

Corporate Risk Register
Updated April 2022

Risk	Inherent Risk	Residual Risk	Target Risk
Risk 1: Delivery of the Adult Social Care (ASC) Transformation Programme	18	15	8
Risk 2: Covid Pandemic	20	16	9
Risk 3: Temporary Accommodation	18	12	6
Risk 4: Disposal of Assets	24	12	12
Risk 5a: Financial sustainability	24	20	4
Risk 5b: Accounting	24	10	4
Risk 5c: Financial processes	24	15	4
Risk 6: The Council does not take adequate mitigation to reduce the risk of injury or death from incidents within the Council	20	12	6
Risk 7: Elections and Electoral Registration	16	8	6
Risk 8: Recovery and Renewal Plan	24	15	6
Risk 9: Business Continuity and Emergency Planning	24	20	6
Risk 10: Service delivery risk due to workforce recruitment and retention issues	16	16	6
Risk 11: Special Educational Needs and Disability (SEND) Local Area Inspection	24	20	4
Risk 12: Cyber Security	15	9	6
Risk 13: Information Governance and General Data Protection Regulations (GDPR)	12	9	3
Risk 14: Council Companies	20	9	6
Risk 15: Energy	24	20	9
Risk 16: Impact of the conflict in Ukraine	24	18	6

Risk 1: Delivery of the Adult Social Care (ASC) Transformation Programme

Risk Owner: Executive Director of People (Adults)

Direction of Travel	↔
<p>Description:</p> <p>If the adult social care transformation programme does not deliver changes in a timely and effective way there will be a negative impact on quality of service with residents directly affected, savings will not be achieved and a balanced budget will not be delivered.</p> <p>Consequence:</p> <p>Increasing number of people waiting for assessment, service or review. Increasing number of safeguarding cases. Provider failures and reduced quality. Demand increasing. Use of agency increasing.</p> <p>Budget not balanced, savings not delivered, cost and price increasing.</p> <p>Health funding to support the changes may be withdrawn</p>	<p>Current Controls:</p> <ul style="list-style-type: none">➤ Adult Social Care business case and implementation plans➤ Adult Social Care Transformation Board – reporting into Recovery and Renewal board➤ Tracking of actions and savings➤ Support and challenge from People Too consultant partners➤ Better Care Fund (BCF) additional contribution to ASC confirmed. Additional income of £0.75m for 21/22 and £0.46m for 22/23➤ 22/23 Funding for Transformation partner agreed at 21/03/22 Cabinet <p>Actions Required:</p> <ul style="list-style-type: none">➤ Manage increased income from client contributions – by end of March 22 by Marc Gadsby Based on the Financial Assessment and Charging Workstream, live from July: New Client invoices raised to the value of £361k Backdated invoices raised the value of £889k Debt collected to the value of £979k Our target linked to this workstream is £300k for this year.

	<p>➤ Deliver the workstream actions in the adult social care transformation programme by end of March 23 by Marc Gadsby and Jane Senior - Good progress being made – monthly reporting of progress to ASC transformation programme board, monthly project report to Exec Board and weekly financial tracking progress to lead members and directors.</p>
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	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	5	4
Impact	3	3	2
Score	18	15	8

Date last updated: 22nd March 2022

Risk 2: Pandemics

Risk Owner: Corporate Leadership Team

Direction of Travel	↔
<p>Description:</p> <p>Further pandemics overwhelm our ability and /or our partners ability to provide services to required standards and staff continue to work under this pressure.</p> <p>Consequence:</p> <p>Increased demand on health and care systems. resulting in system pressures that impact ability to transform services or provide value for money and service quality.</p> <p>Increase in death rate and long term conditions arise which increasing demand on council services</p> <p>Significant impact on workforce availability due to illness</p> <p>Schools and local businesses impacted – closures</p> <p>Stretched council resources to manage the work</p> <p>Staff wellbeing and health deteriorates</p> <p>Additional unforeseen costs arise due to the impact of pandemics.</p>	<p>Current Controls:</p> <p>Maintaining resilience: ongoing surveillance, contingency planning and the ability to reintroduce key capabilities such as surge testing and testing in an emergency.</p> <p>Response Capabilities: Retain contingency measures to respond to unexpected events and the maintenance of the activation framework and protocol in the event of a resurgence of Covid-19 to a pandemic state or any other viral pandemic (Flu). Current Operation’s Room Framework is in place and ready for activation if and when require.</p> <p>Being prepared to respond to a resurgence of Covid-19 and its variance between 24 - 48hrs</p> <p>Continuous Specific Horizon Scanning: Carrying out an ongoing daily specific infectious disease surveillance as part of Emergency Planning’s Daily Horizon Scan.</p> <p>Working Partnerships: Continuing working partnership with the Council Public Health and being part of the Local Outbreak Management Plan & Berkshire Outbreak Management Plan meetings</p> <p>Working closely with the Health & Safety Department. Keeping up to date will the National Policy and Guidelines Working the Risk Board to look at impacts, consequence and mitigation.</p> <p>Actions Required:</p>

	<ul style="list-style-type: none"> ➤ Agreement on priority use of covid grants -Silver command ➤ Priority areas for spend confirmed in revised Local Outbreak Management Plan – regular monitoring of covid grants and expenditure ongoing. ➤ Return to workplace hybrid working policy
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	Inherent Risk	Residual Risk	Target Risk
Likelihood	5	4	3
Impact	4	4	3
Score	20	16	9

Date last updated: 31st March 2022

Risk 3: Temporary Accommodation

Risk Owner: Executive Director of Place and Community

Direction of Travel	↔
<p>Description:</p> <p>If we fail to manage the increasing demand for temporary accommodation it will cost us financially and damage our reputation.</p> <p>There are financial and reputational risks arising from the increasing demand for temporary accommodation. We have increasing numbers of UK nationals presenting as homeless now that evictions are being allowed. We have pressure to receive asylum seekers – currently 300 asylum seekers are in the borough awaiting immigration status and further to this the UK has specific commitments to Hong Kong and to Afghanistan and has “bridge head” infrastructure in place in Slough as a result of our existing cohort of asylum seekers</p> <p>The conflict in Ukraine is also likely to impact the demand for housing</p> <p>Consequence: Budget pressure</p>	<p>Current Controls:</p> <ul style="list-style-type: none"> ➤ Housing Needs officers are being supported in taking an appropriate approach when assessing eligibility for temporary accommodation (number of units) ➤ Temporary Accommodation officers are being supported in negotiating better rates (cost/unit) with landlords and other housing providers <p>Actions Required:</p> <ul style="list-style-type: none"> ➤ Ensure our approach seeks out and replicates best practice. ➤ Additional landlords to be found to increase supply and force down cost/unit

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	4	3
Impact	3	3	2
Score	18	12	6

