



17 September 2024

AUDIT AND ETHICS COMMITTEE – 26 SEPTEMBER 2024

A meeting of Audit and Ethics Committee will be held at 6pm on Thursday 26 September 2024 in the Seminar Room at the Town Hall, Rugby.

Mannie Ketley
Chief Executive

A G E N D A

PART 1 – PUBLIC BUSINESS

1. Minutes.

To confirm the minutes of the meeting held on 27 June 2024.

2. Apologies.

To receive apologies for absence from the meeting.

3. Declarations of Interest.

To receive declarations of:

(a) non-pecuniary interests as defined by the Council's Code of Conduct for Councillors;

(b) pecuniary interests as defined by the Council's Code of Conduct for Councillors;
and

(c) notice under Section 106 Local Government Finance Act 1992 – non-payment of Community Charge or Council Tax.

Note: Members are reminded that they should declare the existence and nature of their non-pecuniary interests at the commencement of the meeting (or as soon as the interest becomes apparent). If that interest is a pecuniary interest the Member must withdraw from the room unless one of the exceptions applies.

Membership of Warwickshire County Council or any Parish Council is classed as a non-pecuniary interest under the Code of Conduct. A Member does not need to declare this interest unless the Member chooses to speak on a matter relating to their membership. If the Member does not wish to speak on the matter, the Member may still vote on the matter without making a declaration.

4. External Audit 2023/24 Update.
5. Internal Audit Progress Update.
6. Corporate Risk Register Update.
7. Motion to Exclude the Public under Section 100(A)(4) of the Local Government Act 1972.

To consider passing the following resolution:

“Under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following items on the ground that they involve the likely disclosure of information defined in paragraphs 1, 2 and 3 of Schedule 12A of the Act.”

PART 2 – EXEMPT INFORMATION

8. Whistle Blowing Incidents – Standing Item – to receive any updates.
9. Fraud and Corruption Issues – Standing Item – to receive any updates.

Any additional papers for this meeting can be accessed via the website.

The Reports of Officers are attached.

Membership of the Committee: Mr P Dudfield (Chairman), Mr J Eves (Vice-Chairman), Councillors Howling, Karadiar, Roodhouse and Simpson-Vince

Named Substitutes: Councillors Harrington, D Keeling, J Keeling and one vacancy – Liberal Democrat group.

If you have any general queries with regard to this agenda please contact Lucy Kirbyshire at Lucy.Kirbyshire@rugby.gov.uk. Any specific queries concerning reports should be directed to the listed contact officer.

AGENDA MANAGEMENT SHEET

Report Title:	External Audit 2023/24 Update
Name of Committee:	Audit and Ethics Committee
Date of Meeting:	26 September 2024
Report Director:	Chief Officer – Finance and Performance
Portfolio:	Finance, Performance, Legal and Governance
Ward Relevance:	All
Prior Consultation:	Chief Officer – Finance and Performance, Chair and Vice Chair of Audit and Ethics Committee
Contact Officer:	Chris Raymakers – Lead Accountant chris.raymakers@rugby.gov.uk
Public or Private:	Public
Report Subject to Call-In:	No
Report En-Bloc:	No
Forward Plan:	No
Corporate Priorities:	This report relates to the following priority(ies): <input type="checkbox"/> Rugby is an environmentally sustainable place, where we work together to reduce and mitigate the effects of climate change. (C) <input type="checkbox"/> Rugby has a diverse and resilient economy that benefits and enables opportunities for all residents. (E) <input type="checkbox"/> Residents live healthy, independent lives, with the most vulnerable protected. (HC) <input checked="" type="checkbox"/> Rugby Borough Council is a responsible, effective and efficient organisation. (O) Corporate Strategy 2021-2024 <input type="checkbox"/> This report does not specifically relate to any Council priorities.
(C) Climate (E) Economy (HC) Health and Communities (O) Organisation	
Summary:	A report setting out the progress of the external audit by Azets, the Council's External Auditor.
Financial Implications:	None as a direct result of this report

Risk Management/Health and Safety Implications:	None as a direct result of this report
Environmental Implications:	None as a direct result of this report so no Climate Change Impact Assessment is required.
Legal Implications:	None as a direct result of this report
Equality and Diversity:	None as a direct result of this report so no Equality Impact Assessment is required
Options:	Not applicable
Recommendation:	The External Audit Progress Report be noted by members.
Reasons for Recommendation:	Members need to be informed of the progress of the annual audit of the financial statements and any issues that may have arisen.

Audit and Ethics Committee - 26 September 2024

External Audit 2023/24 Update

Public Report of the Chief Officer – Finance and Performance

Recommendation

The External Audit Update Report be noted.

1) Executive Summary

- 1.1) The audit of Rugby Borough Council's Financial Statements 2023/24 is on-going.
- 1.2) To date, one probably adjustment to both the 2023/24 accounts, with a prior year adjustment for 2022/23, has been identified, relating to the pension fund.

2) Information

- 2.1) Azets, the Council's appointed external auditor, has submitted their External Audit Update Report on the 2023/24 annual audit (attached at Appendix 1).
- 2.2) The report highlights the four key areas of risk and Azet's approach to each of these. Much of this work is on-going, as outlined in the report which also includes their findings to date and probable adjustments that might be recommended.
- 2.3) A representative from the Azets will attend the meeting and present the report.

Name of Meeting: Audit and Ethics Committee

Date of Meeting: 26 September 2024

Subject Matter: External Audit 2023/2024 Update

Originating Department: Finance and Performance

DO ANY BACKGROUND PAPERS APPLY **YES** **NO**

LIST OF BACKGROUND PAPERS

Doc No	Title of Document and Hyperlink

The background papers relating to reports on planning applications and which are open to public inspection under Section 100D of the Local Government Act 1972, consist of the planning applications, referred to in the reports, and all written responses to consultations made by the Local Planning Authority, in connection with those applications.

Exempt information is contained in the following documents:

Doc No	Relevant Paragraph of Schedule 12A



Rugby Borough Council

Audit Update Report

Year ended 31 March 2024

September 2024



Key audit findings: significant risks

Significant risks at the financial statement level

The table below summarises conclusions in relation to significant risks of material misstatement identified at the financial statement level. These risks are considered to have a pervasive impact on the financial statements as a whole and potentially affect many assertions for classes of transaction, account balances and disclosures.

Significant risks	Audit approach	Audit findings and conclusion
<p>Management override of controls Auditing Standards require auditors to treat management override of controls as a significant risk on all audits. This is because management is in a unique position to perpetrate fraud by manipulating accounting records and overriding controls that otherwise appear to be operating effectively.</p> <p>Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities.</p> <p>Specific areas of potential risk including manual journals, management estimates and judgements and one-off transactions outside the ordinary course of the business.</p> <p>Risk of material misstatement: Very High</p>	<p>We have performed the following procedures to mitigate the risk identified in this area:</p> <ul style="list-style-type: none"> • Documenting our understanding of the journals posting process and evaluating the design effectiveness of management controls over journals; • Analysing the journals listing and determining the criteria for selecting high risk and/or unusual journals; • Testing high risk and any unusual journals posted during the year and after the draft accounts stage back to supporting documentation for appropriateness, corroboration and to ensure approval has been undertaken in line with the Council's journals policy; • Gaining an understanding of the key accounting estimates and critical judgements made by management. We will also challenge assumptions and consider for reasonableness any indicators of bias which could result in material misstatement due to fraud; and • Evaluating the rationale for any changes in accounting policies, estimate or significant unusual transactions. 	<p>Our work in this area is ongoing.</p>

Key audit findings: significant risks

Significant risks at the assertion level for classes of transaction, account balances and disclosures

The tables below summarise conclusions in relation to significant risks of material misstatement at the assertion level for classes of transaction, account balances and disclosures

Significant risks	Audit approach	Audit findings and conclusion
<p>Fraud in revenue recognition and expenditure (rebutted) Material misstatement due to fraudulent financial reporting relating to revenue recognition is a rebuttable presumed risk in ISA (UK) 240.</p> <p>Having considered the nature of the revenue streams at the Council, we consider that the risk of fraud in revenue recognition can be rebutted on all income streams because:</p> <ul style="list-style-type: none"> • there is little opportunity available to manipulate; • there is limited incentives to manipulate; • the Council's existing transactions do not provide a significant opportunity to manipulate income between years in any meaningful way or to adopt aggressive recognition policies. <p>We have also considered Practice Note 10, which comments that for certain public bodies, the risk of manipulating expenditure could exceed the risk of the manipulation of revenue. We have therefore also considered the risk of fraud in expenditure at the Council, and we are satisfied that this is not a significant risk for the reasons set out above.</p> <p>Inherent risk of material misstatement:</p> <ul style="list-style-type: none"> • Revenue and expenditure recognition: Low 	<p>Whilst we have rebutted the risk of fraud in income and expenditure, we have performed the below procedures based on their value within the financial statements:</p> <ul style="list-style-type: none"> • Documenting our understanding of the Council's systems for income and expenditure to identify significant classes of transactions, account balances and disclosures with a risk of material misstatement in the financial statements • Evaluating the design of the controls in the key accounting systems, where a risk of material misstatement was identified, by performing a walkthrough of the systems; • Evaluating the Council's accounting policies for recognition of income and expenditure and compliance with the CIPFA Code. • Substantively testing material income and expenditure streams using analytical procedures and sample testing of transactions recognised for the year. 	<p>Our work in this area is ongoing.</p>

