

Assurance framework (2024/25)

Introduction

In accordance with the Council's risk management strategy, the assurance framework is the means through which the Council gathers, documents and demonstrates a comprehensive awareness of the risks it faces and the effectiveness of the controls and mitigations that are in place. It provides a structured means of identifying and mapping the main sources of assurance relating to risks and helps coordinate management response to best effect. It cannot reasonably be expected to identify all specific permutations or situations within which risk may be manifested, but instead focuses and groups risks by category for the ease and effectiveness of analysis.

The assurance framework is distinct from risk registers which deal with risks of current concern and are being actively managed. The assurance framework sets out all risks, including those that are sufficiently controlled and do not therefore merit the same level of management attention. It is a product of, but likewise underpins, the Council's risk management cycle and a risk aware culture.

The assurance framework is primarily an operational document that is used by officers as part of the regular review of the Council's risk profile. It is presented to the Audit Committee and Executive in Q3 reporting of each year, alongside the risk registers for the upcoming year, to illustrate the Council's risk profile. The assessment of the current risk score and the target risk score has been undertaken in accordance with the risk management strategy and methodology.

ID	Risk name and description	Risk owners	Controls	Mitigations	Sources of assurance	Current risk score			Target risk score			Within appetite?	Risk register - 2024/25
						L	I	Total	L	I	Total		
1	<p>Complaints handling</p> <p>The Council strives for excellence in service delivery. As a complex organisation that provides a wide range of services, it is recognised that we won't always get things right and that complaints will be received. It is crucial that, where possible, the Council learns from complaints to improve service delivery. Failure to adequately manage and address complaints risks poor service delivery and sanction by the Local Government and Social Care Ombudsman.</p>	<p>Officer(s): Carys Jones</p> <p>Executive Member: Cllr J. King</p>	Complaints handling system; regular monitoring and reporting of complaint trends to identify issues to proactively avoid service failure; regular reporting of customer service KPIs; training of staff in complaints handling	Where a service failure occurs, take appropriate remedial action.		2	2	4	2	2	4	Yes	N/A

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2	<p>Health and safety - staff working on reception and in other public facing areas</p> <p>There is a risk that staff working on reception may be the subject of physical and/or verbal assault by visiting clients, thereby affecting their health and wellbeing.</p>	<p>Officer(s): Carys Jones</p> <p>Executive member: Cllr J. King</p>	Visible security presence on reception at the Town Hall; panic alarms are in place; panic alarms given to staff when they go into meeting rooms; risk assessment for reception which Customer Contact, Housing and other face to face departments have oversight of; risk assessments made available on the intranet; training for preventing staff abuse for front facing staff and, in future, for wider staff; building wide security risk assessments and measures implemented.	A prevention of abuse of staff guide is being prepared; access to the Employee Assistance Programme for affected staff	Health and safety governance internal audit (2022/23)	2	2	4	2	2	4	Yes	N/A
3	<p>Food safety - community centres</p> <p>The Council's community centres provide a hot and cold food service. Whenever food is prepared there is a risk of food safety issues.</p>	<p>Officer(s): Justine Chatfield</p> <p>Executive Member: Cllr Victor Lewanski</p>	Robust food safety procedures in place at all community centres, with regular spot checks on adherence by management; adequate staff training, including continued CPD; inspections by the Council's Environmental Health team as part of food business registration every 12 - 18 months.	There is little that can be done to reduce the impact of this risk - effort must be focused on reducing the likelihood of food safety issues occurring.	Food safety inspections. Banstead Community centre (5*), July 2023; Horley Community Centre (5*), February 2023; and Woodhatch Community Centre (5*), November 2023.	2	2	4	2	2	4	Yes	N/A
4	<p>Prevent, Domestic Homicide and Anti-Social Behaviour</p> <p>Inadequate implementation of the Prevent Duty strategy, Domestic Homicide and Anti-social behaviour, poses a risk to community safety, potentially leading to increased vulnerability to radicalisation, legal non-compliance, and reputational harm for the Council.</p>	<p>Officer(s): Justine Chatfield</p> <p>Executive Member: Cllr Richard Biggs</p>	Maintain reporting mechanisms to meet our statutory duty as they occur and collaborate with local agencies.	Review and update policies, encourage community engagement, and address concerns promptly.		2	2	4	2	2	4	Yes	N/A

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5	<p>Voluntary and community sector failure/distress</p> <p>There is a risk that voluntary sector organisations in the borough could fail or experience difficulties. These organisations provide valuable support to the borough's residents, and the Council works closely in supporting them. The failure or distress of one of these organisations would negatively impact local residents reliant on their service. It may also create additional demand on Council services or similarly require the Council to step in and provide new areas of support.</p>	<p>Officer(s): Justine Chatfield</p> <p>Executive Member: Cllr Richard Biggs</p>	Regular engagement with VCS partners, especially those which are directly funded, to understand their needs and support.	In 2023/24 a £150k reserve was created to provide support to the local voluntary and community sector if required. The Council is putting in place a plan for its work with the VCS for 2024/25 and a new approach to the allocation of its strategic grants to clarify and strengthen its support.		3	3	9	3	2	6	No	OR5
6	<p>Business continuity incident</p> <p>There is a risk that services may be unable to deliver their priority functions due to a business continuity incident. The source and consequences of this are various and multifaceted. Impacts include the non-delivery of core statutory functions, loss of trust and reputational impact. It is therefore crucial that services have robust and effective business continuity plans in place to mitigate the impact of this risk which, in turn, influence the Council's strategic response.</p>	<p>Officer(s): Laura McCartney</p> <p>Executive Member: Cllr Richard Biggs</p>	Corporate cyber security defences and backup; disaster recovery system; staff awareness raising of cyber risks	Up to date strategic and service level business continuity plans which sufficiently account for the Council's reasonable worst case planning assumptions	Business continuity internal audit (2022/23)	3	3	9	3	3	9	Yes	N/A