Date last updated: 17th March 2022

Risk 4: Disposal of Assets**Risk Owner:** Executive Director Place and Community and Director of Finance

Direction of Travel	↔
<p>Description:</p> <p>If we don't dispose of sufficient assets to realise capital receipts we will be unable to:</p> <ul style="list-style-type: none"> ➤ finance the anticipated capitalisation direction and ➤ to allow the Council's external borrowings and debt charges to be reduced <p>Consequence:</p> <p>Without a programme of asset disposals to finance reduction of external debt, the Council's external borrowing per head of population will remain one of the highest in the UK and debt charges will increase to a significant proportion of the net revenue budget.</p> <p>Without significant asset disposals the Council's long term financial position is not sustainable and will compromise the Council's ability to:</p> <ul style="list-style-type: none"> ➤ set a balanced budget and ➤ provide existing levels of services in the future. 	<p>Current Controls:</p> <p>Appointment of external support to advise and manage the programme of asset disposals as approved by the Cabinet report on 20 September 2021.</p> <p>Cabinet report 20 September 2021 sought permission to (1) progress with an orderly asset disposal programme (2) use receipts generated from these disposals to minimise new external borrowing and where possible repay existing short-term loans (3) obtain external support in terms of capacity and expertise to manage the programme of asset disposals.</p> <p>Avison Young have been selected as the preferred supplier and being appointed for the Phase I (Development of Asset Disposals Strategy) to be completed by early July.</p> <p>Further cleansing of the asset management data is continuing and unregistered properties are being processed by HB Law.</p> <p>Actions Required:</p> <p>(1) A strategic overview of the council's asset portfolio to identify assets suitable for disposal, whilst maintaining the council's ability to deliver services. Recommend packaging of assets into disposal lots so the council can obtain best consideration</p>

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	3	3
Impact	4	4	4
Score	24	12	12

Date last updated: 22nd March 2022

Risk 5a: Financial sustainability**Risk Owner:** Director of Finance

Direction of Travel	↔
<p>Description:</p> <p>In March 2021 the Council requested Exceptional Financial Support from the Department for Levelling Up, Housing & Communities (DLUHC) in respect of the financial year 2021/22 to help it balance its budget. DLUHC agreed in-principle to provide support and commissioned CIPFA to undertake an independent and detailed financial assurance review of Slough Borough Council (the Council). Since the original capitalisation request for 2021/22 of up to £15.2m, the Council has identified further very substantial liabilities for previous years, which the Council is unable to meet from its reserves. These past liabilities also impact substantially on the financial position for the Council in the current financial year and beyond</p> <p>The S151 officer issued a statutory S114 notice in July 2021, outlining then estimated total potential liabilities across the Council of some £174m up to 2024/25, which had not been accounted for hitherto. As recognised by CIPFA in its report in October 2021, there was a high likelihood that this figure could grow, and this has proven to be the case. The latest forecast is that the Council will need an unprecedented level of support of a capitalisation direction of a base case of circa £223m to 31 March 2022, with a further £84m for 2022/23 in order to sustain it for this period and allow it to set a balanced budget for 2022/23. Initial forward planning indicates that a further £172m will be needed for the period to 2028/29. These figures assume that the Council can</p>	<p>Current Controls:</p> <p>The Council approved a series of budget reports at its meeting on the 10th March including :</p> <ul style="list-style-type: none">Revenue budgetCapital programmeTreasury managementS25DSGCouncil Tax Support <p>These reports included a wide range of proposals that will set a new start for the Council moving forward on its ambition for financial sustainability.</p> <p>Actions Required:</p> <p>The Council needs to balance its immediate budgets for:</p> <ul style="list-style-type: none">2021/222022/23 <p>And prepare its budget for 2023/24 by May 2022. Following approval of the 2022-23 budget attention has turned to delivery of the 2023-24 budget.</p>

deliver circa £20m per annum of recurrent incremental savings. The budget was approved by Cabinet on the 9th March

The Council's financial position has been the subject of regular briefings to members and DLUHC throughout 2021/22. The seriousness of the financial situation and how the Council found itself in this position remain of significant concern. This has been acknowledged and a financial recovery plan agreed. Whilst the current request of Government is unprecedented it has to be noted that the accounts and audits of the 2018/19 (including eight prior period adjustments), 2019/20, 2020/21 and 2021/22 accounts are yet to be completed, further prior period issues have since been unearthed and it is very likely that more may be uncovered during the continuing closure of the accounts process

Consequence:

In the medium to longer-term the Council cannot become a financially self-sustaining council without considerable Government support. The availability of significant future support is a key assumption underpinning the 2022/23 budget and will be for several future years

The immediate actions include:

- Continue to manage 21/22 budget and outturn position
- Ensure 22/23 budget savings can be delivered – a detailed review of all savings options has been undertaken
- Work up options for 23/24 savings – a schedule of savings options has been identified and further work is required to meet the overall target.

Training:

Programme of officer training has commenced
Development of member training programme and support on financial matters – first training session is scheduled for 14th April

Regular communications to officers and members continue on the financial situation

	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	4	1
Impact	6	5	4
Score	24	20	4

Date last updated: 1st April 2022

Risk 5b: Accounting**Risk Owner:** Director of Finance

Direction of Travel	↔
<p>Description:</p> <p>The accounts and audits of the 2018/19 (including eight prior period adjustments), 2019/20, 2020/21 and 2021/22 accounts are yet to be completed, further prior period issues have since been unearthed and it is very likely that more may be uncovered during the continuing closure of the accounts process</p> <p>As has been reported to Council recent work on the 2018/19 accounts has identified that all the core statements, group accounting statements and 60% of the notes will need to be restated and work is ongoing on undertaking this. This will then form a solid base to take forward work on the 2019/20 and 2020/21 accounts</p> <p>In more detail the three issues with the 2018/19 accounts identified at the Audit and Governance Committee in May 2021 ie that:</p> <ul style="list-style-type: none">• the appeals provision was understated because a business rates appeal had not been provided for;• long-term debtors were overstated because a loan to Slough Children’s Trust had not been impaired for non-payment; and	<p>Current Controls:</p> <p>The Council has implemented a structured and well tested method for preparing its accounts using a whole team approach involving as many of the existing finance team as possible in order to upskill permanent members of staff and to spread the workload. This reflects that a number of key finance staff are likely to be heavily involved in other tasks such as the expenditure control panels</p> <p>The standard approach is that individual officers have been assigned a disclosure note to prepare (the preparer) and that each disclosure note will be subject to first line QA review by a reviewer. Given that some staff assigned a review role may be unfamiliar with undertaking QA review, then all work be subject to second line QA review. This will ensure that both the quality is maintained and the first line reviewer and the preparer understand the standard that the Council is aiming for.</p> <p>For the 2019/20 and 2020/21 accounts standard closing folders for both years have been set up with folders for each core statement and disclosure note</p> <p>All working papers are being filed on these folders so that there is a clear trail back from the accounts to centrally filed working papers rather than information filed on personal folders which seems to have been the experience in the past</p>

- agreeing a way forward regarding the understatement of minimum revenue provision (MRP) for the period 2016/17 to date.

have been followed up and completed and will result in:

- the appeals provision being increased by £4.5m in 2018/19;
- the loan to Slough Children's Trust being impaired by £2.4m;
- a prior period adjustment of £27m in respect of understated MRP has been calculated for the period to 31/3/2018 and a further understatement of £6m in 2018/19. i.e. MRP was understated by £33m to 31/3/2019. The cumulative understatement of MRP to 31/3/22 is £69m.

