

Appendix B

Corporate Risk Register Report 16/11/18

Risk Id	Risk Title	Category	Responsible Officer	Date Last Updated	Overall RAG
CR 79	Local Government Reorganisation	Corporate Governance	phil roberts	16/10/2018	G
CR 80	Financial Control and Sustainable Swansea	Corporate Finance	ben smith	14/11/2018	R
CR 81	City Centre	Corporate Plan Priorities	martin nicholls	15/11/2018	A
CR 82	Safeguarding	Corporate Plan Priorities	david howes	02/10/2018	A
CR 83	Pupil attainment and achievement	Corporate Plan Priorities	nick williams	30/09/2018	A
CR 84	Tackling poverty	Corporate Plan Priorities	david howes	08/11/2018	A
CR 85	Workforce Strategy	Corporate Governance	sarah caulkin	15/11/2018	A
CR 86	Digital, data and cyber security	Corporate Governance	sarah caulkin	28/09/2018	A
CR 87	Emergency Planning, Resilience and Business Continuity	Corporate Governance	phil roberts	16/10/2018	A
CR 88	Health & Safety	Corporate Governance	phil roberts	16/10/2018	A
CR 89	New legislative and statutory requirements	Corporate Governance	tracey meredith	22/10/2018	A
CR 90	Decision to leave the European Union (BREXIT)	Corporate Finance	ben smith	15/11/2018	R
CR 91	Tax evasion	Corporate Finance	ben smith	24/09/2018	A

CR 79: Local Government Reorganisation

Risk Description:

If there is no clarity or clear timescale for local government re-organisation, then we could be distracted from business as usual and service delivery could be disrupted.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks

Category:

Corporate Governance

Controls in Place:

- Good understanding locally and regionally of the proposals for local government re- organisation.
- Using political channels effectively to influence decision-making.
- Seeking to influence proposals through WLGA / SOLACE.
- Collaborating regionally with other local authorities on our response and taking a proactive and leadership role.
- Maintaining a clear focus on our own service delivery.
- Having a 'can do' organisational culture and approach where we are open to change and making things work.

Actions to be taken:

- Green Paper proposals now dropped by Welsh Government in relation to compulsory merger
- Promotion of regional collaboration now the most likely WG direction
Council position on merger established but neighbouring council views are unclear
Greater clarity now given around regional collaboration through ERW, WB and City Deal

Responsible Officer: phil roberts

Current Likelihood: Very Low

Current Impact: Medium

Overall RAG Status: Green

Report Date: 16/11/2018 14:17:59

CR 80: Financial Control and Sustainable Swansea**Risk Description:**

If we fail to deliver Sustainable Swansea and maintain sufficient financial control, then we will not be able to respond appropriately to continuing austerity, demographic pressures, increasing demand and changing public expectations.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risks CR46 and CR47.

Category:

Corporate Finance

Controls in Place:

- An agreed plan and a process for corporate level monitoring in place.
- An agreed budget.
- Clear governance and reporting in place.
- Prevention Strategy.

- Regular monthly monitoring at P&FMs.
- Reporting, monitoring and review at FSTG.
- Audit Committee providing challenge, oversight and assurance.
- Collaborative officer and Member budget setting process in place.
- MTFP.
- Dedicated Scrutiny Service Improvement and Finance Performance Panel consider and scrutinise the budget on a quarterly basis

Actions to be taken:

- The budget position is tracked and reported to CMT, P&FMs and FSTG on a monthly basis to monitor progress and highlight risks to meeting savings early.
- Fewer generic savings.
- Cross-cutting Commissioning Reviews.
- Continue to embed the Sustainable Development Principle into the budget setting process forming part of Budget Week in September 2018.
- Involve the public in co-producing and setting the budget.
- Aspire to collaborate more with other local authorities
- Join-up information so outcomes and delivery are clear to the public
- Review of schools SLAs in response to underlying shortfall on delegated schools budget

BGS Update 26/6 - budget position is being tracked to try and early capture and warn on all delivery risks not just financials - financial pressures remain severe given draw from reserves 17-18 outturn, emerging pressures for 18-19

BGS 24/9 - position remains stable compared to first quarter for 19/20 but has not materially improved. Risks for the future have increased especially around ending of public sector pay cap, partial funding only of teacher pay award, pending substantial increases to teacher employer costs, ongoing social care pressures. LG settlement 9 October - and extent to which there will be recognition and funding - will be key

BGS 14/11 - provisional settlement like for like cash £18k - allocation not adequate to address pressures. Develop ongoing budget proposals in light of this provisional settlement. Await further announcements and final settlement around 20th December.

