

Risk on a Page

Risk Title : Health and Safety of customer services staff

Risk ID : 149

Description : If sufficient supervisory cover is not maintained in the contact centre, or safety measures in place are removed without the section being notified, then staff could be at risk from any aggressive customers.

Risk Level : Service Area

Responsible Officer : Julian.Morgans

Councillor : Robert Stewart

Last Update : 07/10/2022

Historical RAG :

Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

Current Control Measures

This is a permanent risk and cannot be removed as the behaviour of some members of the public cannot be predicted and we are limited by the contact centre environment. It is monitored And kept under review. It is regularly discussed by the contact centre manager and the revenues and benefits manager and any change to procedure takes into account the safety of staff.

Last Update

04/03/2022

Risk Response

Tolerate

Projected Completion

31/03/2023

Appropriate training continues to be provided to front line Contact centre staff and those visiting clients within the resources available in the corporate training team.

04/03/2022

Treat

31/03/2023

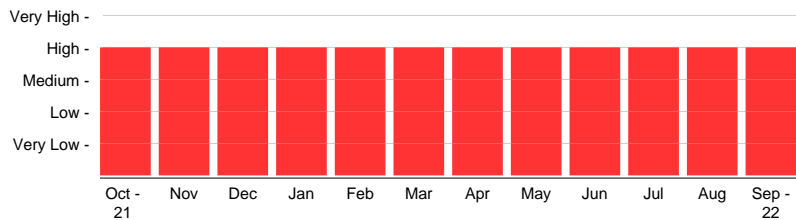
Revenues and Benefits continues to ensure that one supervisor is always available to monitor staff. the contact centre is responsible for providing a second and the two work jointly together. security also monitor the contact centre and will respond immediately if panic alarms are pressed.

04/03/2022

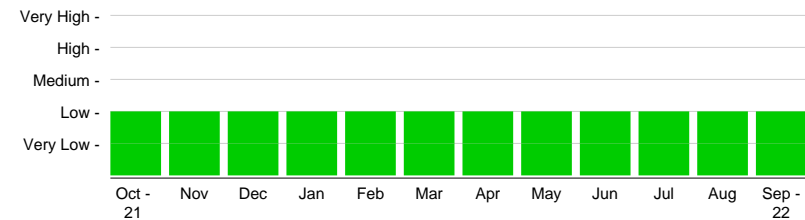
Treat

31/03/2023

Historical Impact : High



Historical Likelihood : Low



Risk on a Page

Risk Title : Tax evasion

Risk ID : 155

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 Level : Directorate

Responsible Officer : Ben.Smith

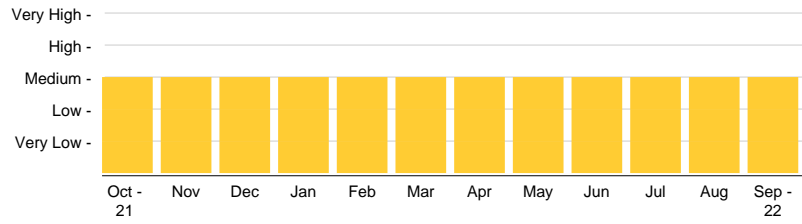
Councillor : Robert Stewart

Last Update : 20/09/2022

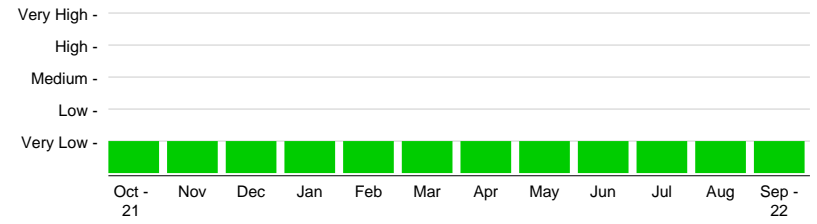
Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN	GREEN

Current Control Measures	Last Update	Risk Response	Projected Completion
External VAT advisors retained by Council for specialist VAT advice under contract	20/09/2022	Treat	01/04/2023
<ul style="list-style-type: none"> ¿ 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. 	20/09/2022	Treat	01/04/2023
VAT Manual and guide available on Staffnet permanently - refreshed annually as needs be	20/09/2022	Treat	01/04/2023
Accounting Instruction 15 - VAT - permanently available online	20/09/2022	Treat	01/04/2023
VAT advice available to any staff via Principal Finance Partner. All finance staff know to refer any reports with VAT implications via the nominated VAT Principal Finance Partner	20/09/2022	Treat	01/04/2023
<p>Advice and guidance issued to HoS and managers on 16/02/21 regarding new Construction Industry Domestic Reverse charge for VAT Regime.</p> <p>In order to comply with new legislation coming in 1st March, we are requiring review of all ongoing procured construction services to ensure the correct VAT treatment is being applied. Where CIS is applicable, we have a statutory obligation to notify suppliers of our End User status so they know whether or not to charge us VAT</p>	20/09/2022	Treat	01/04/2023
Covid disruption	20/09/2022	Tolerate	01/01/2023

Historical Impact : **Medium**



Historical Likelihood : **Very Low**



Risk on a Page

Risk Title : Revenues and Benefit Section - Mail / e-mail based data breaches

Risk ID : 157

Description : If a letter / e-mail from the Revenues and Benefits service is mailed to the wrong address/mailbox, then there is the potential for a data breach. Several hundred letters/e-mails are sent every day so there is the potential for human error in this process.