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7	<p>Changing policy context - national policy</p> <p>The Council operates within a changing and often uncertain national policy context. National policy changes can result in unbudgeted financial pressures as well as the risk of negative service delivery impacts and resident dissatisfaction. This risk affects all Council services, though has a particular impact upon those that are set, influenced and/or regulated by national policy.</p>	<p>Officer(s): Mari Roberts-Wood</p> <p>Executive Member: Cllr Richard Biggs</p>	<p>This risk is outside of the Council's direct control. Where changes are proposed the Council will respond to consultations to highlight any impacts that may be felt. Controls will be identified as individual, specific risks emerge (see risk registers).</p>	<p>The Council maintains robust service and financial planning processes to mitigate for any impacts arising from national policy changes. New burdens funding will be sought where available. Mitigations will be identified as individual, specific risks emerge (see risk registers).</p>		3	4	12	3	3	9	No	SR2
8	<p>Civil emergency</p> <p>There is a risk of a major incident taking place in the borough which could negatively affect residents and businesses as well as the Council itself. There are also risks associated with the Council's duty to respond to emergencies, particularly concerning staff and resident welfare which must also be managed.</p>	<p>Officer(s): Laura McCartney</p> <p>Executive Member: Cllr Richard Biggs</p>	<p>The risk of a civil emergency occurring is outside of the Council's gift to control. However, we are able to control the likelihood of risks materialising as part of the Council's response to emergencies through maintaining a suite of emergency plans that detail the Council's response and risks faced therein."</p>	<p>A suite of emergency plans detailing how, at the strategic and operational level, the Council responds to, and supports the recovery from, a range of emergency incidents in conjunction with our multi-agency partners. It is also the role of other partners at the LRF to also mitigate this risk (e.g. Surrey Police and Fire service)</p>	<p>Emergency Planning internal audit (2022/2023)</p>	3	3	9	3	3	9	Yes	N/A
9	<p>Climate change</p> <p>It is widely recognised that the Earth's climate is changing, with this forecast to result in more extreme weather. This could have negative impacts, including on the built and natural environment, with vulnerable residents likely to be most severely impacted.</p> <p>In response, the Council may encounter difficulties in delivering services and may similarly have additional demands placed upon it, particularly as climate change adaptation and mitigation becomes increasingly necessary.</p>	<p>Officer(s): Catherine Rose</p> <p>Executive Member: Cllr Nadean Moses</p>	<p>Whilst the Council is unable to control this risk in broad terms, it can take steps to reduce the likelihood of specific impacts materialising through the implementation of reasonable controls. To that end, controls include: maintenance of an adverse weather plan and other emergency plans, as well as service level business continuity plans; implementation of the Environmental Sustainability Strategy.</p>	<p>The Council's updated Environmental Sustainability Strategy will include greater emphasis on means for climate adaptation and mitigation. The Council continues to work with Surrey County Council as the lead flood risk management authority to bring forward schemes to manage the impact of extreme flooding events in areas at risk, such as the scheme as part of the regeneration of Merstham Recreation Ground.</p>	<p>Environmental sustainability internal audit (2022/23)</p>	4	3	12		2	<10	No	SR9

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10	<p>Information governance - Freedom of Information (FOI) request responses</p> <p>Mishandling or delayed responses to Freedom of Information requests in the statutory timeline of 20 working days mandated by the Information Commissioner's Office can result in legal and reputational consequences for the Council. Inadequate transparency may erode public trust and lead to compliance issues, impacting the Council's standing within the community.</p>	<p>Officer(s): Laura McCartney & Nicole Idaomi</p> <p>Executive Member: Cllr Victor Lewanski</p>	<p>Freedom of Information 2021 policy; monthly report for each service area to see which area is responding within the response time and service areas outside the timeframe are flagged; monthly reports are shared to the Information Governance Group who have oversight for FOI responses and compliance; the Council has an online system which supports the efficient FOI response; service areas will be invited to the Information Governance group to explain non compliance; service FOI training; application of exemptions where appropriate.</p>	<p>Provide further training on data protection laws, and implement efficient document management systems; ensure prompt and transparent communication with the public, conduct regular reviews of information request processes, and maintain up-to-date records.</p>	<p>Information governance internal audit (2021/22)</p>	3	2	6	3	2	6	Yes	N/A
11	<p>Information governance - Subject Access Requests</p> <p>Inadequate handling of Subject Access Requests raises risks of non-compliance with data protection regulations. Failure to provide timely and accurate information to individuals requesting access to their data within the timeframe of 30 calendar days may result in legal consequences and reputational damage.</p>	<p>Officer(s): Laura McCartney & Nicole Idaomi</p> <p>Executive Member: Cllr Victor Lewanski</p>	<p>Establishment of clear SAR procedures; training for staff; review held data to ascertain its compliance with exemptions and make any necessary redactions; data champions for each service area to support compliance; introduction of software to manage SAR requests.</p>		<p>Information governance internal audit (2021/22)</p>	3	2	6	3	2	6	Yes	N/A

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12	<p>Project and programme management</p> <p>Projects and programmes introduce change and are inherently risky in their delivery. It is therefore crucial that they are delivered in a controlled environment, underpinned by a sound business case and system of governance to help ensure that they are delivered to time, within budget and remain within scope.</p>	<p>Officer(s): Catherine Rose</p> <p>Executive Member: Cllr James King</p>	<p>A comprehensive project and programme management framework that sets out how Council projects should be initiated, delivered and closed; robust project/programme governance arrangements in place, including regular monitoring and reporting; individual project and programme assurance arrangements; each project must identify risks faced and must, in the context of the agreed business case, plan to control them accordingly, balancing the costs of doing so with the potential impact; regular governance board meetings to review progress and escalate issues.</p>	<p>Each project must identify risks faced and must plan to mitigate them accordingly; robust change control procedures in place as part of the usual course of project and programme governance</p>	<p>Programme & project management (Marketfield Way) internal audit (2020/21)</p> <p>Financial Sustainability Plan internal audit (2022/23)</p> <p>Housing internal audit (2022/23)</p>	3	3	9	3	3	9	Yes	N/A
13	<p>Information governance - compliance with the Data Protection Act (2018)</p> <p>Compliance with the Data Protection Act (2018) is more than preventing data breaches. It also includes ensuring that data is held, processed and disposed of securely and lawfully. Non-compliance risks a significant fine and reputational damage.</p>	<p>Officer(s): Laura McCartney & Nicole Idaomi</p> <p>Executive Member: Cllr Victor Lewanski</p>	<p>The Council's Data Protection Policy clearly states the rules to follow on how personal data is handled and used; every member of staff is expected to have sight of the policy and new staff induction includes reviewing and agreeing to be bound by the policy; regular audits per service area to check staff are complying with data protection and staff training; maintenance of department level information asset registers; oversight by the Council's information governance group.</p>	<p>Primary effort should be focused on reducing the likelihood of mishandling data as per the Act. Any breaches should be reported to the Information Commissioner's Office as failure to report a breach risks further sanction.</p>	<p>Information governance internal audit (2021/22)</p>	3	2	6	3	2	6	Yes	N/A

