officer training at strategic and tactical level 11. Member of LRF Warn and Inform group 12. Potential to identify reserve budget for impact of severe weather 13. Relationship building and engagement with partners such as IDB / EA to problem solve, understand issues and support communications in times of need	2	3	Inherent Score: 12
					Residual Score: 6
					Target Score:
Next Risk Review Meeting: 9 December 2024					
<p>Commentary: Recent events such as Storms Babet and Henk and the 2023 European heatwave have demonstrated the potential impacts of such scenarios on our residents, businesses and services. Most commentators predict occurrences will become more regular in coming years and the Council should prepare to deal with outputs using its skills and relationships.</p> <p>Flood and Drainage Working Groups continue to operate effectively (Mar 24) Council resolved to write to LCC confirming support of further water management working group (March 24 to dispatch) All service area BCP's undertaking full review (December 24) Three yearly review of Emergency Plan underway (to members Spring 25) MT to consider current emergency arrangements including officer and Member training plan Member Emergency Planning training completed (May 24) Updated Temporary Accommodation policy approved by committee July 2024</p>					

			Out of Hours officers have ensured all training is up to date and where necessary planned for 2025		
Actions for Improvement			Completion Date:	Officer:	% completed
Review Emergency Plan and business continuity arrangements			1/10/2024	Grant White	Underway- Internal Emergency Planning and Business Continuity Steering Group reviewing the arrangements given senior leadership changes.

Risk Ref: CO5	Risk Owner: Lisa Langdon – Assistant Director of People & Democratic Services		Date Reviewed: 28 October 2024		
Description of Strategic Risk: Inability for the Council's governance to support quality decision making				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
1. Ineffective governance framework. 2. Delays to Member training. 3. Lack of political awareness from Staff. 4. Out of date Council Constitution. 5. Ambiguity around the ambitions of the Council. 6. Member/Officer relations. 7. Insufficient awareness of constitutional requirements	1. Inefficient use of resources. 2. Reputational loss. 3. Rise in no. of Standard Complaints. 4. Judicial Reviews and Planning Appeals. 5. Delay in delivery/cancellation of key Council projects. 6. Concerns from Internal/External Auditors and others in relation to governance arrangements. 7. Poor Staff/Member working relationships and low morale. 8. Risk of legal challenges	1. Member and Staff training and development programmes in place. 2. Member/Officer protocols established. 3. Annual review of the Council's Constitution. 4. Member's Code of Conduct and Officer Code of Conduct in place. 5. Robust corporate governance framework. 6. Annual schedule of audits and internal/external audit oversight. 7. Corporate Plan 2023-27 approved. 8. Programme Boards operating to oversee project development 9. Regular Chief Executive/Leader discussions. 10. Core Governance Skills Programme completed.	2	3	Inherent Score: 6
					Residual Score: 6
					Target Score: 3
Next Risk Review Meeting: 9 December 2024					
<p>Commentary: Members and officers within the wider management team have been provided with political awareness training. Leader and Deputy Leader commencing LGA Leadership Training for Councillors. Revised training plan agreed in Sept 2023 by Governance and Audit Committee with delivery timescales running until end April 2024 and 2024/2025 training to continue in accordance with the training programme. The Constitution is being reviewed and the refreshed version will be presented to the Governance and Audit Committee as soon as practicable.</p>					
Actions for Improvement			Completion Date:	Officer:	% completed
To continue with annual Member training in accordance with the annual training plan.			30/03/2025	Emma Foy	
Quarterly review of Strategic Risks			30/11/2024	Katy Allen	100%

Risk Ref: PE1	Risk Owner: Sally Grindrod-Smith – Director of Planning, Regeneration & Communities		Date Reviewed: 28 October 2024		
Description of Strategic Risk: Inability to raise local educational attainment and skills levels				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
1. Poor teaching standards. 2. Lack of stability within schools. 3. Lack of appropriate role-modelling to raise aspirations. 4. Insufficient out-of-school support or mentoring. 5. Failure to address issues relating to Gainsborough in particular. 6. Loss of existing provision.	1. Adverse effect on the career/further education opportunities of young people. 2. Inability of local job market to meet recruitment needs of employers. 3. Wage profile of the economy does not rise. 4. Poorer life chances for young people. 5. Increased welfare dependency and rise in vulnerable groups. 6. Viability of education and skills providers threatened.	1. West Lindsey Employment & Skills Partnership operating in line with approved strategy and delivery plan. 2. Supporting work experience for young people. 3. Continue to be part of the Enterprise Adviser network, supporting careers advice and provision amongst all secondary and special schools. 4. UKSPF investment plan and Multiply delivery. 5. Engage with UKAEA and skills providers across Lincolnshire and Nottinghamshire to develop skills provision for STEP Fusion plant. 6. Work with Lincolnshire County Council on aspiration raising programme in primary schools.	3	3	Inherent Score: 9
					Residual Score: 9
					Target Score: 9
Next Risk Review Meeting: 9 December 2024					
<p>Commentary:</p> <p>Employment and Skills Partnership continues to deliver. Committee agreement to include the role of Further Education Taskforce.</p> <p>Strategic Skills Collaboration for UKAEA STEP project is going from strength to strength and UKAEA recognise the value of working with local partners. The partnership is fully engaged with the live procurement exercise to be the provider of choice for the early skills delivery and WLDC playing an active role.</p> <p>Close working with LEP Enterprise Advisers to ensure local delivery in West Lindsey schools.</p> <p>UKSPF interventions in delivery. Skills Reach study completed and published, now being used to inform refresh of the Employment and Skills Partnership action plan and the development of future interventions.</p> <p>UKSPF funding supporting Careers Net and Move On projects in the district.</p> <p>3,000 primary age pupils engaged to date during 2024 through aspiration assemblies.</p>					
Actions for Improvement			Completion Date:	Officer:	% completed

Refresh the Employment and Skills partnership action plan	01/09/2024	Amanda Bouttell	50% E+S partnership working group of partners in detail on this work at present
Development of projects to identify and address specific skills shortages (technical and vocational) within key employers/sectors, with a focus on key growth sectors including Agri Tech, Care, Manufacturing, Defence, Alternative Energy and the Visitor Economy.	31/03/2025	Amanda Bouttell	
Fully participate in UKAEA Skills Collaboration to ensure final tender submitted as provider collaboration for early skills delivery	01/12/2024	Sally Grindrod-Smith	75% - fully engaged in process and awaiting announcement on outcome

Risk Ref: PE2	Risk Owner: Sally Grindrod-Smith – Director of Planning, Regeneration & Communities		Date Reviewed: 28 October 2024		
Description of Strategic Risk: Inadequate support is provided for vulnerable groups and communities				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
<p>1. Lack of strategic focus on relevant matters.</p> <p>2. Inability to identify and reach vulnerable groups.</p> <p>3. Insufficient/ inaccurate data analysis to establish need.</p> <p>4. Lack of engagement with and from vulnerable groups.</p> <p>5. Impact of cost of living crisis on all communities.</p> <p>6. Impact of cost of living crisis on communities that are already identified as vulnerable.</p>	<p>1. Cycle of dependency is perpetuated.</p> <p>2. Demand pressures on services and resources.</p> <p>3. Rural Isolation and increase in rural poverty.</p> <p>4. Increased demand on formal/informal support networks.</p> <p>5. Inability of communities to reach self-sufficiency.</p> <p>6. Health inequalities widened.</p>	<p>1. Innovation re service provision.</p> <p>2. Targeted enforcement project in private rented sector currently being developed.</p> <p>3. Focused support for residents of Hemswell Cliff.</p> <p>4. Development of normalisation strategy for Scampton.</p> <p>5. Safeguarding policies and procedures operating.</p> <p>6. Wide-range of enforcement tools.</p> <p>7. Effective multi-agency partnership working.</p> <p>8. Communities at Risk Strategy in place.</p> <p>9. Audit recommendations adhered to.</p> <p>10. Housing, Wellbeing and Communities Board have oversight.</p> <p>11. UKSPF Investment Plan with focus on communities.</p> <p>12. Working through Multi Agency Forum to minimise impact of Home Office Asylum proposals.</p> <p>13. Shared use proposal development with Home Office to support in unlocking regeneration and managing impact of asylum accommodation proposals.</p>	3	3	Inherent Score: 9
					Residual Score: 9
			Target Score: 6		
			Next Risk Review Meeting: 9 December 2024		
<p>Commentary:</p> <p>Review of P3 Gainsborough Housing and Support project completed and to be presented to committee in April. Opportunity to consider future areas of funding to expand the project. UKSPF interventions delivering community grants to support the sustainability of community facilities.</p> <p>Engagement with Lincolnshire Resettlement Partnership and East Midlands Councils ensures we understand and respond to national asylum resettlement issues.</p> <p>Work to maintain stability created in Hemswell Cliff has progresses well, showing that the normalisation strategy process is working.</p> <p>Work to mitigate impact of Large Scale Asylum Accommodation proposals at RAF Scampton ongoing.</p> <p>Ongoing work in SWW by Safer Streets Community Development Project Officer has led to informal 'Together' initiative. Working towards formalising the governance around the Together Initiative. Focus moving forward is that the community is empowered to drive forward projects.</p> <p>Full update to committee on the P3 Viable Housing Solutions project. Options for the future to developed.</p>					