Key audit findings: significant risks

Significant risks	Audit approach	Audit findings and conclusion
<p>Valuation of council dwellings and other land and buildings (key accounting estimate) Revaluation of council dwellings, other land and buildings and investment property should be performed with sufficient regularity so that carrying amounts are not materially misstated.</p> <p>The council carries out a rolling programme of revaluations to ensure all property, plant and equipment required to be measured at fair value is revalued at least every five years and council dwellings are valued using the beacon method, which aggregates the vacant possession value of each unit of housing stock based on the value of a beacon or sample property. A discount factor is applied to reflect the lower rent yield from social housing compared to market rates. The last full revaluation was in 2022/23 financial year.</p> <p>Management engage the services of a qualified valuer, who is a Regulated Member of the Royal Institute of Chartered Surveyors (RICS) to undertake these valuations as of 31 March 2024. The valuations involve a wide range of assumptions and source data and are therefore sensitive to changes in market conditions. ISAs (UK) 500 and 540 require us to undertake audit procedures on the use of external expert valuers and the methods, assumptions and source data underlying the fair value estimates.</p>	<p>We have performed the following procedures to mitigate the risk identified in this area:</p> <ul style="list-style-type: none"> • Evaluating management processes and assumptions for the calculation of the estimate, the instructions issued to the valuation experts and the scope of their work; • Evaluating the competence, capabilities and objectivity of management's valuation expert; • Considering the basis on which the valuations are carried out and challenging the key assumptions applied; • Evaluating the reasonableness of the valuation movements for assets revalued during the year, with reference to market data. We will consider whether we require an auditor's expert; • For unusual or unexpected valuation movements, testing the information used by the valuer to ensure it is complete and consistent with our understanding; • Ensuring revaluations made during the year have been input correctly to the fixed asset register and the accounting treatment within the financial statements is correct; and • Evaluating the assumptions made by management for any assets not revalued during the year and how management are satisfied that these are not materially different to the current value. 	<p>Our work in this area is ongoing.</p> <p>We have recently received draft valuation reports from your external valuer. However, we are still awaiting the updated PPE note and the supporting Fixed Asset Register to undertake our detailed work in this area.</p>

Key audit findings: significant risks

Significant risks	Audit approach	Audit findings and conclusion
<p>Valuation of council dwellings and other land and buildings (key accounting estimate)</p> <p>These valuations represents a key accounting estimate made by management within the financial statements due to the size of the values involved, the subjectivity of the measurements and the sensitive nature of the estimate to changes in key assumptions. We have therefore identified the valuation of council dwellings and other land and buildings as a significant risk.</p> <p>We will further pinpoint this risk to specific assets, or asset types, on receipt of the draft financial statements and the year-end updated asset valuations to those assets where the in-year valuation movements falls outside of our expectations.</p> <p>We have pinpointed the significant risk around the following:</p> <ul style="list-style-type: none"> - Assets where the valuation movement differs to what we would expect based on market movements; - Assets where the inputs used have changed compared to those used in the prior year; - Assets that are new this year; - Any other factors which in our auditor judgement increases the risk of material misstatement in an asset. <p>Inherent risk of material misstatement:</p> <ul style="list-style-type: none"> • Council dwellings and other land and buildings (valuation): High 	<p><i>See previous page</i></p>	<p><i>See previous page</i></p>

Key audit findings: significant risks

Significant risks	Audit approach	Audit findings and conclusion
<p>Valuation of the defined pension fund net liability/asset (key accounting estimate)</p> <p>An actuarial estimate of the net defined pension liability/asset is calculated on an annual basis under IAS 19 'Employee Benefits', and on a triennial funding basis, by an independent firm of actuaries with specialist knowledge and experience. The triennial estimates are based on the most up to date membership data held by the pension fund and a roll forward approach is used in intervening years, as permitted by the CIPFA Code.</p> <p>The calculations involve a number of key assumptions, such as discount rates and inflation and local factors such as mortality rates and expected pay rises. The estimates are highly sensitive to changes in these assumptions and the calculation of any asset ceiling when determining the value of a pension asset (where relevant). ISAs (UK) 500 and 540 require us to undertake audit procedures on the use of external experts (the actuary) and the methods, assumptions and source data underlying the estimates.</p> <p>This represents a key accounting estimate made by management within the financial statements due to the size of the values involved, the subjectivity of the measurement and the sensitive nature of the estimate to changes in key assumptions. We have therefore identified the valuation of the net pension liability/asset as a significant risk.</p> <p>Inherent risk of material misstatement:</p> <ul style="list-style-type: none"> • Defined pension fund net liability/asset (valuation): High 	<p>We have performed the following procedures to mitigate the risk identified in this area:</p> <ul style="list-style-type: none"> • Evaluating managements processes for the calculation of the estimate, the instructions issued to management's expert (the actuary) and the scope of their work; • Evaluating the competence, capabilities and objectivity of the actuary; • Assessing the controls in place to ensure that the data provided to the actuary by the Council and their pension fund was accurate and complete; • Evaluating the methods, assumptions and source data used by the actuary in their valuations, with the support of an auditors' expert; • Evaluating whether any asset ceiling was appropriately considered (if applicable) when determining the value of any pension asset included in the financial statements; • Assessing the impact of any significant differences between the estimated gross asset valuations included in the financial statements and the Council's share of the investment valuations in the audited pension fund accounts; and • Ensuring pension valuation movements for the year and related disclosures have been correctly reflected in the financial statements. 	<p>Our work in this area is ongoing.</p> <p>Based on the work performed to date, we have identified a probable adjustment required to the current pension asset in the draft accounts. According to IFRIC 14, the Authority must adjust the pension asset for the liability from future contributions to past service contributions. This adjustment was not performed in 2023/24 and, upon reviewing the prior year's calculations, it was also omitted from those accounts. Therefore, there is a high likelihood that an adjustment will be required for both financial years, with the 2022/23 adjustment being processed as a prior period adjustment.</p> <p>The Authority has requested updated reports from the actuary and we are currently awaiting these.</p> <p>We are also awaiting a written response from the Pension Fund auditor regarding the Authority's share of the Warwickshire Pension Fund.</p>

AZETS

We are an accounting, tax, audit, advisory and business services group that delivers a personal experience both digitally and at your door.

Accounting | Tax | Audit | Advisory | Technology

hello@azets.co.uk

Follow us     

AGENDA MANAGEMENT SHEET

Report Title:	Internal Audit Progress Update
Name of Committee:	Audit and Ethics Committee
Date of Meeting:	26 September 2024
Report Director:	Chief Officer - Finance and Performance
Portfolio:	Finance, Performance, Legal and Governance
Ward Relevance:	None
Prior Consultation:	Chief Officer - Finance and Performance
Contact Officer:	Richard Green - Interim Corporate Assurance Manager richard.green@rugby.gov.uk
Public or Private:	Public
Report Subject to Call-In:	No
Report En-Bloc:	No
Forward Plan:	No
Corporate Priorities:	This report relates to the following priority(ies): <input type="checkbox"/> Rugby is an environmentally sustainable place, where we work together to reduce and mitigate the effects of climate change. (C) <input type="checkbox"/> Rugby has a diverse and resilient economy that benefits and enables opportunities for all residents. (E) <input type="checkbox"/> Residents live healthy, independent lives, with the most vulnerable protected. (HC) <input checked="" type="checkbox"/> Rugby Borough Council is a responsible, effective and efficient organisation. (O) Corporate Strategy 2021-2024 <input type="checkbox"/> This report does not specifically relate to any Council priorities but
(C) Climate (E) Economy (HC) Health and Communities (O) Organisation	
Summary:	The report sets out progress towards delivery of the annual internal audit plan and provides an update on service performance.
Financial Implications:	None as a result of this report.

Risk Management/Health and Safety Implications:	Non delivery of an adequate internal audit plan would have an adverse impact on the level of assurance provided in the Annual Governance Statement.
Environmental Implications:	None and therefore no Climate Change and Environmental Impact Assessment is required.
Legal Implications:	None
Equality and Diversity:	None and therefore no Equality Impact Assessment is required.
Options:	None
Recommendations:	1. The internal audit progress update be noted.
Reasons for Recommendations:	To comply with the requirements of the terms of reference of the Audit & Ethics Committee, and to discharge the Committee's responsibilities under the Constitution.

Audit and Ethics Committee - 26 September 2024

Internal Audit Progress Update

Public Report of the Chief Officer - Finance and Performance

Recommendations:

1. The internal audit progress update be noted.

1. Introduction

- 1.1 The purpose of this report is to set out progress against the Internal Audit Plan for 2024/25.

The Council has a legal duty to maintain an adequate and effective Internal Audit service. The primary role of Internal Audit is to provide independent assurance that the Council has put in place appropriately designed internal controls to ensure that:

- The Council's assets and interests are safeguarded;
- Reliable records are maintained;
- Council policies, procedures and directives are adhered to; and
- Services are delivered in an efficient, effective and economic manner.

This work is normally referred to as Section 151 work.

2. Summary of Audit Work

- 2.1 The Internal Audit plan for 2024/25 was approved by the Audit and Ethics Committee on 25th April 2024. Progress against delivery of that plan is set out at Appendix A.

3. Revisions to the 2024/25 Internal Audit Plan

- 3.1 The Committee's role as gatekeeper requires it to approve any significant changes to the internal audit plan, in accordance with the Public Sector Internal Audit Standards. It is also good practice to continually review the audit plan in light of emerging issues, to ensure that the work of internal audit adds maximum value by proactively responding to and aligning its work with the most significant risks facing the organisation. There are currently no proposed amendments to the internal audit plan.

