Public Document Pack

Meeting Supplement

Audit and Governance Committee
Councillors Julian Tisi (Chair), Mark Wilson (Vice-Chair), Simon Bond, Suzanne Cross, Geoff Hill and Julian Sharpe

Thursday 16 November 2023 7.00 pm
Council Chamber - Town Hall - Maidenhead & on RBWM YouTube

www.rbwm.gov.uk

Royal Borough of Windsor & Maidenhead

The following papers have been added to the meeting's agenda as they were not available for publication when the notice of meeting was issued.

Supplement

By attending this meeting, participants are consenting to the audio & visual recording being permitted and acknowledge that this shall remain accessible in the public domain permanently.

Please contact Kirsty Hunt, kirsty.hunt@rbwm.gov.uk, with any special requests that you may have when attending this meeting.

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Report Title:	**SWAP Internal Audit Progress Report**
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Cllr Jones, Deputy Leader and Finance
Meeting and Date:	Audit and Governance Committee – 16 November 2023
Responsible Officer(s):	Andrew Vallance, Deputy Director of Finance Lisa Fryer, Assistant Director, SWAP
Wards affected:	All

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Royal Borough of Windsor & Maidenhead

REPORT SUMMARY

The report is the second progress report on the internal audit plan for 2023/24 agreed at the February 2023 meeting. It will be presented by the Council's internal auditors, South West Audit Partnership (SWAP).

1.   DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Audit and Governance Committee notes the report

2.   REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

2.1   To ensure that the internal audit programme for 2023/24 is progressing as planned.

Options

Table 1: Options arising from this report

Option	Comments
To agree the Internal Audit Progress report **This is the recommended option**	This is the preferred option for the reasons set out in the report

3   BACKGROUND

3.1   The October 2021 meeting of Audit and Governance Committee recommended to Cabinet that the Council should become a member of the South West Audit Partnership (SWAP). Cabinet ratified this decision in November 2021.

3.2   SWAP therefore took over the role of the Council's internal auditors from 1 April 2022.

3.3   SWAP's audit plan for 2023/24 was approved at the February 2023 meeting of this committee

3.4   A progress report on Quarter 2 to date is attached as **Appendix 1.**

3.5   Key staff from SWAP will attend the meeting to present the report.

4   FINANCIAL DETAILS / VALUE FOR MONEY

4.1   There are no direct financial consequences arising from this report.

5   LEGAL IMPLICATIONS

5.1   None.

6   RISK MANAGEMENT

6.1   SWAP have undertaken a review of current risk management arrangements as part of their audit plan.

7   POTENTIAL IMPACTS

7.1   Equalities. An Equality Impact Assessment is attached as **Appendix 2**. A screening assessment has been completed which indicates the proposal does not have any equality impacts.

7.2   Climate change/sustainability. There are no impacts as a consequence of the decision.

7.3   Data Protection/GDPR. No personal data has been processed.

8   CONSULTATION

8.1   See section 12

9   TIMETABLE FOR IMPLEMENTATION

9.1   By 31 March 2024

10   APPENDICES

10.1   Appendix 1 - Internal Audit Progress Report Q2 2023/24

10.2   Appendix 2 - EQIA

11   BACKGROUND DOCUMENTS

11.1   None

12   CONSULTATION

Name of consultee	Post held	Date sent	Date returned
Mandatory:	*Statutory Officers (or deputies)*		
Elizabeth Griffiths	Executive Director of Resources	7/11/23	
Elaine Browne	Deputy Director of Law and Strategy /Monitoring Officer	7/11/23	
Deputies:			
Andrew Vallance	Deputy Director of Finance	6/11/23	6/11/23

Confirmation relevant Cabinet Member(s) consulted		Yes

REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Audit and Governance Committee for Noting	No	No

Report Author: Andrew Vallance, Deputy Director of Finance   andrew.vallance@rbwm.gov.uk   Lisa Fryer, Assistant Director, SWAP   Lisa.fryer@swapaudit.co.uk

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Royal Borough of Windsor and Maidenhead

Report of Internal Audit Activity

Progress Report- November 2023

The Headlines

23/24 Reviews completed in the period
- Seven audits finalised
- Three grants certified
- Fourteen reviews in progress

Progress to date
On track to deliver plan:
- Over half of the plan has been started

Follow-ups in the period

One follow-up audit completed.

Plan Changes in the period

- Two audits deferred to 24/25 at the request of Senior Management

Range of innovations and enhancements made to our internal audit process throughout the year
Benchmarking exercise carried out to compare RBWM lease approval process at other authorities in the SWAP partnership.

Internal Audit Assurance Opinions 2023/24

	Nov	YTD
Substantial	0	0
Reasonable	3	3
Limited	4	4
No Assurance	0	0
Total	**7**	**7**

Internal Audit Agreed Actions 2023/24

	Nov	YTD
Priority 1	6	6
Priority 2	18	18
Priority 3	13	13
Total	**37**	**37**

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SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Summary

As part of our rolling plan reports, we will detail progress against the approved plan and any updates in scope and coverage.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating significant risks previously identified through audit activity.

The contacts at SWAP in connection with this report are:

Lisa Fryer
Assistant Director
lisa.fryer@swapaudit.co.uk

David Hill
Chief Executive
david.hill@swapaudit.co.uk

Summary

Introduction

This 2023/24 progress report allows monitoring against the plan agreed by this Committee in February 2023. The plan remains necessarily flexible and some changes have taken place. The schedule provided at **Appendix D** details progress made to date and new work agreed.

Each completed assignment includes its respective "assurance opinion" rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit "Audit Framework Definitions" as detailed at **Appendix A** of this document.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, a summary of the key audit findings that have resulted in them receiving a 'limited Assurance Opinion' is given as part of this report in **Appendix B.**

A follow-up review is performed in respect of all limited assurance opinion audits. This is important to provide evidence that recommendations have been implemented to reduce areas of risk identified. The results of follow-up reviews performed in the period can be found in **Appendix C**.

In circumstances where findings have been identified which are considered to represent significant corporate risks to the Council, due to their importance, these issues are separately summarised. A significant corporate risk was reported in the period in respect of Premises Health and Safety. Refer to Appendix B for further details.

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation's risk profile effectively.

For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.

SWAP audit plan coverage across strategic risks

The internal audit plan agreed is based on our risk based approach to help ensure that resources are focused where internal audit can offer the most value and insight. A key source of information is the Council's strategic risk register.

The strategic risk register has been reviewed and updated for this financial year by the Council. The table that follows on the next page is a summary of how our completed audits and work in progress to date provide assurance in relation to these strategic risks. As the year builds and more work is completed, coverage across the key risk areas will increase. 'Adequate' coverage reflects delivery of planned assurance levels.

Key

	Good coverage complete
	Adequate coverage complete
	Coverage In progress
	No coverage to date

Unrestricted

Continued:

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation's risk profile effectively.

For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.