Responsible Officer: ben smith

Current Likelihood: Very High

Current Impact: Very High

Overall RAG Status: Red

Report Date: 16/11/2018 14:17:59

CR 81: City Centre

Risk Description:

If we are unable to attract sufficient external investment and financial support

and do not regenerate the city centre, then there will be a detrimental impact on the Swansea economy and reputational damage for the Council.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR58.

Category:

Corporate Plan Priorities

Controls in Place:

- City Deal
- City Centre Strategic Framework and resources to deliver it.
- Political mandate, leadership and support.
- Corporate priority.
- Developer confidence reflected in their actions taking forward schemes.
- The BID and buy-in from city centre businesses.
- Financial control of the revenue budget providing financial headroom for capital schemes

Actions to be taken:

- Cabinet approved funding via FPR 7 for next stage of projects on the 21st June
- Cabinet approved joint committee report on the 21st June with Council on the 26th July
- Contract award report for Phase 1 contractor appointment (stage 1) due to be by end of July. delayed due to be considered during August but under delegation so no effect on overall timescales

- City Deal Governance Structure now agreed and private sector board appointed (Sept 18)
- City Deal joint committee now constituted
- Business cases being finalised with UK and WG (further queries received)
- Further FPR report planned for cabinet in November
- Planning achieved 2nd October.
- Awaiting formal confirmation of City Deal terms
- Further report required on future funding requirements by end of 2018
- RAG status on likelihood changed to RED to reflect delay in confirming City Deal monies and subsequent FPR report

Responsible Officer: martin nicholls

Current Likelihood: High

Current Impact: Medium

Overall RAG Status: Amber

Report Date: 16/11/2018 14:17:59

CR 82: Safeguarding

Risk Description:

If our safeguarding arrangements are not sufficiently robust, then we will not be doing everything we possibly can to prevent the death, injury or neglect of a child or vulnerable adult and consequential reputational damage.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR45.

Category:

Corporate Plan Priorities

Controls in Place:

- Sufficient numbers of trained adult and children services staff.
- Corporate Safeguarding Policy and Group.
- Strong performance monitoring and reporting arrangements.
- Positive engagement and support from Cabinet and Council.
- Corporate safeguarding training in place for staff and Members.
- Commitment to invest in social care is strong.
- Corporate priority.
- Regional and multi-agency safeguarding partnerships.
- Safeguarding leads identified across all Council services, including schools.
- Separate safeguarding arrangements in place in schools.
- Two dedicated scrutiny panels in place to scrutinise social services work and performance.
- New and revised Safeguarding Policy following a review undertaken by the Safeguarding PDDC'

Actions to be taken:

- Strengthen safeguarding arrangements in Adult Social Services through restructuring and development of a safeguarding team

Updated 12.09.18 - Ffion Larsen

Updated 02.10.18 - Ffion Larsen

Responsible Officer: dave howes

Current Likelihood: Low

Current Impact: Very High

Overall RAG Status: Amber

Report Date: 16/11/2018 14:17:59

CR 83: Pupil attainment and achievement

Risk Description:

If we cannot get schools to improve pupil attainment and achievement at a time of reduced resources and increasing demand, then pupils will not get the qualifications and skills they need to succeed in life and there will be a

detrimental impact on the future Swansea economy.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR59.

Category:

Corporate Plan Priorities

Controls in Place:

- Positive engagement and support from Cabinet and Council.
- Commitment to invest in Education.
- Corporate priority.
- Good school-to-school support.
- Effective partnership working.
- School Improvement Strategy and Partnership.
- New EOTAS Strategy & programme.
- Attendance Strategy.
- Renewed focus through the Child Protection Board on the educational achievement of LAC.
- Strong school building programme.
- Strong leadership commitment to influencing the ERW agenda.
- Commissioning Review on ALN.
- Dedicated scrutiny panel to scrutinise education work and performance.
- Education Skills Co-ordinator appointed.

Actions to be taken:

- Managing the review of ERW and strong KS4 outcomes in 2018.

Responsible Officer: nick williams

Current Likelihood: Medium

Current Impact: Medium

Overall RAG Status: Amber

Report Date: 16/11/2018 14:17:59

CR 84: Tackling poverty

Risk Description:

If we do not implement a strategy that sufficiently impacts on poverty, then there will continue to be negative consequences for current and future generations, high demand for Council services and a continuing detrimental impact on the Swansea economy.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR44.