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14	<p>Information governance - data breach</p> <p>There is a risk of a data breach (personal data held by the Council inadvertently being disclosed). There are several impacts of this, including reputational damage, loss of trust and the issuance of significant fines and enforcement action by the Information Commissioner's Office. Data breaches may also put the personal safety of members, officers, residents and clients/customers at risk.</p>	<p>Officer(s): Laura McCartney & Nicole Idaomi</p> <p>Executive Member: Cllr Victor Lewanski</p>	Data protection and information governance policies and procedures, owned by the Information Governance Group; data processed and held on the basis of these policies; staff training and regular awareness raising; service and departmental specific retention schedules that are adhered to and regularly updated; secure systems; data processing agreements.	Prompt reporting of a data breach in accordance with ICO requirements	Information governance internal audit (2021/22)	2	2	4	2	2	4	Yes	N/A
15	<p>Building safety, compliance and maintenance</p> <p>Failure to comply with legislation and regulations relating to the use and occupation of the Council's operational buildings, risks staff and visitor health and safety.</p>	<p>Officer(s): Pat Main</p> <p>Executive Member: Cllr Andrew King</p>	Resources and systems in place to ensure full compliance across our asset base; maintenance of registers such as asbestos register; regular inspections; planned and proactive maintenance; undertaking of risk assessments as required.	Taking swift remedial action where an issue is identified.	Property management and maintenance internal audit (2021/22 and 2023/24)	2	3	6	2	3	6	Yes	N/A

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16	<p>Economic and financial uncertainty</p> <p>There is a risk that periods of economic uncertainty and challenge will result in financial difficulties for the Council. This includes increased demands for services, cost pressures resulting from inflation and difficulties in achieving budgeted income and the collection of local taxes. Periods of financial challenge may also result in the Council being unable to meet its corporate plan objectives.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Richard Biggs & Cllr Victor Lewanski</p>	<p>The Council has strong financial management arrangements in place, with continual investment in skills and expertise to support the delivery of objectives. These include the medium term financial plan; capital investment strategy; treasury management strategy; and the annual revenue and capital budgets.</p>	<p>Robust annual budget setting and service and financial planning; the Financial Sustainability Programme that sets out how the Council will meet its budget challenges set out in the MTFP.</p>	<p>Financial resilience internal audit (2020/21)</p> <p>Financial resilience internal audit (2021/22)</p> <p>Capital programme internal audit (2021/22)</p> <p>Financial Sustainability Programme governance internal audit (2022/23)</p> <p>Financial governance internal audit (2023/24)</p>	4	4	16	3	3	9	No	SR1 SR4
17	<p>Finance - treasury management</p> <p>Inadequate treasury management poses a risk to the Council's financial stability, potentially leading to liquidity issues, increased borrowing costs, and an inability to meet financial obligations. The risk is exacerbated by current uncertain market conditions.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Treasury Management strategy, reviewed annually with progress reported twice yearly</p>	<p>Treasury Management strategy, reviewed annually with progress reported twice yearly</p>	<p>Treasury management internal audit (2020/21)</p>	2	2	4	2	2	4	Yes	N/A

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18	<p>Insurance</p> <p>The Council holds an insurance policy which covers the full range of its activities. It is set in accordance with the requirements of legislation, as well as the Council's risk appetite. It is crucial that the policy is sufficient for the Council's needs, and that, in order to maintain cover, the Council adheres to the requirements of the policy, including taking measures to control and mitigate risk. Failure to do so risks uninsurable losses and the resultant financial and service impacts.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	Regular review of insurance cover; regular meetings with insurance providers, ensuring sufficient policy coverage; provision of necessary and accurate information to the insurers as required under the policy.		Insurance internal audit (2024/25 TBC)	2	2	4	2	2	4	Yes	N/A
19	<p>Local government finance - budget challenges</p> <p>The failure to meet the ongoing impacts of economic uncertainty and government funding challenges risks service delivery, reputational damage and potential government intervention.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	Make use of sector specific information and guidance; regular budget monitoring; robust service and financial planning and annual budget setting process, ensuring that budgets are as effective as possible	Ensure financial plans are realistic and subject to regular review; Financial Sustainability Programme	Savings realisation (Financial Sustainability Programme) internal audit (2022/23)	4	4	16	3	3	9	No	SR1
20	<p>Local government finance - changing regulation</p> <p>Local government finance guidance and regulations are complex and frequently changing. There is a risk that the Council does not adequately keep up with these changes, thereby risking a failure to account for public funds correctly.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	Make effective use of sector specific sources of information and advice; use of consultants to advise where necessary	Take action to demonstrate compliance with the relevant regulatory guidance	Accounts payable internal audit (2021/22); Council Tax internal audit (2022/23); NNDR internal audit (2022/23); Income collection internal audit (2022/23); Main accounting internal audit (2023/24); Treasury management internal audit (2023/24);	2	2	4	2	2	4	Yes	N/A

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21	<p>Payment of grants</p> <p>The Council administers a number of grants for residents, local businesses and the local voluntary and community sector, and also utilises revenue and capital grant funding to support Council services and deliver projects. In so doing, there is a risk of maladministration and the improper use of public funds. The Council may be required to pay back any incorrectly administered funds.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>All grants are to be disbursed in accordance with the terms of the scheme. While all grants are generally administered by the service, it is expected that Finance and other aligned services will be consulted to ensure that funds are disbursed in accordance with the terms of the grant and/or the Council's procedures; regular monitoring of compliance with the conditions of grant funding.</p>	<p>The taking of any remedial action to ensure grant compliance where issues are identified.</p>	<p>Various grants administered or used by the Council are subject to internal audit review, including: Homes England grant, 2023/24; Covid-19 enforcement grant, 2021/22; Local government compensation scheme grant, 2021/22 and 2020/21.</p>	2	2	4	2	2	4	Yes	N/A
22	<p>Payments - accounts payable</p> <p>There are a number of risks inherent to paying for goods and services, including late and/or missed payments, internal and external fraud (e.g. mandate fraud), inaccurate or duplicate payments and a general lack of compliance with the Council's financial and contractual procedural rules.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Robust and regularly tested financial procedures and policies, including payment of creditors guidance notes and new supplier procedure notes; effective supplier detail change management processes; regular review of dormant suppliers in the system; regular review of open purchase orders; payment authorisation procedures, including appropriately set approval limits; regular reconciliation between the accounts payable ledger and the General Ledger; KPI reporting; appropriate systems access for different users.</p>	<p>Regular review of payments to ensure adherence to the procedure rules and policies, allowing action to be taken if necessary; multi-layered and documented approval levels.</p>	<p>Accounts payable internal audit (2021/22)</p> <p>Car parking income collection (2021/22)</p> <p>Car parking income collection (2020/21)</p>	2	2	4	2	2	4	Yes	N/A