Actions for Improvement	Completion Date:	Officer:	% completed
Development of options for the future of the P3 Viable Housing Solutions Project	01/04/2025	Sarah Elvin	
SWW informal Partnership (Together) further developed, governance structure and future action plan in place	01/09/2024	Grant White	100% - now in process of engaging partners and members
Continue to work with public sector colleagues to secure sustainable future for RAF Scampton	31/03/2025	Sally Grindrod-Smith	
Develop post UKSPF plan for interventions that continue support for vulnerable communities	01/02/2025	Sally Grindrod-Smith	

Risk Ref: PE3	Risk Owner: Sally Grindrod-Smith – Director of Planning, Regeneration & Communities		Date Reviewed: 28 October 2024		
Description of Strategic Risk: Health and wellbeing of the District's residents does not improve				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
<p>1. Failure of leisure contract.</p> <p>2. Outreach service is ineffective.</p> <p>3. Wellbeing service does not achieve outcomes.</p> <p>4. Lack of understanding across the system of District Council role in Health.</p> <p>5. Failure to meet housing and housing related support needs.</p> <p>6. Lack of employment opportunities, mismatch of vacancies and skills.</p> <p>7. Lack of funding for Disabled Facilities Adaptations.</p>	<p>1. Increased burden on services and budgets across the system.</p> <p>2. Reduced life expectancy and health for residents.</p> <p>3. Less economically active residents.</p> <p>4. Adverse economic impact on district.</p> <p>5. Council Tax support costs increase.</p> <p>6. Potential impact on the on-going viability of leisure services.</p> <p>7. Increase in health inequalities.</p>	<p>1. Leisure Contract monitoring.</p> <p>2. Everyone Active Community Wellbeing Plan developed.</p> <p>3. Wellbeing service in place and promoted with clear objectives.</p> <p>4. WLDC Wellbeing Lincs Management Board representation.</p> <p>5. West Lindsey representation on Housing, Health and Care delivery group and progress against Homes for Independence Blueprint delivery plan monitored.</p> <p>6. Representation on Health Inequalities Programme Board.</p> <p>7. Development and delivery of District Health and Wellbeing Strategy.</p>	3	3	Inherent Score: 9
					Residual Score: 9
					Target Score: 6
Next Risk Review Meeting: 9 December 2024					
<p>Commentary:</p> <p>Lincolnshire District wide Health and Well-being Strategy adopted. Actions being developed through business planning and co-ordinated by Homes, Health and Well-being Manager.</p> <p>Development of West Lindsey delivery plan aligned to H&W Strategy.</p> <p>Responsibility for the success of the leisure contract lies with Commercial Services however the impact of the contract will be viewed with a view to addressing health inequalities and not purely commercial return.</p> <p>Alignment to Let's Move Lincolnshire Strategy. Have regard to Better Lives Lincolnshire ICP Strategy.</p> <p>Further developing WLDC's engagement across Well-being agenda, with particular focus on the provision of Disabled Facilities Grant funding and the allocation mechanism which is currently curtailing delivery.</p> <p>WLDC to engage fully in the recommissioning of the Well-Being Lincs service</p>					
Actions for Improvement			Completion Date:	Officer:	% completed
Embed monitoring of the District Health and Well-being Strategy through the business planning process			01/09/2024	Sarah Elvin	70% - first update on H+W strategy due to committee in December 2024

Continue engagement with Primary Care Networks through Lincolnshire ICB structure	01/09/2024	Sarah Elvin	Ongoing – work on S106 and review of contributions requirements underway
Continue strategic and political engagement with partners to secure review of funding mechanism for DFGs	28/02/2025	Sally Grindrod-Smith	
WLDC to participate in the recommissioning of the Well-being Lincs contract	01/09/2024	Sarah Elvin	Report to committee December 24 on ongoing of recommissioning

Risk Ref: PL1	Risk Owner: Sally Grindrod-Smith – Director of Planning, Regeneration & Communities		Date Reviewed: 28 October 2024					
Description of Strategic Risk: The local housing market and the Council’s housing related services do not meet demand			Direction of Travel =					
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score			
<p>1. Housing developers do not build in the District.</p> <p>2. Lack of suitable development land.</p> <p>3. Lack of intelligence on housing need/demand.</p> <p>4. New properties do not match need/demand of local housing market.</p> <p>5. Existing housing stock is in poor condition/ unknown condition of current housing stock.</p> <p>6. Empty properties not brought back into use.</p> <p>7. Lack of Council strategic direction and understanding of statutory functions and associated tasks.</p> <p>8. Development and adoption of updated Local Plan to deliver housing to meet identified need.</p>	<p>1. Deterioration in condition of existing housing stock.</p> <p>2. Increase in number of empty properties.</p> <p>3. Increased homelessness and overcrowding.</p> <p>4. Increase in numbers of vulnerable residents.</p> <p>5. Increased pressure on housing services.</p> <p>6. Lack of growth across District.</p>	<p>1. Ongoing monitoring of Central Lincolnshire Local Plan.</p> <p>2. Housing Strategy adopted.</p> <p>3. Targeted enforcement project is being delivered and will be reviewed.</p> <p>4. Housing & environmental health enforcement action taken.</p> <p>5. Viable housing solution, RSAP and NSAP properties acquired.</p> <p>6. Delivery of homelessness strategy.</p> <p>7. Temporary accommodation review undertaken. Project underway to deliver additional temporary accommodation.</p>	3	3	Inherent Score: 9			
					Residual Score: 9			
						Target Score: 6		
						Next Risk Review Meeting: 9 December 2024		
			<p>Commentary:</p> <p>Housing Strategy adopted and now published and in monitoring phase. Update due to Housing Condition Survey in 2024 with Lincolnshire partners.</p> <p>Homelessness and rough sleeping strategy adopted.</p> <p>Five-year land supply in robust position.</p> <p>First Homes schemes with Homes England in progress with complex S106 works completed to enable delivery.</p> <p>Central Lincolnshire Local Plan adopted April 2023.</p> <p>Infrastructure Funding Statement published by December 2023. Monitor impact of Renters Reform Bill.</p> <p>Private Rented Sector Commitment to be drafted and presented to committee.</p> <p>Ongoing liaison with developers and landowners to ensure housing delivery in line with Local Plan targets.</p> <p>Full Business Case for the delivery of additional temporary accommodation now approved and procurement underway.</p>					
Actions for Improvement		Completion Date:	Officer:	% completed				
Development of Supplementary Planning document to support investment in affordable housing through the planning system.		31/03/2025	Rachael Hughes					

Conduct an evaluation exercise on the current Housing Strategy to understand benefits realisation, outcomes, and lessons learned	31/03/2025	Sarah Elvin	Action updated in line with Business Plan
Completion of Housing Stock Condition Survey to inform approach to Private Sector Housing action	01/12/2024	Andy Gray	Underway
Delivery of additional temporary accommodation across the district to meet growing demands	01/03/2025	Sarah Elvin	Funding secured and underway

Risk Ref: PL2	Risk Owner: Sally Grindrod-Smith – Director of Planning, Regeneration & Communities		Date Reviewed: 28 October 2024		
Description of Strategic Risk: The local economy does not grow sufficiently				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
1. Slow take-up of strategic employment land. 2. Ineffective marketing of the District to attract inward investment. 3. Loss of a major employer(s). 4. Workforce skills do not match needs of employers. 5. Impact of wider economic conditions - inflation / recession. 6. National government decision impacts local delivery.	1. GVA does not grow. 2. Adverse effect on new job creation and upskilling of workforce. 3. Migration of skilled/educated workers out of the District. 4. Impinges on population growth ambitions. 5. Closure of businesses across the District. 6. Cost implications for programmes in delivery.	1. NNDR Policy established. 2. Maintain sustainable Local Plan for Central Lincolnshire. 3. Maintain close working relationship with Business Lincolnshire and LCC Inward Investment to ensure investment and growth queries are well supported. 4. Develop West Lindsey's input into Strategic Infrastructure Delivery Plan and emerging infrastructure strategy. 5. Ongoing marketing and promotion of district wide success across growth and development. 6. Maintain effective working relationships with key funders to keep cost increases under review. 7. Implement Levelling Up programme. 8. Development and delivery of Economic Recovery Strategy leading to new Economic Development Strategy 9. Implementation of UKSPF Investment Plan.	3	3	Inherent Score: 9
					Residual Score: 9
					Target Score: 6
Next Risk Review Meeting: 9 December 2024					
<p>Commentary: Development of new Economic Growth Strategy now commenced. UKSPF intervention to support growth of Agri Tech sector through Agricultural Growth Zone underway. Working closely with University of Lincoln to delivery the Ceres Agri Tech project in West Lindsey. Translating agri-tech innovation from lab to field - Ceres Agri-Tech - A knowledge exchange partnership for the agri-tech sector (ceresagritech.org)</p> <p>Continued engagement with strategic partners such as University of Lincoln, UKAEA Greater Lincolnshire LEP and growth sectors is developing a strong strategic position for the growth of the district. Ongoing work to safeguard the investment and regeneration planned at RAF Scampton is a key element of our growth strategy.</p>					
Actions for Improvement			Completion Date:	Officer:	% completed
Development of new Economic Growth Strategy for West Lindsey			01/04/2025	James Makinson-Sanders	Underway – consultation during November 24

Ensure profile and reputation of WLDC as place to invest and do business remains strong through networking and promotion of success. Review Place Board and consider options for the future.	01/09/2024	Sally Grindrod-Smith	Ongoing as part of strategy development
Revisit economic evidence base in support of next phase of Local Plan review aligned with development of economic growth / development strategy	30/09/2025	Sally Grindrod-Smith	Longer term action, timeframe updated to reflect this.
Ongoing work to deliver the development agreement for the investment and regeneration of Scampton	01/12/2024	Sally Grindrod-Smith	Ongoing