Category:

Corporate Plan Priorities

Controls in Place:

- Reviewed and revised Tackling Poverty Strategy agreed by Cabinet
- Cross Council Delivery Plan in place and performance framework being introduced
- Council Poverty Forum renewed, chaired by Chief Executive
- Partnership Poverty Forum in place, and action plan being delivered
- Explorations of social investment options for key services being undertaken
- Scrutiny Inquiry undertaken 2016 and report recommendations largely accepted
- Tackling Poverty a Corporate Priority

Actions to be taken:

- Implement revised Tackling Poverty Strategy.
- Poverty Forums meeting regularly
- Partnership Poverty Forum has action plan and strong involvement
- Poverty has been included in the PSB Wellbeing Plan
- Update RR 28/07/18 - Responsible Officer changed to Dave Howes following Chris Sivers leaving the Authority.
- Updated 03.10.18 - Rachel Moxey
- Updated 08.11.18 - Rachel Moxey

Responsible Officer: david howes

Current Likelihood: Medium

Current Impact: Medium

Overall RAG Status: Amber

Report Date: 16/11/2018 14:17:59

CR 85: Workforce Strategy**Risk Description:**

If we do not have a robust workforce strategy in place, then we will not have staff with sufficient capacity and the right knowledge and skills to manage change, deliver transformed services and ensure statutory compliance.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR43.

Category:

Corporate Governance

Controls in Place:

- Workforce Planning
- Corporate Plan Sustainable Development principles embedded in the objectives
- Service Planning
- Gender pay gap and project plan
- Apprenticeship / traineeships strategy

Actions to be taken:

Reviewed November 2018

- Organisational Development (OD) strategy and implementation plan in place
- OD Board meets monthly to monitor progress on delivery
- Tracking and monitoring of OD plan and delivery through new ICT systems and processes
- New reporting through revised CMT/Cabinet governance
- New reporting through Leadership Team
- HR Policy review underway
- Sustainable Swansea programme review underway including culture, change plan and workforce planning
- Gender pay gap analysis and plan part of Policy Development Committee work plan
- Corporate Plan refreshed - sustainable development principles embedded into objectives

Responsible Officer: sarah caulkin

Current Likelihood: Medium

Current Impact: Medium

Overall RAG Status: Amber

Report Date: 16/11/2018 14:17:59

CR 86: Digital, data and cyber security**Risk Description:**

If we do not have robust digital, data and cyber security measures and systems and behaviours in place, embedded and working as best as they can be, then we will be vulnerable to cyber threats, disruption to service delivery, possible loss of information including confidential information and associated fines and reputational damage.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR66.

Risk revised 18/09/18 following attendance at a cyber-event with the police and receiving information from the WLGA regarding what Local Authorities should be demonstrating as basic measures.

Category:

Corporate Governance

Controls in Place:

- Public Services Network (PSN) compliance certificate (tested annually)
- Mandatory data protection and cyber security training for all staff and Councillors
- Communications and awareness raising to all staff and Councillors monthly on good practice
- SIRO identified
- Information Governance Unit (IGU) established

- Identified GDPR project team and actions delivered to meet requirements
- Created a register of processing activities to identify what personal data we control and process
- Updated the data breach process to align with GDPR requirements
- Created a GDPR compliant privacy notice to be placed on our public website
- Created a Data Protection Impact assessment measuring the impact to individual rights to privacy
- Data Protection Officer required by GDPR regulations now appointed and in place.
- GDPR information for schools published on Staffnet
- 6 months Communications programme started in November 2017.

added 18/09/18

- Externally hosted email filtering service to prevent the sending and receiving of emails which contain known and suspected virus infections.
- Firewalls and filtering software as our first line of defence to monitor incoming and outgoing network traffic.
- Software patching to enable systems to stay updated and secure from weaknesses and unauthorised access.
- Encryption is used on mobile devices as a security measure that makes data unreadable if it's stolen.
- Up-to-date anti-virus software installed on all Council PC's and laptops to detect and remove malicious software.
- A variety of ICT policies and procedures to ensure staff are responsible for their actions when using technology.
- Staff only granted access to social media / networking for specific business reasons in a work-related professional capacity.
- Council data is backed up and taken off-site.
- Staff on Mobile working and remote access have the facilities to work outside their office and still have the same secure setup as if they were sitting at their desks.
- More use of secure cloud storage.