Risk Level : Service Area

Responsible Officer : Julian.Morgans

Councillor : Robert Stewart

Last Update : 07/10/2022

Historical RAG :

Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

Current Control Measures	Last Update	Risk Response	Projected Completion
<p>due to the majority of staff working from home as a result of the covid pandemic, we have changed our printing methodology so that more mail is sent directly to IT for printing and so is not handled by staff. this has reduced the number of data breaches arising from the '2 letters in one envelope' scenario. not all of our letters can be handled like this as the technology to match/mail letters of varying length is still not available but this measure has helped.</p>	04/03/2022	Treat	31/03/2023
<p>Various procedures have been put in place to minimise the risk of errors e.g. sharing out enveloping of mail so staff deal with lower amounts of letters and the section is exploring automatic matching and mailing of correspondence by Design Print. Reminders are to be added to our workflow system that contact addresses should be checked.</p> <p>Should a breach occur, the section will consider the level of risk to the rights and freedoms of the individual. This will depend on the nature of the data lost.</p> <p>The section will advise the data breach panel of the assessed level of risk so a decision can be made on whether the subject of the data breach should be informed. If the risk is high, the Transformation and ICT Programme Officer (Mike Powney) will be contacted verbally for a decision without waiting for a panel to be convened.</p> <p>A high risk exists when the breach may lead to physical, material or non-material damage for the individuals whose data have been breached e.g. discrimination, identity theft or fraud, financial loss and damage to reputation. When the breach involves personal data that reveals racial or ethnic origin, political opinion, religion or philosophical beliefs, or trade union membership, or includes genetic data, data concerning health or data concerning sex life, or criminal convictions and offences or related security measures, such damage should be considered likely to occur.</p> <p>In general, the data sent in the bulk of letters would not result in a high risk to the subject.</p>	04/03/2022	Treat	31/03/2023
<p>Staff are made aware of data security obligations during initial training and periodic refresher training is given using the authority's corporate training package. Also reminders are issued should specific issues be identified when dealing with a data breach. Data security is also discussed at team meetings and the</p>	04/03/2022	Treat	31/03/2023

Current Control Measures

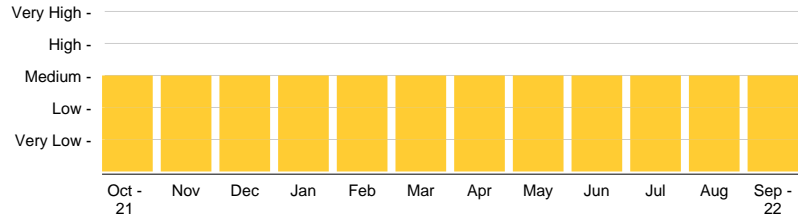
Last Update

Risk Response

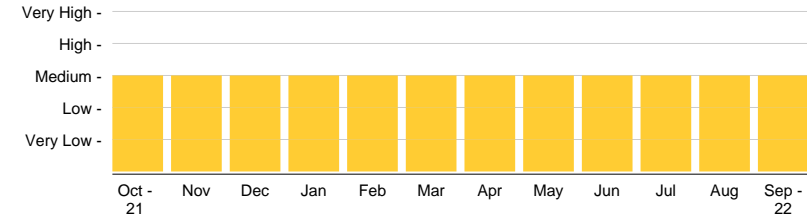
Appendix A
Projected
Completion

outcomes of any serious serious data breaches are shared across the service. The 'culture' in the section is very much 'data-protection aware'. this is an ongoing process and will never be considered to be complete.

Historical Impact : **Medium**



Historical Likelihood : **Medium**



Risk on a Page

Risk Title : Revenues and Benefits Section - Limited DBO support for back office systems

Risk ID : 158

Description : If the DBO who usually provides excellent technical support for our back office system is not available, then the other staff on the team may not have sufficient knowledge of our systems (e.g. Northgate, Abacus, Civica) to provide the necessary support.

Risk Level : Service Area

Responsible Officer : Julian.Morgans

Councillor : Robert Stewart

Last Update : 07/10/2022

Historical RAG :

Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

Current Control Measures

We pay Servelec for a managed service for the ABACUS software

Last Update

04/03/2022

Risk Response

Treat

Projected Completion

31/03/2023

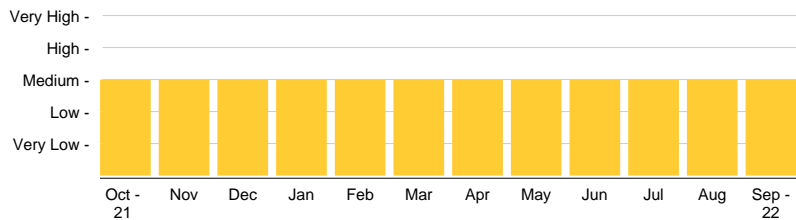
I cannot set up any measures to eliminate or control the risk. We might be able to buy in the necessary support but if we had a short term urgent need that might not help or be available quickly.

04/03/2022

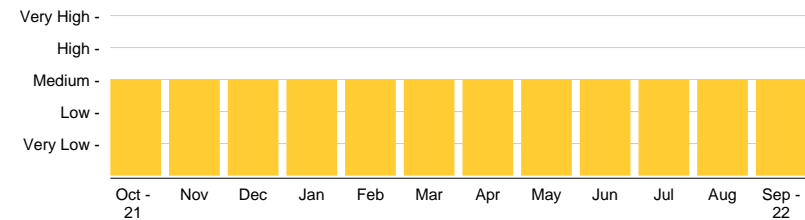
Tolerate

31/03/2023

Historical Impact : **Medium**



Historical Likelihood : **Medium**



Risk on a Page

Risk Title : Financial Control - MTFP Delivery

Risk ID : 159

Description : If we fail to deliver Sustainable Swansea and maintain sufficient financial control, and in particular do not ensure we contain service overspending, especially now inflation is embedded at levels far above the expectation of around 2%, then we will not be able to respond appropriately to continuing austerity, demographic pressures, increasing demand and price pressures and changing public expectations.