Name of Meeting: Audit and Ethics Committee
Date of Meeting: 26 September 2024
Subject Matter: Internal Audit Progress Update
Originating Department: Finance and Performance

DO ANY BACKGROUND PAPERS APPLY **YES** **NO**

LIST OF BACKGROUND PAPERS

Doc No	Title of Document and Hyperlink
	Internal Audit Progress report September 2024

The background papers relating to reports on planning applications and which are open to public inspection under Section 100D of the Local Government Act 1972, consist of the planning applications, referred to in the reports, and all written responses to consultations made by the Local Planning Authority, in connection with those applications.

Exempt information is contained in the following documents:

Doc No	Relevant Paragraph of Schedule 12A

INTERNAL AUDIT PROGRESS UPDATE

September 2024

RIGHT FOR RUGBY

Introduction

- 1.1** The Public Sector Internal Audit Standards (the Standards) require the Audit and Ethics Committee to scrutinise the performance of Internal Audit and to satisfy itself that it is receiving appropriate assurance that the controls put in place by management address the identified risks to the Council. This report aims to provide the Committee with details on progress made in delivering planned work, the key findings of audit assignments completed since the last Committee meeting, updates on the implementation of actions arising from audit reports and an overview of the performance of the team.

Performance

2.1 Will the Internal Audit Plan be delivered?

The expected position by the date of the Committee meeting is as follows:

- 1 final report has been issued -
- 2 draft reports have been issued,
- 8 reviews are in progress at varying stages

By the end of September all the planned reviews are either at draft or work in progress stages.

This is slightly behind schedule as there have been some issues with getting resources and availabilities, however good progress is now being made and the backlog is being retrieved.

Lighthouse Consulting Ltd, the Council's external contractor are filling in for the vacant Internal auditor/Change Officer post as well as the usual IT audits.

Progress on individual assignments is shown at pages 8 -11 this report.

2.2 Based upon recent Internal Audit work, are there any emerging issues that impact upon the Internal Audit opinion of the Council's Control Framework?

At this stage there are no emerging issues arising from the work of Internal Audit which significantly impact upon the Internal Audit opinion of the Council's Control Framework.

2.3 Are clients progressing audit recommendations with appropriate urgency?

At the date of reporting, a cumulative 60% of management actions since 2020 have been implemented by the agreed implementation date, with a further 22% implemented late, giving an overall implementation rate of 82%.

A summary analysis of progress on implementation of audit recommendations is shown at pages 12 to 14.

At the time of reporting there are 42 agreed management actions for which implementation is overdue, 3 of which are regarded as High risk, 24 regarded as Medium risk and 15 Low risk.

The details of the actions related to High or Medium risks, along with a summary of the latest position, are set out at pages 15 to 20 Implementation of the actions will continue to be monitored by the Corporate Assurance team and reported to each Committee meeting.

2.4 Internal Audit Performance Indicators

The effectiveness with which Internal Audit discharges its section 151 responsibilities is being measured by the following indicators, as agreed by the Audit and Ethics Committee:

<u>Theme</u>	<u>Title of Performance Indicator</u>	<u>Current Performance</u>
Delivery	% of audits delivered within planned days.	only 1 audit completed so far
Timeliness	Timeliness of Reporting – Average time taken to issue draft reports following fieldwork completion	5 days Performance is broadly stable and below the 10 days considered to be the benchmark followed by peers.
Report Clearance	Average time to move a draft report to final status	15 days
Effectiveness	Implementation of Agreed Actions – Percentage implemented.	82% (since 2020/21) at the time of reporting there are 43 recommendations which are past their agreed implementation date out of 322 agreed since 2020/21.
Adding Value	Customer Satisfaction – Average Rating	Reported as an annual measure.

Limitations and Responsibilities

Limitations inherent to the Internal Auditor's work

Internal Audit is undertaking a programme of work agreed by the council's senior managers and approved by the Audit and Ethics Committee subject to the limitations outlined below.

Opinion

Each audit assignment undertaken addresses the control objectives agreed with the relevant responsible managers. There might be weaknesses in the system of internal control that Internal Audit are not aware of because they did not form part of the programme of work were excluded from the scope of individual internal audit assignments or were not brought to the attention of Internal Audit. As a consequence, the Audit and Ethics Committee should be aware that the Audit Opinion for each assignment might have differed if the scope of individual assignments was extended or other relevant matters were brought to Internal Audit's attention.

Internal Control

Internal control systems identified during audit assignments, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision making, human error, control processes being deliberately circumvented by employees and others, management overriding controls, and unforeseeable circumstances.

Future Periods

The assessment of each audit area is relevant to the time at which the audit was completed. In other words, it is a snapshot of the control environment at that time. This evaluation of effectiveness may not be relevant to future periods due to the risk that:

- The design of controls may become inadequate because of changes in operating environment, law, regulatory requirements or other factors; or
- The degree of compliance with policies and procedures may deteriorate.

Responsibilities of Management and Internal Auditors

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance, and to prevent or detect irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

Internal Audit endeavours to plan its work so that there is a reasonable expectation that significant control weaknesses will be detected. If weaknesses are detected additional work is undertaken to identify any consequent fraud or irregularities. However, Internal Audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected, and its work should not be relied upon to disclose all fraud or other irregularities that might exist.

Progress to date

Since the last Audit & Ethics committee meeting there has been one final audit report issued and 11 reviews are at various stages of completion, as set out below

Index **Green -on Time/target** **Yellow – slightly behind** **Orange -significantly behind**

<u>Area</u>	<u>Audit Title</u>	<u>Coverage</u>	<u>Risk Rating</u>	<u>Proposed Month</u>	<u>Current Position</u>
Finance	Treasury Management	Authorisation of transactions, compliance with Treasury Management Practices, assurance that there is an appropriate strategy in place, system access controls, accuracy and completeness of accounting records.	MEDIUM	May	Fieldwork almost completed 75% complete.
Revenues	Council Tax	Accuracy and completeness of billing, system access controls, maximisation of collection, accuracy and completeness of accounting records.	MEDIUM	June	Report Issued
Finance	Procurement	Compliance with Contract Standing Orders, financial, project and risk management. Review of arrangements to monitor supplier resilience.	MEDIUM	Jun	Fieldwork started delays in getting meetings and documentation 50% complete
HR/services	Agency Staff	Assurance that use of Agency Staff is for appropriate reasons, authorised in advance, and not used to circumvent procedures such as restrictions on filling vacant positions. Assurance that use is not for extended periods of time.	MEDIUM	Jun	Fieldwork 80% completed Draft to be compiled imminently
Legal & Governance	Internal Constitution	New internal constitution developed for implementation in 2023. Effective implementation is key to successful delivery of the corporate strategy objectives for the Organisation.	MEDIUM	Jun	Draft sent to client on 27 Aug. Teams call booked to discuss findings. 85% Complete
Digital	IT Strategy, Governance & Policies	Assurance that appropriate and embedded ICT governance arrangements are in place, including strategy and policies. To include a joint ICT/ HR review of policies including ICT security and code of conduct, and agile working. Review of arrangements in place to ensure agile staff are being effectively managed.	MEDIUM	Jun	ToR agreed and work in progress. 50% complete
Finance/HR /Services	Consultancy Expenditure	Assurance that expenditure on consultants is appropriately controlled, that there are clear terms of reference, that intended outcomes are delivered and Value for Money is secured. Assurance that the requirements of IR35 are being met.	MEDIUM	Jul	First scoping meeting held Request by Finance to delay fieldwork until similar Agency Staff review is completed . 20 % complete

Appendix A

<u>Area</u>	<u>Audit Title</u>	<u>Potential Coverage</u>	<u>Risk Rating</u>	<u>Proposed Month</u>	<u>Current Position</u>
Finance	Fees & Charges/ Income shortfalls	Assurance that fees are set at a realistic rate, Estimates are based on sound predictions Income is monitored and actions taken where appropriate	MEDIUM	Aug	Draft report compiled awaiting discussion and agreement at closing meeting 2 nd Oct
Communities/ finance	Travellers - Woodside	Assurance that the Council's management of travellers' sites is compliant with the relevant legislation, and that the Council provides the same standards of management and support services to travellers' sites as to customers in other forms of social housing.	HIGH	Aug	ToR agreed by client & field work just started. 15% complete.
Growth & Development	Local Plan Delivery	Assurance that the delivery of the local plan is on target and that the deliverables are being monitored and reported	HIGH	Aug	Initial scoping meeting now scheduled for 17 Sept 10% Complete
HR/Operations	Lone Working	Assurance that the policies and procedures are adequate and being followed in all instances where staff are working alone or in isolation.	HIGH	Sep	Not started yet
Housing	Waiting lists and nominations	Assurance that registered providers are fulfilling their S106 requirements. Review the participation in common housing waiting lists	MEDIUM	Sep	Audit scope discussed and refined & terms of reference now agreed. 15% Complete
Digital	Loss of IT services	Assurance that there are sufficient back-ups and safeguards in place in the event of any data loss.	MEDIUM	Sep	Draft TOR issued on 13 Sept.5% complete
Finance/ LT	Risk Management	Assurance that the risk strategy, and approach is readily available to all staff. Risk registers are reviewed and updated at team and service meetings on an ongoing basis.	HIGH	Sep/ Oct	Not Started Yet

Reports Progress

To date there has been one report issued

Council Tax - gave rise to **Substantial** Assurance

With 5 Medium and 3 Low risk recommendations

Council Tax billing has been completed accurately for the current year. In-year changes are being made to add new properties to the system or to amend existing properties if they change banding.