Actions to be taken:

Reviewed July 2018

- Revised Security Policy
- General Data Protection Regulation (GDPR) compliance monitoring and reporting through P&FMs and new CMT/Cabinet governance
- GDPR project complete

Added 18/09/18

- Digital Services working with internal audit and emergency planning to further improve the ICT Disaster recovery plan.
- Members of Digital Services, Communications and emergency planning attended a cyber-security training event with the police which included senior officers from various local authorities interacting in an event of a real cyber incident.
- Cyber Security strategy created and ready for engagement with staff.

- Part of the Wales WARP (Warning Advice and Reporting Point) to share cyber threats and defences with other public bodies.
- Member of the CISP (Cyber Security Information Sharing Partnership) which is a joint industry and government initiative set up to exchange cyber threat information.

Responsible Officer: sarah caulkin

Current Likelihood: Low

Current Impact: Very High

Overall RAG Status: Amber

Report Date: 16/11/2018 14:17:59

CR 87: Emergency Planning, Resilience and Business Continuity

Risk Description:

If we do not have sufficient emergency planning, resilience and business continuity arrangements in place, then we will not be able to respond effectively in an emergency, provide the necessary civic leadership or continue to run vital services and ensure compliance with the legal requirements of the Civic Contingencies Act 2004 as a Category 1 Responder.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR48.

Category:

Corporate Governance

Controls in Place:

- Major Incident Plan
- Flood Management Plan
- Mass Fatality Plan
- Temporary Mortuary Arrangements
- Crisis Media Plan
- Rest Centre Plan & Arrangements
- Recovery Plan
- Offsite COMAH Plan & Exercising
- Risk Profiling
- Project Griffin Training
- Vehicle Mitigation & Protective Security Advice
- Multi Agency Exercising & Training
- Call Out & Activation Protocols/action Cards
- Continual Review of Plans & Protocols
- Service and Corporate Business Impact Assessments and Business Continuity Plans
- RAG alert system across H&S, emergency management

Actions to be taken:

- Continual review and update of policies
 - Continual development of further toolkits to support managers and schools
 - Emergency Planning exercise
 - Commissioned Emergency Control Centre
 - Monitoring and reporting of emergency management to P&FM, escalating to CMT where appropriate
- Ensuring senior staff training and roles are clear
Greater responsibility allocated to Deputy CEO

Responsible Officer: phil roberts

Current Likelihood: Low

Current Impact: Very High

Overall RAG Status: Amber

Report Date: 16/11/2018 14:17:59

CR 88: Health & Safety**Risk Description:**

If we fail to have robust Health & Safety policies and arrangements in place, then there could be a health and safety breach identified as a corporate failing with associated legal, financial and reputational consequences.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR50.

Category:

Corporate Governance

Controls in Place:

- Health & Safety (H&S) Policies
- H&S Toolkits
- RIDDOR procedures for reportable incident to the HSE
- H&S audit plan
- Well-being Policies
- Member of British Association of Counsellors and Psychotherapists (BACP)
- SEQOSH accreditation by Faculty of Occupational Medicine
- Noise, Dust, Lighting, Humidity & Vibration sampling
- Directors H&S Committees & Sub safety Groups
- RAG alert system across H&S, emergency management and well-being

Actions to be taken:

- H&S e-learning
- Continual review and update of policies
- Continual development of further toolkits to support managers and schools
- Swansea Council RAG Fire Risk Profiling for all Premises.
- Improved online reporting
- Monitoring and reporting of H&S and well-being to P&FM, escalating to CMT

where appropriate

Responsible Officer: phil roberts

Current Likelihood: Low

Current Impact: High

Overall RAG Status: Amber

Report Date: 16/11/2018 14:17:59

CR 89: New legislative and statutory requirements

Risk Description:

IF the council cannot respond adequately to new legislative and regulatory requirements due to reduced resources, then it will be open to external challenge and may suffer reputational damage and fines.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR62.

Category:

Corporate Governance

Controls in Place:

- Corporate Plan: captures major change and meets duties under the Well-being of Future Generations Act 2015 to set well-being objectives and establish steps to meet them.
- Service Planning: use of the SWOT/PESTLE process to capture external legislative changes and threats, etc. and embed the Well-being of Future Generations Act 2015.
- Role of Directors/Heads of Service: duty to horizon scan and bring forward papers on new changes and to resource accordingly and act in accordance with the Sustainable Development Principle established by the Well-being of Future Generations Act 2015.
- Regular policy briefing developed and widely circulated.
- Regular Policy foresighting briefing - policy perspectives, new ideas and emerging ways of working - developed and widely circulated.
- Monitoring of new legislation by legal department and democratic services.
- Lawyers in Local Government Update on new legislation, consultation and constitutional matters circulated by Head of Legal to CMT on regular basis. Legal implications inserted into decision making reports.