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Strategic Risk	Coverage
Impact of winter flu/other pathogens	
Climate change – decarbonization to net zero	(Climate change governance covered in 22/23)
Adults and children's safeguarding	Children's safeguarding, Adults Assessments and Care Plans
Best value not delivered from contractors and council owned companies	Contract Management follow-up, contract register, grounds maintenance contract management, Governance and oversight of Optalis
IT Infrastructure failure, cyber-crime, technological change	User access and account management, on premises hosting, software asset management
Workforce stability	Healthy Organisation review – human resources
Demand changes arising from cost of living crisis	Children's early intervention
Increased mental health demands	Adults mental health
Uncertainty around major schemes and Commercial Projects.	Property Leases
Effectiveness of the financial strategy	Management of the revenue budget, Adult debt management, corporate debt management follow-up
Fraud and Corruption leads to loss of council resources	NFI oversight, Fraud Baseline Assessment follow-up, Council Tax investigations
Legislation not responded to effectively leads to external intervention	Tree Safety, Health & Safety Premises Management

Summary

Continued:

Given a risk based approach is followed, it is important to demonstrate that agreed actions are implemented to reduce risks reported.

Action Plan Monitoring

It is important that the agreed action is taken to reduce the risks reported within our limited assurance audits. To help ensure that this is the case, implementation of these actions is regularly monitored and below is a summary of the latest monitoring exercise. Those audits with high corporate risks are also now reported to Cabinet as part of the quarterly assurance report.

Name of Audit	Implementation Status (Priority 1s)
Cash and Bank Reconciliation	Service assessed as complete
Delegated Decision Making	Follow-up audit complete - good progress made
Corporate Debt Management	Follow-up audit in progress
Fleet Safety Compliance	Follow-up audit in progress
Risk Management	Follow-up audit in progress
Adults Direct Payments	Follow-up work by service in progress
Homelessness Strategy	Follow-up work by service in progress
Records Management	Follow-up work by service in progress
Economic Resilience	Follow-up work by service in progress
Business Continuity Planning*	Follow-up work by service in progress
Contract Management*	Follow-up work by service in progress
S106 Agreements*	Follow-up work by service in progress
AfC Governance and Oversight	Implementation date not yet due
Property Lease Governance	Implementation date not yet due

*High Corporate Risks

Internal Audit Progress Update

Adequate audit coverage is needed to support the annual opinion.

Progress Year to Date

Plan Progress

■ Completed   ■ In Progress   ■ Not started   ■ Deferred

Progress is reasonable with over half of the audit plan at least in progress. Although 40% of the plan is showing as not started, we remain confident of delivering the plan agreed. Initial meetings have already been scheduled for some of the audits and 30% are follow-up reviews, these take less time to deliver compared to a fully scoped audit.

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Assurance Definitions	
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

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Definition of Corporate Risks	
Risks	**Reporting Implications**
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Categorisation of Recommendations	
In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:	
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Health and Safety Premises Risks	Risks Reviewed		Priority Actions			
	• Premises management roles and responsibilities are not clearly defined or assigned. • Routine inspections are not carried out in line with statutory requirements. • Assessments for the management of premises risks are not completed or not subject to periodic review.	Limited	**1**	**2**	**3**	Total
			2	7		9

A high corporate risk has been reported. The main reason for this is the absence of Service Level Agreements in place for premises that are not solely occupied by RBWM staff to define expectations and responsibilities and to confirm the health and safety policies that should be followed. This applies to all properties where there are lease and partnership arrangements. The Council will conduct a review of premises not solely occupied by RBWM staff, to cover all legal agreements and partner policies, and to implement Service Level Agreements where required.

The other Priority 1 finding relates to the contract for fire extinguisher inspections not being managed centrally. As a result, certificates are not provided and there is no corporate oversight that these inspections are up to date. Moving forwards it will be ensured that all certificates are stored on the Council's system for this, Technology Forge, so monitoring can take place.

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SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

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Governance of Property Leases	Risks Reviewed	Limited	Priority Actions			
			1	**2**	**3**	Total
5	Inconsistent or protracted decision-making processes leading to missed income opportunities for the council.		1	4		5

The key findings from this audit are as follows:

- Property Services do not have a definitive record of all council-owned properties including those leased out to a third party. As a result of this audit the Council will now create one definitive record of properties.
- The delegation arrangements within the council's property procedure rules do not currently allow officers within Property Services to make decisions in relation to the day-to-day management of the property leases. This means that there are often delays with these decisions being made. A list of all standard matters, together with suggested delegation thresholds will now be established to allow some property related transactions to be delegated to officers under the council's scheme of delegation.

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	Risks Reviewed		Priority Actions			
Children's – Early Intervention	1. The effectiveness and timeliness of intervention may be reduced due to delays in receiving referrals, or a lack of quality information from partners. 2. Professionals and families experience of the referral process may be negatively impacted due to inefficiencies in the collection and recording of information.	 Limited	**1**	**2**	**3**	Total
			1	3	0	4

The feedback from the schools interviewed and the survey carried out was that they were very happy with the support and help they receive from the Early Help Advisors.

The main finding from this audit is that Achieving for Children (AfC) does not currently hold the data necessary to evidence and monitor the effectiveness of the Early Intervention Strategy to determine whether it is meeting its objectives. AfC will now look to collate information held on referrals and also develop a database on other relevant information relating to schools.

	Risks Reviewed		Priority Actions			
Adults Assessments and Care Plans	Weaknesses or inconsistencies in the needs assessment and support planning processes contribute to: • Client needs not being identified or met in a personalised way • Poor inspection outcomes, leading to reputational damage.	Limited	**1**	**2**	**3**	Total
			2	0	1	3

The main findings from this audit are:

- The current operational guidance in place does not cover several Care Act requirements. The operational guidance does not address recording or explain how staff should evidence their compliance with the Care Act. A new practice model is being developed which will hold most of the information needed.
- The evidence within the majority of the needs assessments and support plans reviewed did not fully meet the criteria of statutory requirements within our scope. A new case management system Optalis is being implemented and the improvements needed will form part of the new system.

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SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Delegated Decision Making	Scope and Objective	Progress Summary			
			Completed	In progress	Not Started	Total
	To provide assurance that the agreed actions to mitigate against risk exposure, identified within the 2021/22 audit of Housing Income, have been implemented.	Priority 1	3	2	0	5
		Priority 2	2	2	0	4
		Priority 3	1	0	0	1
		Total	6	4	0	10

The objective of the audit was to provide assurance that decisions are taken in line with the requirements of the Council's Constitution. All agreed actions are at least now in progress. In terms of actions completed, the guidance has now been updated to make the consequences of non-compliance clear. The revised criteria are documented, available on the intranet and incorporated into the revised delegation form.

Further improvements are scheduled for the Autumn when a review of the Council's Constitution is scheduled to take place, this will include a review and update of the Scheme of Delegation addendums. We will complete further follow-up work to confirm the completion of these improvements using our action tracking monitoring arrangements.