In addition to these previously identified issues, work on the accounts has recently identified the following further matters:

- £13m of s.106 contributions recognised as capital grants unapplied in 2016/17 will need to be restated as a long-term creditor, because the conditions associated with the agreements had not been met, therefore the contributions had been incorrectly recognised as income;
- a lease for a plot of land to be used for an Extra Care Home development had been incorrectly accounted for as follows:

For each core statement and disclosure note standard template workbooks are being used to collate information and produce the relevant disclosure. The purpose of using the standard template workbooks is to ensure there is a clear audit trail between the information reported in the accounts back to source documentation, and to provide clear evidence of quality assurance in the accounts preparation process

Each accounts workbook is structured with the following: a) summary sheet to collate and summarise the work done and containing hyperlinks to supporting information b) QA checklist – a standard checklist to evidence the QA, each checklist is tailored to the individual disclosure note c) review sheet for the reviewer to document their review and the preparer to use to respond to queries raised through the review process d) disclosure checklist – an extract from the CIPFA Accounts Disclosure checklist to ensure that the disclosure meets Code requirements e) analytical review to compare the current year with the previous one and seek explanations for variances over £1m; f) Grant Thornton (GT) expected paper checklist – an extract from GT's expected working paper list relevant to the disclosure or core statement linked to the information requested; g) disclosure note; h) supporting working papers – which may be in the same workbook or hyperlinked files

For 2018/19, the standard working paper filing system will be used and populated with the existing working papers. Discussions with external audit highlighted that although GT had provided an expected working paper checklist for the 2018/19 audit, the Council's finance team did not complete this. Consequently, most of the working papers used to support the final accounts for 2018/19 had to be requested

<p>a) lease rental payments of £2m had incorrectly been capitalised even though ownership of the land did not transfer to the Council. Consequently the payments should have been charged to revenue and a prepayment recognised in 2019/20;</p> <p>b) as a result of the cancellation of the capital project in 2021, £0.6m of development costs currently charged to assets under construction will have to be written off to revenue and have been added to the capitalisation direction;</p> <p>c) also as a result of the cancellation of the project, a £4.5m provision has to be recognised for an onerous contract in respect of the remaining 40 year term of the contract.</p> <ul style="list-style-type: none"> • a number of cases where accruals have not been raised including: <ul style="list-style-type: none"> a) £2.2m of capital expenditure relating to 2019/20 but paid in 2020/21; and b) £1m of DSG-related expenditure paid in 2021/22 but relating to 2020/21. • 132 assets misclassified as investment properties but which are operational assets. Correcting the misclassification will alter the asset values which is currently being worked through. • officers have reconciled the asset register to the housing management system for council dwellings for the years 2018/19 to 2020/21. This has identified minor discrepancies between the two systems and work is ongoing to identify the causes and 	<p>individually by GT and were supplied to them via GT's audit software – Inflo</p> <p>A review of the 2018/19 working papers on the Council's X: drive does not readily show a suite of working papers pulled together for GT. A copy of the working papers provided to GT has been requested from them so that the Council has a record and can see what was provided, and from what source</p> <p>For all three years main accounts, the Council will be moving away from the Big Red Button approach which the Council had been using in previous years. Instead, the Council will use a model with in-built validation checks which has been used before. The format will be A4 landscape and thus easier to view on-screen which is the way most users of the accounts view the annual statement of accounts</p> <p>Clearly this will mean restating the draft 2018/19 Statement of Accounts into the new format, but the 2018/19 accounts will be subject to triage to provide assurance for the s.151 officer. Restating the accounts will form part of that triage and enable us to draw out underlying issues</p>
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rectify these. This does not have a material impact on the accounts.

- an exercise has been undertaken to review all provisions and contingent liability disclosures for completeness. This has identified a number of provisions which had not been identified:
 - a) £2.6m provision for refunds to tenants arising for the Thames Water v Southwark case;
 - b) Bad debt provisions had not been reviewed for some time and were materially understated. Work is ongoing, but the initial indication is that bad debt provisions in respect of General Fund items have been understated by £11m.
 - four loan repayment instalments for a loan to a school had not been collected totalling £28,000 in the two years since the loan was advanced. Processes are being established to ensure collection is made automatically and that this does not recur.
 - a review of the arrangements with SUR LLP indicates that loan notes in respect of land optioned to SUR for the Old Library Residential site will have to be impaired by £0.4m, because the scheme is unlikely to make a profit. Currently the senior debt loan of £9.7m is not thought to be at risk of impairment.
- As part of embedding improvements in the Council's accounting processes:
- a detailed programme of technical training for Finance staff was completed in November to bring staff up to date with

Actions Required:

The immediate actions are to prepare and have audited accounts from 2018/19 to 2020/21 and then 2021/22

The 2018/19 accounts are scheduled to be completed and made available for audit by the end of April 2022, Further sets of accounts for the following years will then become available on a quarterly basis during the rest of the year.

To feed the outcome of these accounts into the Council's forward financial planning

To design a structure for the permanent Slough finance team. A restructure proposal has been developed which includes a core financial reporting team reporting to a Chief Accountant.

technical developments and the new working paper templates for final accounts.

- regular two weekly meetings are being held with Grant Thornton to discuss technical accounting issues as they arise and agree a way forward as part of the closedown process. This should reduce delays once the audit of the accounts commences.

Consequence:

The Council has no properly prepared or audited financial base line since 1 April 2018 and thus has challenges preparing its budgets and financial planning going forward.

It has also not fulfilled its requirements to properly account for its stewardship of public monies.

It will face increased external audit fees and is having to have its staff spend a great deal of time “looking backwards” rather than planning forwards.