Risk Ref: PL3	Risk Owner: Nova Roberts – Director of Change Management, ICT & Regulatory Services			Date Reviewed: 28 October 2024	
Description of Strategic Risk: Insufficient action taken to create a cleaner and safer district				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
1. Lack of robust enforcement policies. 2. Lack of capacity to respond effectively to service demand. 3. Ineffective messages about social responsibility. 4. Ineffective partnership working arrangements. 5. Inability to effectively implement new legislation. 6. Unexpected outbreak of environmental or health related issue.	1. Residents of the District feel unsafe. 2. Rise in number of crime and enforcement related incidents. 3. Reputational damage. 4. Increase in no. of complaints. 5. Increased threat of illness/harm to residents. 6. Adverse effect on natural wildlife habitats and biodiversity. 7. Demand pressures on front-line services.	1. Award winning Waste Collection and Street Cleaning Service. 2. Trade Waste service provided. 3. Domestic Big Bin Hire introduced in 2024 3. Refreshed (Mar 2023) Enforcement policies operating to oversee all relevant areas. 4. CCTV operations in place 24/7. 5. Press/media coverage of successful prosecutions and enforcement cases. 6. Adequate officer capacity deployed to cover enforcement matters with 2 additional fixed term officers approved for additional coverage. 7. Educating school children in recycling and sustainability. 8. Monthly tactical meetings with the Police and Environment Agency 9. Any resource pressures are identified in advance and discussed at MT or relevant Committee. 10. LRF Sat phone and fax machine tested quarterly.	2	4	Inherent Score: 8
					Residual Score: 8
			Target Score: 4		
			Next Risk Review Meeting: 9 December 2024		
			Commentary: Single depot supports the continuing success of the waste service. Both Street Cleansing and Waste Services won awards at the APSE annual seminar for 2 consecutive years. Council funded work with schools to promote environmental and sustainability issues. as well as promoted at the Lincolnshire Show 2023 Enforcement and environment teams fully resourced and have refreshed strategies and policy documents. With 2 additional enforcement officers approved in January 2024. Member Working Group established to produce an Environment and Sustainability Strategy. Review of enforcement and Envirocrime policies completed and approved in March 2023. Review and approval of the PRS Strategic policy in 2024 alongside the progression of the Renters (Reform) Bill through Parliament. Member and Officer Flooding Working Groups established and reporting to O&S. Presentation from the Lincolnshire Waste Partnership of the roll out of purple-lidded bins reported to O&S in March 2024.		
Actions for Improvement			Completion Date:	Officer:	% completed
Recruit and onboard the 2 FTC additional Enforcement resources			30/11/2024	Andy Gray	95%

Risk Ref: PL4	Risk Owner: Rachael Hughes – Head of Policy and Strategy		Date Reviewed: 28 October 2024		
Description of Strategic Risk: Inability to deliver our Climate Change ambitions and not deliver net zero carbon emissions by 2050				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
Lack of capacity and resource to respond effectively. Systems and processes not adequately supporting decision making and monitoring of impacts. Council fails to meet the duties and obligations under the Environment Act.	Unable to meet the Strategic objectives of Connecting our local communities and increasing the quality and provision of green space and ensuring the Council is meeting its duties and obligations under the Environment Act, 2021 Reputation impact of not fulfilling our commitments expected from being a community leader. Ecological impact on the district.	Climate Strategy and Action Plan Earmarked reserves Climate initiatives Member and Officer working groups County wide Partnership working Central Lincolnshire Local Plan	1	4	Inherent Score: 4
					Residual Score: 4
					Target Score: 4
			Next Risk Review Meeting: 9 December 2024		
			Commentary: Reviewing the Climate Change Strategy. Working with Team Managers with their business planning Annual update to Members Opportunities to respond to this agenda are emerging all the time and being reviewed		
Actions for Improvement			Completion Date:	Officer:	% completed
Review of the Climate Change Strategy			31/07/2024	Rachael Hughes	

Risk Ref: OV1	Risk Owner: Ian Knowles – Chief Executive		Date Reviewed: 28 October 2024		
Description of Strategic Risk: Inability to maintain critical services and deal with emergency events		Direction of Travel =			
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
<p>1. Loss/failure of critical systems.</p> <p>2. Inadequate response to incident or emergency.</p> <p>3. Lack of, or ineffective, partnership working.</p> <p>4. Lack of emergency planning or disaster recovery arrangements.</p> <p>5. Ineffective communication arrangements.</p> <p>6. Lack of skilled officers to deal with emerging issues.</p>	<p>1. Inability to deliver critical/key services.</p> <p>2. Increased risk of harm to vulnerable customers.</p> <p>3. Financial loss.</p> <p>4. Reputational damage.</p>	<p>1. Robust infrastructure and back-up arrangements.</p> <p>2. Package of information security incident policies and procedures.</p> <p>3. IT Disaster Recovery Plan.</p> <p>4. Robust emergency planning in place.</p> <p>5. Regular review of business continuity arrangements.</p> <p>6. Membership of LRF Partnership.</p> <p>7. Regular training for Strategic and Tactical Commanders + Members.</p> <p>8. Plans in place and tested regularly.</p> <p>9. Training for out of hours officers and those attending SCG and TCG.</p> <p>10. Member training around their role in emergencies.</p> <p>11. Effective internal EP Group.</p> <p>12. EP area at new depot.</p> <p>13. Audit undertaken, high assurance.</p> <p>14. SLA in place for support from LCC EP Officer.</p> <p>15. Continued work with partners on Humber 2100 Strategy.</p> <p>16. Approval of new, countrywide low-level emergency response procedure.</p>	2	3	Inherent Score: 8
					Residual Score: 6
			Target Score: 6		
			Next Risk Review Meeting: 9 December 2024		
<p>Commentary:</p> <p>Effective business continuity and emergency planning responses are in place. Frequent testing is a key priority. All service area BCP's undertaking full review</p> <p>A refreshed emergency plan was approved by members in 2021, it is reviewed regularly by Director and LCC EP Officer. Three yearly review of Emergency Plan underway (to be completed by Sept 24)</p> <p>Assurance Lincs recently gave high assurance following audit of EP and BC arrangements.</p> <p>Improved flood arrangements are in place, including Member and Officer Flood Working Groups. Flood and Drainage Working Groups continue to operate effectively</p> <p>Council wrote to LCC confirming support of further water management working group</p> <p>MT to consider current emergency arrangements including officer and Member training plan (Sept 24)</p> <p>Member Emergency Planning training undertaken.</p>					

			With the departure of the Director of Commercial and Operational Services we are currently reviewing the delivery infrastructure for emergency response.		
Actions for Improvement			Completion Date:	Officer:	% completed
Refresher training for appropriate officers. Plan to MT Sept 24			31/10/2024		
Training for all involved with EP and BC up to date. Training for OOH Officers continues			31/10/2024		

Risk Ref: OV2a	Risk Owner: Nova Roberts – Director of Change Management, ICT & Regulatory Services		Date Reviewed: 28 October 2024		
Description of Strategic Risk: ICT Security and Information Governance arrangements are ineffective – Part A: Data Extortion Attack, State-aligned actors (those working for a government to disrupt or compromise organisations or individuals)			Direction of Travel =		
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
1. Illicit revenue generation by Cyber Criminals using cyber attacks against the Council in search of information and credentials. 2. Spear-phishing, targeted cyber attack activity against individuals of interest to external parties to gain confidential information.	1. Significant adverse impact on service delivery. 2. Organisation reputational damage. 3. Loss of confidential personal and business related data.	1. Robust ICT security systems in place. 2. Cyber Assessment Framework assurance. 3. Up to date infrastructure and back-up arrangements (using the national 321 model). 4. Business continuity arrangements established and updated. 5. All ICT Policies reviewed, updated and approved March 2023 including those covering ICT usage and information security. 6. Data Protection Officer, Certified Information Systems Security Professional, Certified Information Security Manager Certified Ethical Hacker and Senior Information Risk Owner roles in place. 7. On-going training and awareness for staff; reinforced due to agile working arrangements. 8. Process in place for the reporting and investigation of data breaches and learning loop applied. 9. PCI-DSS compliance. 10. Rolling programme of audits completed in 22/23 High Assurance rating for ICT Patch Management, Substantial Assurance for Cloud Hosted Services, ICT Helpdesk and ICT Disaster Recovery. Next Cyber Security Audit in 23/24. 11. Ensuring standard contractual clauses are in place with data processors/controllers who hold data outside of UK. 12. Insurance in place to cover costs of recovery from ICT failure/cyber attack. 13. The ICT Team have the capability and certification to undertake organisational cyber assessments (Cyber Essentials +) and hold the following cyber accreditation's: - Certified Information Systems Security	1	4	Inherent Score: 12
					Residual Score: 4
					Target Score: 4
Next Risk Review Meeting: 9 December 2024					
<p>Commentary:</p> <p>Continuous monitoring of officer training and promotion of incident reporting, post incident review to mitigate future risk.</p> <p>The role of Senior Information Risk Owner has been allocated to the Assistant Director People and Democratic Services and Monitoring Officer. All ICT Policies reviewed, updated and approved March 23.</p> <p>ICT audit completed in 22/23 providing High Assurance rating for ICT Patch Management, Substantial Assurance for Cloud Hosted Services, ICT Helpdesk and ICT Disaster Recovery.</p> <p>The ICT Team have full accreditation to undertake organisational cyber assessments as part of Cyber Essentials +. ICT Assurance Map full review completed for 2023/2024.</p> <p>Cyber Security Incident Management Audit returned a Substantial outcome in February 2024.</p> <p>Cyber Security messaging and advice is provided weekly for officers and monthly for Members.</p> <p>Active Cyber defence:</p> <ul style="list-style-type: none"> -Protected Domain -Mail Check -Mail Scanning 					