Audit Type	Audit Area	Status	Opinion	No of Rec	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Complete							
Grant	LEP Core Growth	Final	**Certified**				
Grant	Local Transport Capital Funding Grant	Final	**Certified**				
Grant	Bus Service Operator Grant (BSOG)	Final	**Certified**				
Grant	Disabled Facilities Grant (DFG)	Final	**Certified**				
Governance	Health and Safety Premises risks	Final	**Limited**	9	2	7	
Governance	Governance of Property Leases	Final	**Limited**	5	1	4	
Financial	Pension Fund – Risk Management	Final	**Reasonable**	7		2	5
Financial	Payroll	Final	**Reasonable**	3		1	2
Financial	Treasury Management	Final	**Reasonable**	6		1	5
Operational	Children's – Strategic Review of Early Intervention	Final	**Limited**	4	1	3	
Operational	**NEW** Adults – Assessments and Care Plans	Final	**Limited**	3	2		1
Follow-up	Delegated Decision Making	Final	N/A	Good progress made – will continue to monitor through action tracking			
Reporting							
Operational	Safety of Tree Stock	Draft					
In progress							
Grant	Supporting Families Grant	Ongoing					

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Audit Type	Audit Area	Status	Opinion	No of Rec	1 = Major	⟷	3 = Medium
					Recommendation		
					1	2	3
Advisory	National Fraud Initiative (NFI)	Ongoing					
Advisory	Council Tax Investigations	Ongoing					
Advisory	General Fraud Advice	Ongoing					
Financial	Schools Financial Management – SFVS Assurance work	In progress					
Follow-up	Risk Management	In progress					
Operational	**NEW** Housing Rents	In progress					
Follow-up	Fleet Safety Compliance Checks	In progress					
Operational	Children's Short-break Care	In progress					
ICT	User access and account management	In progress					
Governance	Contract Register	In progress					
Governance	Information Management – Data Transparency	In progress					
Governance	Emergency Planning	In progress					
Follow-up	Corporate Debt Management	In progress					
Waiting to Start							
Operational	Grounds Maintenance Contract Management (Tivoli)	Waiting to start	Request to delay start				
Financial	Management of the Revenue Budget	Waiting to start					
Financial	Adults Debt Management	Waiting to start					

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Audit Type	Audit Area	Status	Opinion	No of Rec	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
ICT	On premises hosting	Waiting to start					
ICT	Software asset management	Waiting to start					
Governance	Healthy Organisation Review	Waiting to start					
Operational	Management of Parking Income	Waiting to start					
Grant	Initial Teacher Training (ITT) Bursary	Waiting to start					
Financial	Council Tax	Waiting to start					
Operational	**NEW** Adults – Performance and Statutory Return reporting	Waiting to start					
Operational	Infrastructure Section 106	Waiting to start					
Operational	**NEW** Disabled Facilities Grant Process	Waiting to start	Request to delay start to Q4				
Operational	Adults – Mental Health Services	Waiting to start					
Operational	Childrens Safeguarding Arrangements	Waiting to start					
Follow-up	Adults Direct Payments	Waiting to start					
Follow-up	Adults Financial Assessments	Waiting to start					
Follow-up	Fraud Baseline Assessment of Maturity in Relation to Fraud	Waiting to start					
Follow-up	Contract Management	Waiting to start					
Follow-up	Records Management	Waiting to start					

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Audit Type	Audit Area	Status	Opinion	No of Rec	1 = Major		3 = Medium
					Recommendation		
					1	2	3
Follow-up	**NEW** Business Continuity	Waiting to start					
Deferred							
Operational	Temporary Accommodation	Deferred	Deferred until 24/25. Request to replace with Disabled Facilities Grant Process				
Operational	Strategic Commissioning SEND	Deferred	Deferred until 24/25. Request to replace with Children's to Adult's services transition				
Grants	LEP – Peer Networks	Deferred	Certification not required in 23/24				
Operational	**NEW** Children's to Adult's services transition	Deferred	Deferred until 24/25.				
Governance	Optalis – Governance and Oversight	Deferred	Deferred until 24/25 and replaced with Adults – Performance and Statutory Return reporting				

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Equality Impact Assessment

For support in completing this EQIA, please consult the EQIA Guidance Document or contact equality@rbwm.gov.uk

1. Background Information

Title of policy/strategy/plan:	SWAP Internal Audit Progress Report Q2 2023/24
Service area:	Finance
Directorate:	Resources

Provide a brief explanation of the proposal:
• What are its intended outcomes?
• Who will deliver it?
• Is it a new proposal or a change to an existing one?
To inform members of progress. SWAP No

2. Relevance Check

Is this proposal likely to <u>directly</u> impact people, communities or RBWM employees?
• If No, please explain why not, including how you've considered equality issues.
• Will this proposal need a EQIA at a later stage? (for example, for a forthcoming action plan)
No – internal audit progress report No

If 'No', proceed to 'Sign off'. If unsure, please contact equality@rbwm.gov.uk

3. Evidence Gathering and Stakeholder Engagement

Who will be affected by this proposal?   For example, users of a particular service, residents of a geographical area, staff
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Among those affected by the proposal, are protected characteristics (age, sex, disability, race, religion, sexual orientation, gender reassignment, pregnancy/maternity, marriage/civil partnership) **disproportionately represented?**   For example, compared to the general population do a higher proportion have disabilities?
What engagement/consultation has been undertaken or planned?   • How has/will equality considerations be taken into account?   • Where known, what were the outcomes of this engagement?
What sources of data and evidence have been used in this assessment?   Please consult the Equalities Evidence Grid for relevant data. Examples of other possible sources of information are in the Guidance document.

4. Equality Analysis

Please detail, **using supporting evidence**:

- How the protected characteristics below might influence the needs and experiences of individuals, in relation to this proposal.
- How these characteristics might affect the impact of this proposal.

Tick positive/negative impact as appropriate. If there is no impact, or a neutral impact, state 'Not Applicable'

More information on each protected characteristic is provided in the Guidance document.

	Details and supporting evidence	Potential positive impact	Potential negative impact
Age			
Disability			
Sex			
Race, ethnicity and religion			
Sexual orientation and gender reassignment			
Pregnancy and maternity			
Marriage and civil partnership			
Armed forces community			
Socio-economic considerations e.g. low income, poverty			
Children in care/Care leavers			

5. Impact Assessment and Monitoring

If you have not identified any disproportionate impacts and the questions below are not applicable, leave them blank and proceed to Sign Off.

What measures have been taken to ensure that groups with protected characteristics are able to benefit from this change, or are not disadvantaged by it?   For example, adjustments needed to accommodate the needs of a particular group
Where a potential negative impact cannot be avoided, what measures have been put in place to mitigate or minimise this?   • For planned future actions, provide the name of the responsible individual and the target date for implementation.
How will the equality impacts identified here be monitored and reviewed in the future?   See guidance document for examples of appropriate stages to review an EQIA.

6. Sign Off

Completed by: Lisa Fryer	**Date**: **6/11/23**
Approved by: Andrew Vallance	**Date: 7/11/23**

If this version of the EQIA has been reviewed and/or updated:

Reviewed by:	**Date**:

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Report Title:	RBWM Risk Management
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Jones, Deputy Leader and Cabinet Member for Finance
Meeting and Date:	Audit and Governance Committee – 16 November 2023
Responsible Officer(s):	Elizabeth Griffiths, Executive Director of Resources and Section 151 Officer & Andrew Vallance, Deputy Director of Finance and Deputy S151 Officer
Wards affected:	None

REPORT SUMMARY

This report sets out how adequate risk management is in place for RBWM as a fundamental element of its governance arrangements. It includes a summary of the key strategic risks to the council which include, for example, climate change, the impact of future pathogen variants and resource constraints which appear as specific challenges in the Corporate Plan (2021-26).

1.   DETAILS OF RECOMMENDATION

RECOMMENDATION: That the Audit and Governance Committee notes the report.

2.   REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

Options

Table 1: Options arising from this report

Option	Comments
To note the report. **This is the recommended option**	The council is required to publish an annual governance statement in which a fundamental requirement is to demonstrate how it manages risk.
Do Nothing	There is a risk that without any risk management structure which could result in the council having insufficient awareness of its risks and be exposed to impact of unnecessary levels of risk. If risk is not clearly defined it could lead to over-resourcing controls on risks that might otherwise be tolerated at a particular level.