Reconciliations of the income management system, OpenRevenues and Agresso occur on a regular basis and are accurate. However, there is a lack of resilience around the tasks completed by the Senior ICT Officer – Finance.

Recovery action is being undertaken with reminders sent to customers and court action being pursued where necessary. Changes have recently been made to the process to encourage customers with small balance arrears to pay them.

Revenues have instigated a rolling review of Single Person Discount, which will check all accounts by the end of the year. A review of other discounts has also recently been started.

Reports completed

Audit	Assurance level	Recommendations			
		High	Medium	Low	Total
Council Tax			5	3	8

Progressing the Annual Internal Audit Plan

KEY	
Current status of assignments is shown by	✓
Denotes undertaken by Contractor	

Assignment	Budget (days)	Not Started	Planning	Field Work In Progress	Field Work Complete	Draft Report	Final Report	Assurance Rating	Comments
Financial Risks									
Housing Benefits	20	✓							
Procurement	12			✓					
Consultancy Expenditure	17			✓					
Treasury Management	12			✓					
Capital Programme	12	✓							
Fees & Charges/ Income shortfalls	12			✓					
Council Tax	17						✓		
Agency Staff	17			✓					
Fraud									
Risk Management	25	✓	✓						

Assignment	Budget (days)	Not Started	Planning	Field Work In Progress	Field Work Complete	Draft Report	Final Report	Assurance Rating	Comments
Flexitime	20	✓							
ICT									
IT Strategy, Governance & Policies	12								
Loss of IT services	12	✓							
Software Licenses	12	✓							
Corporate Risks									
Absence Management	17		✓						
HR Capability and Disciplinary	12		✓						
Lone Working	22		✓						
Recruitment & Retention of Staff	17		✓						
Staff Welfare	12		✓						
Governance & Ethical Risks									
Legal Services	12	✓							
Internal Constitution	12			✓					

Assignment	Budget (days)	Not Started	Planning	Field Work In Progress	Field Work Complete	Draft Report	Final Report	Assurance Rating	Comments
Operational Risks									
Parks and Open Spaces	12	✓							
Domestic Waste	17	✓							
Independent Living Service	16	✓							
Travellers - Woodside	17								
Tenant arrears including former tenants and Voids	12		✓						
Waiting lists and nominations	12	✓							
Car Parking and Enforcement	12	✓							
Emergency Planning / Business Continuity	17	✓							
Project Management	17	✓							
Local Plan Delivery	12	✓							
Follow-ups	30								

Assignment	Budget (days)	Not Started	Planning	Field Work In Progress	Field Work Complete	Draft Report	Final Report	Assurance Rating	Comments
Additional Support									
Annual Governance Statement	12	✓							
National Fraud Initiative	8							Not applicable	Ongoing co-ordination of the Council's NFI work.
Corporate Investigation Work	40							Not applicable	

Summary Of Audit Recommendations 2020 - 2024 to date

Year	Audit	Not yet due	Within time	Extended time	Out of time	Cancelled	Overdue	Total Recs
2020/21	Local Government Transparency Code	0	1	0	2	0	0	3
2020/21	Expenses	0	1	0	2	0	0	3
2020/21	Payroll	0	2	2	2	0	0	6
2020/21	Covid Business Grants	0	0	1	1	2	0	4
2020/21	Test and Trace Support Payments	0	1	1	1	1	0	4
2020/21	Equal Pay & Single Status	2	3	2	1	0	0	8
2021/22	Payment Card Industry Data Security Standards (PCI DSS)	0	5	3	0	0	1	9
2021/22	Policies, Procedures and Strategies	0	1	0	0	0	0	1
2021/22	Treasury Management	0	3	0	8	0	1	12
2021/22	Fraud Risk Review	0	4	0	0	0	0	4
2021/22	Trade Waste	0	1	2	0	10	0	13
2021/22	Housing Rent Arrears	1	2	0	4	2	2	11
2021/22	Council Tax	1	1	0	3	0	0	5
2021/22	Service Desk Management	0	0	0	0	0	3	3
2021/22	Budget Setting & Budgetary Control	0	4	0	1	0	0	5
2021/22	Housing Standards	0	1	0	0	0	0	1

Year	Audit	Not yet due	Within time	Extended time	Out of time	Cancelled	Overdue	Total Recs
2022/23	Workforce Training	1	5	4	1	0	0	11
2022/23	Procurement & Contact Management	0	4	1	1	0	0	6
2022/23	ICT Financial Processes Review	0	0	0	1	0	0	1
2022/23	Voids Review	5	3	1	7	0	0	16
2022/23	Risk Management	0	0	2	0	0	0	2
2022/23	Licensing	0	3	2	1	0	1	7
2022/23	NDR	0	5	0	0	0	0	5
2022/23	Food Safety	2	1	2	0	0	0	5
2022/23	Right to Buy	2	1	0	1	0	0	4
2022/23	Section 106 Agreements	0	3	0	0	0	0	3
2022/23	Systems Resilience	0	2	0	2	1	1	6
2022/23	Data Protection/Records Management	6	0	1	1	0	1	9
2022/23	Counter Fraud Framework	0	2	2	0	0	1	5
2022/23	Growth Hub Grants	0	2	1	0	0	0	3
2022/23	Impact Assessments	0	0	0	1	1	0	2






Year	Audit	Not yet due	Within time	Extended time	Out of time	Cancelled	Overdue	Total Recs
2023/24	Housing Rents	0	4	2	2	1	5	14
2023/24	Corporate Credit Cards	0	0	1	0	0	8	9
2023/24	Ethical Governance	3	0	4	2	0	0	9
2023/24	Fleet Management	1	9	3	0	0	0	13
2023/24	Complaints & FOI Requests	1	6	0	3	0	6	16
2023/24	Housing Benefits	0	3	1	0	0	2	6
2023/24	Fuel Usage	0	0	0	0	0	1	1
2023/24	Benn Hall	4	7	0	1	0	0	12
2023/24	PRS	6	3	0	0	0	0	9
2023/24	Corporate H & S	4	2	0	3	0	8	17
2023/24	Sundry Debts	4	9	0	0	0	1	14
2023/24	Homelessness Grants	10	0	0	0	0	0	10
2023/24	Assets - Statutory Compliance	12	1	0	0	0	0	13
2023/24	Systems Resilience	1	1	0	0	0	0	2
	Totals	66	106	38	52	18	42	322





Notes:






Extended time: This is where the Corporate Assurance and Improvement Manager had agreed an extension to the original timescale.








Out of time: This is where the action was implemented later than the agreed timescale




Details of Overdue High and Medium Risk Audit Recommendations




Audit	Action	Due Date	Latest Note	Latest Note Date	Risk Rating	Responsible Manager
Housing Benefits 2023/24	Consider how the identified overpayments where nothing has been put in place to recover the funds could be followed up regularly to ensure that recovery action is instigated in a timely manner.	01-Jul-2024	Update received from BTL 22/7/2024 following migration to new server to resolve system speed issue: '... although the system has been migrated it's not gone as smoothly as hoped, many issues identified are still waiting to be fixed by Civica. That alongside the backlog and the subsidy audit now underway, I've got no resource to action these points over the next few months.'	25-Jul-2024	 High Risk	Benefits Team leader
Housing Rents 2023/24	Ensure there is resilience in the Rent Setting process by training other people to complete the rent calculations/service charge estimates and upload them to the system.	30-Jun-2024	The Housing Services Manager has confirmed that this was completed for Housing Services during the latest rent setting. Lead Accountant has confirmed that for Finance, they are about to start the new year's rent setting and will be training 2-3 people. He anticipates that this will be completed by the end of December.	16-Aug-2024	 High Risk	Housing Services Manager, Finance Manager
Housing Rent Arrears 2021/22	Ensure former tenant arrears are understood and addressed appropriately. This work needs to take place in parallel with managing current tenant arrears.	31-Aug-2024	Housing Services Manager has advised that a draft former tenant arrears procedure has been developed and will be tested over the Autumn before being finalised.	16-Aug-2024	 High Risk	Housing Services Manager,
Corporate Credit Cards	Clear & comprehensive documented procedures to be put in place for physical credit card payments (or incorporated within Financial Instructions, as considered appropriate). Cont...	30-Jun-2024	30/07 Update requested from Finance Manager Harvey, Rachel , 04 Jun 2024 The new Corporate Credit Card Policy is still awaiting sign off by the Leadership team and will incorporate many of the recommendations outstanding.	30-Jul-2024	 Medium Risk	Finance Manager
Corporate Credit Cards	Reminders should be issued to staff that credit card request forms should be completed for all physical card payments & all forms should be submitted timely to Finance & non	30-Jun-2024	30/07 Update requested from Finance Manager Harvey, Rachel , 04 Jun 2024	30-Jul-2024	 Medium Risk	Finance Manager