	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	2	1
Impact	6	5	4
Score	24	10	4

Date last updated: 1st April 2022

Risk 5c: Financial processes

Risk Owner: Director of Finance

Direction of Travel	↔
<p>Description:</p> <p>Many of the Councils financial processes are not fit for purpose. These include by way of example:</p> <ul style="list-style-type: none">➤ financial systems – the Agresso system is not fully used or documented➤ financial capacity and skills – the number and skills of permanent staff in the team have in some cases considerable room for improvement➤ financial processes – basic processes such as reconciliations are not documented or up to date➤ insurance and other provisions were inadequate <p>Consequence:</p> <p>Breach of statutory duties Section 114 notice No recent accounts Challenges setting budgets</p>	<p>Current Controls:</p> <p>Specialist resources have been brought in to understand the nature and scale of the problems and to address them</p> <p>Finance action plan reported to full Council for each meeting (with the exception of March when the budget papers will be tabled)</p> <p>Finance and Commercial service business plan has been developed to ensure future sustainability of the service.</p> <p>Actions Required:</p> <p>The finance action plan which is reported to Council as noted above sets out in detail the current position at each meeting on these issues and the actions being taken. This has been updated on a monthly basis and reported to Cabinet. The report shows the significant progress that has been made in all areas during 2021/22.</p> <p>A business plan has been developed for the service for 2022-23 which includes a range of key performance indicators and targets for delivery of key change initiatives.</p>

	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	3	1
Impact	6	5	4
Score	24	15	4

Date last updated: 1st April 2022

Risk 6: The Council does not take adequate mitigation to reduce the risk of injury or death from incidents within the Council

Risk Owner: Director of Finance

<p>Direction of Travel</p>	<p>↔</p>
<p>Description:</p> <p>If the Council does not meet its wide range of Health & Safety requirements then there could be a risk to the safety of staff and citizens</p> <p>Key potential causes are:</p> <ul style="list-style-type: none"> ➤ Lack of understanding of roles and responsibilities ➤ Insufficient staff numbers to carry out work plans in a safe way. ➤ Budget pressures resulting in inability to provide correct equipment ➤ Lack of appropriate training. ➤ Lack of oversight and control by local management. ➤ Lack of information on the potential or known risks i.e. through lack of reporting ➤ Lack of learning from previous lessons ➤ Inadequate contract management arrangements. H&S legislation states you are still liable even if contractors undertake work. ➤ Lack of effective processes and systems consistently being applied. ➤ Health and Safety Policies are not kept up to date. ➤ Lack of accountability and governance arrangements <p>The risk of injury or death is from high-risk activities:</p>	<p>Current Controls:</p> <ul style="list-style-type: none"> ➤ Health & Safety (H&S) professional and advisers in post ➤ A health and safety management system (policy and codes of practice) in place. These are regularly reviewed and updated, clearly communicated and placed on SBC insite ➤ Corporate health & safety strategy (2018-2021) in place with directorate plans dovetailing ➤ Accident reporting system and procedure in place and communicated. Investigations occur and are reported. ➤ Health & safety training programs in place, available face to face and online. Mandatory training identified and in place. ➤ Lone worker In-check and personal safety devices in place ➤ Monitoring of health & safety indicators at Health & Safety Committees (bi-monthly) and Health & Safety Board (bi-monthly). ➤ Trade Union consultation with health and safety trained representatives present (Corporate Consultative Forum) ➤ Compliance monitoring 'Building Compliance Group' (monthly) ➤ Audit program for 2022-2023

- lone working and violence
- use of machinery
- inadequately managed buildings
- inadequate contract management

Consequence:

Death/injury to individuals and/or non-compliance with relevant legislation resulting in prosecution and civil claims.

Actions Required:

- Online accident reporting for accurate monitoring and tracking. Business case will be submitted in April 2022.
- Monitoring of actions from accidents and audits to ensure lessons are learnt and actions are implemented through an online system. Business case will be submitted in April 2022.
- Health & safety team will be auditing high risk areas of the council: asset management, environmental services, strategy and infrastructure and lone workers. Lower risk areas to conduct self-audits . Responsibility of AD/GM's. Corporate Leadership Team approved new audit format in November 21 following report from Health & Safety Board. Self-audits approved by Corporate Consultative Forum meeting on March 7th 2022. Email to be sent out by executive director as CLT H&S Lead. Awaiting confirmation that this has been issued.
- Gap analysis of training needs, provision and uptake. Work commenced with Workforce Development in identifying risk assessment and accident investigation training. All managers and staff encouraged to complete mandatory H&S online training via communications issued to all staff and managers. All managers have been provided with instructions on how to determine the compliance status of staff.
- New corporate strategy to be developed for 2022 onwards and directorate plans to be developed H & S Board has requested a new strategy and this will be presented to Corporate Leadership Team (CLT) in March 2022 – awaiting feedback from CLT.

	Inherent Risk	Residual Risk	Target Risk
Likelihood	5	3	3
Impact	4	4	2
Score	20	12	6

Date last updated: 22nd March 2022

Risk 7: Elections and Electoral Registration

Risk Owner: Monitoring Officer

Direction of Travel	↑
<p>Description:</p> <p>Failure to deliver elections and maintain the electoral register leads to a challenge of an electoral outcome:</p> <ul style="list-style-type: none">➤ Insufficient resources provided to Electoral Registration officer (ERO) to deliver a comprehensive canvass & the Returning Officer to deliver the elections.➤ Failure of IT systems to maintain the electoral management system➤ Failure to follow legislative and regulatory requirements. <p>Consequence:</p> <ul style="list-style-type: none">➤ Disenfranchisement of local residents.➤ Potential to challenge any election which relies on an incomplete or inaccurate register.➤ Potential for electoral fraud➤ Failure of local authority in its duty to provide sufficient resources & funding to the Returning officer/Electoral Registration officer.➤ Loss of polling places & count venue➤ Reputational damage.➤ All matters pertaining to elections are the personal responsibility of the RO and any failings would give rise to personal liability	<p>Current Controls:</p> <ul style="list-style-type: none">➤ Project plan including detailed risk register➤ Weekly project meetings➤ Documented internal procedures➤ Monitoring by Electoral Commission through appropriate performance standards & surveying➤ Strong counter fraud measures in place which are used as an exemplar in other local authorities➤ Adequate insurance (Returning officer - personal liability)➤ IT reserve high level on-call➤ Adequate insurance cover is in place for the RO, with a nil excess➤ Specialist resources in place to provide resilience to deliver the elections➤ Statutory review of polling places completed➤ Count venue identified <p>Actions Required:</p> <ul style="list-style-type: none">➤ Adequate staffing to ensure canvass is completed in the Autumn. (Electoral staff & canvassers).➤ Follow the guidance and steps provided by the Electoral Commission to maintain the register.➤ Bespoke project plan for Slough to tailor to local circumstances➤ Provide reporting & statistics on the management of the register for accuracy and completeness.