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23	<p>Payments - accounts receivable and debt management</p> <p>The Council collects income from a range of sources and is vital to delivering services and maintaining the Council's overall financial sustainability. Where income is collected there is a risk of non-collection, fraud and error in its allocation.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	Regularly reviewed policies and procedures; segregation of duties in place between invoicing, income collection, reconciliation and banking of income; regular review of the suspense account, with income posted to the debtor account; use of a debt management system, with access restricted as appropriate.	Debt management procedures and debt collection activities.	Accounts Receivable & Debt Management internal audit (2021/22) Income collection internal audit (2022/23)	2	2	4	2	2	4	Yes	N/A
24	<p>Procurement</p> <p>As a local authority, the Council must be compliant with the public sector procurement regime. Non-compliance risks the ineffective use of public funds, as well as the risk of challenge to procurement decisions.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	Corporate Procurement Board; introduction of a procurement strategy; compliance dip sampling; regular reporting; sharing of staff resource with Tandridge District Council to heighten resilience.	It is not possible to mitigate the impact of non-compliance.	Procurement internal audit (2020/21) Contract management internal audit (2021/22)	3	3	9		2	<10	No	OR6
25	<p>Property estate - data quality</p> <p>There is a risk of a loss of income or unexpected costs due to inaccurate or incomplete asset data.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Andrew King</p>	Maintenance of an asset management database; sufficient staff resource to maintain the asset database.	Regular asset data audits, provide staff training on data quality standards, and establish clear data governance policies.	Property management and maintenance internal audit (2021/22 and 2023/24)	2	2	4	2	2	4	Yes	N/A
26	<p>Property estate - rental voids</p> <p>The Council has a diverse commercial property portfolio. Rental voids are an inherent risk associated with this, which can leave the Council with budget pressures which must be met, expected or otherwise.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Andrew King</p>	Regularly monitor property occupancy rates, market research conducted to understand tenant demands and potential renters. Transparent leasing policies and maintaining an updated property inventory contribute to better control over rental voids.	Proactive marketing strategies for vacant properties, conduct regular property assessments, and establish efficient leasing processes. Analyse market trends and adjust rental pricing based on demand to minimise the duration of rental voids.	Property management and maintenance internal audit (2021/22 and 2023/24)	2	3	6	2	3	6	Yes	N/A

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27	<p>Reliance on key suppliers</p> <p>Whilst there are often cost and operational advantages to rationalising a supplier base, there is a concurrent risk of becoming too reliant on a select few suppliers. The impacts of this risk are multifaceted, though include not achieving best value for money and operational issues and/or single points of failure that negatively impact service delivery.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>A robust procurement and contract management function that maps critical supplier dependencies and puts appropriate mechanisms in place to manage these dependencies; appropriate supplier and contract management governance procedures in place via the Procurement and Contract Management Board; use provisions within contracts to control price rises and standards of service delivery, including considerations on risk management; ensure suppliers adhere to the required tenets of the public sector procurement regime; undertake due diligence on suppliers as part of the procurement exercise.</p>	<p>Business continuity plans that explicitly consider supplier distress or failure and put mitigations in place as necessary; avoid overreliance on key suppliers if this is regarded as placing the authority at risk, balanced against the benefits of agglomeration.</p>	<p>Procurement internal audit (2020/21)</p> <p>Contract management internal audit (2021/22)</p>	2	2	4	2	2	4	Yes	N/A
28	<p>Supplier and contract management</p> <p>Poor supplier and contract management can result in cost inefficiencies or overruns, delays in service and/or project delivery and disputes with suppliers, jeopardising the Council's reputation and financial resources while hindering the timely execution of activities.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Robust procurement processes; implement an effective corporate approach to contract management via the Procurement Board; monitor supplier contractual compliance and performance; conduct thorough due diligence on suppliers as part of the procurement process.</p>	<p>Regularly review supplier performance; renegotiate contracts as necessary; diversify the supplier base to reduce dependency.</p>	<p>Contract management internal audit (2021/22)</p>	3	3	9		2	<10	No	OR6

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29	<p>Use of corporate credit cards</p> <p>Credit cards are a legitimate means of payment for some transactions. However, there is a risk of misuse and lack of compliance with the Council's financial procedure rules.</p>	<p>Officer(s): Pat Main</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Strict controls on which officers are able to hold corporate credit cards; clear and documented rules on the use of corporate credit cards, only in instances where the Council's usual purchasing processes are impractical; training and guidance on their use; regular review of transactions and credit card statements</p>	<p>Spending limits on each card, agreed with the departmental management and set an appropriate level given the anticipated legitimate use of cards; cards are suspended when the limit is reached and management are notified.</p>	<p>Procurement, credit cards internal audit (2020/21)</p>	2	1	2	2	1	2	Yes	N/A
30	<p>Council owned housing - stock maintenance and quality</p> <p>The Council owns social housing stock in the borough. Housing requires regular maintenance to ensure it is of good quality for residents. Failure to keep these properties in a good state of repair risks resident health and wellbeing as well as financial penalties and reputational damage.</p>	<p>Officer(s): Richard Robinson</p> <p>Executive Members: Cllr Caroline Neame</p>	<p>The Council is in contract with Mount Green, who manage Wheatley Court on its behalf, including regular maintenance; the Property team carry out stock condition surveys; Establishing preventive maintenance schedules, conducting regular stock audits, and maintaining open communication with suppliers. Proactive measures, such as early detection of stock issues and prompt resolution, contribute to maintaining quality standards and preventing disruptions to service delivery.</p>	<p>Conducting regular quality checks, investing in staff training, and collaborating closely with reliable suppliers. These measures aim to ensure consistent, high-quality services that meet the expectations.</p>		1	2	2	2	2	4		

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31	<p>Government funding - Homelessness Prevention Grant</p> <p>The Housing service relies on the government's Homelessness Prevention Grant to support the delivery of the statutory homelessness service. There is a risk that this grant may be withdrawn after 2025, potentially resulting in a significant overspend.</p>	<p>Officer(s): Richard Robinson</p> <p>Executive Members: Cllr Caroline Neame</p>	<p>The Council is unable to directly influence whether the grant will continue in subsequent years. Where possible the Council will respond to any government consultations on homelessness prevention.</p>	<p>Prevention of homelessness through proactive work with at risk households; the opening of additional Council owned and operated temporary emergency accommodation to relieve pressure on emergency accommodation budgets; regular review of budgets and the use of earmarked reserves to offset revenue budget pressures, as has been done in the 2024/25 budget; apply for any subsequent government grants as they become available.</p>		3	3	9	3	3	9	Yes	N/A
32	<p>Homelessness</p> <p>Homelessness is a significant national and local issue. The Council, as the local housing authority, has a responsibility to prevent homelessness and, if necessary, to provide accommodation for those in priority need. The scale of the issue risks significant financial implications on the Council.</p>	<p>Officer(s): Richard Robinson</p> <p>Executive Members: Cllr Caroline Neame</p>	<p>Ensuring that the Council is compliant with the Housing Act 1996 as amended, which places heavy emphasis upon preventing homelessness; increase of staff resource to meet the increasing demands on the service; use of the Household Support Fund to support residents with rent in advance and deposit payments, though its future is currently uncertain; operation of Council owned emergency accommodation, negating the need to use expensive private accommodation.</p>	<p>Regular review of budgets; application for grants from central government to offset budget pressures; drawing upon earmarked reserves</p>	Housing internal audit (2022/23)	3	3	9	2	3	6	No	OR7 OR8