Risk Level : Corporate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 03/10/2022

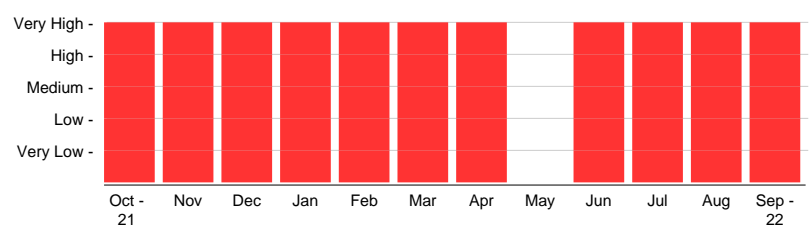
Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

Current Control Measures	Last Update	Risk Response	Projected Completion
As part of the quarterly Revenue and Capital Budget Monitoring Reports to Cabinet, continue to monitor and report on slippage in Capital schemes and the effects on Capital schemes of price inflation affecting supplies and materials, including mitigating actions such as agreeing cost increases through FPR7 procedures.	03/10/2022	Tolerate	31/03/2023
Covid disruption	21/09/2022	Tolerate	01/01/2023
COVID-19 Recovery Plan : Future Council - Finance - New MTFP. Linkages with Achieving better Together Can be refreshed after CSR 2021. Do expect multi year settlement from Welsh Government a possibility which will aid medium term certainty.	20/09/2022	Treat	01/01/2023
Identify uncontrollable inflation pressures as variances in the monthly PFM budget reporting cycles and quarterly through to Cabinet.	20/09/2022	Tolerate	01/04/2023
Compliance within Financial Procedure rules so that spend remains within budget, including permitted virements.	20/09/2022	Treat	01/04/2023
Services to ensure that inflation pressures are managed and contained within cash limits agreed at the time the budget and MFTP are set.	20/09/2022	Treat	01/04/2023
Extant spending restrictions published to all staff and reviewed and many controls continue to be directly exercised by CMT in relation to filling vacant posts, restructures, regrades and committing contract sums	20/09/2022	Treat	01/04/2023
Agreed and well established quarterly reporting plan in place to document and record at Cabinet all actions or non actions in services to contain spending	20/09/2022	Treat	01/04/2023

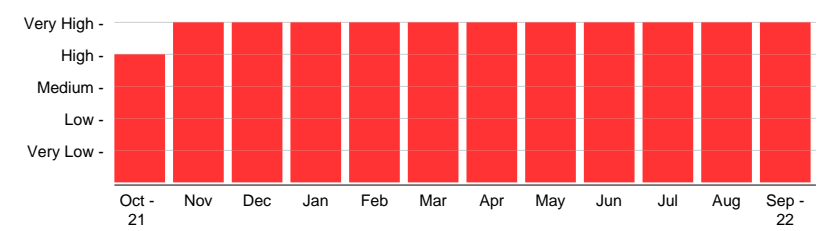
Current Control Measures

	Last Update	Risk Response	Projected Completion
PFM (Performance and Financial Management/Monitoring) process monthly is well established and understood by all officers with appropriate escalation mechanism to S151 Officer, Chief Executive and Cabinet if non compliance	20/09/2022	Treat	01/04/2023
Agree modest virements in conjunction with the S151 Officer and report more sizeable issues for decision through Cabinet on S151 Officer advice around releases from central inflation provision (£4m) and contingency (£3.5m) in year.	23/03/2022	Treat	31/03/2023
The S151 Officer to issue forthright and formal advice on the adequacy of budgets as part of budget setting, including the central inflation provision and contingency over the medium term taking into account all known pressures including prices.	23/03/2022	Treat	31/03/2023
Further development work to progress on transformation agenda over medium term through Achieving Better Together reshaping programme.	23/03/2022	Treat	31/03/2023

Historical Impact : Very High



Historical Likelihood : Very High



Risk on a Page

Risk Title : Annual Budget and Medium Term Financial Plan agreement

Risk ID : 160

Description : If Council fails to agree the Annual Budget together with the Medium Term Financial Plan by the specified statutory date then the Section 151 officer will be required to present a report to all members under S114 of Local Government Finance Act 1988 and the Council will be prevented from incurring expenditure until the report has been considered by Council. Alternatively, The S151 Officer may decline to certify the budget and level of reserves as sound and adequate as part of annual budget setting.

Risk Level : Service Area

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

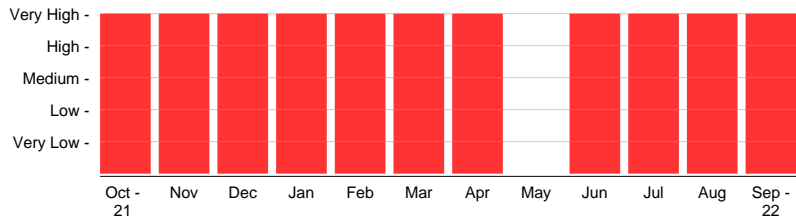
Last Update : 20/09/2022

Historical RAG :

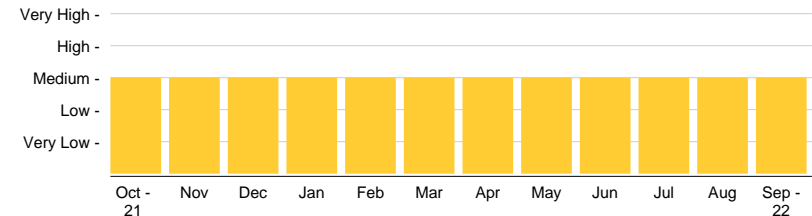
Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