Audit	Action	Due Date	Latest Note	Latest Note Date	Risk Rating	Responsible Manager
	compliance or misuse will be potentially treated as a disciplinary defence. Cont.		The new Corporate Credit Card Policy is still awaiting sign off by the Leadership team and will incorporate many of the recommendations outstanding.			
Corporate Credit Cards	Management to explore with Lloyds EPay whether further customisations are now possible, since its implementation in 2018/19 Completion of the description fields becomes mandatory to process the payment. Cont...	30-Jun-2024	30/07 Update requested from Finance Manager Harvey, Rachel , 04 Jun 2024 The new Corporate Credit Card Policy is still awaiting sign off by the Leadership team and will incorporate many of the recommendations outstanding.	30-Jul-2024	 Medium Risk	Finance Manager
Corporate Credit Cards	Ensure that all physical credit card transaction requests are submitted for approval by a separate authorised signatory in advance of a payment being made. Cont...	30-Jun-2024	30/07 Update requested from Finance Manager Harvey, Rachel , 04 Jun 2024 The new Corporate Credit Card Policy is still awaiting sign off by the Leadership team and will incorporate many of the recommendations outstanding.	30-Jul-2024	 Medium Risk	Finance Manager
Corporate Credit Cards	Financial Procedure Rules / Financial Instructions should be updated and republished, or a dedicated policy developed to include formalised processes to ensure credit card purchases are made with a consideration of value for money. Cont...	30-Jun-2024	30/07 Update requested from Finance Manager Harvey, Rachel , 04 Jun 2024 The new Corporate Credit Card Policy is still awaiting sign off by the Leadership team and will incorporate many of the recommendations outstanding.	30-Jul-2024	 Medium Risk	Finance Manager
Complaints and Freedom of Information Requests 2023/24	Review the option to receive the response by phone to ensure customers and staff are aware that RBC will send a written response as well.	01-May-2024	25/07 - CCIM has advised that this is awaiting the implementation of the new platform. Harvey, Rachel , 03 Jun 2024 CCIM has advised that this option has been removed on the new system, which is to be implemented shortly.	25-Jul-2024	 Medium Risk	Communication Consultation and Information Manager

Audit	Action	Due Date	Latest Note	Latest Note Date	Risk Rating	Responsible Manager
Complaints and Freedom of Information Requests 2023/24	Ensure that all complaints are classified as upheld or not upheld, with a third option for those that have been withdrawn. Consider making this mandatory to improve the accuracy of the data.	01-Apr-2024	25/07 - CCIM has advised that this is still awaiting the implementation of the new platform. Harvey, Rachel , 03 Jun 2024 CCIM has advised that the new system should be implemented shortly and this has been incorporated into it.	25-Jul-2024	 Medium Risk	Communication Consultation and Information Manager
Complaints and Freedom of Information Requests 2023/24	Consider implementing some form of yearly mandatory training/test for staff that provides a reminder on what is considered a complaint, what the process is for responding, what the timescales are etc.	01-Aug-2024	Update received from CCIM who confirms that he now oversees a quarterly review of all complaints, by portfolio. This includes looking at all complaints to see if they were correctly defined and handled and identifying any learning or improvements that could be made. The second review of complaints will follow the end of Q2 2024-25	06-Sep-2024	 Medium Risk	Communication Consultation and Information Manager
Complaints and Freedom of Information Requests 2023/24	Correct the issues with the Power BI dashboards and instigate half-yearly or yearly checks to ensure they continue to report correctly.	01-Jul-2024	20/08 CCIM has advised that the PowerBI dashboards are not working at all currently, due to issues with the firewall preventing them being updated. Email sent to IT & Digital Manager to clarify current position.	20-Aug-2024	 Medium Risk	IT and Digital Services Manager
Counter Fraud Framework 22/23	To ensure that the Counter-fraud culture is embedded across the Council, fraud awareness training should take place and capture all relevant staff. See description.	31-Aug-2024	A new suite of training programmes is being implemented and Fraud awareness is likely to be included	10-Apr-2024	 Medium Risk	Assurance Manager/HR Training advisor
Corporate Health and Safety 2023/24	Once resourcing issues are resolved, instigate regular monitoring by S&R of reports of incidents, accidents, near misses and acts of violence & aggression	01-Jul-2024	The S&R Manager has advised that she has a new Senior Safety & Resilience Officer and the returning former Senior Safety & Resilience Officer both starting during September with the reporting and monitoring ready to be utilised once they join RBC.	04-Sep-2024	 Medium Risk	Safety and Resilience Manage

Audit	Action	Due Date	Latest Note	Latest Note Date	Risk Rating	Responsible Manager
Corporate Health and Safety 2023/24	Ensure that all staff who complete Health & Safety risk assessments receive Health & Safety risk assessment training and consider providing refresher training.	01-Aug-2024	The S&R Manager has chased this with managers and there are still 15 that haven't completed it yet. She will be chasing again and copying in Chief Officers where needed.	04-Sep-2024	 Medium Risk	Safety and Resilience Manage
Corporate Health and Safety 2023/24	Ensure that the Duty Holder register is completed and cascaded to staff	01-Aug-2024	Due to the workload of the S&R Manager this is still ongoing, but she is looking to complete it by the end of September.	04-Sep-2024	 Medium Risk	Safety and Resilience Manage
Data Protection / Records Management 22/23	An annual exercise should be performed requiring Information Asset Owners to review the Record of Processing Activities spreadsheets and confirm that the information is still up-to-date and valid.	30-Jun-2024	Update from CCIM to advise that this review has not been completed as anticipated. The Information Governance Group is to review how best to complete this process at its next meeting.	06-Sep-2024	 Medium Risk	Communication Consultation and Information Manager
Fuel Usage 2023/24	Managers will be made aware of the fuel report and the need to monitor the fuel usage.	30-Jun-2024	04/09 RH - emailed new Waste Services Manager with a list of outstanding recommendations. Offered a meeting if she wishes to discuss the recommendations/audits.	05-Sep-2024	 Medium Risk	Housing Services Manager,
Housing Rents 2023/24	Conduct a survey of properties to ensure that RBC charge for all relevant services (e.g. laundries) and that properties still benefit from existing services.	31-Jul-2024	Housing Services Manager has advised that this recommendation is awaiting a consultancy cost proposal to assist with the completion of this work. It is planned to have this in place for the beginning of the 25/26 financial year.	16-Aug-2024	 Medium Risk	Housing Services Manager,
Housing Rents 2023/24	Update the target rent/standard rent held on the CX system to ensure they are correct	30-Jun-2024	The Housing Services Manager has advised that they are awaiting a consultancy cost proposal to assist with the completion of this work. It is planned to have this in place for the beginning of the 25/26 financial year.	16-Aug-2024	 Medium Risk	Housing Services Manager,
Housing Rents 2023/24	Resolve at what level the rents should be set at (target or chargeable) when properties are re-let and bring the rents to the correct level.	30-Jun-2024	The Housing Services Manager has advised that they are awaiting a consultancy cost proposal to assist with the completion of this work. It is planned to have this in place for the beginning of the 25/26 financial year.	16-Aug-2024	 Medium Risk	Housing Services Manager,

Audit	Action	Due Date	Latest Note	Latest Note Date	Risk Rating	Responsible Manager
Housing Rent Arrears 2021/22	Publish a write-off policy for rents and ensure write-offs are carried out in accordance with the policy.	31-Aug-2024	Housing Services Manager has advised that a draft write off procedure has been developed and will be tested over the Autumn before being finalised. The wider Rents Policy will be developed over the Autumn.	16-Aug-2024	 Medium Risk	Housing Services Manager,
Licensing 22/23	To address the GDPR requirements for accuracy & data minimisation, the Licensing Team should consider a data validation exercise on records to ascertain if data should still be held on individual & if so, verify it is still accurate.	30-Aug-2024	RH - 03/09 - The Licensing officer has confirmed that the previous update still stands in regard to the data minimalisation. The new system is operational, however, with recent annual leave across the team the data transfer did slow down. They are back up to full capacity now and the data transfer will continue as before. She confirmed that approximately 7% of the data has been reviewed/transferred so far. 16 Jan 2024 Response from Ema Payne In regard regard to data accuracy and minimalisation, this relates to transferring historic data onto the new system which the team are actioning alongside our 'normal' workload. Although necessary, this task has taken a backseat. We will continue working on having these uploaded to the new system. Please could you allow 12 months for us to complete this	04-Sep-2024	 Medium Risk	Licensing and Parking Manager
Payment Card Industry Data Security Standards 21/22	Review the security assessment and implement the recommendations.	31-Mar-2024	13/08/2024 - Update from IT Manager - No change to the PCIDSS status. Whilst we undertook work to create a gap analysis and review areas and priorities to work through, this really is an organisational objective and requires support from a number of areas. There are around 350 competencies to demonstrate and evidence in order to comply, many of which are not technical, those that will require investment in appropriate monitoring/tracking software. Currently the cost to be compliant versus being non-compliant and the associated fees require consideration. This is an extremely complex piece of work, which is multifaceted, has a number of costs associated and requires work to be undertaken across the organisation. This should not be an IT exclusive objective or responsibility.	14-Aug-2024	 Medium Risk	IT and Digital Services Manager