ID	Risk name and description	Risk owners	Controls	Mitigations	Sources of assurance	Current risk score			Target risk score			Within appetite?	Risk register - 2024/25
						L	I	Total	L	I	Total		
33	<p>Network and systems resilience</p> <p>Council services are dependent on a resilient and reliable network infrastructure and systems. There is a risk of significant disruption to service delivery and data loss/theft in the event of network disruption and/or outage, particularly following a cyber-attack. It is therefore imperative that the Council continues to invest in robust systems, infrastructure, network security and disaster recovery capabilities.</p>	<p>Officer(s): Darren Wray</p> <p>Executive Members: Cllr Caroline Neame</p>	<p>Implementation of the new ICT strategy and investment in improved network infrastructure and resilience; multi-layered defences protecting core data and systems that are regularly reviewed and updated; data encryption; staff cyber security awareness training; working with NCC Group to provide advice and expertise in the event of an incident;</p>	<p>Service business continuity plans; a Council wide strategic business continuity plan; data backups; improvement in the Council's disaster recovery capabilities; uninterruptable power supply (giving 1-2 hours of power to allow for safe powerdown in the event of a power outage) installed at the Town Hall;</p>	<p>Disaster recovery internal audit (2020/21)</p> <p>Networking and communications internal audit (2021/22)</p> <p>Cyber security internal audit (2022/23)</p> <p>Database management (2022/23)</p>	3	4	12		2	<10	No	SR6 OR3
34	<p>Governance and decision-making</p> <p>Decisions taken by officers and members must be lawful, ethical and made in accordance with the constitution, scheme of delegation and all relevant codes of practice. Failure to make legitimate decisions in a legitimate way risks the ineffective use of public funds and/or judicial review.</p>	<p>Officer(s): Joyce Hamilton</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Adherence to the constitution and scheme of delegation; adherence to the Council's Code of Corporate Governance. The Code sets out the governance and decision making framework; compliance with the Code is reported through the Annual Governance Statement; decisions published in accordance with transparency standards; the Audit Committee regularly receives reports on matters of decision making and corporate governance; declaration of interests (officers and members)</p>	<p>Provide training for decision-makers, conduct regular process reviews, and foster a culture of accountability. These actions contribute to a more robust decision-making framework, minimising the risk of inefficiencies and legal complications; scrutiny of Executive and officer delegated decision making by the Overview and Scrutiny Committee.</p>	<p>Annual governance statement internal audit (2021/22)</p> <p>Decision making and accountability internal audit (2022/23)</p> <p>Ethical governance internal audit (2023/24)</p>	2	2	4	2	2	4	Yes	N/A

ID	Risk name and description	Risk owners	Controls	Mitigations	Sources of assurance	Current risk score			Target risk score			Within appetite?	Risk register - 2024/25
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35	<p>Safeguarding</p> <p>The Council has a duty to safeguard vulnerable people and report any safeguarding concerns to the lead safeguarding authority. Inadequate safeguarding measures can result in legal issues, reputational damage, and compromised community trust, posing a significant risk to the Council's standing and effectiveness in ensuring the wellbeing of residents. Insufficient training and awareness may lead to a failure in identifying and addressing safeguarding issues, putting vulnerable individuals at risk.</p>	<p>Officer(s): Duane Kirkland</p> <p>Executive Members: Cllr Caroline Neame</p>	<p>A comprehensive safeguarding policy is in place; the Council provides training for staff as part of their induction; provide additional training to teams more likely to encounter potential safeguarding issues; identified safeguarding leads; signposting staff to the training recommendations and good practice guidelines; safeguarding meetings are held on a monthly basis; safeguarding meetings with relevant Senior Officer happen at least twice a year; establish reporting mechanisms; where necessary employees are DBS checked and this is reviewed by HR & Safeguarding team; provide safeguarding advice to internal teams within the organisation; signpost to the EAP Assistance scheme, there is clinical supervision support for the intervention team which is funded monthly; quarterly meetings are held with SCC Boards; establishment of a recording system for safeguarding referrals; safeguarding email inbox for concerns to be reported; referral helpline.</p>	<p>Undertaking regular audits of safeguarding practices; reporting safeguarding concerns to the relevant agencies; collaborating with other local authorities such as SCC and external agencies to address concerns.</p>	<p>Surrey Safeguarding Adults Board (Quality Assurance questionnaire - every 2 years) Surrey Safeguarding Children Partnership (Quality Assurance questionnaire - every 2 years).</p>	2	2	4	2	2	4	Yes	N/A

ID	Risk name and description	Risk owners	Controls	Mitigations	Sources of assurance	Current risk score			Target risk score			Within appetite?	Risk register - 2024/25
						L	I	Total	L	I	Total		
36	<p>Contract failure - Disabled Facilities Grant and Handy Person service providers</p> <p>The Council uses an external contractor to deliver home adaptations under the Disabled Facilities Grant and Handy Person service. As with any outsourced service, there is a risk of supplier collapse and the need to urgently re-procure and/or insource the service. The risk is shared between Mole Valley and Tandridge District Council.</p>	<p>Officer(s): Morag Williams</p> <p>Executive Members: Cllr Richard Michalowski</p>	Robust procurement processes to ensure the appointment of a supplier with sufficient operational resilience and effectiveness; effective contract management of appointed suppliers.	The risk is jointly shared with Mole Valley and Tandridge District Councils. The scale of three Councils helps mitigate the impact of the risk insofar as it makes it a more economically viable opportunity for any potential new supplier.	Disabled Facilities Grant internal audit (2022/23)	2	2	4	2	2	4	Yes	N/A
37	<p>Earlswood Lakes</p> <p>The Council is responsible for the maintenance and repair of Earlswood New Pond and Boating Lakes, together comprising Earlswood Lakes. Both lakes are dammed and are categorised as 'high risk' by the Environment Agency given the volume of water held. A breach would pose a risk to life, property and the environment.</p>	<p>Officer(s): Morag Williams</p> <p>Executive Members: Cllr Hannah Avery</p>	Regular inspection and maintenance.	Maintenance of an on-site flood plan to manage the effects of any uncontrolled release of water; undertaking of an emergency exercise in accordance with the Council's civil contingency responsibilities.	Emergency exercise undertaken in 2023	1	2	2	1	2	2	Yes	N/A