	<ul style="list-style-type: none"> ➤ Ensure plans are in place early to manage the delivery of any election and adequate resourcing. ➤ Core staff put in place to deliver the elections. ➤ Staffing the election - resources need to be put in place early to ensure staffing for all aspects of the election. ➤ Polling places booked early. ➤ Post-election lessons learned review and reported back to electoral commission
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	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	2	2
Impact	4	4	3
Score	16	8	6

Date last updated: 21st March 2022

Risk 8: Recovery and Renewal Plan**Risk Owner:** Corporate Leadership Team

Direction of Travel	↔
<p>Description:</p> <p>The Council has a wide range of recovery and renewal actions to undertake arising from the various reports it has recently received</p> <p>A major focus at the moment across the Council is the completion of functional assessments by all services identifying gaps in capacity and capability to inform the construction of then costed plan action plans</p> <p>The requirements is to in the first three months prepare and agree an Improvement Plan to the satisfaction of the Commissioners (which may include or draw upon improvement or action plans prepared before the date of these Directions), with resource allocated accordingly and, as a minimum, the following components:</p> <p>An outline action plan to achieve deliver financial sustainability and to close the long-term budget gap identified by the Authority across the period of its medium term financial strategy (MTFS)</p> <p>An action plan to achieve improvements in relation to the proper functioning of democratic services, to include rapid training for council officers, a revised term of reference for the Audit and Corporate Governance Committee, and the agreement of an Annual Governance Statement for 2020-21</p>	<p>Current Controls:</p> <p>Draft recovery plan is to be presented to cabinet on 29th March</p> <p>The Corporate Leadership Team has overseen the functional capability assessments and these are now being developed further into costed plans.</p> <p>The returns are then being shared between colleagues and held corporately in order to allow a comprehensive corporate plan to be drawn up</p> <p>Actions Required:</p> <ul style="list-style-type: none">Complete review of all functionsCosted improvement plans to be completedPrioritisation of ongoing services and service levelsSale of assetsDownsizing of the CouncilInvestment in services that allow the Council to function safelyReprioritised digital and ICT improvement programmeData and Insight to support service delivery and decision making

An action plan to achieve improvements in relation to the proper functioning of the scrutiny function, to include a review of the Council strategic risk register to make it fit for purpose

An action plan to achieve improvements in relation to the proper functioning of internal audit, which addresses outstanding management actions and includes the commissioning of an independent review of the internal audit contract and a fully costed plan for establishing an internal audit function that reflects best practice

An action plan to achieve improvements in relation to the proper functioning of the procurement and contract management function, which includes an independent review

An action plan to achieve improvements in relation to the proper functioning of the Authority's IT

A suitable officer structure and scheme of delegation for the Authority which provides sufficient resources to deliver the Authority's functions in an effective way, including the Improvement Plan and its monitoring and reporting, prioritising permanent recruitment and/or longer- term contract status of interim positions

Other matters are related to the overall recovery and renewal plan and reported elsewhere – such as asset sales, budget and accounts preparation etc

Consequence:

The recovery plan will be submitted by the lead commissioner to DHLUC to provide assurance that the council is addressing the government direction.

Preparing these plans will enable the Council to set its strategic direction and set the Council on its way to recovery.

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	5	3
Impact	4	3	2
Score	24	15	6

Date last updated: 17th March 2022

Risk 9: Business Continuity and Emergency Planning

Risk Owner: Director of Finance

Direction of Travel	↔
<p>Description:</p> <p>Failure to deliver and maintain emergency planning and business continuity arrangements will lead to the Council at risk of being unable to continue its business should a serious event cause disruption or an emergency occurs.</p> <p>Failure to have a permanent qualified and experienced Emergency Planning Team in place to respond to incidents and disruption, the Council will lose its resilience to respond to these situations.</p> <ul style="list-style-type: none">➤ Failure to have a Major Incident Plan (MIP) in place➤ Failure to have a Business Continuity Plan in place➤ Lack of Exercising Emergency Response Arrangements & Plans -the lack of Exercising (Testing) the Arrangements (Actions, Process and Protocols) and the Plans (MIP) means we do not reveal gaps, or points of failure.➤ Lack of Exercising Business Continuity Plan the lack of Exercising (Testing) the Arrangements (Actions, Process and Protocols) and the Plans (MIP) means we do not reveal gaps, or points of failure. <p>Consequence:</p> <ul style="list-style-type: none">➤ Unavailability of Council offices / depots due to explosion, fire flood or police cordons around Council buildings	<p>Current Controls:</p> <ul style="list-style-type: none">➤ Draft Business Continuity (BC) Plans➤ Emergency Planning procedures➤ Emergency planning and business continuity lead in place on an acting up arrangement➤ A secondee in place to backfill the above acting up arrangement➤ Sufficient Response Officers (Local Authority Liaison Officer (LALO) & Rest Centre Managers (RCM)) who can be utilised in the event of an emergency.➤ Arrangements and links in place with TVLRF & Partner Organisations➤ Utilising lessons learnt from Covid <p>Actions Required:</p> <ul style="list-style-type: none">➤ Currently reviewing the Major Incident Plan & Emergency Arrangements➤ Currently reviewing the Business Continuity Plans & Business Continuity Management in response to the organisation restructure and the availability of the IT disaster Recovery will assist and support this process.➤ Exercising of Emergency Response Arrangements & Plans➤ Exercising of Business Continuity management & Plan

<ul style="list-style-type: none"> ➤ Operational emergencies due to severe weather conditions, fire, or any other major incident. ➤ Availability of staff to deliver key services if trained volunteers are taken away to deal with a major incident (the Council is a Category 1 responder under the Civil Contingencies Act). ➤ Loss of key business systems due to power problems or system failure. ➤ Sustained industrial action affecting key services. ➤ Adequacy of contractor's business continuity plans. ➤ Shortage of staff to deliver key services in the event of any viral pandemic, flu pandemic or similar ➤ Inadequate IT disaster recovery arrangements leading to dislocation of Council services. (ICT Owned) ➤ Significantly prolonged service disruptions ➤ Loss of access to key systems ➤ Normal service takes longer to resume ➤ Increased costs to rectify disruptions ➤ Harm / Injury / Death to Staff or the wider public ➤ Failure to achieve the Council's current strategic priorities. ➤ Liable with non-compliance with relevant legislation resulting in prosecution and civil claims. ➤ Reputational damage / loss of credibility 	<ul style="list-style-type: none"> ➤ In person, one to one and online training to be completed for Gold, Duty Gold Officers, Duty Sliver Officer/EOC Managers, LALOs & RCMs ➤ Securing more LALOs, RCMs ➤ A crucial necessity recruit Volunteer Response Support Staff to staff and run the Emergency Rest Centres and the Emergency Operation Centre. <p>Note:</p> <ul style="list-style-type: none"> ➤ Emergency Planning (The Council) has a dynamic framework that can be utilised by the emergency planning team to respond to both a major incidents and business continuity interruption while the Major Incident Plan (MIP) & BC plans undergo the current review. ➤ The risk currently identified here is if there was no permanent Emergency Planning team in place to respond then the Council will lose its resilience to respond dynamically to the emergency while the plans undergo the current review.
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	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	5	3
Impact	4	4	2
Score	24	20	6