		Professional (CISSP) - Certified Cloud Security Professional (CCSP) - Certified Information Security Manager (CISM) - Cisco Certified Network Engineer (CCNE) - Microsoft Certified: Azure AI Fundamentals - Certified Ethical Hacker (CEH) - Microsoft Cloud Security 14. Weekly staff message and monthly member message - provides cyber updates, actions, advice and alerts. 15. Fast time communication is used to mitigate threats. 16. Annual ICT Combined Assurance Map review completion. 17. PSN compliance.	-Website checks -Takedown criminal websites -Suspicious email reporting service Q4 review of the ICT Combined Assurance Review completed February 2024.		
Actions for Improvement			Completion Date:	Officer:	% completed

Risk Ref: OV2b	Risk Owner: Nova Roberts – Director of Change Management, ICT & Regulatory Services		Date Reviewed: 28 October 2024		
Description of Strategic Risk: ICT Security and Information Governance arrangements are ineffective – Part B: Significant data breach or cyber loss of data			Direction of Travel =		
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
<p>1. Individual staff data compromise or breach 4. Inadequate infrastructure or ICT security arrangements leading to successful cyber security incident 3. Failure to adhere to policies and guidance 6. Contracts/sharing agreements with data processors/controllers that do not ensure clauses allowing movement of data to a third country.</p>	<p>1. Significant adverse impact on service delivery. 2. Financial loss/fines imposed by ICO. 3. Potential ransom demands for release of data. 4. Reputational damage. 5. Loss of personal and business- related data. 6. Failure to maintain our legal compliance with the National Cyber Strategy requirement to mitigate known vulnerabilities.</p>	<p>1. Robust ICT security systems in place. 2. Cyber Assessment Framework assurance. 3. Up to date infrastructure and back-up arrangements (using the national 321 model). 4. Business continuity arrangements established and updated. 5. All ICT Policies reviewed, updated and approved March 23 including those covering ICT usage and information security. 6. Data Protection Officer, Certified Information Systems Security Professional, Certified Information Security Manager and Senior Information Risk Owner roles in place. 7. On-going training and awareness for staff; reinforced due to ongoing hybrid agile working arrangements. 8. Process in place for the reporting and investigation of data breaches and learning loop applied. 9. PCIDSS compliance. 10. Rolling programme of audits completed in 22/23 High Assurance rating for ICT Patch Management, Substantial Assurance for Cloud Hosted Services, ICT Helpdesk and ICT Disaster Recovery. Next Cyber Security Audit in 23/24. 11. Ensuring standard contractual clauses are in place with data processors/controllers who hold data outside of UK. 12. Insurance in place to cover costs of recovery from ICT failure/cyber-attack. 13. The ICT Team have the capability and certification to undertake organisational cyber assessments (Cyber Essentials +) and hold the following cyber accreditation's:</p>	2	4	Inherent Score: 12
					Residual Score: 8
					Target Score: 8
Next Risk Review Meeting: 9 December 2024					
<p>Commentary: Continuous monitoring of officer training and promotion of incident reporting will further mitigate against this risk. The role of Senior Information Risk Owner has been reallocated to the Assistant Director of People and Democratic Services and Monitoring Officer. All ICT Policies reviewed, updated and approved March 23. ICT audit completed in 22/23 providing High Assurance rating for ICT Patch Management, Substantial Assurance for Cloud Hosted Services, ICT Helpdesk and ICT Disaster Recovery. The ICT Team have full accreditation to undertake organisational cyber assessments as part of Cyber Essentials +. ICT Assurance Map full review completed for 2023/2024. Cyber Security Incident Management Audit returned a Substantial outcome in February 2024. Cyber Security messaging and advice is provided weekly for officers and monthly for Members. Supplier scanning to improve security. Secure by design architectural level (DNS) Q4 review of the ICT Combined Assurance Review completed February 2024.</p>					

		<p>Certified Information Systems Security Professional (CISSP) Certified Cloud Security Professional (CCSP) Certified Information Security Manager (CISM) Cisco Certified Network Engineer (CCNE) Certified Ethical Hacker (CEH) Microsoft Certified: Azure AI Fundamentals Microsoft Cloud Security</p> <p>14. Weekly staff message and monthly member message - provides cyber updates, advice and alerts. 15. Fast time communication is used to mitigate threats. 16. ICT Assurance Map review completed for 2024. 17. PSN compliance.</p>			
Actions for Improvement			Completion Date:	Officer:	% completed

Risk Ref: OV2c		Risk Owner: Nova Roberts – Director of Change Management, ICT & Regulatory Services		Date Reviewed: 28 October 2024	
Description of Strategic Risk: ICT Security and Information Governance arrangements are ineffective – Part C: Targeted malicious attack to gain access to devices and data				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
1. Successful ransomware attack 2. Successful data extortion attack	1. Significant adverse impact on service delivery. 2. Financial loss/fines imposed by ICO. 3. Potential ransom demands for release of data. 4. Reputational damage. 5. Loss of personal and business- related data. 6. Failure to maintain our legal compliance with the National Cyber Strategy requirement to mitigate known vulnerabilities.	1. Robust ICT security systems in place. 2. Cyber Assessment Framework assurance. 3. Up to date infrastructure and back-up arrangements (using the national 321 model). 4. Business continuity arrangements established and updated. 5. All ICT Policies reviewed, updated and approved March 23 including those covering ICT usage and information security. 6. Data Protection Officer, Certified Information Systems Security Professional, Certified Information Security Manager and Senior Information Risk Owner roles in place. 7. On-going training and awareness for staff; reinforced due to ongoing hybrid agile working arrangements. 8. Process in place for the reporting and investigation of data breaches and learning loop applied. 9. PCI-DSS compliance. 10. Rolling programme of audits completed in 22/23 High Assurance rating for ICT Patch Management, Substantial Assurance for Cloud Hosted Services, ICT Helpdesk and ICT Disaster Recovery. Next Cyber Security Audit in 23/24. 11. Ensuring standard contractual clauses are in place with data processors/controllers who hold data outside of UK. 12. Insurance in place to cover costs of recovery from ICT failure/cyber attack. 13. The ICT Team have the capability and certification to undertake organisational cyber assessments (Cyber Essentials +) and hold the following cyber accreditation's:	2	4	Inherent Score: 12
					Residual Score: 8
					Target Score: 8
			Next Risk Review Meeting: 9 December 2024		
<p>Commentary: Continuous monitoring of officer training and promotion of incident reporting will further mitigate against this risk. The role of Senior Information Risk Owner has been reallocated to the Assistant Director People and Democratic Services and Monitoring Officer. All ICT Policies reviewed, updated and approved March 23. ICT audit completed in 22/23 providing High Assurance rating for ICT Patch Management, Substantial Assurance for Cloud Hosted Services, ICT Helpdesk and ICT Disaster Recovery. The ICT Team have full accreditation to undertake organisational cyber assessments as part of Cyber Essentials +. ICT Assurance Map full review completed for 2023/2024. Cyber Security Incident Management Audit returned a Substantial outcome in February 2024. Cyber Security messaging and advice is provided weekly for officers and monthly for Members. Active Cyber defence: Protected Domain Mail Check Mail Scanning</p>					

		<p>Certified Information Systems Security Professional (CISSP) Certified Cloud Security Professional (CCSP) Certified Information Security Manager (CISM) Cisco Certified Network Engineer (CCNE) Certified Ethical Hacker (CEH) Microsoft Cloud Security Microsoft Certified: Azure AI Fundamentals 14. Weekly staff message and monthly member message - provides cyber updates, advice and alerts. 15. Fast time communication is used to mitigate threats. 16. ICT Assurance Map review completed for 2023. 17. PSN compliance.</p>	<p>Website checks Takedown criminal websites Suspicious email reporting service Early warning system Q4 review of the ICT Combined Assurance Review completed February 2024.</p>		
Actions for Improvement			Completion Date:	Officer:	% completed

Risk Ref: OV2d		Risk Owner: Nova Roberts – Director of Change Management, ICT & Regulatory Services		Date Reviewed: 28 October 2024	
Description of Strategic Risk: ICT Security and Information Governance arrangements are ineffective – Part D: Cyber enabled fraud				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
Includes Narrow Artificial Intelligence (AI) & large language models enabled cyber fraud	1. Significant adverse impact on service delivery. 2. Financial loss/fines imposed by ICO. 3. Speed of attack, significantly increased. 4. Reputational damage. 5. Loss of personal and business- related data. 6. Failure to maintain our legal compliance with the National Cyber Strategy requirement to mitigate known vulnerabilities.	1. Robust ICT security systems in place. 2. Cyber Assessment Framework assurance. 3. Up to date infrastructure and back-up arrangements (using the national 321 model). 4. Business continuity arrangements established and updated. 5. All ICT Policies reviewed, updated and approved March 23 including those covering ICT usage and information security. 6. Data Protection Officer, Certified Information Systems Security Professional, Certified Information Security Manager and Senior Information Risk Owner roles in place. 7. On-going training and awareness for staff; reinforced due to ongoing hybrid agile working arrangements. 8. Process in place for the reporting and investigation of data breaches and learning loop applied. 9. PCIDSS compliance. 10. Rolling programme of audits completed in 22/23 High Assurance rating for ICT Patch Management, Substantial Assurance for Cloud Hosted Services, ICT Helpdesk and ICT Disaster Recovery. Next Cyber Security Audit in 23/24. 11. Ensuring standard contractual clauses are in place with data processors/controllers who hold data outside of UK. 12. Insurance in place to cover costs of recovery from ICT failure/cyber attack. 13. The ICT Team have the capability and certification to undertake organisational cyber assessments (Cyber Essentials +) and hold the following cyber accreditation's:	2	4	Inherent Score: 12
					Residual Score: 8
					Target Score: 8
Next Risk Review Meeting: 9 December 2024					
Commentary: Continuous monitoring of officer training and promotion of incident reporting will further mitigate against this risk. The role of Senior Information Risk Owner has been reallocated to the Assistant Director and Monitoring Officer. All ICT Policies reviewed, updated and approved March 23. ICT audit completed in 22/23 providing High Assurance rating for ICT Patch Management, Substantial Assurance for Cloud Hosted Services, ICT Helpdesk and ICT Disaster Recovery. The ICT Team have full accreditation to undertake organisational cyber assessments as part of Cyber Essentials +. ICT Assurance Map full review completed for 2023/2024. Cyber Security Incident Management Audit returned a Substantial outcome in February 2024. Cyber Security messaging and advice is provided weekly for officers and monthly for Members. Active Cyber defence: Protected Domain Mail Check Mail Scanning Website checks Takedown criminal websites					