Actions to be taken:

- Strategic Delivery Unit: horizon scan and give advice on our response to new legislation and other major external change.
- Legislative duties and legal obligations incorporated into reports to committees and decision makers with all reports signed off by Legal and Access to Services.
- Embedding legislative duties at the earliest stages of decision-making

Responsible Officer: tracey meredith

Current Likelihood: Low

Current Impact: Medium

Overall RAG Status: Amber

Report Date: 16/11/2018 14:17:59

CR 90: Decision to leave the European Union (BREXIT)

Risk Description:

If there continuing uncertainty from the decision to exit the European Union (BREXIT), then there may be a risk to investment in the region due to the loss of grants and decisions affecting strategic inward investment.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks. Supersedes risk CR64.

Category:

Corporate Finance

Controls in Place:

- A risk outside directly of Council control/influence.
- Maximise existing grant take ups/explore alternative sources of grant/investment
- Event horizon scanning of all media, parliamentary decisions, negotiations.
- Lobbying through WLGA, professional associations for UK/WG government grant/other decisions to attract inward investment via alternative means e.g. City Deal, Tidal Lagoon (despite UK government rejection of financial support re latter)

Arrangements we are putting place to manage them:

- Corporate - Work with the WLGA and welsh Government to ensure there is a collective and consistent approach across Welsh local government in responding to BREXIT; the Leader for the Council also leads for WLGA on Europe, which will be beneficial to the Council in identifying means to address risks. Lobby via WLGA, professional associations for locally retained business rates.
- Economic development and regeneration - Increase level of marketing and promotion of city centre projects and opportunities; increase awareness of Business support offer available to local companies and local supply chain opportunities; exploring alternative funding sources and methods of funding.
- Information management: We will follow ICO guidance with regard to Brexit.
- Records management: We will ensure any European project records are secured and up to date for the period stipulated by the EU regardless of Brexit but also expect there may be guidance from WEFO on this.
- ICT/Digital: We have been ensuring UK based data centres in our move to

Cloud to mitigate any impact of Brexit as well as ensuring data security. Brexit may impact patching of software where we have large global suppliers such as Oracle. A fundamental global change to the system as a result of EU legislative changes may still need to be delivered by us (unless suppliers release a UK version which is yet unknown). We've seen ICT contract costs gradually rising over the past 18 months due to concern in the market on the impact of Brexit. We have been mitigating against contract inflation in the budget and MTFP wherever possible.

- Social care - Relevant staff are participating in briefings on the national schemes set up to mitigate that impact and communicating directly with local providers to better assess likely impact.
- HR - Joined the national teleconferences with the Home Office around EEA nationals and residency. Undertaken a risk assessment and identified potentially impacted employees and areas of work. Plans to communicate to managers information to help by providing useful and reassuring information to staff (FAQs, considering discussing in meetings i.e. one-to one's). Established a working group to prepare an action plan to ensure that we are able to manage a migrant workforce and making business decisions on how to potentially support employees to regularise their stay or apply to become British citizens. Attending Home Office seminars, in relation to plans to pilot their Settled Status Scheme systems with UK health and social care staff ahead of the systems becoming fully operational and open to all from 30 March 2019; this pilot will run from 29 November until 21 December this year Ensuring that we remain updated in line with CIPD advice and legal guidance.

Actions to be taken:

- Lobby via WLGA, professional associations for locally retained business rates

BGS Update 26/6/18 - Personally fed into Welsh Assembly Finance Committee budget roadshow on matter, WLGA and professional bodies continue lobbying, still await material detail and devolution consequentials - remains difficult to assess the overall risk - especially the impact score - remains unchanged for now but impact score may increase as time progresses and detail becomes clearer.

- Work with the WLGA and Welsh Government to ensure there is a collective and consistent approach across Welsh local government in responding to BREXIT.
- Convene a group / committee tasked with mitigation of impacts in regards to BREXIT
- Undertake a BREXIT impact assessment.