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						L	I	Total	L	I	Total		
38	<p>Fleet management</p> <p>The Council is reliant on a range of fleet vehicles to deliver services. There is a risk of inadequate fleet management, composition, replacement and maintenance as well as regulatory compliance issues, thereby affecting the delivery of services.</p>	<p>Officer(s): Morag Williams</p> <p>Executive Members: Cllr Hannah Avery</p>	<p>Fleet management strategy, setting out how the Council ensures operational resilience; a robust fleet replacement programme that ensures the Council's fleet vehicles are fit for purpose; a comprehensive maintenance programme to ensure the roadworthiness and operational efficiency of the fleet; holding of sufficient consumables and spare parts to minimise fleet down time; rolling replacement to avoid simultaneous fleet issues; adherence to the requirements of the Council's operator licence; where alternatively fuelled vehicles are used, ensure that sufficient infrastructure is in place to support their operation.</p>	<p>The Council is able to spot hire vehicles if necessary; older vehicles can also be retained to increase resilience where appropriate.</p>	<p>Fleet management internal audit (2021/22)</p> <p>Fleet management internal audit follow-up (2022/23)</p>	2	2	4	2	2	4	Yes	N/A
39	<p>Health & safety - playgrounds and wheeled sports facilities maintenance</p> <p>The Council provides a number of playgrounds. In so doing, the Council has a responsibility to ensure that they are in a good state of repair to prevent accidents and injury to users.</p>	<p>Officer(s): Morag Williams</p> <p>Executive Members: Cllr Moses</p>	<p>Engagement with a contractor to inspect playgrounds; appropriately scaled facilities given the intended user base; clear signposting of facilities advising of risks; preventive, scheduled and reactive maintenance, including repair and cleansing; renewal of facilities on a rolling basis; risk assessments in place for playgrounds; regular staff training</p>	<p>Means for users to report playground issues, closure of facilities undertaken if necessary.</p>	<p>Parks and countryside internal audit (2022/23)</p>	2	2	4	2	2	4	Yes	N/A

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						L	I	Total	L	I	Total		
40	<p>Health and safety - fleet drivers</p> <p>Some Council staff are required to drive vehicles in the completion of their duties. Under health and safety legislation the Council has a responsibility to ensure that staff are adequately trained and have the sufficient competency to drive Council vehicles in accordance with relevant legislation and the conditions of our operators licence. It is also important that appropriate insurance arrangements are in place for staff that use their own vehicles for work purposes and that licence checks are carried out. Failure to do so risks staff health and safety, potential liability in the event of an accident and non-adherence to rules and regulations.</p>	<p>Officer(s): Morag Williams</p> <p>Executive Members: Cllr Hannah Avery</p>	<p>Adherence to the Fleet Driving Policy and Guidance which clearly sets out the Council's operational obligations and roles and responsibilities; clear guidance and training issued to staff; driver CPCs undertaken in accordance with regulatory requirements, with compliance regularly reviewed; tachograph compliance system to ensure compliance with HGV driver rules; fleet driver assessments taking place in accordance with the Fleet Driving Policy; vehicle defect reporting procedures; risk assessments undertaken where necessary and aligned with an employee's role.</p>	<p>Swift accident reporting to necessary stakeholders, including near misses;</p>	<p>Fleet management internal audit (2021/22)</p> <p>Fleet management internal audit follow-up (2022/23)</p>	2	2	4	2	2	4	Yes	N/A

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						L	I	Total	L	I	Total		
41	<p>Health and safety - operational staff</p> <p>There is a risk that staff that work in operational roles - given the nature of the jobs they do - may seriously injure themselves in the completion of their duties.</p>	<p>Officer(s): Morag Williams</p> <p>Executive Members: Cllr Hannah Avery</p>	<p>Risk assessments and safe systems of work produced and refreshed at least annually; tailored training delivered to all staff members as part of their induction and the usual course of management; use of personal protective equipment and all necessary safety equipment; monitoring and evaluation of safety documentation and procedures; reviewing reported accidents at work to identify lessons learned; workplace Health and Safety forum; managers from Waste and Recycling, Greenspaces and Street Cleansing have completed the IOSH Health and Safety Training.</p>	<p>Workplace logging and reporting of accidents, including near misses.</p>	<p>Health and safety governance internal audit (2022/23)</p>	1	3	3	1	3	3	Yes	N/A
42	<p>Supply chain disruption - Neighbourhood Operations</p> <p>The Neighbourhood Operations service relies on a range of parts and consumables to deliver services, ranging from fleet management, refuse collection and playgrounds. In recent years supply chain disruption has made sourcing such materials challenging. Such difficulties in sourcing parts and consumables could result in disruption to service delivery.</p>	<p>Officer(s): Morag Williams</p> <p>Executive Members: Cllr Hannah Avery</p>	<p>Maintenance of a diverse supplier list; good levels of stock of key parts and consumables maintained at operational sites; reuse goods wherever possible.</p>	<p>Maintenance of a fuel shortage business continuity plan.</p>		2	2	4	2	2	4	Yes	N/A

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43	<p>Volatility in recyclate income</p> <p>The Council receives income from the sale of recyclates. The market is international and volatile – price fluctuations can be sudden and result in a negative impact on the Council’s budget.</p>	<p>Officer(s): Morag Williams</p> <p>Executive Members: Cllr Hannah Avery</p>	<p>The global recycling market is outside of the Council's control. However, we are able to secure more advantageous terms for the sale of recyclates through joint contracts with other waste collection authorities. The Council is current in contract for the sale of paper and card through to March 2024.</p>	<p>Reduce the budgetary reliance on in-year recyclate income</p>	<p>Refuse, recycling and street cleansing internal audit (2023/24)</p>	2	3	6		2	<10	Yes	N/A
44	<p>Engaging with contractors and use of agency staff</p> <p>The Council is often required to acquire temporary staff resource to deliver projects and other specific pieces of work, as well as to alleviate short-term capacity pressures. In using contractors and/or agency staff, it is crucial that the Council complies with off-payroll working rules, also known as IR35. Failure to do so risks enforcement action from HMRC.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Clear guidelines have been created for the use of agency staff; HR review requests for acquiring agency staff and contractors and provide advice accordingly; a single platform is used for the acquisition of agency staff.</p>	<p>Processes are in place to monitor agency staff usage, should this require a change in the contractual relationship with a temporary member of staff then the HR team will take action as required.</p>	<p>Establishment controls internal audit (2020/21)</p>	2	2	4	2	2	4	Yes	N/A
45	<p>Establishment control</p> <p>Staff costs form a considerable element of the Council's budget. It is crucial that the Council has a full understanding and control of the posts that are on the establishment, and how these are funded through departmental revenue budgets. A failure to have a grip on the establishment can risk significant financial impacts and the inadvertent creation of ongoing employment liabilities. Proper establishment control also supports the effective management of limited budgets.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Annual service and financial planning; regular review of vacancies as and when they emerge, allowing a decision to be made on recruitment and/or delivering the role differently; supporting HR systems and reporting, allowing management to keep track of the establishment.</p>	<p>Regular review of establishment posts and those that are fixed term funded.</p>	<p>Establishment controls internal audit (2020/21)</p>	2	2	4	2	2	4	Yes	N/A