Audit	Action	Due Date	Latest Note	Latest Note Date	Risk Rating	Responsible Manager
Service Desk Management 21/22	Management to review options around Service Desk management and oversight.	31-Mar-2024	The IT and Digital Services Manager as confirmed that they are about to undertake a Service Delivery audit this year, this will supersede this recommendation and provide the assurance regarding the Service Desk management practices, processes and delivery, including fit for purpose KPI's and measures.	16-Aug-2024	 Medium Risk	IT and Digital Services Manager
Service Desk Management 21/22	The development and documentation of problem management processes and controls should be assigned to a nominated owner.	31-Mar-2024	The IT and Digital Services Manager as confirmed that they are about to undertake a Service Delivery audit this year, this will supersede this recommendation and provide the assurance regarding the Service Desk management practices, processes and delivery, including fit for purpose KPI's and measures.	16-Aug-2024	 Medium Risk	IT and Digital Services Manager
Systems Resilience 22/23	All Cloud Service Providers provide annual evidence of the results and timing of IT Disaster Recovery tests.	01-Jul-2024	<p>RH - 04/09 Response from IT & Digital Manager to say that he is unable to confirm how cloud service providers will be asked to provide evidence as this is for the Service Area Managers to determine as part of their contract management duties.</p> <p>Harvey, Rachel , 29 Aug 2024</p> <p>RH - 20/08/2024 Email sent to the IT and Digital Services Manager to ask how the cloud service providers will provide the evidence of the results of IT Disaster Recovery testing.</p> <p>Harvey, Rachel , 16 Aug 2024</p> <p>The IT and Digital Services Manager has advised that he feels that this now sits under Safety and Resilience. He has been working with the CSW Business Continuity Manager who is currently tasked with reaching out to Service Areas to understand their continuity arrangements, including loss of IT. The IT and Digital Services Manager will then be working with the CSW Business Continuity Manager and his findings to ensure the information they have aligns.</p>	04-Sep-2024	 Medium Risk	IT and Digital Services Manager

AGENDA MANAGEMENT SHEET

Report Title: Corporate Risk Register Update

Name of Committee: Audit and Ethics Committee

Date of Meeting: 26 September 2024

Report Director: Chief Officer - Finance and Performance

Portfolio: Finance, Performance, Legal and Governance

Ward Relevance: None

Prior Consultation: Chief Officer - Finance and Performance

Contact Officer: Richard Green - Interim Corporate Assurance Manager
richard.green@rugby.gov.uk

Public or Private: Public

Report Subject to Call-In: No

Report En-Bloc: No

Forward Plan: No

Corporate Priorities: This report relates to the following priority(ies):
 Rugby is an environmentally sustainable place, where we work together to reduce and mitigate the effects of climate change. (C)
 Rugby has a diverse and resilient economy that benefits and enables opportunities for all residents. (E)
 Residents live healthy, independent lives, with the most vulnerable protected. (HC)
 Rugby Borough Council is a responsible, effective and efficient organisation. (O)
[Corporate Strategy 2021-2024](#)
 This report does not specifically relate to any Council priorities but

Summary: The report sets out the Corporate Risk Register as it stands at the 16 September 2024

Financial Implications: None as a direct result of this report.

Risk Management/Health and Safety Implications:	Non completion and review of the Corporate risk register would increase the risk that the council would not achieve its objectives and it could be exposed to significant risks.
Environmental Implications:	None and therefore no Climate Change and Environmental Impact Assessment is required.
Legal Implications:	Section 3 of the Accounts and Audit Regulations 2015 states that the Council must ensure it has a sound system of internal control which includes effective arrangements for the management of risk
Equality and Diversity:	None and therefore no Equality Impact Assessment is required.
Options:	None
Recommendations:	The Corporate Risk Register be considered and noted.
Reasons for Recommendations:	To comply with the requirements of the terms of reference of the Audit & Ethics Committee, and to discharge the Committee's responsibilities under the Constitution.

Audit and Ethics Committee - 26 September 2024

Corporate Risk Register Update

Public Report of the Chief Officer - Finance and Performance

Recommendations:

1. The Corporate Risk Register be considered and noted.

1. Introduction

- 1.1 The current Risk Management Strategy was endorsed by the Audit & Ethics Committee in July 2023 and is currently being considered with some proposed revisions to meet the new administration and the changes to the approach.
- 1.2 Initial Risk Management Training has been provided to new members by an external consultant and the new approach presented by internal resources, The new approach is spreadsheet based and includes a power Bi dashboard for monitoring purposes.

2. Corporate Risk Register

- 2.1 The Corporate Risk Register was developed with the Leadership Team and Strategic Risk Management Group to align it with the Corporate Strategy. And has incorporated strategic and corporate risks.
- 2.2 In accordance with the Risk Management Strategy the Audit & Ethics Committee receives reports which provide assurance on the effective management of the Council's 'Top Level' risks. This report provides details of those risks but has been expanded to provide members with the full Corporate Risk Register.
- 2.3 It is not always possible to eliminate risk and given the nature and breadth of the Council's activity and the ever-changing climate within which it operates, high level risks are unavoidable. It is also possible that risks are rated as high level even though controls are in place to manage the level of risk. However, a high-risk score is not necessarily a negative risk, it is purely the true indication of the likelihood of an event happening and the impact it could have. In such situations the level of risk could be even higher without those controls. Risk management is an ongoing process, which involves continual identification, analysis, treatment and monitoring. The Council's approach to managing each risk depends upon the nature of the issue at hand. There are four options:
 - *Tolerate* – Decide to live with the risk and the possibility that it might occur and its possible consequences.

- *Terminate* – Eliminate the risk, usually by deciding to change a course of action or stop a particular activity.
- *Transfer* – Some of the financial risk may be transferred and it may be possible to transfer liability through contractual arrangements.
- *Treat* – Control the risk and take action to reduce the likelihood that an event will occur or the impact if it does.

2.4 In order that risks may be prioritised according to their severity, the Council operates a traffic light system. Risks are scored within one of the following levels: -

<u>Risk Rating</u>	<u>Level of Risk</u>	<u>Prioritisation</u>
8-16	High (Red)	Immediate attention
4-6	Medium (Amber)	Moderate risk, mitigation action
1-3	Low (Green)	Regular review

The Council's 'Top Level' risks are those which are assessed as 'red' and details are included within **Appendix A**

Name of Meeting: Audit and Ethics Committee

Date of Meeting: 26 September 2024

Subject Matter: Corporate Risk Register

Originating Department: Finance and Performance

DO ANY BACKGROUND PAPERS APPLY **YES** **NO**

LIST OF BACKGROUND PAPERS

Doc No	Title of Document and Hyperlink
	Corporate Risk Register – September 2024

The background papers relating to reports on planning applications and which are open to public inspection under Section 100D of the Local Government Act 1972, consist of the planning applications, referred to in the reports, and all written responses to consultations made by the Local Planning Authority, in connection with those applications.

Exempt information is contained in the following documents:

Doc No	Relevant Paragraph of Schedule 12A

Corporate Risk Register

Appendix A

Risk No	Corporate Priority	Ref	Service Area	Owner	Risk	Date Risk Added	Risk Assignee	Opportunities	Consequences	Existing Internal Controls	Date of Last Review	Previous	Likelihood	Impact	Risk Register	Additional controls/ actions/ Consequences	Review Date	Current			Future controls/ actions/ Consequences	Current Status	Target Date	Future		
																		Likelihood	Impact	Risk Register				Likelihood	Impact	Risk Register
1	Corporate	C01	HR	Mannie Ketley	Workforce Shortages & Retention Challenges	05/03/2024	Judith Hicks	Talent & Resourcing BP is prioritising attraction campaigns, different channels. Adoption of People Strategy Priority 1 - Attraction & Retention	Attracting and retaining skilled professionals is challenging. not able to deliver service financial loss (use of external consultants) increased potential for errors and poor service delivery	HR recruitment policy Salaries/market supplements Staff benefits - opportunities for flexible working	15/03/2024	3	3	9	Work continues with Opus. Employee Engagement Survey will contain questions relating to retention. Direct contracts with new job boards, new jobs landing page	05/09/2024	3	3	9							0
2	Corporate	C02	HR	Mannie Ketley	Mental Health & Well-being in the Workplace	05/03/2024	Judith Hicks	MHFA impact, Well being champions. PDRs will help prioritise workload	Employee well-being can impact productivity and retention. RBC needs to consider the implications of promoting a healthy work environment and potentially supporting employee mental health initiatives	Well -being programme and workshops 1-2-1s and supervisions	15/03/2024	2	3	6	Increased focus on mental health related absence and additional interventions has seen % of open cases involving MH falling from 41% in July to 16% in September. A new counselling service has been procured - two counsellors and one who specialises in advanced CBT	05/09/2024	2	3	6							0
3	Corporate	C03	Governance	Aftab Razzaq	Not adapting to Climate change	05/03/2024	Aftab Razzaq		RBC policies, procedures and practices are not adapted or revised to meet a changing climate	Necessary changes are made to RBC policies and procedure Procedures and practices are developed and updated to enable continuity in a changing climate	08/03/2024	2	4	8		15/03/2024	2	4	8							0
4	Corporate	C04	Comms	Thomas Griffiths	Inability to effectively deal with Complaints	05/03/2024	Matthew Deaves		There is a reputational risk if we are unable to effectively manage complaints	Complaints policy and procedures Complaints log Monitoring and reporting	08/03/2024	3	4	12	Increased use of performance monitoring	15/03/2024	2	3	6							0
5	Corporate	C05	Comms	Thomas Griffiths	Inability to effectively deal with SARs /	05/03/2024	Matthew Deaves		There is a legal, statutory and reputational damage if we are unable to deal with SARs	Policies and procedures Logging system Performance	08/03/2024	3	4	12	Increased use of performance monitoring	15/03/2024	2	3	6							0