1.1   Risk management is a governance process open to scrutiny from councillors and the public at RBWM's Audit and Governance Committee meetings. Making sound use of risk management processes supports good strategy setting, operational performance and effective service delivery to residents.

1.2   The purpose of risk analysis is to help all decision-makers get a better understanding of a realistic array of possibilities, what drives the associated uncertainty and hence where efforts can be best concentrated to manage this uncertainty.

1.3   The corporate risk register records the risks relating to the council's objectives. The risk registers are appropriate at the point in time at which they are produced and require consideration to be given to a broad range of potential risks and outcomes. Anything that could constrain the way in which such risks are expressed would weaken the quality of decision making when determining the most appropriate response to a risk.

1.4   Risks that carry the most damaging potential impacts as defined by our measurement scale are classified as key risks. The inclusion of risks of any impact level does not mean there is an immediate problem. It signifies that officers are aware of potential risks and have devised strategies for the implementation of any relevant mitigation measures.

1.5   The council's key strategic risks were last presented to the Audit and Governance Committee on 20 July 2023.

1.6   Elected Members are notified of the key risks where they are named as the risk owner typically as part of a Member briefing. Officers are tasked with ensuring that any comments by Members are reflected in the assessment.

1.7   Risks are reviewed and debated by senior management to give ample opportunity for challenge and discussion. If any risks are of such low impact that there is no good reason to continue including them in this dialogue then they are removed from the risk register or re-categorised with a lower risk assessment. This is also an opportune moment to identify and incorporate any new risks.

1.8   The council has introduced a new quarterly performance report. This brings reporting of service performance together with our key organisational risks and responses to audit report recommendations into one report and is part of our improved approach to good governance and increased transparency.

3.   KEY IMPLICATIONS

Table 2: Key Implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
Officers and Members are engaged in regular risk	Risks are left without officer or Member attention.	Quarterly reviews.	Risks are reviewed more frequently than quarterly.	Risks are constantly assessed and not necessarily led by the	Ongoing by quarterly review.

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
reviews of the key risk register - the nature of the threat and the progress on mitigations.				review frequency on the risk register.	
Officers and Members make strategic, operational and investment decisions around projects with the risks in mind.	Risks are left without officer or Member attention.	Risk reviews undertaken at every key stage of the project.	Risks are constantly assessed.	None.	Ongoing until conclusion as key part of project/s.

4. FINANCIAL DETAILS / VALUE FOR MONEY

1.9 There are no specific financial consequences arising from this report. However, risk owners do need to consider resource implications when devising their mitigation strategies.

5. LEGAL IMPLICATIONS

1.10 There are potential legal implications should a risk occur that RBWM is not prepared for. The purpose of risk management is to provide awareness of these so that management can make a risk-based judgement.

1.11 The council must comply with Regulation 6 (2) of the Accounts and Audit Regulations 2015 by publishing an Annual Governance Statement which demonstrates how it manages risk.

6. RISK MANAGEMENT

Table 3: Impact of risk and mitigation

Threat or risk	Impact with no mitigations in place or if all mitigations fail	Likelihood of risk occurring with no mitigations in place.	Mitigations currently in place	Mitigations proposed	Impact of risk once all mitigations in place and working	Likelihood of risk occurring with all mitigations in place.

There is a risk that the council fails to make good use of risk management processes because of sufficient attention given to the activity. This could result in management and elected members having insufficient awareness of those risks carrying the potential to severely damage the organisation and affect residents	Major 3	High	Officers and members are engaged in regular risk reviews of the key risk register. Non-key risks are reviewed according to the scheduled frequency. Audit and Governance provides a mechanism for examination of the process.	Complete outstanding actions of SWAP audit around officer and member training.	Moderate 2	Low

7.   POTENTIAL IMPACTS

1.12   Equalities. An Equality Impact Assessment is available as Appendix A.

1.13   Climate change/sustainability. None directly but note that one of our key strategic risks on Appendix B and C ref: CLIM12 concerns the council's response to the threat of climate change and our objective of net zero carbon emissions by 2050[1].

1.14   Data Protection/GDPR. None directly but note that one of our key strategic risks on Appendix B and C ref: HR25 concerns the potential for cyber-crime and/or the corruption of data or breach of privacy/confidentiality caused by inadequate information security.

8.   CONSULTATION

1.15   This matter was last presented to the Audit and Governance Committee on 20 July 2022. Consultations have taken place with the chair of the committee, the executive leadership team, assistant directors, directorate management teams and SWAP Internal Audit.

9.   TIMETABLE FOR IMPLEMENTATION

This section is not applicable.

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[1] The Environment and Climate Strategy was approved by Cabinet 17 December 2020.

10. APPENDICES

This report is supported by 3 appendices:

- Appendix A – Equality Impact Assessment
- Appendix B – Current key strategic risks and mitigations in place/in progress with quarter 1 and 2 ratings
- Appendix C – detailed key strategic risk wordings

11. BACKGROUND DOCUMENTS

This report is not supported by any background documents:

12. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
Mandatory:	*Statutory Officer (or deputy)*		
Elizabeth Griffiths	Executive Director of Resources & S151 Officer	**08/11/23**	**13/11/23**
Elaine Browne	Deputy Director of Law & Governance & Monitoring Officer	**08/11/23**	**14/11/23**
Deputies:			
Andrew Vallance	Deputy Director of Finance & Deputy S151 Officer	**08/11/23**	
Jane Cryer	Principal Lawyer & Deputy Monitoring Officer	**n/a**	**n/a**
Mandatory:	*Procurement Manager (or deputy) - if report requests approval to go to tender or award a contract*		
Lyn Hitchinson	Procurement Manager	**n/a**	**n/a**
Mandatory:	*Data Protection Officer (or deputy) - if decision will result in processing of personal data; to advise on DPIA*		
Samantha Wootton	Data Protection Officer	**n/a**	**n/a**
Mandatory:	*Equalities Officer – to advise on EQiA, or agree an EQiA is not required*		
Ellen McManus-Fry	Equalities & Engagement Officer	**08/11/23**	**08/11/23**
Other consultees:			
Directors (where relevant)			
Stephen Evans	Chief Executive	**08/11/23**	
Andrew Durrant	Executive Director of Place	**08/11/23**	
Kevin McDaniel	Executive Director of Adult Social Care & Health	**08/11/23**	
Lin Ferguson	Executive Director of Children's Services & Education	**08/11/23**	
Assistant Directors (where relevant)			

Nikki Craig	Assistant Director of HR Corporate Projects and IT	08/11/23	

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Finance	

REPORT HISTORY

Decision type:	Urgency item?	To follow item?
For information	No	No

Report Author: Steve Mappley, Insurance and Risk Manager, 01628 796202

Appendix A - Equality Impact Assessment

For support in completing this EQIA, please consult the EQIA Guidance Document or contact equality@rbwm.gov.uk

1. Background Information

Title of policy/strategy/plan:	RBWM Risk Management
Service area:	Finance
Directorate:	Resources

Provide a brief explanation of the proposal:
• What are its intended outcomes?   • Who will deliver it?   • Is it a new proposal or a change to an existing one?
To inform members of the audit and governance committee of the council's approach to managing its risks.   Head of finance, supported by the insurance and risk manager.   Continual update to ongoing procedures as required by this committee.