Date last updated: 28th March 2022

Risk 10: Service delivery risk due to workforce recruitment and retention issues

Risk Owner: Director of Finance

<p>Direction of Travel</p>	<p>↔</p>
<p>Description:</p> <p>The Council is unable to deliver services for our residents because of the inability to recruit and retain staff, including the right calibre of staff in specialist roles. This is also applicable to Slough Children First.</p> <p>Consequence:</p> <ul style="list-style-type: none"> ➤ A higher reliance on agency staff has a direct impact on budgetary pressures ➤ Significant numbers of interims in leadership roles leads to staff uncertainty about future sustainability and continuity of management ➤ Higher costs due to cost of recruitment to replace staff who have left ➤ Loss of corporate memory leads to inefficiencies and additional costs ➤ Staff turnover includes hard to fill posts which has an impact on workloads in teams and increases staff absences, wellbeing and resilience ➤ Employee disengagement leading to reduced productivity ➤ Failure to maintain required levels of service delivery affecting our residents, especially statutory obligations ➤ Reduced staffing levels will impact the quality of service being provided 	<p>Current Controls:</p> <ul style="list-style-type: none"> ➤ Engagement with the workforce through regular communications and briefings to provide reassurance to staff of the development and then progress of the recovery process, including trade union colleagues. ➤ Process in place to fill vacancies in transitional structure where risk areas have been identified ➤ Slough Children First continue to invest to recruit a permanent workforce including overseas recruitment and apprenticeships ➤ Functional capability assessments to identify Workforce profile gap analysis to understand where gaps exist, and consider the affordability of the future operating model <p>Actions Required:</p> <ul style="list-style-type: none"> ➤ Development of functional capability action plans ➤ Development of a recruitment and retention strategy, to align with the future operating model ➤ Tracking of staff turnover rates to Corporate Leadership Team and to workforce committee and Board within Slough Children First - monthly ➤ Development of communications plan for staff briefings ➤ Appraisals and performance management of staff ➤ Review of current pay and reward structure of the council

	<ul style="list-style-type: none"> ➤ Tracking of specific issues through analysis of exit interviews ➤ Slough Children First are implementing a recruitment and retention measures as per the business plan
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	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	4	2
Impact	4	4	3
Score	16	16	6

Date last updated 17th March 2022

Risk 11: Special Educational Needs and Disability (SEND) Local Area Inspection

Risk Owner: Executive Director People (Children)

Direction of Travel	↓
Description: <ul style="list-style-type: none">➤ The SEND Local Area Inspection took place in September/October 2021. The report highlighted significant areas of weakness.➤ The local area includes the local authority SEND services, Children’s Social Care and Health partners.➤ The area was required to produce a Written Statement of Action (WSOA), which highlights how we will address the areas of concern. This was produced and sent to Ofsted/CQC on 18th February. It was approved by Ofsted and CQC as fit for purpose but with a letter of recommendations to add to the WSOA.➤ There is an approximate timeline of 18 months for improvements to be demonstrated in which Ofsted are likely to be back for inspection again.➤ Staff turnover and absence is impacting significantly on delivery of SEND services➤ Current SEND service is not fit for purpose and additional resources are required.	Current Controls: <ul style="list-style-type: none">➤ Current controls are limited as the LA team lacks capacity.➤ Monthly SEND strategic board meetings Actions Required: <ul style="list-style-type: none">➤ Additional SEND staffing resources are needed to improve functioning of the team and secure improvement➤ Implement, with all relevant partners, the WSOA when completed➤ Implement Dedicated Schools Grant (DSG) recovery plan in partnership with the Department for Education (DfE)➤ Implement WSOA with partners, albeit with limited resources.

Consequence:

- Reputational risk
- Failure to carry out statutory duties
- Vulnerable children not getting the full support they are entitled.
- Failure to reduce High Needs Block overspend
- Potential DfE intervention
- Negative Ofsted re-inspection outcome
- Deterioration of relationship with stakeholders/resident and partners

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	5	2
Impact	4	5	2
Score	24	20	4

Date last updated: 29th March 2022

Risk 12: Cyber Security

Risk Owner: Director of Finance

Direction of Travel	↑
<p>Description:</p> <p>Failure to adequately protect our information and technology assets against an attack specifically and deliberately (targeted), collectively as part of a wider attack or inadvertently by an internal actor breaching policy and procedures.</p> <p>Consequence:</p> <p><i>Worst case:</i> Temporary or permanent loss of access to some or all of SBC data and / or IT systems.</p> <p><i>Likely case:</i> (some of) loss of reputation in handling personal data, removal of access to PSN and DWP direct data connections, removal or penalties for bank payment handling and processing. Short term loss of access to data or systems.</p> <p><i>Best case:</i> Isolated incident with minimal or no data loss and no loss of access to IT systems.</p>	<p>Current Controls:</p> <ul style="list-style-type: none">• Procured membership of SEGWARP and other government alert agencies This provides regional alerting on vulnerabilities that SBC needs to be aware of / intelligence sharing / threats / policy development SBC have also registered with the Cyber Resilience Service for the south east to enable a regional approach to cyber alerting.• Ensure security patching is up to date and continues regularly. An interim resource has been engaged to check and apply security patching.• Periodic and regular 3rd party penetration testing. SBC procure the services of multiple security vendors to perform at least annual security testing and health check scans to ensure any exposed system is identified and rectified. The test for 2021 is approaching and is currently being commissioned and the scope for the test is being set.• Cyber Security support from market leading 3rd party. Softcat are contracted to provide additional cyber security support. This covers the following<ul style="list-style-type: none">○ Quarterly Security Controls Assessment

- Breach Assessment annually
- Security Improvement Programme Leadership

Organisation and Execution of cyber essentials audit action plan. Actions to complete before the end of 2021

- Communications to staff has been increased through councils Newsround and subject specific emails in particular awareness on cyber security issues, including phishing emails, scam calls & data protection responsibilities.
- Documented and detailed security procedures have now been put in place for patching, testing and incident handling & testing of these is in progress
- DLUCH Funding obtained following application and workshops - £200k
- Cabinet approval for a continuous improvement programme for IT security hardware and software, for 3 years.
-
- Remedial / Modernisation programme has targeted security improvements under emergency funding and agreed

	<p>Actions Required:</p> <ul style="list-style-type: none"> • Compliance - fortnightly monitoring audit actions • Implement security solutions as per the IT modernisation programme
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	Inherent Risk	Residual Risk	Target Risk
Likelihood	5	3	2
Impact	3	3	3
Score	15	9	6