Current Control Measures	Last Update	Risk Response	Projected Completion
S151 personally signs off and presents all budget reports in own name to Council each year. Reserves powers to sanction Council if it were not to proceed and follow S151 Officer advice.	20/09/2022	Treat	01/04/2023
Senior experienced qualified staff tasked with specific aspects of all production of budgets and reports	20/09/2022	Treat	01/04/2023
Detailed well established budget timetable tailored each year to actual committee and council dates	20/09/2022	Treat	01/04/2023
Covid disruption	20/09/2022	Tolerate	01/01/2023

Historical Impact : Very High



Historical Likelihood : Medium



Risk on a Page

Risk Title : Financial implications of any proposed actions

Risk ID : 161

Description : If Departments fail to consider or evaluate the financial implications of any proposed action before commitments are made then the expenditure may be illegal, exceed budget provision or not provide good value for money which may require a report by the Section 151 Officer to Council under S114 of Local Government Finance Act 1988

Risk Level : Service Area

Responsible Officer : Ben.Smith

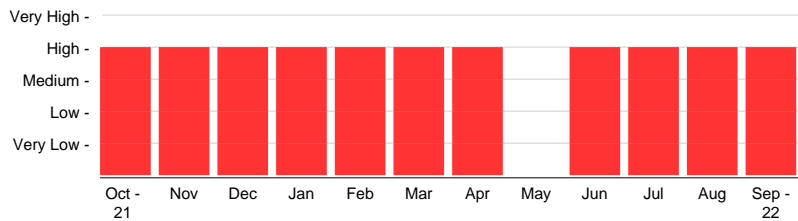
Councillor : Robert Stewart

Last Update : 20/09/2022

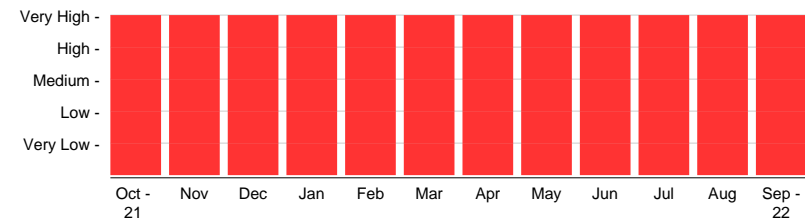
Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

Current Control Measures	Last Update	Risk Response	Projected Completion
Financial Procedure Rules prescribe clear duties of all officers. Failure to comply can result in disciplinary action	20/09/2022	Treat	01/04/2023
S114 powers of s151 Officer	20/09/2022	Treat	01/04/2023
Covid disruption	20/09/2022	Tolerate	01/01/2023

Historical Impact : High



Historical Likelihood : Very High



Risk on a Page

Risk Title : Annual Statement of Accounts

Risk ID : 162

Description : If the Annual Statement of Accounts are not signed by the S151 Officer and made available for external audit by 31st May each year then the Council must immediately publish a statement setting out the reasons why the Accounts have not been signed and agree a course of action to ensure they are signed as soon as practicable. Further shadow arrangements apply in relation to Audit certification by end July each year. These are both mandatory for 2021-22 and current audit working arrangements (whilst relaxed during Covid) have not delivered to this timescale.

Risk Level : Service Area

Responsible Officer : Ben.Smith

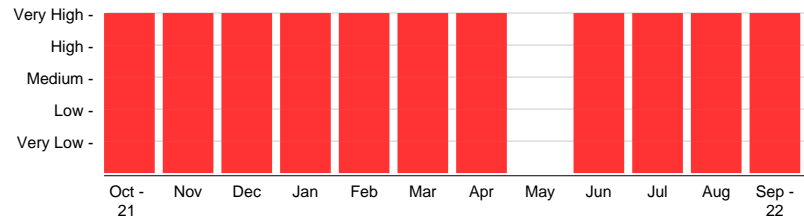
Councillor : Robert Stewart

Last Update : 20/09/2022

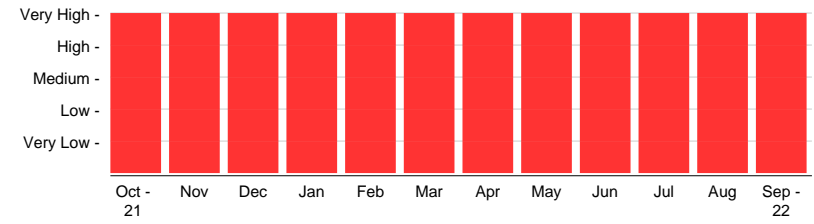
Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

Current Control Measures	Last Update	Risk Response	Projected Completion
<p>A detailed Closing of Accounts Timetable is published each year allocating specific tasks in the process to named officers. Progress against the timetable is monitored by the Strategic Finance Managers and significant issues are escalated to the Head of Financial Services.</p> <p>2017/17 Accounts signed off unaltered.</p> <p>There is significant risk that deadlines will not be met for the 2017/18 production of the statement of accounts due to loss of experienced key personnel and therefore a number of new officers in key posts.</p> <p>2017/18 - earliest ever sign off achieved.</p> <p>2018/19 - challenge remains but met earlier 31/5 draft deadline ahead of schedule, this year</p> <p>2019/20 - extreme challenge but met 31/5 draft deadline again. External auditors missed original deadline of end July, albeit since relaxed under Covid working rules. Accounts qualification on a technical matter very likely to occur compounding difficulty of achieving permanent end May/end July respective timelines.</p>	20/09/2022	Treat	01/04/2023
<p>Covid disruption</p>	20/09/2022	Tolerate	01/01/2023
<p>Clear allocated responsibility for closure with a clear timetable project managed by senior long serving and very experienced staff. Deputy S151 Officer leads on Pension Fund accounts. Strategic Finance Manager leads on main accounts. S151 officer personally responsible for ensuring both occur.</p>	23/03/2022	Treat	31/05/2023

Historical Impact : **Very High**



Historical Likelihood : **Very High**



Risk on a Page

Risk Title : Finance Staff posts

Risk ID : 164

Description : If it is not possible to fill key posts with suitably qualified staff then the Section may be unable to fulfil its work requirements

Risk Level : Service Area

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 20/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

Current Control Measures

Additional resources identified as necessary to strengthen finance function. In current discussion with CX and Deputy CX.