		Certified Information Systems Security Professional (CISSP) Certified Cloud Security Professional (CCSP) Certified Information Security Manager (CISM) Microsoft Certified: Azure AI Fundamentals 14. PSN compliance.	Suspicious email reporting service Early warning systems deployed Q4 review of the ICT Combined Assurance Review completed February 2024.		
Actions for Improvement			Completion Date:	Officer:	% completed

Risk Ref: OV3	Risk Owner: Nova Roberts – Director of Change Management, ICT & Regulatory Services		Date Reviewed: 28 October 2024		
Description of Strategic Risk: Inability to maintain service delivery with the amount of change initiatives				Direction of Travel =	
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score
<p>1. Loss / Failure of service delivery.</p> <p>2. Significant uplift in customer contacts from effective service delivery or partnership working.</p> <p>3. Ineffective or breakdown in customer communication.</p> <p>4. Failure for customers to access vital services.</p>	<p>1. Inability to deliver critical/key services.</p> <p>2. Increased risk of harm to vulnerable customers.</p> <p>3. Financial loss.</p> <p>4. Reputational damage.</p>	<p>1. Robust project management and engagement with service experts.</p> <p>2. Continuous improvement workstream to check implementation and ongoing change.</p> <p>3. Robust governance through Programme board and Portfolio Board.</p> <p>4. Audits planned for the service areas testing process and policy delivery.</p> <p>5. Performance and Delivery quarterly reports to track any negative service impact and performance improvement plans in place with full measure set review completed with members in Autumn 2024.</p> <p>6. Full annual review and refresh of the Project Management documentation including;</p> <ul style="list-style-type: none"> - Project management Framework - Risks and Issues Management - Stakeholder Management - Benefits Management - Quality Assurance 	2	4	Inherent Score: 8
					Residual Score: 8
			Target Score: 6		
			Next Risk Review Meeting: 9 December 2024		
<p>Project Management resource is currently underpinned by two fixed term contracts. Although a risk to service delivery, this presents an opportunity to review and restructure to team to ensure appropriate project and change management capacity is available within the authority.</p> <p>The Change Impact Assessment is embedded into project scoping with subsequent information used to inform required change management activity. A project pipeline is in development which is fully informed by the corporate Business Plans will provide a roadmap for the next two financial years allowing for resources to be identified and planned and with approved budget</p> <p>This pipeline will also allow for the identification of change initiatives to allow for impact to be assessed and managed.</p> <p>PMO software options will continue to be considered in 25/26 allowing for greater visibility on project progress and required resources. The PMO approach is now established within the authority with the CRM supporting internal processes. Linkages are in place with Business Planning, Digital ICT Vision & ICT Programme roadmap to ensure that change is planned and delivered in a structured way.</p>					

Actions for Improvement	Completion Date:	Officer:	% completed
Embedding of Project Management Office through internal communication plan, training material and change management support to roll out the updated Project Management documentation	30/09/2024	Darren Mellors	100%
Review of structure to ensure appropriate project and change management capacity and capability	31/12/2024	Darren Mellors	50%

Risk Ref: OV4	Risk Owner: Lisa Langdon – Assistant Director of People & Democratic Services		Date Reviewed: 28 October 2024					
Description of Strategic Risk: Failure to comply with legislation				Direction of Travel =				
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score			
1. Breach of legislation. 2. Non-compliance with Council policies and procedures. 3. Failure to seek or follow legal advice. 4. Complaint from external organisation or member of public. 5. Whistleblowing report. 6. Increase of reportable incidents in specific work areas or activities. 7. Increase of insurance claims. 8. Increase in H&S breaches.	1. Reputational damage. 2. Financial loss. 3. Increase in Legal challenges. 4. Prosecution for H&S related incidents. 5. Employees injured through work activity. 6. Increased insurance claims and insurance premiums. 7. Member of public, contractor or employee injured at work, possible corporate manslaughter action. 8. Staff sickness rates increase due to lack of compliance with good H&S practice. 9. Increased employer/employee litigation.	1. Corporate H&S Officer in place. 2. H&S Champions across the Council. 3. General H&S training provided. Service specific H&S training and safe working procedures including lone working. 4. H&S incident reporting arrangements. 5. Service level H&S risk assessments undertaken and regular H&S walks undertaken to identify hazards. 6. Reporting to Mgt Team/JSCC on H&S incidents. 7. Regular H&S and stress mgt training for all staff. 8. Council subscription to Employee Assistance Programme for staff. 9. Regular inspections of property, including car parks. Pro-active maintenance programme. 10. Early resolution of reported defects. 11. Public Liability and Employers Liability insurance in place. 12. Legislative implications included on all reports. 13. Membership and use of Legal Services Lincolnshire. 14. Subscription to Lawyers in Local Government Resource 15. Full implementation of responsible managers and persons across the estate in place.	2	4	Inherent Score: 8			
					Residual Score: 8			
			Target Score: 8					
			Next Risk Review Meeting: 9 December 2024					
Commentary: New ways of working has been adopted by staff with DSE assessments in place. Annual staff survey work to continue. Work completed to ensure a full implementation of responsible managers and persons are in place across the estate. Any major changes in legislation reported through WMT and/or Corporate Update and/or Weekly staff message.								
Actions for Improvement			Completion Date:	Officer:	% completed			
Review of constitution to ensure fit for purpose and up to date with legislative provisions.			31/12/2024	Lisa Langdon				
Implementation of the Procurement Act			24/02/2025	Emma Foy and Anna Grieve				

Risk Ref: OV5	Risk Owner: Rachael Hughes – Head of Policy and Strategy			Date Reviewed: 28 October 2024			
Description of Strategic Risk: Central Lincolnshire Local Plan does not deliver land required for sustainable development to meet the needs of residents, businesses and communities				Direction of Travel =			
Trigger	Impact	Current Controls	Likelihood	Impact	Risk Score		
Lack of suitable development land Economic output & GDV substantially drops Land supply drops below 5yrs	Reduction in inward investment Reduction in suitable housing supply Impact on businesses, economic output & employment	Joint CLLP Team Good Governance & positive partnership working (CLSG/HoPs) CLLP vision and objectives reflect the Corporate Plan, Objectives and Vision. Corporate Policy & Strategy Team ensure corporate priorities are reflected in service policy & strategy Five Year Land Supply report published Oct 23 - shows 7.9yr supply	2	3	Inherent Score: 6		
					Residual Score: 6		
			Next Risk Review Meeting: 9 December 2024			Commentary: CLLP adopted in April 2023. Impacts of new policy unknown due to time lag and cyclical nature of planning permissions and development.	
			Actions for Improvement			Completion Date:	Officer:
Rolling review of CLLP evidence base following adoptions of CLLP April 2023			Ongoing review	Rachael Hughes			
Implementation of monitoring framework to ensure effectiveness of policy			30/06/2024	Rachael Hughes			

Agenda Item 6b



**Governance and Audit
Committee**

**Tuesday, 26 November
2024**

Subject: Procurement Update

Report by:

Director of Corporate Services

Contact Officer:

Emma Foy
Director of Corporate Services and Section 151

emma.foy@west-lindsey.gov.uk

Purpose / Summary:

To update the Governance and Audit Committee of progress made in implementing the internal audit recommendations from the 2023-24 audit and to set out the further actions to be delivered in 2024-25.

RECOMMENDATION(S):

1. Governance and Audit Committee note the update provided.

IMPLICATIONS

Legal:

The Council's constitution contains the Contract Procedure Rules which define the legislation which governs procurement and provides a framework to ensure Officers comply with this legislation when procuring goods and services.

Financial :

None directly arising from this report

Staffing :

The staffing resource delivering the procurement function is set out in the report.