Date last updated: 31st March 2022

Risk 13: Information Governance and General Data Protection Regulations (GDPR)**Risk Owner:** Director of Finance

Direction of Travel	↔
<p>Description:</p> <p>Failure to resource our ability to respond to GDPR legislation can incur significant fines and reputational damage.</p> <p>GDPR came into force in May 2018. There needs to be a corporate and local response to the implementation of GDPR</p> <p>The team that manages information governance lacks sufficient resource.</p> <p>GDPR has meant that workers who understand GDPR and how to mitigate the effects are becoming more valuable to all sectors, making it harder to fill posts with responsibility for GDPR</p> <p>Consequence:</p> <p>If there is not an adequate response to GDPR there is a chance that there may fines, criticism from the information Commissioner</p> <p>Damage to corporate reputation</p> <p>Civil claims for damages</p>	<p>Current Controls:</p> <p>There is an interim Data Protection Officer (DPO) assigned. The Act DPA2018 / GDPR only states that as a public authority SBC would need a named and nominated person to act as DPO. SBC has that person (IT business development manager)</p> <p>The interim group manager for IT is also experienced in GDPR and has fulfilled the role of Data Protection Officer previously in other organisations.</p> <p>GDPR training for new starters to minimise breaches of GDPR</p> <p>External review of compliance by Internal Audit</p> <p>Initial data mapping completed by SBC supported by RSM</p> <p>The council has updated its information governance policy in November 21 and this has been signed off by the IG board, the updated policy supports the process by which an organisation obtains and provides assurance that it is complying with its legal, policy and moral responsibilities in relation to the processing of information. Alongside this an IG Improvement plan has been developed and will be monitored through the Information governance board moving forward.</p> <p>All aspects and issues of GDPR have been drawn into one place, a programme to confirm compliance or implement required controls where necessary is being developed and will report into the council's information governance board.</p>

Actions Required:

The DPO role has been identified in the revised ICT restructure and funding has been agreed. This awaiting approval from HR/Finance to proceed. The function of DPO is still held on an interim basis by the group manager - IT Internal Audit for GDPR undertaken in November 2021- actions are being implemented

	Inherent Risk	Residual Risk	Target Risk
Likelihood	4	3	1
Impact	3	3	3
Score	12	9	3

Date last updated: 31st March 2022

Risk 14: Council Companies**Risk Owner:** Director of Finance

Direction of Travel	↑
<p>Description:</p> <p>If we fail to review the relevance and rationale for each of the Council's Companies, we open the Council up to potential financial losses, reputational damage and legal challenge.</p> <p>The Council has a number of subsidiaries and joint ventures to deliver a range of services or address specific issues. Given the Council's current financial and operational circumstances, and issues that have been identified to date, the rationale for continuing to have these companies needs to reviewed.</p> <p>In addition, a wide range of governance, management, operational and financial issues have been identified over a number of years and not been addressed. These need to be (a) reassessed to reflect the latest available information relevant to the companies and (b) revised actions implemented. There is a risk of poor service delivery, ineffective decision making, poor oversight, poor value for money and additional reputational and financial risk for the Council (e.g. additional costs, non-repayment of loans, grant clawback)</p> <p>Consequence:</p>	<p>Current Controls:</p> <ul style="list-style-type: none">➤ Establishment of corporate oversight board for Slough Urban Renewal➤ Appointment of new directors and senior responsible owners with clarity on roles and reporting➤ Regular Board meetings established at all active companies➤ Establishment of shareholder oversight group for GRE5➤ Improved performance reporting to company Boards➤ Establishment of monthly financial reporting from key companies into the Council➤ Internal audit tracker for key issues to monitor progress through to issues getting closed down <p>Actions Required:</p> <p>A wide range of workstreams are underway with the immediate actions focused on:</p> <ul style="list-style-type: none">➤ Closing down all dormant companies – four out of six companies have given notice of strike off and this will be completed by May 2022. The remaining two are in the process of being closed down.➤ Ground Rent Estates 5 – execution of Council loan; continue to support litigation proceedings; development of exit strategy. Final draft loan agreements have been

<ul style="list-style-type: none"> ➤ Additional financial pressure on existing Council budgets that are not within plan ➤ Poor service delivery, especially in relation to housing, due to poor contract management and controls ➤ Potential grant clawback across a range of companies which will have implications for the Council. e.g. James Elliman Homes, Ground Rents Estates 5 ➤ Reputational damage to the Council as a result of the failure of a number of high profile initiatives with a national interest. e.g. Nova House ➤ Key strategic sites are not developed – failure to achieve the Council's strategic objectives and key outcomes. e.g. Slough Urban Renewal 	<p>agreed by all parties with final changes required before seal in April 2022.</p> <ul style="list-style-type: none"> ➤ James Elliman Homes – action recommendations from the Options Review (led by Local Partnerships); approve revised Service Level Agreement; undertake review of rental levels/tenants across the portfolio; service improvements plan, continued improvements to performance reporting and oversight. ➤ Slough Urban Renewal – in principle agreement obtained for the restructuring of the Council's commercial relationship with Muse. Progression with negotiations and Heads of Terms for the SUR key sites (Montem, Wexham, Haymills and Stoke Wharf). Due diligence completed re NWQ for potential disposal/partnership change – transaction negotiations and heads of terms in development. Agree changes to the Partnership Agreement including revised business plan (all FY 22/23). ➤ DISH – establish regular performance reporting to the Board, commence high level options review to explore the potential of transferred DISH properties into the HRA, commercial review of DISH lease, preparation of a service level agreement to reflect the services the Council is providing (programmed for FY 2022/23).
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	Inherent Risk	Residual Risk	Target Risk
Likelihood	5	3	3
Impact	4	3	2
Score	20	9	6

Date last updated: 22nd March 2022

Risk 15: Energy Costs

Risk Owner: Director of Place and Community

<p>Direction of Travel</p>	<p>↓</p>
<p>Description:</p> <p>Significant uncontrolled escalation of energy wholesale costs directly resulting from the Russian/Ukraine war on 24th February 2022 suspended the Councils energy tenders for 2 weeks, placing the Council at risk to moving to ‘out of contract rates’ with Suppliers, in addition to risk of the Council being in contract with Gazprom for its gas supply.</p> <p>Prior to the war the energy wholesale markets had already seen a 300% escalation in wholesale prices between (Feb 21 and Feb 22), which led to an energy Council forecast increases in 22/23 energy costs to £3m per annum being reported to Cabinet on 17th January 2022.</p> <p>Following the declaration of war energy market reached 480p/therm and at all-time peak of 700p/therm on 7th March (resulting in trading being suspended) and power costs of £370/MWh against pre-war levels of 170p/therm and £170/MWh. The market has slightly retraced but wholesale prices are still significantly higher than pre-war and the cost of energy is very high.</p> <p>The Council energy supply contracts were finally tendered and locked in on Friday 24th March, in total 7 contracts covering corporate assets, housing assets and street lighting (also some</p>	<p>Current Controls:</p> <ul style="list-style-type: none"> • Internal Energy group set up to monitor energy spend and consumption. Beond provide billing and metering services to ensure accurate billing. Claw back overpayments. Remove unused meters, add new/existing meters under corporate contract. • Risk management strategy developed to determine when purchase energy volume under new flexi Gas and Energy (HH) contracts. Energy brokers Beond will advise on opportunistic purchasing (markets retrace). Assume future gas and energy volume at lower market rate during Q2, Q3 and Q4 – provisional estimate £100k saving but entirely dependent on market rates at time of purchase • Housing recharge energy costs for communal heating and lighting to residents – needS a paper to determine the level of recharge and whether HRA reserve picks up some of this cost. (currently estimated at £1.1m) • PFI School recharge energy costs to be negotiated and agreed (currently estimated at £1.2m) <p>Actions Required:</p>