Corporate Risk Register

Appendix A

					FOIs				/FOIs effectively.	reports														
6	Corporate	C06	Comms	Thomas Griffiths	Ineffective or Offensive External Messaging/Communication	05/03/2024	Matthew Deaves		There is a reputational risk that if the external communications is ineffective or offensive to residents within RBC.	Policy in place Guidance for staff Monitoring of any publicity or communications materials	08/03/2024	3	4	12		15/03/2024	2	4	8					0
7	Corporate	C09	Governance	Mannie Ketley	Lack of risk appetite or capacity, or conflicting needs and considerations when making decisions.	01/04/2023	Aftab Razzaq		Service reductions/redundancies -Adverse media coverage -Stakeholder concern -Political intervention -Corporate Strategy objective not achieved. The Council might not undertake responsible and sustainable commercial activities in the open market.	Risk management strategy in place Transformation unit in place with financial reserve Programme board in place Independent external review to identify commercialisation opportunities Commercial Framework developed External advice and support sought where required Shareholders Committee in place with independent chair	30/06/2023	2	4	8	No further actions at this time.	16/08/2024	2	4	8					0
8	Corporate	C10	Health & Communities	David Burrows and Aftab Razzaq	Lack of funding, engagement or understanding, hate crime, or misinformation	01/04/2023			-Reputational damage -Political intervention -Adverse media coverage -Stakeholder concern -Loss of "excellent" Equality & Diversity accreditation Corporate objective not achieved: Diversity and inclusion might not be successfully promoted and celebrated so that everyone feels welcome in the borough	-'Excellent' equalities & diversity accreditation achieved. -Council decisions are taken only after consideration of the equalities and diversity implications. -Close engagement and working with community groups. -The Council ensures it submits bids for new funding where it sees the opportunity to do so. -Proactive communications forward plan. - Review & Update Equality, Diversity & Inclusion Strategy in 2022.	30/06/2023	2	3	6	No further actions at this time	16/08/2024	2	3	6					0
9	Corporate	C11	HR	Mannie Ketley	Staff may be put at risks through	01/02/2024	Judith Hicks	Regular contact with line manager, using	Staff may suffer significant or fatal harm. Staff leave due to concerns	Policies & Procedures Risk assessments	15/03/2024	3	4	12	New updated flexible working policy and updated flexi scheme policy have highlighted the need for contact with	05/09/2024	2	3	6					

Corporate Risk Register

Appendix A

									Impact on budgets																
15	Finance	F03	Finance & Performance	Jon Illingworth	Poor budget management	05/03/2024	Paul Conway		failure of budget managers to deliver the requirements of the constitution and the financial regulations could lead to budget pressures and sub optimal decision making	Budget setting policy and process Budget monitoring reports and forecasts	08/03/2024	2	4	8	Finance Business partners liaise and monitor closely. Increased use of performance monitoring	15/03/2024	2	2	4						0
16	Finance	F04	Finance & Performance	Jon Illingworth	Economic Downturns	05/03/2024	Paul Conway		cost of living/recessions will have an impact on collection rates of rent/CT etc. putting a strain on services including increased demand, increased costs (eg inflation) and increased expectations of residents	Rent and Ct income and arrears monitoring. Performance monitoring reports	08/03/2024	3	3	9	Performance monitoring used more extensively	15/03/2024	3	2	6						0
17	Finance	F05	Finance & Performance	Jon Illingworth	Treasury Management - Failure of an external investment institution	05/03/2024	Paul Conway		RBC collects approximately £150m a year in council tax, business rates and fees and charges, this is often invested in financial institutions, although counter party limits are in place this is held at risk	Treasury Management policy and Strategy Limits on types of investments reports to Audit & Ethics	08/03/2024	2	4	8	Treasury Manager appointed Regular review of investment portfolio	15/03/2024	1	3	3						0
18	Finance	F06	Finance & Performance	Jon Illingworth	Financial viability	05/03/2024	Paul Conway		Economic downturn and increasing costs can affect the financial viability of the Council leading to additional borrowing and use of reserves.	Prudent Budget Setting and monitoring. Financial regulations adherence Outturn reports used to monitor expenditure	08/03/2024	2	4	8	Performance monitoring used more extensively	15/03/2024	2	3	6						0
19	Digital & Comms	D1	IT	Thomas Griffiths	Large Scale IT System Data B	05/03/2024	Thomas Griffiths		There is a large legal, statutory (ICO) and reputational risk if there is a large-scale loss or disclosure of data.	Data security policy Dat breach policy and procedure staff training on induction	08/03/2024	3	4	12	Staff bulletins managers reminded and made aware	15/03/2024	2	4	8						0
20	Digital & Comms	D01	IT	Thomas Griffiths	Loss of IT Systems (Cloud Access)	05/03/2024	Thomas Griffiths		Loss of access to IT services hosted in the cloud.	we can mitigate this risk via service level agreements with ISPs and stand-up alternative options with minimal disruption	08/03/2024	2	4	8	Some data can be stored locally	15/03/2024	2	4	8						0
21	Digital & Comms	D02	IT	Thomas Griffiths	Loss of IT Systems (Cyber Attack)	05/03/2024	Thomas Griffiths		LAs have been targets of CA in the past - can range from a period of disruption to a requirement to replace the	use of most up to date protection software staff made aware of security	08/03/2024	2	4	8	increased use of spam filters staff awareness via comms	15/03/2024	2	4	8						0

Corporate Risk Register

Appendix A

								entire IT infrastructure - which would be ruinously expensive and reputationally damaging	requirements														
22	Digital & Comms	D03	IT	Thomas Griffiths	Loss of large-scale IT Software Vendor	05/03/2024	Thomas Griffiths	If we lost a large-scale vendor such as Civica there would be a loss of service for large parts of the council which rely on the systems provided and large cost and reputational risk while we sort a replacement.	Maintain liaison with providers Business continuity plans	08/03/2024	2	4	8	Review suppliers' viability	15/03/2024	1	4	4					0
23	Regulatory	R01	Regulatory	David Burrows	Council not able to cope with a natural disaster/major incident	05/03/2024	Wendy Browett	Community and staff put at risk Not meeting statutory regulations Reputational damage	Emergency planning procedures Emergency planning committee Training of key officers Service managers training	15/03/2024	2	4	8	Service managers training	16/08/2024	2	3	6					0
24	Regulatory	R02	Regulatory	David Burrows	Compliance/governance issues and evolving legislative regulations	05/03/2024	Wendy Browett	RBC needs to navigate complex reporting standards, internal controls, and procurement regulations. Failure to comply could lead to fines, reputational damage, and even legal repercussions.	Monitoring of changes in legislation reviewing policies and procedures at least annually	15/03/2024	2	3	6	access to MAKE UK and HSE and other website to keep on top of H&S legislation work has been started on reviewing policies and procedures	16/08/2024	1	3	3					0
25	Regulatory	R03	Health & Safety	David Burrows	Non-compliance with corporate safety responsibilities and duties - health and safety, fire safety, emergency planning, business	05/03/2024	Wendy Browett	Injury or fatality for staff or community. Insurance claims Reputational damage Loss of resources	Health & Safety Policies and procedures Health & Safety committee Training for staff at induction	15/03/2024	2	3	6	H&S booklet to be issued to all staff who have not been on induction, new H&S committee for staff. H&S compliance audits to be completed in 2024	16/08/2024	2	3	6					0
26	Communities	CH01	Control Centre	Michelle Dickson	Loss of Phone Network in Control Centre	05/03/2024	Marie Barlow	Since July 2023 we have been using UMO to deliver our Lifeline services. UMO is a cloud based digital system and therefore not dependent on phone lines. There is a separate back up Wi-Fi provision in CR1 but UMO can be used wherever Wi-Fi is available – so other Council buildings,	Landlines going down would impact out of hours calls and anyone trying to contact the Lifeline services by telephone rather than using a pendant or call box. In that case, dependent on phone networks etc., we would have to try to get a	08/03/2024	2	2	4	Business continuity plan reviewed at regular intervals	15/03/2024	2	4	8					0

Corporate Risk Register

Appendix A

								Officers homes etc. All officers have their own work mobile phones so can contact tenants separately from the using the Lifeline system if circumstances required it.	Comms message out to use a different number – a mobile number – to call in issues													
27	Communities	CH02	Housing	Michelle Dickson	Potential for short notice inspection by the Regulator for Social Housing	26/03/2024	Mary Jane	<ul style="list-style-type: none"> □ A low grading (C4 or C3) as an assessment of how we are delivering against the consumer standards. □ A Performance Improvement Plan Notice from the RSH □ The appointment by the RSH of an advisor to RBC □ An Enforcement Notice □ An order for compensation to be paid to a tenant. □ A fine (the RSH can potentially issue a penalty of an unlimited amount) □ Publicity and publication of all the above. 		26/03/2024	2	4	8		26/03/2024	2	4	8			0	
28	Communities	CH03	Right To Buy	Michelle Dickson	Having to refund RTB receipts to government	26/03/2024	Chloe Britton	<ul style="list-style-type: none"> Financial impact - handing back unspent receipts plus 4% interest rate on top of base rate Political impact Reputational damage Lost opportunity for any future funding options Waiting list impacted 	Landlines going down would impact out of hours calls and anyone trying to contact the Lifeline services by telephone rather than using a pendant or call box. In that case, dependent on phone networks etc, we would have to try to get a Comms message out to use a different number – a mobile number – to call in issues.	02/07/2024	2	3	6	New guidance in July 2024 will provide greater flexibility to use the RTB receipts	01/08/2024	2	2	4	Planned: Quarterly RTB receipts tracking Update to RTB briefing note Development appraisals Better use of funding stream for projects		0	
29	Communities	CH04	Housing	Michelle Dickson	Waiting list numbers do not adequately reflect the housing need in the borough	26/03/2024	Dan Khan	<ul style="list-style-type: none"> Increase in void properties, reputational issues, rental losses lose out on new affordable housing planning gain as insufficient evidence to meet need 	review of allocations policy review of approach to letting properties use of an external letting agent to assist with harder to let properties Prevent a backlog in applications	26/03/2024	2	4	8		26/03/2024	2	4	8			0	
30	Communities	CH05	Communities & Projects	Michelle Dickson	Cessation of building new affordable homes by the Registered Providers	01/12/2023	Michelle Dickson	<ul style="list-style-type: none"> nability to meet new and emerging housing needs increased demand for temporary accommodation reputational damage iv) increased costs of temp 	Regular contact with the RP's Regular engagement with the HCA to gain their perspective	16/05/2024	1	3	3	Revised the risk rating due to Registered Providers focusing on current delivery programmes and withdrawing from S106	01/08/2024	2	3	6		3	2	6