2. Relevance Check

Is this proposal likely to <u>directly</u> impact people, communities or RBWM employees?
• If No, please explain why not, including how you've considered equality issues.   • Will this proposal need a EQIA at a later stage? (for example, for a forthcoming action plan)
• No – it concerns the council's internal risk management processes.   • No.

If 'No', proceed to 'Sign off'. If unsure, please contact equality@rbwm.gov.uk

3. Evidence Gathering and Stakeholder Engagement

Who will be affected by this proposal?
For example, users of a particular service, residents of a geographical area, staff

Among those affected by the proposal, are protected characteristics (age, sex, disability, race, religion, sexual orientation, gender reassignment, pregnancy/maternity, marriage/civil partnership) **disproportionately represented?**   For example, compared to the general population do a higher proportion have disabilities?
What engagement/consultation has been undertaken or planned?   • How has/will equality considerations be taken into account?   • Where known, what were the outcomes of this engagement?
What sources of data and evidence have been used in this assessment?   Please consult the Equalities Evidence Grid for relevant data. Examples of other possible sources of information are in the Guidance document.

4. Equality Analysis

Please detail, **using supporting evidence**:

- How the protected characteristics below might influence the needs and experiences of individuals, in relation to this proposal.
- How these characteristics might affect the impact of this proposal.

Tick positive/negative impact as appropriate. If there is no impact, or a neutral impact, state 'Not Applicable'

More information on each protected characteristic is provided in the Guidance document.

	Details and supporting evidence	Potential positive impact	Potential negative impact
Age			
Disability			
Sex			
Race, ethnicity and religion			
Sexual orientation and gender reassignment			
Pregnancy and maternity			
Marriage and civil partnership			
Armed forces community			
Socio-economic considerations e.g. low income, poverty			
Children in care/Care leavers			

5. Impact Assessment and Monitoring

If you have not identified any disproportionate impacts and the questions below are not applicable, leave them blank and proceed to Sign Off.

What measures have been taken to ensure that groups with protected characteristics are able to benefit from this change, or are not disadvantaged by it? For example, adjustments needed to accommodate the needs of a particular group
Where a potential negative impact cannot be avoided, what measures have been put in place to mitigate or minimise this? • For planned future actions, provide the name of the responsible individual and the target date for implementation.
How will the equality impacts identified here be monitored and reviewed in the future? See guidance document for examples of appropriate stages to review an EQIA.

6. Sign Off

Completed by: Steve Mappley	**Date**:
Approved by: Andrew Vallance	**Date:**

If this version of the EQIA has been reviewed and/or updated:

Reviewed by:	**Date**:

Appendix B: Current key strategic risks with main mitigations in place/in progress

Risk	Directorate	Q1 rating	Q2 rating	Target	Direction	Last review date
CLIM12 - Climate change – extreme weather conditions, carbon emissions. Key mitigations in place: • Climate strategy approved Dec 2020. Key mitigations in progress: • Develop a Climate Change Adaption plan.	Executive Director Place	12	12	9	Static	29/03/23
HOF6 - Financial strategy does not deal sufficiently with pressures. The council's financial strategy needs to be effective in dealing with pressures. Addressing the impact of several years of low CTax bills is still a major concern. Although the council has increased its reserves up to £10m over the last two years, they are still low compared to other unitary councils. In September 23 the council has a forecast overspend in the current financial year of around £6m and a predicted budget gap for 2024/25 of £7m. Together these would exhaust the council's reserves. It's essential that the council finds additional income or savings in the current budget round to achieve a sustainable balanced budget. Key mitigations in place:	Executive Director Resources	12	16	8	Rating metric restated[1]	24/10/23

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[1] The risk is rated higher than Q1 due to it not being recognised fully and therefore understated, as distinct from the exposure worsening since that point.

Appendix B: Current key strategic risks with main mitigations in place/in progress

Risk	Directorate	Q1 rating	Q2 rating	Target	Direction	Last review date
• Monthly budget updates noted at ELT and Cabinet briefing. • MTFP and forecast 24/25 budget gap noted at July Cabinet. • Strategic business plan process presented at Cabinet briefing June 23. • From October, all non-essential spend will therefore require approval via a Spending Control Panel before new goods and services are purchased or new recruitment takes place. • All budget challenge sessions culminated in member review. Key mitigations in progress: • Assess outcomes from the star chamber sessions.						
SDCHIL25 - Major safeguarding issue leads to significant and preventable harm/death to vulnerable people. Key mitigations in place: • MASH strengthens response to children and young people at risk of significant harm incl. CSE. • Service's business plan specifically addresses mitigating safeguarding risk. • Revised adult and children's safeguarding partnership arrangements implemented with external scrutineers engaged throughout.	Executive Director of Adult Social Care & Health/ Executive Director Children's Services and Education	6	6	6	Target achieved	29/03/23
CMT40 – RBWM cannot operate during an emergency or provide support to residents.	Executive Director Place	8	8	6	Static	26/09/23

Appendix B: Current key strategic risks with main mitigations in place/in progress

Risk	Directorate	Q1 rating	Q2 rating	Target	Direction	Last review date
Key mitigations in place: • Joint Emergency Planning Unit contract. Key mitigations in progress: • Complete a suite of discrete service business continuity plans						
CORP7 - Uncertainty around major schemes and commercial projects. Key mitigations in place: • Prop Co's risk register details regeneration risks with joint venture partners with quarterly board review. • Appraisal of all our projects so there's complete understanding of each individual scheme. • Introduction of improved governance for Prop Co including creation of new Sharehold Panel to hold company to account.	Executive Director Place	6	6	6	Target achieved	29/03/23
HOF15 - Fraud and corruption leads to loss of council resources. Key mitigations in place: • Strong protocols in place including anti-money laundering, prevention of bribery and anti-corruption policies. Key mitigations in progress: • Assess counter-fraud resource options best suited to the council following up from SWAP risk assessment exercise summer 23.	Executive Director Resources	4	4	4	Target achieved	24/10/23

Appendix B: Current key strategic risks with main mitigations in place/in progress

Risk	Directorate	Q1 rating	Q2 rating	Target	Direction	Last review date
HR25 - IT infrastructure failure, cyber-crime, technological change. Key mitigations in place: • Secure remote working. • Networks protected by multiple security layers using firewall and other control technologies. • Multiple data centres provide increased resilience. Key mitigations in progress: • Go through cyber policy following external review.	Executive Director Resources	8	8	3	Static	31/10/23
HR26 – Maintaining workforce stability. Problems in recruitment and retention of staff. Key mitigations in place: • Provision for salary increases in MTFP. • Salary gateways where appropriate. • Consider revisions to posts to attract suitably qualified candidates. Key mitigations in progress • "HR Manager - Recruitment and Retention" to work with senior managers to develop strategies to reduce agency spend. • Continual review of terms and conditions and further national benchmarking.	Chief Executive	9	9	3	Static	31/10/23
POLPER20 - Failure to secure best value for contracted services. Key mitigations in place: • Change control mechanisms.	Executive Director Resources	8	8	4	Static	24/10/23

Appendix B: Current key strategic risks with main mitigations in place/in progress