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46	<p>Health and safety - desk based staff</p> <p>As an employer, the Council must protect staff from the health risks of working with display screen equipment (such as PCs and laptops) as well as risks associated with working from desk based workstations. The failure to do so risks staff wellbeing, elevated sickness levels and reduced productivity.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	DSE Assessments; Health & Safety Advisor providing advice and guidance to staff and management; monitoring compliance with safety protocols; encouraging regular breaks, and addressing reported concerns promptly; ongoing training and creating channels for staff feedback.	Referrals to the Council's occupational health provider can help mitigate and prevent such issues from occurring through identifying and implementing adjustments to workstations or working conditions.	Health and safety governance internal audit (2022/23)	3	2	6	3	2	6	Yes	N/A
47	<p>Health and safety - external lone working</p> <p>Some Council staff are required to work alone. As the HSE notes, lone workers are at higher risk of harm without direct supervision or anyone to help if things go wrong.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	Lone Working Policy and Procedure reviewed annually; DSE policies are reviewed on a regular basis; lone worker safety protocols; conduct risk assessments for lone working situations where necessary and provide ongoing training to enhance awareness. Implementing robust communication systems and ensuring quick response mechanisms contribute to effective control over lone worker safety; maintenance of a client of concern database	Provide training on risk awareness and utilise technology such as phones for check-ins. Establish emergency response procedures and conduct regular reviews of lone worker policies to ensure they align with evolving safety standards.	Health and safety governance internal audit (2022/23)	2	2	4	2	2	4	Yes	N/A
48	<p>Health and safety - home working</p> <p>Inadequate health and safety measures for remote workers pose a significant risk, potentially leading to accidents, health issues, and heightened liability for the Council. Failure to address these risks may result in decreased staff productivity and increased absenteeism, impacting overall service delivery.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	Requirement for remote working risk assessments; Enforcing adherence to established guidelines; actively monitoring remote working conditions through virtual check-ins; and ensuring consistent application of safety protocols; regular assessments and adjustments to policies based on feedback and evolving circumstances;	Implementing and enforcing remote work policies aligned with health and safety regulations will contribute to a secure and productive remote work environment. The Council to comply with a home working risk assessment checklist which will be introduced in 2024 for all staff.	Health and safety governance internal audit (2022/23)	2	2	4	2	2	4	Yes	N/A

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49	<p>Health and safety - wellbeing of staff</p> <p>The Council has a responsibility to safeguard the health and wellbeing of staff at work. The failure to do so risks heightened levels of sickness, decreased productivity and, ultimately, not achieving corporate objectives.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	Staff risk assessments, including stress risk assessments; guidance issued to staff and managers on wellbeing at work; staff wellbeing group that lead initiatives to support staff wellbeing; internal communications campaigns making staff aware of wellbeing initiatives; proactive referrals to occupational health where necessary; monitoring of sickness absence trends	Employee Assistance Programme; occupational health referrals; using sickness absence trend data to take action as necessary.		3	2	6	3	2	6	Yes	N/A
50	<p>Organisational capacity and culture</p> <p>The Council has an ambitious agenda and objectives. In delivering against these, it is crucial that the organisation is resourced appropriately, has effective enabling systems and a positive culture that supports effective working between officers and members. Any failure in this area risks the non-delivery or delayed delivery of corporate and service objectives.</p>	<p>Officer(s): Mari Roberts-Wood</p> <p>Executive Members: Cllr Victor Lewanski</p>	Creation of an HR and OD strategy; workforce planning; succession planning			2	4	8	2	3	6	No	SR
51	<p>Pay and employment law risks</p> <p>Employment and pensions legislation and case law change frequently. It is crucial that the Council applies this correctly in order to manage the risk of sanction and claims, as well the incurrence of historic liabilities.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	Receipt of regular advice from the Council's payroll advisors; proactive monitoring of updated case law and any legislative changes;	Seek bespoke, specialist advice where necessary to mitigate any risks faced.		2	3	6	2	2	4	No	OR9

ID	Risk name and description	Risk owners	Controls	Mitigations	Sources of assurance	Current risk score			Target risk score			Within appetite?	Risk register - 2024/25
						L	I	Total	L	I	Total		
52	<p>Payroll</p> <p>The administration of payroll is a significant area of risk for an organisation given the total value of payments involved, including the risk of inaccurate and fraudulent payments being made, as well as the incorrect application of tax and other deductions.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Clear payroll policies, procedures and guidance notes that are regularly reviewed and tested; segregation of duties between inputting ,checking and authorising payroll changes; audit testing as part of the risk based internal audit plan; management authorisation of staff expenses before payment; prompt completion of statutory returns; secure processing and maintenance of payroll data.</p>		Payroll internal audit (2021/22)	1	2	2	2	2	4	Yes	N/A
53	<p>Staff sickness</p> <p>Council staff are essential to delivering services for residents. Whilst sickness is usual and is to be expected, it must be effectively managed (in terms of preventable causes and effects) to reduce the risk of service delivery being impacted.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Sickness absence policy and procedure; HR support for managers and staff in managing sickness absence; regular monitoring and reporting of sickness absence</p>	<p>Service level business continuity plans; acquisition of temporary staff resource</p>	<p>HR & OD internal audit - absence management (2021/22)</p> <p>Business continuity internal audit (2022/23)</p>	3	2	6	3	2	6	Yes	N/A
54	<p>Staff turnover</p> <p>A degree of staff turnover is healthy for an organisation. However, elevated levels of turnover may be indicative of issues in the workplace. Excessive turnover may also result in a disruption to service delivery and a loss of institutional knowledge, further affecting service delivery.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Monitoring and reporting of turnover trends, allowing for remedial or investigative action to be taken; engagement exercises with staff to 'temperature check' the organisation and how staff are feeling; regular staff surveys; exit interviews; HR and OD strategy, making the Council an employer of choice; team building sessions to help with team cohesion and resilience.</p>	<p>Recruitment of staff to replace leavers; service level business continuity plans; acquisition of temporary staff resource; use of the Employee Assistance Programme.</p>		3	2	6	3	2	6	Yes	N/A