Corporate Risk Register

Appendix A

								accommodation	Constantly evaluating this landscape															
31	Growth & Investment	G01	Development Management	Nicola Smith	Risk of being a designated authority	30/09/2023	Richard Holt	Reputational risk -Service disruption -Stakeholder Concern -Impact on staff morale -Adverse Media Coverage	Central Government Performance Measures (National Indicators) Revised ways of working focus and implementation of Hyas Review to meet national indicators Reduction in the reliance on the use of Extension to Time agreements as these are likely to be included in quarterly returns going forward although this cannot be relied on anymore as potentially may be excluded in statistical returns to the Government. -Monthly monitoring of all national indicators to ensure any issues are quickly identified The Government has renewed closely monitoring LPAs who are not performing. The Government has not put a number of authorities into special measures and they have had their planning powers removed for slow decision making or the quality of decision making.	06/03/2024	1	4	4	In October 2023 the Government identified 13 authorities who failed to meet Government targets for their quality of decision making. In January 2023 the Government identified 21 authorities who failed to determine applications quickly enough. In the case of the latter the Government wrote to 17 of those authorities advising they could be placed in special measures. The Council's quality of decision making and speed of determining applications remains good, so the likelihood of Rugby Borough Council being a designated authority and going in to special measures remains low.	20/08/2024	1	4	4						0
32	Growth & Investment	G02	Development Strategy	Nicola Smith	Not having an up to date Local Plan	01/04/2024	Neil Holly	After 5 years a Local Plan becomes "out of date" which means there is a presumption in favour of sustainable development and what is referred to as the tilted balance in the National Planning Policy Framework is engaged. This means in some circumstances that the Council may have less	The Council has committed to producing a new Local Plan and has commenced work on the draft plan including the first Regulation 18 Issues and Options Consultation The Council has a greater than 5 Year	01/05/2024	3	2	6	No further action at present	20/08/2024	3	2	6						0

Corporate Risk Register

Appendix A

									influence on where new development may occur.	Housing Land Supply which ensures that it still retains significant control over where new housing is located.														
33	Corporate		WSU	Thomas Griffiths	Lack of DPIA, ROPA, and risk assessments for the CCTV systems at the WSU yard and also on refuse trucks.	29/07/2024	Claire Preston		There are data protection and statutory obligations we are not meeting due to out lack of policy/ governance and risk assessments. We would potentially be unable to satisfy queries from residents, complaints or grievance procedures as a council. The lack of governance could potentially raise to the level of a reportable event to the ICO.	We have documents for the main RBC premises but not for WSU.		3	4	12		30/08/2024	3	4	12					
34	Communities	CH05	Housing	Michelle Dickson	Potential for financial resilience of the HRA to be insufficient	08/08/2024	Michelle Dickson		landlord function at risk inability to maintain properties inability to invest in new properties inability to decarbonise properties, unable to publish a balanced budget	budget management increased performance data tenancy health checks introduced stock condition survey data to inform capital v revenue spend	08/08/2024	2	4	8	potential to charge rent in advance understand VFM etc. of repairs costs increased income collection focus ref former debts and recharges	08/08/2024	2	4	8					0

30. The team does not do enabling works. I would also say that this falls out of the control of any team on an operational basis - more one for the organisational RR - please speak to Richard

Corporate risks		
ref	title	description
1	funding shortfalls	the council is funded from a variety of sources which have risk associated with them - business rates, council tax, government grants.
2	Unreliable funding streams	economic downturns or changes in government policy will impact on the MTFP budget gaps
3	Income shortfalls	fees and charges applied by the council are subject to demand, a reduction in demand whilst maintaining service costs will have an impact on budgets
4	Poor budget management	failure of budget managers to deliver the requirements of the constitution and the financial regulations could lead to budget pressures and sub optimal decision making
5	Large Scale IT System Data Breach	There is a large legal, statutory (ICO) and reputational risk if there is a large scale loss or disclosure of data.
6	Loss of IT Systems (Cloud Access)	Loss of access to IT services hosted in the cloud - we can mitigate this risk via service level agreements with ISPs and stand-up alternative options with minimal disruption.
7	Loss of IT Systems (Cyber Attack)	LAs have been targets of CA in the past - can range from a period of disruption to a requirement to replace the entire IT infrastructure - which would be ruinously expensive and reputationally damaging
8	Loss of large-scale IT Software Vendor	If we lost a large-scale vendor such as Civica there would be a loss of service for large parts of the council which rely on the systems provided and large cost and reputational risk while we sort a replacement.
9	Economic Downturns	cost of living/recessions will have an impact on collection rates of rent/CT etc putting a strain on services including increased demand, increased costs (eg inflation) and increased expectations of residents
10	Ageing infrastructure	Maintaining aging infrastructure is expensive.
11	climate change	Climate change could amplify costs with extreme weather events requiring repairs and adaptation strategies on top of the additional cost of contracting "green" suppliers
12	Climate Adaptation	Ensuring the necessary changes are made to RBC procedures and practices to enable continuity in a changing climate
13	Council's ability to cope with a natural disaster/major incident	
14	Compliance/governance issues and evolving legislative regulation	RBC needs to navigate complex reporting standards, internal controls, and procurement regulations. Failure to comply could lead to fines, reputational damage, and even legal repercussions.
15	Workforce Shortages & Retention Challenges	Attracting and retaining skilled professionals is challenging.
16	Ineffective People Management Capabilities	Ineffective people management causes organisational risk
17	Technological Transformation & Innovation Costs	Modernising legacy systems and investing in new technologies are crucial for efficient service delivery, but can be costly. Failing to adapt can lead to falling behind in a rapidly changing technological landscape.
18	Project Management & Cost Overruns	Poor project planning, execution, and risk assessment can lead to cost overruns in capital projects/CSDP, impacting budgets and service delivery timelines.
19	Treasury Management - Failure of an external investment institution	RBC collects approximately £150m a year in council tax, business rates and fees and charges, this is often invested in financial institutions, although counter party limits are in place this is held at risk
20	Financial viability	
21	Failure to deliver financial savings	
22	reputational damage due to failure to deal with complaints effectively	
23	Compliance/governance? Compliance with corporate safety responsibilities and duties - health and safety, fire safety, emergency planning, business continuity, anti-terrorism? Separate or covered by 14	

Appendix A

24	Changing Demographics	What is the impact of a changing demographic?
25	Loss of Phone Network in CSC	If the CSC loses access to the phone network they cannot effectively continue with their activities and cannot serve any rugby residents. This would have a large reputational impact and would create negative discourse.
26	Inability to effectively deal with Complaints	There is a reputational risk is we are unable to effectively manage complaints]
27	Inability to effectively deal with SARs / FOIs	There is a legal, statutory and reputational damage if we are unable to effectively manage complaints
28	Ineffective or Offensive External Messaging/Communication	There is a reputational risk that if the external communications is ineffective or offensive to residents within RBC.
29	Ineffective shareholder or partnership working resulting in inability to deliver key services.	
30	Mental Health & Well-being in the Workplace	Employee well-being can impact productivity and retention. RBC needs to consider the implications of promoting a healthy work environment and potentially supporting employee mental health initiatives
31	ineffective knowledge and skills in the organisation	
32	Fraud committed in the organisation	
33	Commercialisation and contract management	Collaborations with private entities can bring expertise and resources, but managing contracts effectively and ensuring value for money is crucial.
34	Sustainability & Long-Term Planning	Balancing short-term needs with long-term sustainability can be challenging. Pressures like underfunding may force short-term solutions that create long-term problems.
35	Social Equity & Service Delivery Gaps	Ensuring equitable access to services for diverse populations can be difficult. How can the org find ways to allocate resources fairly while addressing potential funding gaps?
37	Disaster Preparedness & Emergency Response	RBC needs to ensure adequate financial reserves and contingency plans are in place to manage such situations.
39	Political Environment	Political agendas and changing priorities can influence financial decisions. RBC needs to effectively navigate the political landscape and advocate for sound financial practices.
40	Data Analytics & Decision-Making	Effectively utilisng data to inform financial decisions and resource allocation requires robust data collection, analysis tools, and skilled personnel to interpret the information.
41	Failuure to discharge E&D responsibilities	Council's responsibilities in relation to decision making and responsibilities internally and externally in respect of E&D
42	Ineffective Communication of Risks and Responsibilities across local government partners	As many of the responsibilities for safeguarding and essential services are split across County Council, RBC and parish level there is a risk that some of the activities are not effectively communicated or maintained at the governance boundaries between the differing Local Government Partners.