Equality and Diversity including Human Rights :

None directly from this report

Data Protection Implications :

None directly from this report

Climate Related Risks and Opportunities:

None directly from this report

Section 17 Crime and Disorder Considerations:

None directly from this report

Health Implications:

None directly from this report

Title and Location of any Background Papers used in the preparation of this report :

.N/A

Risk Assessment :

The procurement audit report from 2023-24 is documented within the Annual Governance Statement. The Council is in the process of implementing the recommendations arising from the audit.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

x

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

x

1 Introduction

- 1.1 In November 2023, Lincolnshire Internal Audit carried out a review of procurement at West Lindsey District Council. The audit received a limited assurance opinion (our only limited assurance opinion in 2023-24).
- 1.2 The audit report provided two high level recommendations, three medium level recommendations and one low level recommendation. Progress against these recommendations is provided in Section Three of this report.
- 1.3 The purpose of this report is to provide a progress update against the recommendations provided in the report and to also provide a summary of the work being undertaken in procurement to ensure the organisation complies with the Procurement Act and obtains value for money for goods and services obtained.
- 1.4 The Council has an experienced Contract and Procurement Officer, the role previously reported into the Director of Commercial and Operational services and currently reports not the Director of Corporate Services. The Council has also contracted technical advice and support from Procurement Lincolnshire, this provides a technical CIPs qualified procurement officer two days per week to the organisation.
- 1.5 The purpose of the internal audit review was to provide independent assurance on the operational effectiveness of, and compliance with the Council's procurement processes and policies. The review covered the following areas, and focussed testing on a small number of contracts:
 - Compliance with Contract and Procurement Procedure Rules and internal processes
 - Staff Training
 - Exceptions and Aggregate Spend
 - Completeness and accuracy of the contract register
 - Governance arrangements for effective oversight
 - Counter Fraud arrangements

2.0 Progress made since the Internal Audit Review

- 2.1 In April 2024, Procurement Lincs appointed a new officer to provide the Council with dedicated support. This officer had previously worked at West Lindsey District Council and is experienced in our contract procedure rules and requirements. The officer works with West Lindsey District Council for two days per week, has worked with the Contract and Procurement Officer to update the Contract Procedure rules and has delivered training throughout the organisation. The officer has provided

essential additional resource to ensure that the Council is up to date with contract reviews and extensions. In due course the officer will also carry out periodic review of supplier spend reports to provide assurance to management that Contract Procedure rules and relevant legislation is being complied with and that value for money is being obtained.

- 2.2 The new Procurement Act is due to go live at the end of February 2025, new contract procedure rules have been drafted and reviewed by Management Team. This new policy will be approved by the Governance and Audit Committee in January 2025 and adopted by Council in February 2025. All previously raised internal audit recommendations have been incorporated in the new documents.
- 2.3 Further discussions have been had with Procurement Lincolnshire and the Council is in the process of renegotiation of the contract with them. A revised draft document was received on the 4th November 2024 and it is envisaged that this will be agreed by the end of December 2024.
- 2.4 A workshop was held with Management Team members to understand what would be helpful to Officers to understand and comply with procurement requirements. A detailed toolkit and set of videos and training documents is being developed to be implemented from the 1 April 2025. Training will also be offered to Members so that they can understand the context in which procurement decisions are made.
- 2.5 Procurement Exceptions are logged and recorded and then reported to Governance and Audit Committee twice per year. The first of these reports will be presented to the November Governance and Audit Committee.
- 2.6 Members of the Council's Change Team who provide change and project management support will be trained on the Council's rules and processes as procurement champions so that they can provide support to the whole organisation and support the procurement element of programmes and large projects.
- 2.7 The Council has implemented a no PO no Pay policy which requires officers to actively confirm that a contract is in place for all goods and services.
- 2.8 RSM UK will be carrying out a review of our progress against the previously raised recommendations to assist with the development of a further action plan for implementation to build controls. This will be tested in a full procurement internal audit in quarter two of 2025-26.

3.0 Progress – Implementation of Recommendations

#	Risk	Recommendation	Update at 05/11/2024
1	High	<p>1.1 The CPPRs to include specific requirements for procuring officers to promptly notify the CPO of all procurement activity over £5k, including exceptions, and to provide them with the supporting contractual documentation within a defined timeframe, for upload onto the contracts register.</p> <p>1.2 Supporting contractual documentation to be uploaded to the contracts register promptly.</p> <p>1.3 The CPO to be provided with the business plans as soon as they are approved, for review and identification of potential involvement in upcoming procurement activity.</p> <p>1.4 CPO to finish the exercise to confirm the completeness of the contracts register. Going forward, procuring officers confirm the completeness of the contracts register to the CPO on a minimum 6 monthly basis and the register is updated accordingly. The contracts register is then reported to the Management Team for oversight purposes.</p> <p>1.5 Establish a quality assurance process to monitor compliance with the CPPRs.</p> <p>1.6 Confirm resourcing arrangements to support the CPO in the event of their absence, including clarification of any support to be provided by Procurement Lincolnshire and consideration of knowledge sharing internally.</p> <p>1.7 Additional field to be added to the Finance system to enable officers to confirm that they have spoken to the CPO about procurement activity.</p>	<p>The CPPRs have been updated to incorporate these requirements and will be approved by Council in Feb 2025.</p> <p>This will be further tested by the 2024-25 audit with progress reported.</p> <p>Business plans will be shared with procurement in Q3 2024-25 in advance of the new financial year.</p> <p>To be completed by Procurement Lincs Q4 2024-25 after new procurement act training is complete.</p> <p>To be completed by Procurement Lincs Q4 2024-25 after new procurement act training is complete. Resourcing arrangements confirmed in revised contract to be signed December 2024.</p> <p>Implemented.</p>
2	High	<p>1.1 The CPPRs to include a specific requirement for the procuring officers to promptly notify the CPO of exceptions so that the exceptions reports are produced, approved, and recorded in the contracts register (See finding 1.1 above).</p> <p>1.2 Exceptions to be recorded in the contracts register promptly</p>	<p>Revised draft includes this recommendation.</p> <p>Completed and updated. Also reported to G&A from November 2024.</p>

		<p>1.3 Consider and confirm requirements for referral to Procurement Lincolnshire, ensuring that clarity around the services to be provided is included in the new contract under negotiation.</p> <p>1.4 CPPRs should be updated to reflect the requirements for referral to Procurement Lincolnshire, or alternative arrangements where Procurement Lincolnshire are not utilised.</p>	<p>Included in draft CPPRs for approved Feb 2025.</p> <p>Included in draft CPPRs for approved Feb 2025.</p>
3	Medium	<p>1.3 Produce a customised supplier spend report for review by the CPO.</p> <p>1.4 The CPO undertakes a periodic (minimum 6 monthly) review of the supplier spend reports to provide assurance to management that CPPRs and relevant legislation are being complied with and value for money is being obtained.</p>	<p>To be completed by Procurement Lincs Q4 2024-25 after new procurement act training is complete</p> <p>To be completed by Procurement Lincs Q4 2024-25 after new procurement act training is complete</p>
4	Medium	<p>1.1 Complete the planned update to the CPPRs, ensuring alignment to the requirement of the Procurement Act 2023 and clarity of terminology used.</p> <p>1.2 Review the procurement pages of the website to ensure that the references to the underpinning regulations and links to the CPPRs are up to date.</p> <p>1.3 Review procurement roles and responsibilities considering upcoming legislative requirements.</p>	<p>Included in draft CPPRs for approved Feb 2025.</p> <p>In process of being updated for new version of CPPRs.</p> <p>Included in draft CPPRs for approved Feb 2025.</p>
5	Medium	<p>5.1 Review roles and responsibilities as part of the update to the Council's CPPRs (see finding 4) and perform a skills gap assessment.</p> <p>5.2 Develop a training programme for new and existing procuring officers, including refresher training. As part of the training, evidence should be retained that procuring officers have read and understood the CPPRs.</p> <p>5.3 Confirm methods of training delivery e.g. e-learning, workshops, including confirming the extent of training provision by Procurement Lincolnshire.</p> <p>5.4 Record / monitor training attendance and capture feedback from attendees on the training provided to assess its impact and effectiveness.</p>	<p>Included in draft CPPRs for approved Feb 2025. See reference to Change Officers.</p> <p>In process of delivery for new procurement act. Delivered by Procurement Lincs.</p> <p>In process of delivery for new procurement act. Delivered by Procurement Lincs.</p> <p>In process of delivery for new procurement act. Delivered by Procurement Lincs.</p>
6	Low	<p>6.1 Declarations of interest are completed by those involved in significant procurement exercises, or as a minimum, for all those over a given monetary threshold e.g. £10K prior to their commencement. These should be completed to declare any interests or to positively confirm that there are none.</p>	<p>Declaration of Interest process to be revisited post implementation of new procurement act.</p>

Agenda Item 6c



**Governance and Audit
Committee**

**Tuesday, 26 November
2024**

Subject: Internal Audit Progress Report - Quarter 3 2023/24

Report by:

RSM UK Risk Assurance Services LLP

Contact Officer:

Emma Foy
Director of Corporate Services and Section 151

emma.foy@west-lindsey.gov.uk

Purpose / Summary:

The report gives Members and update of progress by our Internal Audit partner.