Last Update

20/09/2022

Risk Response

Treat

Projected Completion

01/04/2023

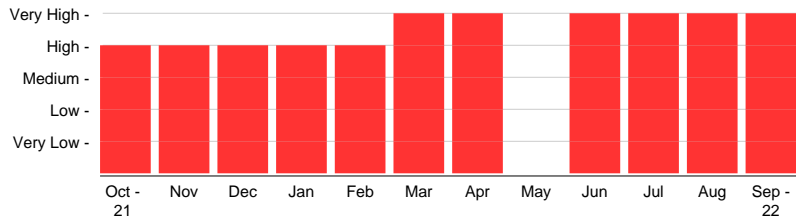
Covid disruption

20/09/2022

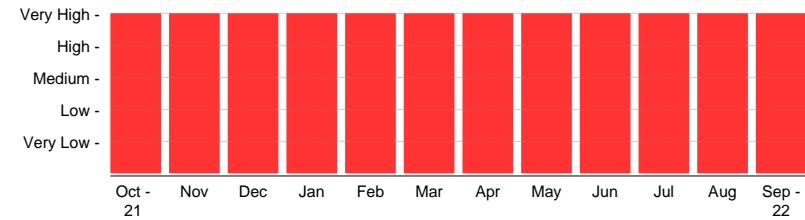
Tolerate

01/01/2023

Historical Impact : Very High



Historical Likelihood : Very High



Risk on a Page

Risk Title : Grant governance

Risk ID : 166

Description : If a grant claim is not submitted in accordance with deadlines and/or the submitted grant is not fully compliant then there is the risk of loss of income and reputation to the council plus impact on cash flow.

Risk Level : Service Area

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

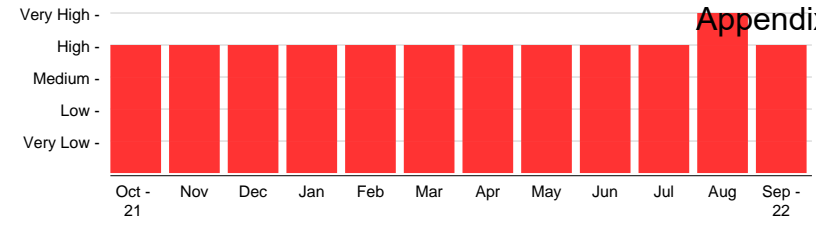
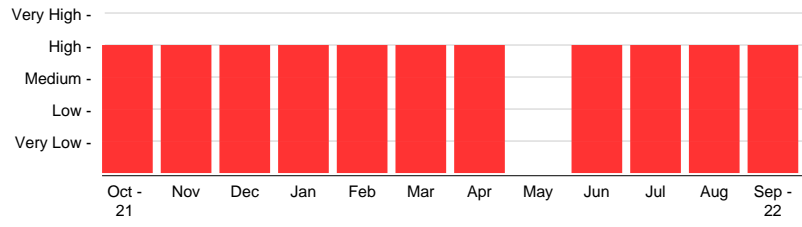
Last Update : 20/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

Current Control Measures	Last Update	Risk Response	Projected Completion
No grant may be claimed or applied for without wet ink or electronic signature of S151 officer or nominated deputy S151 officer	20/09/2022	Treat	01/04/2023
New, novel and contentious grant claims must go through the External Funding Panel to ensure Cabinet Member awareness and support. THIS MEASURE DOES NOT APPLY TO ROUTINE GRANTS RECEIVED EVERY YEAR AS THIS IS CONSIDERED BUSINESS AS USUAL	20/09/2022	Treat	01/04/2023
Small grants team maintained in core finance. No grant applications may proceed without going through the grants team	20/09/2022	Treat	01/04/2023
Financial Procedure Rules and NGA (Notification of Grant Application) rules set out clear expectations and control measures for any grant application. All officers are required to comply with FPRs as part of Council Constitution	20/09/2022	Treat	01/04/2023
Covid disruption	20/09/2022	Tolerate	01/01/2023

Historical Impact : High

Historical Likelihood : High



Appendix A

Risk on a Page

Risk Title : Lateness of decision reports

Risk ID : 167

Description : If decision reports are incomplete or received late there is a risk that the full financial implications and consequences of a decision report will not be appropriately considered by the decision taker

Risk Level : Service Area

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 20/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED	RED

Current Control Measures

No decision report may be released without sign off by Finance Officer. Most require S151 personal sign off. Some senior officers are nominated to act on behalf of s151 Officer

Last Update

20/09/2022

Risk Response

Treat

Projected Completion

01/04/2023

S151 officer will withhold consent if insufficient time given to review reports. 5clear working days is the normal expectation. Every effort will be made to accommodate urgent by exception reports