Risk	Directorate	Q1 rating	Q2 rating	Target	Direction	Last review date
• Exit clauses/strategies negotiated. • Robust governance arrangements at Member and officer levels. Key mitigations in progress: • Improve commercial management skills and capacity to assist services. • Improve governance on decentralised contract management.						
POLPER21 - Legislation not responded to effectively leads to external intervention. Key mitigations in place: • Assistant directors/managers keep up to date with service developments • Legal advice on decisions is a mandatory part of our report writing mechanism.	Executive Director Resources	4	4	4	Target achieved	24/10/23
SDCHIL29 - Impact of winter flu and possible future pathogen variants. Key mitigations in place: • RBWM Outbreak Control Plan. • Hospitals have critical incident plans e.g., postpone non-urgent operations. Priority that beds are available for seriously ill patients.	Executive Director of Adult Social Care & Health	16	12	8	Improving	21/09/23
SDCHIL26 - Cost of living crisis - increased levels of debt, community tension, anti-social behaviour. Key mitigations in place: • HSF pilot well established.	Executive Director of Adult Social Care & Health	6	6	6	Target achieved	28/06/23

Appendix B: Current key strategic risks with main mitigations in place/in progress

Risk	Directorate	Q1 rating	Q2 rating	Target	Direction	Last review date
• Active communication about ways of getting support (Here to Help). • Engagement with voluntary sector to support with Household Support scheme.						
SDCHIL27 – A potential increase in residents suffering complex mental health disorders could impact on RBWM to support the consequences. Key mitigations in place: • Engage with ICB and ICP to ensure that health services prioritise mental health services. • Develop "Mental Health in School" teams across the borough Key mitigations in progress: • Public health strategy alignment. • Progress in Frimley ICB.	Executive Director of Adult Social Care & Health	9	9	3	Static	28/06/23
New for Qtr 2 ELEC02 - Failures in running an election leads to loss of confidence by electorate in RBWM. Key mitigations in place: • Mandatory training for staff involved. • Guidance provided by the Electoral Commission incl. polling station, verification and count centre risks. • Election project group chaired by the RO, comprising senior officers. Group maintains an elections project risk register.	Deputy Director of Law and Governance		3	3	New strategic risk	24/10/23

Appendix B: Current key strategic risks with main mitigations in place/in progress

Risk	Directorate	Q1 rating	Q2 rating	Target	Direction	Last review date
New for Qtr 2 HOUS03 - Increasing migration and movement of people placed in local hotels could result in an increased demand on RBWM's critical front-line services. Key mitigations in place: • Local Berkshire and national meetings to ensure RBWM is notified of when asylum seekers are appearing. • Work with the Home Office, Clearsprings etc to try and find a solution to growing numbers of asylum seekers in hotels. Key mitigations in progress: • Improve early notification process by having access to the asylum placement information portal. • Recognised budget pressures and reflect in MTFP.	Executive Director of Adult Social Care & Health/ Executive Director Children's Services and Education Executive Director of Place		9	3	New strategic risk	31/10/23
New for Qtr 2 – financial implications arising from the state of the social care market and demand pressures. Key mitigations in place: • Implementation of robust management controls in Optalis to manage funding packages and spend. Key mitigations in progress: • Transitions strategy. • Commissioning plan for supported housing	Executive Director of Adult Social Care & Health/ Executive Director Children's Services and Education		9	6	New strategic risk	n/a

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Risk Ref	Summary	Financial	Legislativ	Reputation	Service Delivery	Likelihood	Current rating	Appetite	Controls implemented or ongoing	Controls not fully developed	Controlled Risk	Risk Owner	Last Review Date
CLIM0012	The impact of climate change may be captured under four key areas: 1. Physical resilience - migration of and adaptation to largely physical consequences of climate change. Children and the elderly are highly vulnerable to such extreme conditions, and existing school sites/community centres are rarely designed or operated with climate change in mind. 2. Transition changes - greenhouse gas emissions. In April, when the world was in lockdown, daily global carbon emissions dropped by 17% compared with the previous year. 3. Liability - actions initiated against decision making bodies from people who suffer injury/loss/damage arising from climate change. 4. Opportunities to take advantage of new technologies/techniques to stop/reduce harmful activities. The challenge is the wider emissions from business operations in the borough which is where the Climate Change partnership work is directed.	Major	Moderate	Moderate	Major	Very Likely	12	medium/high	1. The team leads on the delivery of the four key themes of the environment and climate strategy (approved by Cabinet 17 Dec 2020).	1. Develop a Climate Change Adaption Plan. 2. Identify investment opportunities and align supply chain improvements. 3. Develop a granular view of identified risks to consider and act on exposure/impact. 4. Community based discussions around solutions to be found through partnership working. 5. Introduce climate change into every conversation and question all decisions that have climate change consequences. 6. Establish what value is provided from the Climate Change partnership to whom we make an annual financial contribution	6	Andrew Durrant	29/03/23
CMT0040	Insufficient emergency response by the council. The outward looking position of RBWM is the key thing here which includes our relationship with other emergency responders. There is also the impact on RBWM from failures in our links with external networks and supply chains e.g. impact of local or global political unrest, any failure in the integrity for gas/electric/other utilities on which the council relies esp. re: vulnerable people. This could lead to residents being without the necessary assistance and increased financial impact on RBWM should a critical event occur. Underdeveloped and untested business continuity planning may reduce the ability of the council to provide critical functions in the event of emergency situation and put strain on sustaining council services in crisis situations.	Extreme	Major	Extreme	Extreme	Unlikely	8	medium	1• Calling on mutual aid (as part of the LRF). 2• Joint Emergency Planning Unit (JEPU) contract and partnering with the JEPU & LRF as appropriate. 3. The generator at Tinkers Lane is extended to provide wider back up to support greater emergency use of the depot. 4. Training, lessons learnt and emergency planning sessions. 5. Clear management of third party service delivery arrangements specifically procurement, commissioning and contract management. 6. Testing our civil resilience response for: flooding risk, high profile asset sites, broader climate change response (where pos). 7. Waste suppliers have confirmed their processes and arrangements in the event of severe weather. 8. Event plans are in place to cover various state occasions. Operational plans details officers and responsibilities.	1. All services that have yet to complete a BCP will be asked to do so, with support from the JEPU, where necessary. 2. All services that have yet to complete a Business Impact Analysis will do so, with support from the JEPU, where necessary. 3. Once all services have completed their service BCPs and BIAs, JEPU will update the corporate BCP and present to ELT for approval. 4. JEPU to run a BCP test in the form of a whole-council exercise during 2023-2024.	6	Andrew Durrant	26/09/23
CORP0007	Uncertainty around the viability and delivery of major schemes and commercial projects involved in regeneration across the entire borough. The change in values of the gilt market (UK government bonds) affects investment in projects. This would affect a regeneration programme as there would be far less capital receipts involved for our biggest commercial projects. The timeliness of receiving capital receipts for these would also be affected. Leads to: Increased costs from the impact of building costs inflation. Increased cost of borrowing to developers.	Major	Moderate	Major	Major	Unlikely	6	low/medium	1. Ensure the intelligence on each development is as wide as possible. 2. Appraisal of all our projects so there's complete understanding of each individual scheme. 3. Prop Co's risk register details regeneration risks with joint venture partners (and other activity). Quarterly board review.		6	Andrew Durrant	29/03/23