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						L	I	Total	L	I	Total		
55	<p>Use of volunteers</p> <p>The Council utilises volunteers in delivering a number of services. As volunteers are not employees of the Council, their use must be carefully managed to avoid placing volunteers, staff and residents/service users at risk.</p>	<p>Officer(s): Kate Brown</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Appropriate policies and procedures in place, clearly defining the appropriate scope of use of volunteers and the description of the role vis a vis employed staff; volunteer handbook and code of conduct, issued to volunteers to clarify roles and responsibilities; centralised records of volunteers, held in line with departmental retention schedules; identity checks carried out where necessary; risk assessments undertaken for individual volunteer roles where required; DBS checks carried out where the risk assessment requires it; undertaking of volunteer training on key health and safety risks, as well as the core elements of the role;</p>	<p>Regular management monitoring and reporting on the use of volunteers across the Council; undertaking of volunteer training;</p>	<p>Human Resources - use of volunteers internal audit (2022/23)</p>	3	2	6	3	2	6	Yes	N/A
56	<p>Changing policy context - Local Plan</p> <p>Significant changes to legislation may impact on the delivery of the Local Plan, as could the failure to follow due processes or through political decision making. The Local Plan being found to be unsound or delayed may result in: the loss of planning control for the borough, leading to unsustainable development being approved or a reduction in affordable housing, as well as increased costs to the Council.</p>	<p>Officer(s): Andrew Benson</p> <p>Executive Members: Cllr Richard Michalowski</p>	<p>Regular planning committee performance monitoring and reporting; ensure that applications are determined with adherence to KPIs in mind; obtain extensions where necessary; planning committee training and guidance</p>	<p>Create action plans to address any failings; Planning Officers Society review of the service if required</p>		2	3	6	2	3	6	Yes	N/A

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						L	I	Total	L	I	Total		
57	<p>Planning - poor performance designation</p> <p>The failure to meet government set KPIs relating to planning application determination can result in poor performance designation, allowing planning applications to be determined by the Planning Inspectorate.</p>	<p>Officer(s): Andrew Benson</p> <p>Executive Members: None - Planning is a non-Executive function</p>	Regular planning committee performance monitoring and reporting; ensure that applications are determined with adherence to KPIs in mind; obtain extensions where necessary; planning committee training and guidance	Create action plans to address any failings; Planning Officers Society review of the service if required		2	2	4	2	2	4	Yes	N/A
58	<p>Council Tax and NNDR collection</p> <p>In its capacity of billing authority, the Council collects Council Tax and Business Rates (NNDR) on behalf of a number of precepting authorities. There is a risk that, should the collection fund be in deficit, that the Council will be required to meet the deficit from its own revenue budget. It is also crucial that exemptions and discounts are applied in accordance with the rules.</p>	<p>Officer(s): Simon Rosser</p> <p>Executive Members: Cllr Victor Lewanski</p>	An effectively resourced Council Tax and NNDR service that achieves high collection rates; robust systems and processes to track and pursue monies owed; documented procedural notes for Council Tax and NNDR; regular monitoring of collection performance	The Council maintains an in-house Fraud team that monitors fraud in the application of Council Tax discounts, such as single person's discount.	<p>NNDR internal audit (2022/23)</p> <p>Council Tax internal audit (2022/23)</p>	2	2	4	2	2	4	Yes	N/A

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						L	I	Total	L	I	Total		
59	<p>Fraud - internal and external</p> <p>Due to the wide range of activities undertaken and administered by the Council, there is a risk of fraud being committed both externally and internally. Fraud depletes the public purse and reduces public trust.</p>	<p>Officer(s): Simon Rosser</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>The Council maintains policies and procedures to prevent and deter fraud, including the Counter Fraud policy, Corruption and Bribery policy and Whistleblowing Policy and Prosecution Policies; staff fraud awareness training; robust financial controls preventing unauthorised expenditure; contract management procedures to monitor contract spend. Proactive fraud checks are undertaken in key risk areas, such as housing benefit, joining the housing register and council tax discounts.</p>	<p>The Council has an in-house fraud team that undertakes fraud investigations into all risk areas of corporate fraud; the Council is able to use the Proceeds of Crime Act to seek Forfeiture Orders to recover money or property fraudulently acquired.</p>	<p>Commissioning and procurement internal audit (2020/21); Housing benefits internal audit (2020/21); Harlequin banking and reconciliation internal audit (2021/22); Parking enforcement internal audit (2021/22)</p> <p>Accounts payable internal audit (2021/22); Income collection internal audit (2022/23); Fraud framework internal audit (2023/24)</p>	3	2	6	3	2	6	Yes	N/A
60	<p>Reimbursement of costs from central government</p> <p>The Council acts as an agent for the government in administering a number of nationally set schemes, such as Housing Benefit and associated subsidy grant. There is a risk that expenditure may not be reimbursed in full, therefore negatively impacting the Council's financial position.</p>	<p>Officer(s): Simon Rosser</p> <p>Executive Members: Cllr Victor Lewanski</p>	<p>Involvement of the finance team in the administration of all grants and funding schemes to identify funding risks and pressures arising; lobbying of government to ensure adequate reimbursement; full accounting of costs incurred.</p>	<p>Establishment of a government funding risk reserve to mitigate specific funding risks and their impact on the revenue budget; ensuring adherence to funding conditions in order to achieve full reimbursement; regular monitoring and review of schemes administered on behalf of the government.</p>		2	2	4	2	2	4	Yes	N/A

ID	Risk name and description	Risk owners	Controls	Mitigations	Sources of assurance	Current risk score			Target risk score			Within appetite?	Risk register - 2024/25
						L	I	Total	L	I	Total		
61	<p>Fit for purpose operational assets</p> <p>The Council relies on a range of property, plant and equipment to deliver services. It is crucial that these assets receive appropriate levels of maintenance and investment in order to meet the demands of service delivery. The failure to do so risks the efficient and effective delivery of services for residents and businesses in the borough.</p>	<p>Officer(s): Mari Roberts-Wood</p> <p>Executive Members: Cllr Richard Biggs</p>	Capital investment strategy and programme; annual service and financial planning, ensuring appropriate resources are allocated to services;	Regular preventive, reactive and planned maintenance of assets.		3	3	9	3	2	6	No	OR3 OR4
62	<p>Changing policy context - waste service</p> <p>In October 2023 the government published new requirements for the collection of waste and recycling from domestic and business premises, requiring the Council to amend its waste and recycling service. The required operational changes are complex and must be delivered within challenging timescales. There is a risk of a loss of income and a marked increase in costs to deliver the service.</p>	<p>Officer(s): Morag Williams</p> <p>Executive Members: Cllr Hannah Avery</p>	Create and implement a robust plan for implementing the required changes; acquire temporary additional resource where necessary; robustly tested business case/options appraisal.	New burdens funding to offset cost increases; reuse bins where possible.		3	3	9	2	2	4	No	OR2

Glossary of terms

Controls – action that reduces the likelihood of the risk materialising.

Mitigations – action that reduces the impact of the risk in the event that it materialises.

Sources of assurance – pieces of commissioned work and/or activity that support in the assessment of a risk's score. In most cases this will be commissioned internal audit activity, though can also include bespoke pieces of consultancy.

Current risk score:

- **L** = likelihood rating
- **I** = impact
- **Total** = likelihood x impact

Target risk score: is the level where management is aiming to treat or manage the risk to. The target risk sets out the desired and acceptable end point of the risk management cycle and is set in accordance with the Council's risk appetite.

Risk register:

- **SR#** = strategic risk register and the unique numeric reference
- **OR#** = operational risk register and the unique numeric reference