20/09/2022

Treat

01/04/2023

Covid disruption

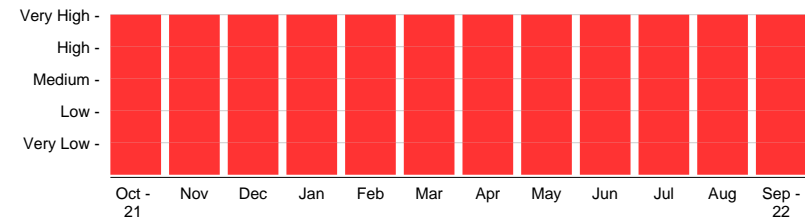
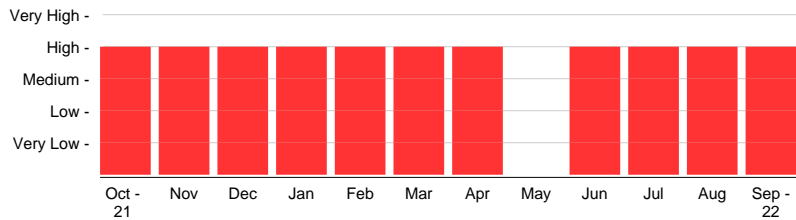
20/09/2022

Tolerate

01/01/2023

Historical Impact : High

Historical Likelihood : Very High



Risk on a Page

Risk Title : Internal Audit Annual Audit Opinion

Risk ID : 191

Description : IF there is insufficient Internal Audit staff in post THEN this could mean that there is insufficient Internal Audit coverage to provide the Annual Audit Opinion to the S151 Officer and the Governance and Audit Committee.

Risk Level : Service Area

Responsible Officer : Simon.Cockings

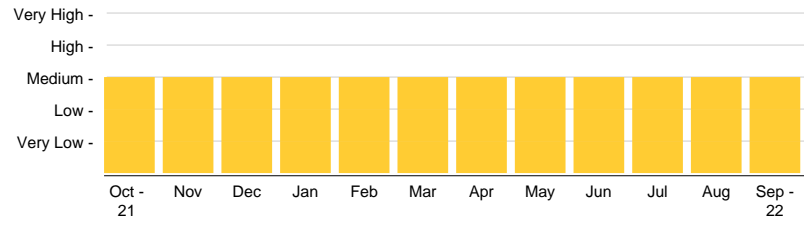
Councillor : Robert Stewart

Last Update : 06/10/2022

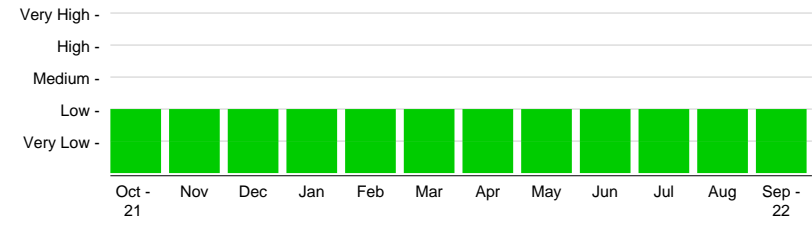
Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

Current Control Measures	Last Update	Risk Response	Projected Completion
The S151 Officer and the Governance and Audit Committee receive and approve the Internal Audit Annual Plan which details the resource levels of the Internal Audit Team for the forthcoming year. The S151 Officer and Governance and Audit Committee receive Quarterly Internal Audit Monitoring Reports from the Chief Auditor which would highlight any resource issued should they arise. (Updated 15/11/21)	09/03/2022	Treat	31/03/2023
The risk based Internal Audit Annual Plan is balanced to available resources on an annual basis and this is reviewed and approved by the S151 Officer and the Governance and Audit Committee. The performance of the team in completing the planned programme of work is monitored by the S151 Officer and the Governance and Audit Committee via the Chief Auditors Quarterly Internal Audit Monitoring Reports and the Internal Audit Annual Report. Any concerns in relation to resource levels which may impact the delivery of the annual audit plan are raised with the S151 Officer and the Governance and Audit Committee immediately. (Updated 15/11/21)	09/03/2022	Treat	31/03/2023
As Required By The Public Sector Internal Audit Standards A Risk Based Audit Plan Is Prepared Annually following consultation With Hos, Cmt, And The Section 151 Officer. The draft plan is also presented to the Governance and Audit Committee for consultation and the final Plan Is Reviewed And Approved By The S151 Officer, Cmt And the Governance Audit Committee Providing Assurance That The Plan Will Deliver A Suitable Level Of Coverage To Inform The Chief Auditors Annual Opinion. (Updated 15/11/21)	09/03/2022	Treat	31/03/2023
Covid disruption (Updated 15/11/21)	09/03/2022	Treat	31/03/2023

Historical Impact : **Medium**



Historical Likelihood : **Low**



Risk on a Page

Risk Title : Commercial Services capacity issues (e.g. Schools Procurement)

Risk ID : 195

Description : If Procurement support not adequately resourced/ supported then creates risk environment for breach of statutory obligations.

Risk Level : Service Area

Responsible Officer : Chris.Williams4

Councillor : Robert Stewart

Last Update : 28/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED		RED	RED	RED	RED	RED	RED

Current Control Measures

Staff capacity issues identified (DPRs now finalised / recruitment begun) and also governance gaps being tackled i.e. Schools Guidance on Procurement working draft provided - (School Guide required as base upon which to communicate with Schools correct governance processes to be followed). Recruitment of staff now on-going, to be completed in autumn, so will provide associated capacity to support Schools and other key governance requirements.