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ID	Description						Score	Rating	Controls	Actions	Score	Owner	Date
HOF0006	The council's financial strategy needs to be effective in dealing with pressures. If it isn't, there is the risk of a material impact on the council's financial sustainability. The CIPFA action plan along with a robust MTFS and improved budget management (as detailed in the last three budgets) had stabilised matters. However, addressing the impact of several years of low CTax bills is still a major concern. The council has boosted its reserves up to £10m over the last two years. In September 23 the council has a forecast overspend in the current financial year of around £6m and a predicted budget gap for 2024/25 of £7m. Together these would exhaust the council's reserves. Strategic business plan process presented at Cabinet briefing June 23. MTFP and forecast 24/25 budget gap noted at July Cabinet. Confidence level in stated position: high.	Extreme	Extreme	Major	Extreme	Very likely	16	medium	1. New monthly budget monitoring process introduced: performance & resources board; ELT review; then presented to Cabinet briefing. 2. From October, all non-essential spend is approved via a Spending Control Panel before new goods and services can be purchased or new recruitment takes place. 3. Departmental "star chambers" undertaken in September and October 23 to identify opportunities for savings or additional income. 4. Unrealised capital receipts are not to be committed to spending. 5. Increased focus on monitoring debt recovery programme and additional resources allocated to debt recovery. 6. Annual line by line base budget review.	1. Assess outcomes from the star chamber sessions. 2. Budget challenge sessions in every service will culminate in member review.	8	Andrew Vallance	24/10/23
HOF0015	Fraud and corruption leads to loss of council resources. Loss of confidence in the organisation from residents and elected members. As an organisation, the council is committed to having effective anti-fraud and corruption policies designed to: - Encourage prevention; - Promote detection; - Ensure effective investigation where suspected fraud or corruption has occurred; - Prosecute offenders where appropriate.	Moderate	Moderate	Moderate	Moderate	Unlikely	4	low	1. Strong protocols in place including anti-money laundering, prevention of bribery and anti-corruption policies. 2. May 23 SWAP fraud risk assessment on all services with potential exposure. Inherent and residual risk rated to steer next steps.	1. Assess counter-fraud resource options best suited to the council following up from SWAP risk assessment exercise summer 23.	4	Andrew Vallance	24/10/23
HR0025	IT infrastructure failure i.e. data storage infrastructure, systems access or total loss of council data centre. Causes: - Single point(s) of failure across network hardware and broadband infrastructure that could cause loss of service to one or more sites if failure occurs. - External cyber threats e.g. distributed denial of service (DDoS) attacks. - Loss/damage/denial of access to primary, secondary or hosted data centres. - Accidental or deliberate loss of data or physical/logical failure to disk drive. - Lapse of accreditation to Public Services Network. - Physical or virtual server corruption or failure. Cyber-crime and/or corruption of data, breach of privacy/confidentiality (DPA, GDPR) caused by inadequate information security. The prime threats reported to the National Cyber Security Centre over the past 12 months include ransomware, malware, social engineering and supply chain attacks. Artificial intelligence is also being used to automate attacks, scan surfaces, and generate realistic-looking phishing content. The capacity of the organisation is inadequate to deal with the pace/scale of technological change or our ability to use technology to address changing demand. Obsolescence / incompatibility of technology and integration of older systems.	Extreme	Minor	Moderate	Extreme	Unlikely	8	low	1. Mandatory annual security induction and standardised refresher training embedded in HR and appraisal processes. 2. Business continuity/disaster recovery. All services' IT usage understood. 3. Network redesign & broadband procurement removes single failure points. Diverse connections & hardware failover adds resilience. 4. Secure remote working with computers, encrypted area for sensitive laptop data. 5. Line of business systems hosted either on local servers or on remote cloud-hosted servers. 6. Council networks are protected by multiple security layers using firewall and other control technologies. 7. Multiple data centres provides increased resilience. 8. Diverse routing of external network links supplied and supported by tier-one UK network suppliers. 9. Enhanced password policy to enforce industry best-practice.	1. Go through cyber policy following March 23 review. 2. Two policies in progress re: equipment return (IT Asset Managemet policy and User Access Management policy) which detail the exit strategy/ accountabilities and automating as much as possible.	3	Nikki Craig	31/10/23
HR0026	Workforce stability is threatened because pay scales offered RBWM are perceived as being significantly adrift from other local authorities, both locally and nationally. Loss of key staff from impacts of winter flu. Leads to significant challenge in recruiting particularly in hard to fill roles given the corresponding impact of the general increase in the cost of living. This will lead to problems around service delivery and the attendant effects on our reputation and meeting legislative demands.	Moderate	Moderate	Moderate	Major	Likely	9	low	1. Annual pay negotiations with Unions undertaken. 2. Flexible and hybrid working arrangements supported. 3. Comprehensive benefits and wellbeing packages in place. 4. Benchmarking data collected annually around hard to fill posts. 5. Provision for salary increases made in the medium term financial plan. 6. Use of salary gateways where appropriate and revisions to posts with a view to attracting suitably qualified candidates.	1. "HR Manager - Recruitment and Retention" to work with senior managers to develop strategies to reduce agency spend. 2. Continual review of terms and conditions and further national benchmarking.	3	Stephen Evans	31/10/23

Ref	Description					Likelihood	Score	Rating	Controls	Actions	Score	Owner	Date
POLPER020	Failure to secure best value in terms of service delivery. This relates to large contracts within people services along with highways, waste and property contracts. Poor contract management processes including procurement and re-procurement. The contract management process is not centralised. Improvements in this area are a priority in the CIP Council owned companies or major contractors delivering statutory and discretionary services on behalf of the council fail and/or go out of business as a result of increased demand or poor performance. Leads to: - Statutory services for children and adults not delivered. - Resident facing community services, such as highways or waste collection, not delivered. - Reputational damage to the council. - Potential risks to public health. - Vulnerable adults and children may be left more at risk. - Problems in maintaining the streetscene to a safe level leading to highways injuries/claims against the Statutory highway authority.	Extreme	Moderate	Moderate	Major	Unlikely	8	low/medium	1. Change control mechanisms in place across all contracts. 2. Exit clauses/strategies negotiated and in place across all contracts. 3. Robust governance arrangements at Member and officer levels in place and operating. 4. Quarterly and monthly contract meetings with Volker, quarterly commissioning reviews with Optalis and AfC 5. HIghways - published HMMP risk based as per 2018 Code of Practice to show our rationale in case of legal challenge to a claim.	1. Improve commercial management skills and capacity to assist services. Potential invest to save bid. 2. Implementing audit recommendations. This is to include new contract management framework by 31 March 2024. 3. Improve governance on the existing system of decentralised contract management as part of corporate improvement plan. 4. Recruit 2 posts to procurement team with interim secondment to one post in the meantime.	4	Andrew Vallance	24/10/23
POLPER021	New legislation not responded to in a timely manner, breach of statute e.g. equality compliance, DDA. Inadequate response to new legislation, intervention by regulatory bodies and inspectorates, Judicial Reviews, HRA, DDA, GDPR, HASAWA etc. breaches Leads to intervention by regulatory bodies and inspectorates, Judicial Reviews, HRA, DDA, GDPR, HASAWA etc. Reputation damage and loss of confidence by residents, partners. The council cannot make satisfactory public report by way of AGS on the extent to which it complies with its own local code of governance. Confidence level: strong degree of confidence that the assessments accurately capture the current position in risk terms.	Major	Moderate	Moderate	Extreme	Very Unlikely	4	low	1. AD's and managers keep up to date with developments in their service areas. 2. Officers must take legal advice on decisions as part of standard practice on reports. 3. In house legal team lawyers keep abreast of legislative changes and cascade as necessary.		4	Elaine Browne	24/10/23
SDCHIL026	Impact of winter flu and possible future pathogen variants. There is nothing to suggest that future pathogen variants will be any less problematic than Covid-19. The current scientific advice is that a pandemic outbreak is highly likely to occur in the next 5-10 years. Confidence in this projection is informed by improved analysis of greater accuracy around mining animal health data where these infections begin. Leads to: - Significant ongoing pressure on local national health services. - Winter flu might be more damaging to certain parts of our local community. - Loss of key staff and reduced service resilience to the impacts of absence. Much of the control is outside the ability of the council but this shouldn't mean that the exposure to the risk isn't significant. The current metrics will vary depending on the area of impact. Thus these values should be read with that in mind.	Extreme	Moderate	Moderate	Extreme	Likely	12	medium	1. RBWM Outbreak Control Plan. 2. There was an extensive COVID risk register in support of the controls and detailed threats (contents a Part 2 matter). 3. Critical incident plans: postpone some non-urgent operations. Priority is that beds are available for seriously ill patients.		8	Kevin McDaniel	21/09/23