RECOMMENDATION(S):

That Members consider the content of the report and identify any actions required

IMPLICATIONS

Legal: N/A

Financial : N/A

Staffing :N/A

Equality and Diversity including Human Rights : *None arising from this report*

Data Protection Implications : *None arising from this report*

Climate Related Risks and Opportunities: *None arising from this report*

Section 17 Crime and Disorder Considerations: *None arising from this report*

Health Implications: *None arising from this report*

Title and Location of any Background Papers used in the preparation of this report :
None arising from this report

Risk Assessment :
None arising from this report

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No



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WEST LINDSEY DISTRICT COUNCIL

Internal Audit Progress Report

26 November 2024

This report is solely for the use of the persons to whom it is addressed.
To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Governance and Audit Committee at the 16 April 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



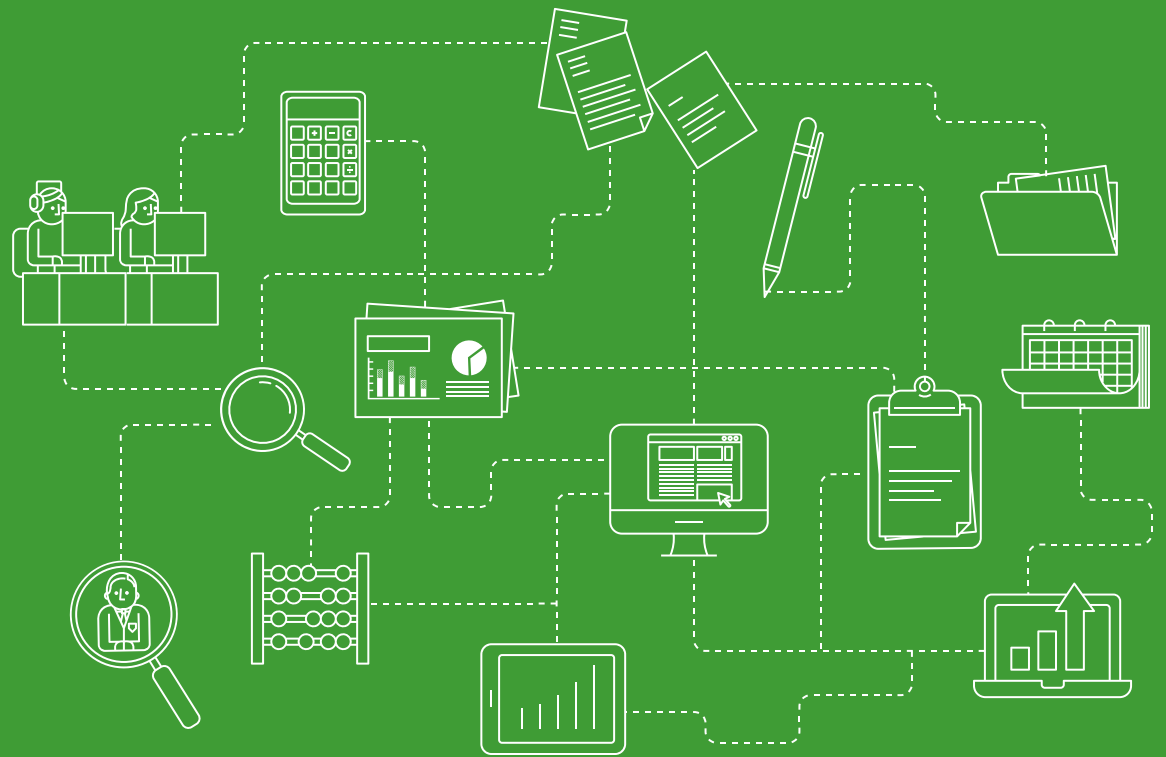
We have issued two final reports as part of the internal audit plan since the Governance and Audit Committee meeting in July 2024. These are Staff Appraisal Process (3.24/25) and Risk Management (4.24/25).

- Details of the progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)
- Fieldwork dates have been agreed with management for all of the internal audits scheduled for 2024/25 to ensure that all fieldwork will be completed by the end of the year, and our Head of Internal Audit Opinion can be provided at the first meeting of the 2025/26 financial year. [\[To note\]](#)
- There have been no amendments to the internal audit plan since the last meeting. [\[To note\]](#)

Appendices

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APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Governance and Audit Committee meeting	Actual Governance and Audit Committee meeting
		Advisory	Low	Medium	High		
IT Operations	Final Report Issued / Reasonable Assurance	0	2	3	0	September 2024	September 2024
Follow Up 1	Final Report Issued / Reasonable Progress	0	8	0	0	September 2024	September 2024
Staff Appraisal Process	Final Report Issued / Reasonable Assurance	0	3	2	0	November 2024	November 2024
Risk Management	Final Report Issued / Reasonable Assurance	2	6	3	0	November 2024	November 2024
Purchasing and Creditors	Audit Commencing 14 October 2024 – Fieldwork Complete					November 2024 ¹	-
Procurement	Audit Commencing 25 November 2024 – Scope Agreed					January 2025	-
Combined Assurance	Audit Commencing 18 November 2024 – Scope Agreed					January 2025	-
Complaints Handling	Audit Commencing 25 November 2024 – Scope Agreed					January 2025	-
Project and Programme Management	Audit Commencing 27 November 2024 – Scope Agreed					January 2025	-
Customer Experience Strategy	Audit Commencing 27 January 2025					March 2025	-
Emergency Planning / BCP	Audit Commencing 24 February 2025					April 2025	-
Follow Up 2	Audit Commencing 17 March 2025					April 2025	-

¹ Due to the timing of producing these papers (23rd October) the audit report was yet to be produced and therefore will be presented to the January committee.

APPENDIX B: OTHER MATTERS

Quality assurance and continual improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2024/25. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product, we include a link to a brief survey in each report we issue.

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you.

Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

APPENDIX C: KEY PERFORMANCE INDICATORS

	Delivery			Quality		
	Target	Actual	Notes*	Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes	Conformance with PSIAS	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10 working days	6 working days (average)	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 10 days of draft report	10 working days	14 working days (average)	Response time for all general enquiries for assistance	2 working days	2 working days	
Final report issued within 3 days of management response	3 working days	3 working days (average)	Response for emergencies and potential fraud	1 working day	N/A	

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Notes

This takes into account changes agreed by management and the Governance and Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

FOR FURTHER INFORMATION CONTACT

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rsmuk.com

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of West Lindsey District Council, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.





AUDIT OUTCOME OVERVIEW – STAFF APPRAISAL PROCESS

Conclusion: Our audit confirmed that the Council has an Appraisee / Appraiser Guidance document in place to provide support to staff members in undertaking appraisals, alongside also holding Leadership Development Workshops for line managers to provide further guidance. Through sample testing we confirmed that there is a process in place to review the prior years' performance, and ensure the objectives set for forthcoming year are in line with the objectives of Council / Service / Directorate. In addition, our review confirmed that the Council's training plan is built on the training requests received from appraisals, supported by rationale, including costs, and expected benefits.

However, through sample testing of 20 staff, we found there were instances where staff have not completed appraisal in the agreed timeline, have not completed an appraisal, or there is inconsistency between appraisal forms in place. In addition, testing identified that for some staff members, the role descriptors were not reflecting the current job role and duties. Furthermore, currently there is no reporting to senior management or forum on the staff appraisal process for oversight. As a result of our review, we have agreed two medium and three low priority management actions.

Internal audit opinion:

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				<p>Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p> <p>However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).</p>
Minimal Assurance	Partial Assurance	Reasonable Assurance	Substantial Assurance	

Audit themes: Policies and / or procedures

- The Council has a Performance and Development Appraisal Policy in place, however, this was last reviewed and updated in 2011 and therefore requires updating. **(Low)**

Non-compliance with procedures

- We selected a sample of 20 employees and noted seven staff had not yet conducted appraisal in 2024; five staff did not return the appraisal forms to the HR Team for record keeping; and three staff members' appraisal forms were not signed by either appraiser or appraisee. **(Medium)**
- We selected a sample of 20 employees and found for four staff members, their job descriptor was not signed for confirmation of agreement of the role; and for four staff members, the job title on job descriptors were different from their current job position. **(Low)**

Consistency of appraisals

- Due to capacity within the HR Team, currently there is no moderation of appraisals being conducted to ensure consistency and our testing identified the number of objectives ranged from four to nine, and the level of detail recorded within appraisals differed from employee to employee. **(Low)**

Governance and Reporting

- Currently there is no reporting to senior management or forum on the staff appraisal process for oversight. Through review of the appraisal completion report compared to a staff list as at 31 March 2024, **(Medium)**

SUMMARY OF MANAGEMENT ACTIONS

High

Immediate management attention is necessary.

Medium

Timely management attention is necessary.

Low

There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	Management will review and update the Performance and Development Appraisal Policy where necessary, to ensure it reflects the current practices. The policy will be reviewed and approved by the Management Team.	Low	People Services Manager	30 September 2025
2	<p>Management will remind Team Leaders, Line Managers and other staff members of:</p> <ul style="list-style-type: none"> Returning the appraisal form to the HR Team once completed; Signing the appraisal form once completed; Signing the individual development plan / training requests once approved; and Completing the annual appraisals within the set timeline. <p>Where non-compliance is identified, this will be escalated through a reporting and monitoring mechanism.</p>	Medium	People Services Manager	28 February 2025
3	<p>Management will consider whether it is beneficial to implement a process of moderation of appraisals.</p> <p>Management will analyse staff performance data from appraisals to identify if there is any trend or key areas for staff future improvement.</p>	Low	People Services Manager	30 September 2025
4	Management will review and ensure that the role descriptors reflect the most current job position and duties of the staff members.	Low	People Services Manager	28 February 2025
5	<p>Management will consider reporting on the staff appraisal process for oversight, including elements such as:</p> <ul style="list-style-type: none"> Completion status: Appraisal completion rate; outstanding/incomplete appraisals; completion deadlines; Performance Trends: i.e. Departmental / Team; Promotions; or Employee engagement and feedback. 	Medium	People Services Manager	30 June 2025





AUDIT OUTCOME OVERVIEW – RISK MANAGEMENT

Conclusion: The Council has a well embedded governance structure in place to ensure strategic risks are considered and reviewed at a Management Team level on a monthly basis and at a Governance and Audit Committee level on a quarterly basis. Review of meeting minutes confirmed that risk owners are challenged on control responses, risk scoring and action responses. In addition, at each quarterly Governance and Audit Committee meeting, members are asked to consider any emerging or new risks which may need to be added to the Strategic Risk Register, enabling effective horizon scanning.