Last Update

28/09/2022

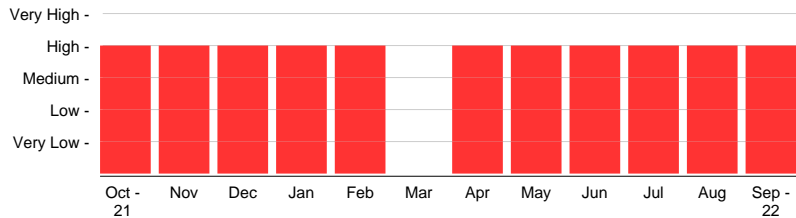
Risk Response

Treat

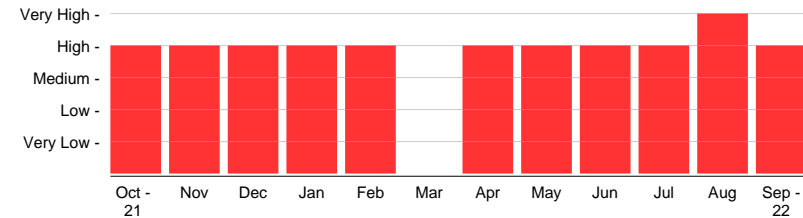
Projected Completion

22/12/2022

Historical Impact : High



Historical Likelihood : High



Risk on a Page

Risk Title : Compliance with UKPCR and Well-Being and FG Act (procurement activity)

Risk ID : 271

Description : If no / insufficient audit trail of procurement evidence (analysis) to show compliance with legal obligations then the Council risks sanction, as well as core issue of not following legal obligations of such Acts.

Risk Level : Service Area

Responsible Officer : Chris.Williams4

Councillor : Robert Stewart

Last Update : 28/09/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	RED	RED	RED	RED	RED		RED	RED	RED	RED	RED	RED

Current Control Measures

Revised process for ensuring compliance with the WBFGA (pilot projects chosen (CBS - Bryntawe, and Highways - Mumbles sea defence) / need for an in-depth review of documentation to support the process (CMT approved the pilot project approach). Waivers highlighted at CMT as part of the SMAS process - general non-compliance with CPR noted to Directors and specific risk contracts, e.g. agency workers contract, highlighted.

New staff recruitment approved and on going.

Presentation to Leadership session planned in the autumn / report to Cabinet submitted re Scrutiny Panel input on this matter and Audit have provided new recommendations which are now under review / development, to be finalised.

Last Update

28/09/2022

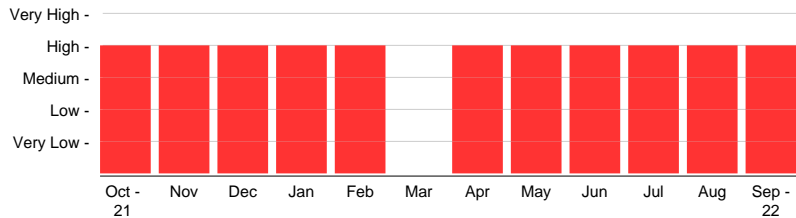
Risk Response

Treat

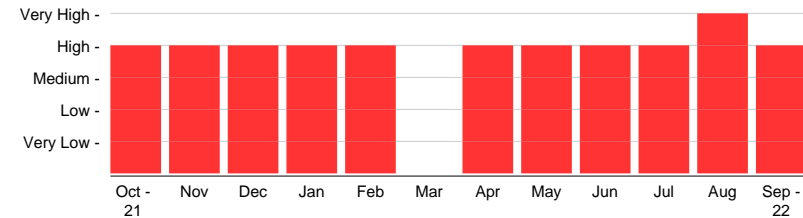
Projected Completion

22/12/2022

Historical Impact : High



Historical Likelihood : High



Risk on a Page

Risk Title : Reducing and tackling Fraud

Risk ID : 289

Description : If the council does not put robust arrangements in place to protect its limited resources and assets from fraud and corruption, then it will remove resources from the council so that they are not put to best use to support those with the greatest need and will cause untold social harm to individuals and communities.

Risk Level : Directorate

Responsible Officer : Ben.Smith

Councillor : Robert Stewart

Last Update : 06/10/2022

Historical RAG :

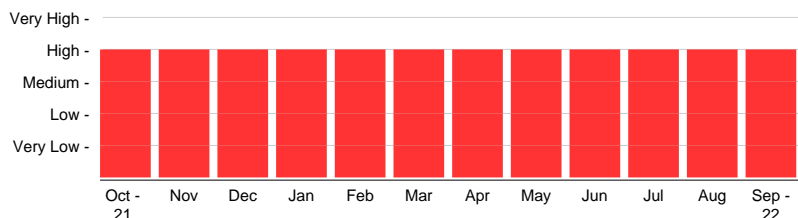
Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

Current Control Measures	Last Update	Risk Response	Projected Completion
Review annually and remind staff every six months of detailed policies and procedures in place for staff to follow to reduce the likelihood and opportunity of fraudulent activity, including Financial Procedure Rules, Contract Procedure Rules and Procurement Guidelines. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Present the Annual Counter Fraud Plan and gain approval each year from CMT and Governance & Audit Committee to help ensure fraud risks are identified and highlighted and resources are targeted to key areas to limit the possible risk of fraud. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Report progress annually and mid-year against the work undertaken by the Corporate Fraud Function to CMT and Governance & Audit Committee to assist in increasing fraud awareness across the organisation and highlight key risk areas in order to deter and reduce the risk of further fraudulent activity. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
The Fraud Team continue to act as the hub for the receipt of intelligence and alerts from the National Anti-Fraud Network and other organisations, including the Councils bankers and the Credit Industry Fraud Avoidance Service, and take action and circulate to raise awareness of current and emerging fraud risks that may be faced by the Council and so reduce the risk of the authority being subject to fraudulent attack. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Provide independent assurance each year via the Chief Auditor's Annual Report and Opinion, the Annual Governance Statement and the Annual ISA 260 Report from the Council's external auditors of the existence of a strong and effective Governance, Risk Management and Internal Control framework that provides assurance that there are suitable controls and procedures in place across the Council to reduce the possibility of fraudulent activity. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Governance & Audit Committee continues to review and assess the Risk Management, Internal Control And Corporate Governance Arrangements of the Authority as part of the committees annual work programme, which includes quarterly monitoring reports from the Chief Internal Auditor, the Strategic	09/03/2022	Treat	31/03/2023