BGS 24/9/18 - given lack of progress in the past 3 months pan UK - this has been increased to very high likelihood of uncertainty pervading and the risks

and impact of the permutations of Brexit deals and no deals has also deteriorated

BGS 14/11

Key implications risks and opportunities:

- Legal – no immediate specific issues as all EU laws segue into or are already UK law
- Contracted services – EU nationals employed by your contractors. Probably have higher numbers of non-EU non-UK nationals especially in care sector.
- Care sector - increased fragility of the domiciliary and residential care market due to workforce impacts.
- HR – own workforce we have around 100 EU nationals. There is a proposed settlement fee of £554 per worker. Expectation is we as employer would pay fees even if no legal obligation.
- Civil Contingency - civil unrest locally unlikely but everything is still contingency planned for locally, regionally and nationally; can be escalated as needs be.
- EU funds – after 2022/23 structural funds and programmes dry up. Loss of EU Structural Funds currently £30m of schemes in progress particularly supporting economic development, capital and skills initiatives. There is no indication of how this funding would be replaced and very limited alternative funding from Welsh Government and other sources. Shared Prosperity Fund as replacement vague as to implications – policy vacuum. In economic development & poverty and prevention, we have around 45 of our staff funded by EU funds. Impact on wider work creation programmes. Wider Welsh issues are E.g. Welsh Development Bank part funded by ERDF.
- State Aid Regime – currently tied to EU rules – but in a “no deal” Brexit we would default to WTO rules, which are arguably even more onerous.
- Agency and workforce - need to actively engage with both for a post EU Brexit, no discrimination policy etc. .
- Risks – are currently too finance focussed and need to widen to procurement, staff, HR, civil contingency etc. and actions to mitigate.
- Money – zero grant losses from EU factored into MTFP post 2022-23. Unknown.
- Port Health Authority - becomes potentially hard border – implications for goods and food/waste transit etc.,
- Swansea Airport – we are landowner not operator but still a port of entry – albeit small scale
- Data – where will it be held - Microsoft e.g. only just opened British Data centres. What is the legal regime for services in cloud in future?
- Health, Environment – long-term risk re climate change, agriculture etc.
- Public Health – monitoring water, power - significant resource issues re certification of meat, food, livestock, vaccines etc. if EU certification schemes end.
- Local economy risks: Lower levels of inward investment due to the uncertainty of financial markets and changing regulations created by Brexit. Market uncertainty also affects ability to attract developers and investors to commit to city centre regeneration schemes. Potential effect on businesses

ability to trade with EU companies impacting on employment levels.

- Procurement - cost inflation due to a no-deal. Current UK Gov position is to make a deal based on a 'customs union', so there may be some inflation on our contracts; but too early to tell as the detail is not yet apparent. If 'no deal' then likely higher inflation for a period as the supply base reacts to new tariffs etc. Loss of EU labour may cause cost increases too, but again given the settled status regime proposed by UK Gov, that may be a longer-term problem.

Responsible Officer: ben smith

Current Likelihood: Very High

Current Impact: Medium

Overall RAG Status: Red

Report Date: 16/11/2018 14:17:59

CR 91: Tax evasion

Risk Description:

If the Council fails to prevent those who act for or on its behalf from knowingly or unknowingly facilitating (including failing to prevent) tax evasion, then the Council will be criminally liable and will face an investigation by HMRC with potential prosecution and unlimited financial liability.

Risk added 27/03/18 following review of production of Corporate Plan 2017/22 and subsequent review of Corporate Risks.

Category:

Corporate Finance

Controls in Place:

- VAT Manual, Guidance Notes and Accounting Instructions.
- VAT advice available via Principal Finance Partner and external VAT advisors.
- Financial Procedure Rules (FPRs) and Contract Procedure Rules (CPRs).
- IR35 guidance and procedure notes available.
- Procurement rules and procedures.
- Segregation of duties.

Actions to be taken:

- A briefing note discussed at CMT and circulated to senior management team, head teachers, finance managers and finance contacts to raise awareness.
- Head Teachers, finance managers / managers to establish policies, procedures and communication to follow financial rules, procedures and guidance and to prevent the risk.
- Audit/Corporate Fraud to incorporate this as part of their plans, investigations and audits.

BGS review 26/6/18 - no material identified cases - schools remain an

operational boundary risk for Council given budget/operational delegation - but on basis of current isolated incidence of risk identified, likelihood down rated to low

BGS Reviewed 24/9/18 - no change to likelihood assessment, impact reduced

Responsible Officer: ben smith

Current Likelihood: Low

Current Impact: Medium

Overall RAG Status: Amber

Report Date: 16/11/2018 14:17:59