There are opportunities for the Council to enhance the maturity of its risk management arrangements and the Director of Corporate Services is currently in the process of revising the Council’s Risk Management Strategy. Opportunities for enhancement include implementing an inherent, residual and target scoring approach, including more in-depth descriptions for control mitigations in place to ensure focused action responses, and aligning risk appetite to the strategic risks. A total of six low and three medium priority actions have been agreed to support the Council in enhancing risk management arrangements.

Internal audit opinion:

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				<p>Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p> <p>However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).</p>
Minimal Assurance	Partial Assurance	Reasonable Assurance	Substantial Assurance	

- Audit themes:**
- **Strategic Risks:** The Strategic Risk Register dated August 2024 has 18 strategic risks listed. Review of these risks identified opportunities to condense or combine risks and strengthen risk descriptions to ensure they are focused to allow for effective control and risk management. In addition, some risks listed appeared to be risks facing the local area or district, rather than risks that would directly impact the Council’s operations. We typically recommend clients having 10 to 12 strategic risks, ensuring the Management Team and Council can focus on the most pertinent risks. **(Medium)**
 - **Risk Scoring:** The Council does not currently use inherent risk, residual risk and target risk scores, and the approach to risk scoring in the Strategic Risk Register does not align to that defined in the Risk Management Strategy 2019-2023. Risk scoring is not always consistently applied based on the current controls in place. Using an inherent, residual and target risk scores would ensure the Council adopts a more systematic approach. **(Medium)**
 - **Controls:** We noted some current controls are vague and do not explicitly describe the control framework in place. Expanding control descriptions would clearly outline whether key triggers are addressed or whether further action response is required to address the identified risk. **(Medium)**

SUMMARY OF MANAGEMENT ACTIONS

High

Immediate management attention is necessary.

Medium

Timely management attention is necessary.

Low

There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	The Risk Management Strategy will be reviewed and presented for approval by the Governance and Audit Committee. The key findings of this review will be considered when developing the new strategy.	Low	Director of Corporate Services	31 December 2024
2	The Strategic Risk Register will be updated to include job titles for risk owners.	Low	Director of Corporate Services	31 December 2024
3	In line with the development of the new Risk Management Strategy, the Council, Governance and Audit Committee, and Management Team will carry out an exercise to holistically review the Strategic Risk Register. Supporting material provided as part of this audit may be useful in considering the key risks facing the Council and its achievement of objectives within the Corporate Plan.	Medium	Director of Corporate Services	31 March 2025
4	The Council will implement a risk reference for each strategic risk and operational risks within the same area to embed a systematic approach.	Low	Director of Corporate Services	31 December 2024
5	Following the completion of the consultation on the risk appetite statement, risk appetite will be considered for each risk in the Strategic Risk Register. The appetite of each risk will be detailed in the register, ensuring target scores assigned to each risk align to the risk appetite of the Council.	Low	Director of Corporate Services	31 December 2024
6	In line with the development of the new Risk Management Strategy, the Council will consider implementing an inherent, residual and target risk approach. The Council may opt to use different terminology for this approach, but this will be clearly defined within the Risk Management Strategy and consistently applied. Scores on the Strategic Risk Register will be reviewed following the implementation of the new Risk Management Strategy and risk review under Management Action 3, ensuring the scores are calculated using the defined approach.	Medium	Director of Corporate Services	31 March 2025

Ref	Action	Priority	Responsible Owner	Date
7	The reported version of the Strategic Risk Register will be updated to include direction of travel and action response. Risk scores will be reviewed in line with the direction of travel supporting a dynamic risk management approach.	Low	Director of Corporate Services	31 December 2024
8	In conjunction with Management Action 3, the Management Team will review the key triggers assigned to each risk to ensure they fully cover the potential triggers. The Management Team will review all controls and ensure these are explicitly detailed so that it is clear how these align to the risk and triggers. Actions will be identified where current controls are not in place or require further enhancement.	Medium	Director of Corporate Services	31 December 2024
9	The Strategic Risk Register will be updated to include a clear status on the completion of actions.	Low	Director of Corporate Services	31 December 2024

OTHER SUGGESTIONS FOR IMPROVEMENT

Ref	Suggestion	Priority
10	<p>The Council may consider outlining sources of assurance against each risk and include onto the Strategic Risk register to support in identifying any gaps in assurance and action required to reduce these gaps.</p> <p>The Council may consider implementing a three lines of assurance model approach as a longer term objective.</p>	Suggestion
11	<p>The Council could consider enhancing strategic reporting by:</p> <ul style="list-style-type: none">• Including a summary of highest scoring risks and a direction of travel to show where risk scoring has increased;• Providing an annual risk report to members as an overview of the financial year key risks, including consideration of any new and emerging risks for the year ahead; and• Nominating key risks to dedicated members to facilitate deep dive sessions and provide greater assurance to the Governance and Audit Committee on the arrangements in place to manage risks.	Suggestion

Governance & Audit Committee Work Plan (as at 18 November 2024)

Purpose:

This report provides a summary of items of business at upcoming meetings.

Recommendation:

1. That members note the contents of the report.

Date	Title	Lead Officer	Purpose of the report	Date First Published
26 NOVEMBER 2024				
26 Nov 2024	Q2 Strategic Risk Report	Katy Allen, Corporate Governance Officer	Quarter two reporting of the Strategic Risk Register	
26 Nov 2024	Procurement Exceptions	Emma Foy, Director of Corporate Services and Section 151	To present a summary of procurement exceptions for the year to date	
27 Nov 2024	Procurement Update	Emma Foy, Director of Corporate Services and Section 151	To provide an update on the Procurement Act and implementation of previous recommendations	
26 Nov 2024	Internal Audit Progress Report - Quarter 3 2023/24	Emma Foy, Director of Corporate Services and Section 151	To provide progress update Q3	
21 JANUARY 2025				
21 Jan 2025	Q3 Strategic Risk Report	Katy Allen, Corporate Governance Officer	Quarter three reporting of the Strategic Risk Register	
21 Jan 2025	Annual Governance Statement Update	Emma Foy, Director of Corporate Services and Section 151	to receive an update following the approval of the Annual Governance Statement in September	
21 Jan 2024	Update on Fraud Risk Assessment and Counter Fraud and Anti-Bribery Work Plan	Emma Foy, Director of Corporate Services and	to provide an up to date position on recommendations arising from the	

		Section 151	Fraud Risk Assessment and to present the counter-fraud and anti-bribery work plan
21 Jan 2025	Project and Programme Management Audit Findings	Darren Mellors, Performance & Programme Manager	Findings from the Project and Programme Management Audit undertaken by RSMUK.
21 Jan 2025	Review of Local Code of Corporate Governance	Lisa Langdon, Assistant Director People and Democratic (Monitoring Officer)	To review the local code of corporate governance
21 Jan 2025	Risk Management Strategy	Emma Foy, Director of Corporate Services and Section 151	To present the Risk Management Strategy
21 Jan 2025	Contract Management and Financial Procedure Rules	Emma Foy, Director of Corporate Services and Section 151	To update on the contract management and financial procedure rules
21 Jan 2025	ISA260 Audit Opinion	Peter Davy, Financial Services Manager (Deputy Section 151 Officer)	To present the ISA260
21 Jan 2025	Audited Statement of Accounts 2023/24	Peter Davy, Financial Services Manager (Deputy Section 151 Officer)	To present the Audited Statement of Accounts for 2023/24
21 Jan 2025	Draft Treasury Management	Peter Davy, Financial Services Manager (Deputy Section 151 Officer)	To present the draft Treasury Management report
21 Jan 2025	External Auditor's Annual Report 2023/24	Emma Foy, Director of Corporate Services and Section 151	To present the External Auditor's Annual Report for 2023/24
21 Jan 2025	Review of Whistleblowing Activity	Lisa Langdon, Assistant Director People and	To present the summary of whistleblowing activity 2023/24

Democratic (Monitoring Officer)

27 Jan 2025	Outcome of the Legal Health Check of the Constitution and Arising Recommendations	Lisa Langdon, Assistant Director People and Democratic (Monitoring Officer)	To receive the outcome of the legal health check of the Constitution and arising recommendations
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11 MARCH 2025

11 Mar 2025	Combined Assurance	Emma Foy, Director of Corporate Services and Section 151	Combined Assurance
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11 Mar 2025	Internal Audit Draft Annual Plan	Emma Foy, Director of Corporate Services and Section 151	Internal Audit Draft Annual Plan
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11 Mar 2025	Accounts Closedown 2023/24	Peter Davy, Financial Services Manager (Deputy Section 151 Officer)	Accounts Closedown 2023/24
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79 Mar 2025	External Audit Strategy Memorandum	Peter Davy, Financial Services Manager (Deputy Section 151 Officer)	External Audit Strategy Memorandum
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22 APRIL 2025

22 Apr 2025	Internal Audit Progress Report	Emma Foy, Director of Corporate Services and Section 151	Internal Audit Progress Report
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22 Apr 2025	Year End Review of Strategic Risks	Emma Foy, Director of Corporate Services and Section 151	Year End Review of Strategic Risks
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12 May 2025	Annual Review of Constitution and Monitoring Officer's Annual Report	Lisa Langdon, Assistant Director People and Democratic (Monitoring Officer)	To receive the Annual Review of Constitution and Monitoring Officer's Annual Report
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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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