ID	Description					Score		Controls	Actions	Score	Owner	Date
SDCHIL0025	Major safeguarding issue has the potential to arise from a number of areas including: - Pressure in the health system is passed onto the care system. - Financial pressures increase the complexity for some residents and families. - Exploitation of vulnerable people and children. This is extended by a potential lack of intelligence around emerging risk areas. Leads to: - Significant and preventable harm/death to vulnerable people. - Reputation damage to the council. - Local partners lose confidence - Ofsted / CQC rating drops impacting workforce and the expense of reinstating confidence is very costly. Implemented controls are all monitored via quarterly commissioning reviews with Optalis and AfC, and via safeguarding partnership shared with TVP and ICB.	Major	Major	Major	Major	Unlikely	6 (low/medium)	1. Adult safeguarding core groups meet weekly/fortnightly to assess risk. 2. Training and supervision of internal social care staff in adult safeguarding. 3. Adults implementing quality assurance process to prepare for CQC inspection. 4. In the event of a significant incident a safeguarding case review will investigate. 5. Business plan stipulating the activity of the service to specifically mitigate safeguarding risk. 6. Revised adult and childrens safeguarding partnership arrangements implemented with external scrutineers engaged throughout. 7. Performance management of adult safeguarding referrals & investigations. If needed, can lead to change of provider/practice. 8. Known risk areas strategies incl. CSE. Community Safety Partnership leadership of County Lines agenda. Includes info sharing. 9. Multi-agency safeguarding hub (MASH) strengthens response to children and young people	1. Preparation for CQC inspection of adult services underway, will be informed by DoHSC national framework (currently draft stage).	6	Kevin McDaniel and Lin Ferguson	29/03/23
SDCHIL0026	The cost of living crisis results in increased levels of debt, community tension, and anti-social behaviour while there is reduced voluntary support and restricted preventative and early intervention from services. This could lead to significant spikes in demand for support services and reactive services across the public sector. For the council, attempts to manage demand may be a struggle with increased financial pressures. Provides are increasing their charges and more self funders are creating demand. Confidence level: low degree of confidence that the assessments accurately capture the current position in risk terms.	Moderate	Moderate	Moderate	Moderate	Likely	6 (low/medium)	1. HSF pilot well established. 2. Active communication about ways of getting support (Here to Help). 3. Engagement with voluntary sector to support with pilot Household Support scheme in Q4 of 22/23 ahead of whole year approach		6	Kevin McDaniel	03/07/23
SDCHIL0027	Mental Health crisis accelerates with impact on RBWM to support consequences e.g. demand pressures on scare resources. To some degree brought about by gradual but significant changes in societal arrangements i.e. a greater number of residents living alone. We have recently seen significant costs increase driven by inflation and the complexity of the issues being presented. Confidence level: strong degree of confidence that the assessments accurately capture the current position in risk terms	Major	Moderate	Moderate	Major	Likely	9 (low)	1. Develop "Mental Health in School" teams across the borough 2. Promote wellbeing and self-care options through public health and comms channels. 3. Engage with ICB and ICP to ensure that health services prioritise mental health services.	1. Public health strategy alignment. Progress in Frimley ICB. 2. One MHST team in Windsor cluster, ICB and NHSE plan to deliver all teams by 2025.	3	Kevin McDaniel	03/07/23

Ref	Risk Description						Score		Controls	Further Actions	Residual	Owner	Date
ELEC02	Failures in the running of an election leads to negative publicity, lasting reputation damage, legal challenge by way of election petition, increased costs, loss of confidence by electorate in RBWM. The most pressing concern about the most recent local elections was the ability to recruit enough staff. The Elections Act has created impactful changes to registration which we will need to address.	Moderate	Major	Major	Moderate	Very unlikely	4	low	1. Mandatory training for presiding officers, poll clerks and polling station inspectors. 2. Ensure sufficient no. of RBWM, Optalis, AfC staff available to fill election appointments (polling station staff, count staff). 3. Election project group chaired by the RO, comprising senior officers. Group maintains an Elections project risk register. 4. Guidance on running provided by the Electoral Commission incl. polling station, verification and count centre risks. 5. Ensure sufficient senior capacity during the run up and on the day incl. coordinating with other Berks LA's. 6. Accidental contravention of Representation of the People Act or any electoral legislation covered by insurance. 7. Debrief post election with project board involving a proper written analysis and review of all stages. 8. Performance standards for the RO are set by Electoral Commission, judged as met/not met/exceeded.		4	Elaine Browne	24/10/23
HOUS03	There is a risk that increasing in migration and movement of people placed in local hotels could result in an increased demand on RBWM's critical front-line services i.e. education, housing, social care and health. This could lead to financial pressures on those services. - Children may not be able to attend a local school if there are insufficient places. Additional pressure on health services and social housing. Possible local resentment from perception of preferential treatment. Placing TA out of borough leads to increased costs along with impacts on family/community support and schooling/employment. The most substantial area of support oten arises when asylum seekers move on from Home Office provided accommodation in hotels. They usually lack a deposit to gain a tenancy in the private rented sector. We have also seen in 2023 an increase in the risk of rough sleeping e.g. tents outside the Town Hall. Confidence level in risk assessment metrics - medium. This is something that is almost certainly going to happen but the level of impact is spread across a range of possible outcomes.	Major	Moderate	Minor	Major	Likely	9	low	1. Work with the Home Office, Clearsprings etc to try and find a solution to growing numbers of asylum seekers in hotels. 2. Early intervention using Clearsprings portal (shows families with positive applications and when notices to vacate expire). 3. Local Berkshire and national meetings are vital to ensure RBWM is notified of when asylum seekers are arising. 4. Work with frontline services to ensure homeless applications are triggered asap so we can respond promptly. 5. Safeguarding matters are raised and dealt with urgently by close working relationships with Optalis and AfC.	1. Place based approach for prevention and early intervention from regular meetings with Clearsprings and wider partner agencies. 2. Recognised budget pressures and reflect in MTFP. Pressure smaller in the event successful asylum seekers are not made homeless. 3. Improve early notification process by having access to the asylum placement information portal. 4. Actively source properties to avoid issues in the event people are passed to us without any practical notification.	3	Lin Ferguson	31/10/23

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