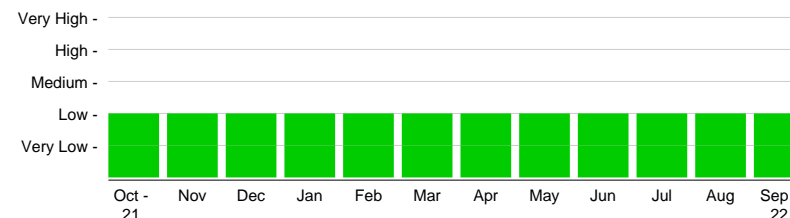
Current Control Measures

	Last Update	Risk Response	Projected Completion
Delivery and Performance Manager and annual reports from the Corporate Directors, which provides assurance that there are suitable controls and procedures in place across the Council to reduce the possibility of fraudulent activity. (Updated 02/02/22)			
Continue the work and publicise the existence at least twice a year of the Council's dedicated team of professionally trained and experienced Corporate Fraud Investigators to prevent, deter and detect fraudulent activity and to ensure any allegations of fraud and corruption are effectively investigated. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Annual review of all relevant policies and procedures to ensure they remain fit for purpose in helping to prevent and detect fraud and corruption e.g. the Anti-Fraud and Corruption Policy, Anti-Money Laundering Policy, Whistleblowing Policy, Disciplinary Policy and the Code of Conduct. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Continue to communicate a minimum of twice a year, via internal and external bulletins, a Zero Tolerance approach to fraud, bribery and corruption. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Continue to take part in the National Fraud Initiative exercise coordinated by the Cabinet Office on a two-yearly basis, which involves data matching across a broad range of Council data in order to detect and prevent fraudulent activity. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Continue to implement an action plan to further strengthen counter-fraud arrangements in response to a review of counter-fraud arrangements in public sector bodies across Wales undertaken by Audit Wales. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023
Continue to assess all reports of fraud received via a dedicated fraud inbox for staff and the general public to report any suspicion of alleged fraudulent activity and evaluate the threats and respond accordingly. (Updated 02/02/22)	09/03/2022	Treat	31/03/2023

Historical Impact : High



Historical Likelihood : Low



Risk on a Page

Risk Title : Removal of printer in Revs and Bens Control Room (secure mail opening facility)

Risk ID : 302

Description : Now that the printer /scanner has been removed from the Secure mail opening room, if staff are need to scan or print confidential documentation outside the secure mail room, then there is a greater risk of a data breach.

Risk Level : Information

Responsible Officer : Julian.Morgans

Councillor : Robert Stewart

Last Update : 07/10/2022

Historical RAG :	Oct-21	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep-22
	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER	AMBER

Current Control Measures

No real control measure can be put in place other than reminding staff to be extra careful when taking documents outside our controlled area

Last Update

04/03/2022

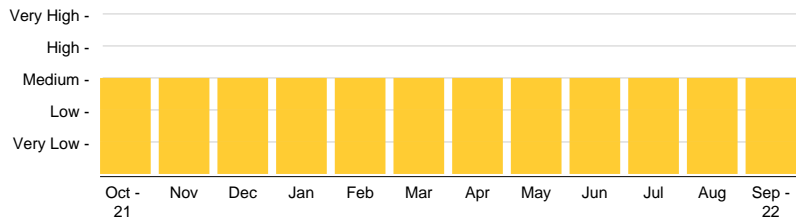
Risk Response

Tolerate

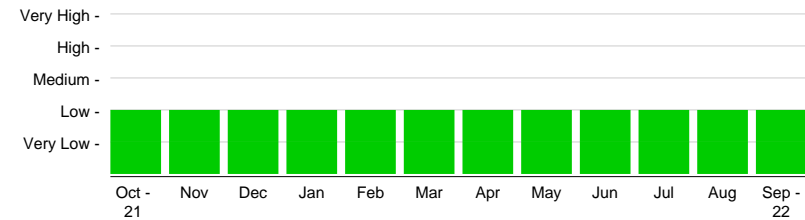
Projected Completion

31/03/2023

Historical Impact : Medium



Historical Likelihood : Low



Risk on a Page

Risk Title : Security of mail prep and scanning room and general control team activities

Risk ID : 326

Description : If the current security arrangements for the Revenues and Benefits control team (lockable room, defined space, secure storage for sensitive documents) are not maintained, then there will be a risk that access to DWP/HMRC data may be removed and the Service will be compromised.

Risk Level : Service Area

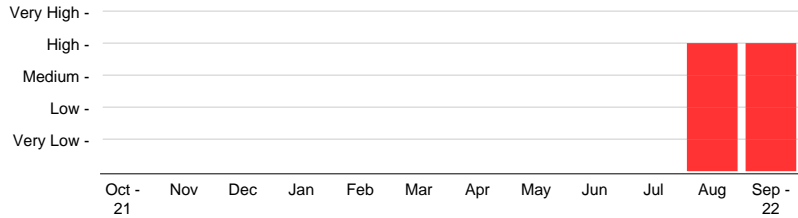
Responsible Officer : Julian.Morgans

Councillor : Robert Stewart

Last Update : 07/10/2022

Historical RAG : Oct-21 Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep-22
AMBER AMBER

Historical Impact : High



Historical Likelihood : Very Low