PFI schools). 5 of these are fixed contracts and 2 are flexi contracts.

The estimate cost of these energy supply contracts is **£5.13m in 22/23** against the (21/22 outturn of £2.1m). The budget for energy was set at £3.1m for 22/23.

There is now an estimated £2million revenue pressure overall on energy costs across the Council corporate assets, street lighting, PFI school and housing.

The breakdown is as follows:

- Housing energy costs are forecast at: £1.1m
- PFI schools' energy costs are forecast at: £1.2m
- Street lighting energy costs are forecast at: £ 0.87m
- Corporate building energy costs are forecast at £1.96m

Consequence:

- Cost of street lighting has more than doubled
- Cost of corporate assets have nearly tripled
- Cost to tenants and leaseholder energy cost has tripled
- Cost of PFI school energy costs has tripled
- Overall revenue pressure of energy costs is £2m+
- Reputational damage through potential closure of sites
- Inability to afford energy costs.
- Service provision impacted

- Change/amend heating/lighting/ventilation controls – for each 1% reduction in consumption across the portfolio of Corporate/community Buildings we would save approximately **est. £25k saving**
- Asset disposal program will see a reducing number of buildings provided with SBC funded heat, light and power – provisionally **est. £100k saving** in 2022/23 but entirely dependent on sales programme yet to be determined
- Temporary or part closure of existing assets to reduced consumption (changing rooms, other community buildings, SMP, Priors Close) **est. £50k saving**
- Transfer of 5 children centres to the private sector – Jan 23 **est. £10k saving**

Papers/Business Cases

- Re-Fit Programme Energy efficiency measures for remaining buildings will prove effective in reducing energy costs but requires capital investment and a longer return on investment. A business case will be developed.
- Paper on HRA recharge costs will be required on agreed rates to recharge tenants for energy costs for communal heating and lighting.

	<ul style="list-style-type: none"> Street Lighting timer controls to reduce lux levels require investigating to determine the consumption reduction and potential reduction of costs

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	5	3
Impact	4	4	3
Score	24	20	9

Date last updated: 29th March 2022

Risk 16: Impact of the conflict in Ukraine

Risk Owner: Chief Executive

Direction of Travel	↔
<p>Description:</p> <p>Like all local authorities Slough is responding to the conflict in Ukraine.</p> <p>Specifically we will be exploring the extent to which we can provide accommodation for refugees.</p> <p>There will be resource required to manage the response.</p> <p>Impact on supply chains, and service requirements, especially housing and education,</p> <p>Consequence:</p> <ul style="list-style-type: none"> ➤ Accommodation required and service demand ➤ Resource required to respond and manage 	<p>Current Controls:</p> <p>CLT discussion 16 March 2022 Learning from One Slough approach that proved effective during Covid</p> <p>Actions Required:</p> <p>AD to be confirmed to lead response One Slough group to be set up Council processes to be established</p>

	Inherent Risk	Residual Risk	Target Risk
Likelihood	6	6	3
Impact	4	3	2
Score	24	18	6

Date last updated: 17th March 2022

6X4 Matrix guidance

Likelihood	Negligible Impact	Marginal Impact	Critical Impact	Catastrophic Impact
Very High	6	12	18	24
High	5	10	15	20
Significant	4	8	12	16
Low	3	6	9	12
Very Low	2	4	6	8
Almost impossible	1	2	3	4

Assessing the SEVERITY/ IMPACT of a risk

Severity is assessed on a scale of Negligible to Catastrophic indicating increasing seriousness. The impact is assessed looking at credible scenarios (taking prevailing circumstances into consideration) and looking forward to the risks that arise from these scenarios.

The **examples** against each category are for your guidance and should be thought of as the consequences that would be likely to occur if things were left to go out of control.

The **examples** detailed below will help ensure a consistent approach.

	Negligible	Marginal	Critical	Catastrophic
	1	2	3	4
Economic /Financial	Financial impact up to £50,000 requiring virement or additional funds	Financial impact between £50,000 and £500,00 requiring virement or additional funds	Financial impact between £500,000 and £1,000,000 requiring virement or additional funds	Financial impact in excess of £1m requiring virement or additional funds
Political	Could have a major impact on one departmental objective but no impact on a Council strategic objective	Could have a major impact on a Departments objective with some impact on a Council strategic objective	Council severely impact the delivery of a Council strategic objective	Council would not be able to meet multiple strategic objectives.
Health & Safety	Reduced safety regime which if left unresolved may result in minor injury	Minor injuries	1 death or multiple serious injuries	Multiple deaths
Environment	Minimal short-term/temporary environmental damage	Borough-wide environmental damage	Major long term environmental damage	Very severe long term environmental damage.
Legal/Regulatory	Minor breach resulting in small fines and minor disruption for an short period	Regulatory breach resulting in small fines and short term disruption for an short period	Minimal CMT but major departmental management effort required	Very severe regulatory impact that threatens the strategic objectives of the Council

	Negligible	Marginal	Critical	Catastrophic
	1	2	3	4
Management inc Contractual	Minimal contract management required	Minimal departmental but major contract management required	Minimal CMT but major departmental management effort required	Major CMT management effort would be required

Assessing the LIKELIHOOD of a risk occurring

The LIKELIHOOD of the risk occurring is estimated on the basis of historic evidence or experience that such situations have materialised or are likely to.

The table gives example details of how the likelihood is assessed.

The likelihood needs to be assessed in terms of has it happened before and is it expected to happen in the near future

Almost Impossible	Very Low	Low	Significant	High	Very High
1	2	3	4	5	6
Less than 10%	10 – 30%	30 -50%	50-70%	70 – 90%	More than 90%
Event may occur only in exceptional circumstances	Event will occur in exception circumstances	Event should occur at sometime	Event will occur at sometime	Event may occur only in most circumstances	Event will occur only in most circumstances