
Report to: Audit & Scrutiny Committee

Date of Meeting: 28th August 2025

Subject: Risk Strategy Annual Report

Report by: Senior Manager – Partnership & Transformation

1.0 Purpose

- 1.1. This report provides committee with the second annual report on Clackmannanshire Council's Corporate Risk Management Strategy 2023-28. This includes appendices detailing the 2025/26 Risk Appetite Statement, Guidance & Governance Checklist, and revised Corporate Risk & Integrity Forum Terms of Reference. Progress on the Risk Strategy Delivery Plan is also provided, as is the updated Corporate Risk Register, as at Quarter 1, 2025/26.

2.0 Recommendations

- 2.1. That Committee notes the report, commenting and challenging as appropriate.

3.0 Considerations

3.1. Purpose of Risk Management

- 3.1.1. The Council has set out key priorities in the Be the Future programme and Wellbeing Economy Local Outcomes Improvement Plan (LOIP) 2024-34. To achieve our goals, plans must also consider the challenges that may prevent or hinder progress. An effective risk approach ensures we are aware of such factors and, where appropriate, take mitigative action to ensure the success of initiatives.
- 3.1.2. The purpose of risk management is not to prevent activities from happening, but to ensure relevant factors are taken into account in planning and implementation so the best possible outcomes are realised. On a daily basis, Council services deal with a wide variety of operational risks to individuals, communities and internal processes. This must be complemented by a strategic view that considers short-, medium- and long-term implications, as well as (often complex) interdependencies.
- 3.1.3. The impact of a range of recent national and global issues on Council services and the local community has been significant, and risk management remains critical to ongoing planning. The hierarchy of registers from team, service, directorate and partnership up to the corporate register should ensure holistic oversight of significant issues that must be managed at each level. In relation to Civil Contingencies and Incident Management in particular, risk assessment is critical in supporting the Council to respond and manage service provision safely.

3.2. Corporate Risk Management Strategy 2023-28

- 3.2.1. The [Risk Strategy](#) was approved by Clackmannanshire Council on 05-Oct-2023, outlining the purpose and benefits of effective risk management. Links to other frameworks and strategies are detailed, as are definitions, roles, responsibilities and governance arrangements. The strategy also includes information on current processes and mechanisms, as well as activities to strengthen supports for raising organisational maturity and evidencing impact. It was agreed that annual reports would be provided on progress in implementation.
- 3.2.2. The Council's vision for risk management is:
"To promote a culture where awareness of potential threats is embedded in decision-making at all levels, ensuring appropriate ownership and transparent management of risk to support service delivery and continuous improvement."
- 3.2.3. The Council's key aims in relation to risk management are to be:
Aware of potential risks that exist in the internal and external business environment;
Transparent in our use of reliable information to manage risks and make decisions;
Consistent in our application of risk management principles;
Collaborative in identifying risks, and developing and sharing innovative solutions;
Clear on the type of risks we can and cannot tolerate;
Proportionate in balancing risks and benefits, and not 'over-controlling'; and
Objective in assessing risks and using evidence and management information.

3.3. 2024/25 Progress & 2025/26 Planning (Appendices A to D)

- 3.3.1. The revised Risk Appetite Statement for 2025/26 is presented in Appendix A, with amendments to the wording for each category aiming to simplify and clarify. The only change to positioning within the list is the Community category moving from Open to Eager (raising it 2 places) as a reflection of the revised Wellbeing Economy LOIP's ambitions to apply innovative practice in ensuring benefits are maximised. The Statement should assist in risk scoring, and in prioritising mitigations to ensure controls are in place to manage the lower categories, while seeking creative opportunities in those higher up. To further clarify, a summary of the statement, category descriptions and relationships has also been added.
- 3.3.2. Appendix B provides the Risk Guidance, with minor amendments to the impact scoring table. A number of changes have been incorporated into the Governance Checklist, for example, to reflect new duties around the United Nations Convention on the Rights of the Child, as well as modules scheduled for 2025/26 in the 3-year mandatory training programme. The Guidance should assist services to develop registers consistently, in compliance with good practice (often facilitated by risk experts), and the Checklist details requirements from a range of Council services in a consolidated list of governance expectations for officers and managers.
- 3.3.3. Appendix C includes some small amendments to the Terms of Reference for the Corporate Risk & Integrity Forum, in ongoing support of ensuring the group plays an active role in addressing governance concerns, and supporting Best Value and continuous improvement. In particular, the first item under 'specific tasks' aims to refocus on a collective leadership approach that promotes integrity, transparency and shared accountability. Options for enhancing the integration of risk management with the Annual Governance Statement (AGS) self-assessment and internal/external audit regimes are also being progressed.

- 3.3.4. Appendix D presents a Delivery Plan summary of indicators, actions and risks for year 2 of the Strategy (2024/25). As can be seen, workload and capacity issues in both central support and across services have impacted action progress, indicator performance and risk scores. Some progress is evident, with the Processes and Handling & Assurance themes remaining predominantly green, however, the Leadership & Management, Strategy & Policy and Outcomes & Delivery themes have moved to being predominantly red across the range of indicators, actions and risks included (though there are relatively few under some themes).
- 3.3.5. While 30 out of 32 actions (94%) were completed by the end of year 1, only 13 out of 24 (54%) were completed within year 2, though work has begun on several others, resulting in overall progress of 62%. Ongoing pressures resulted in only a third of performance indicators having a green status for target achievement, and just over a quarter showed improvement. Consequently, the scores for 4 Strategy risks increased, where the impact of prior budget and staffing decisions is now materialising in the form of governance assurance concerns.
- 3.3.6. The immediate priority is completion of the 2 actions still outstanding from year 1, regarding elearning and piloting corporate risk indicators (to evidence scores and the success of mitigations). Outstanding year 2 actions will also be addressed, regarding risk log development, corporate strategies & reports, training & information sessions, partnership registers and AGS integration. This carry-over has resulted in the rescheduling of some planned actions from year 3 into year 4, and the remainder of the plan will be refined based on realistic expectations, limited resources and emerging priorities highlighting the highest impact actions for reducing the Council's risk profile.

3.4. Corporate Risk Management Process

- 3.4.1. The corporate risk register is owned by the Senior Leadership Group, and the Strategic Director – Partnership & Performance is responsible for the corporate risk approach. All employees have responsibilities for managing risk, as do Elected Members in their remit of strategic planning, decision-making, resource allocation, scrutiny and challenge. The Council follows a systematic process, reporting corporate and service risks to Committee on a regular basis. The process is assessed via internal and external governance mechanisms, and peer-reviewed by other authorities and partners.
- 3.4.2. Each quarterly review involves 'environmental scanning' of information from internal and external sources to inform discussions with a range of individuals and groups. Issues are considered by the Corporate Risk & Integrity Forum (including risk owners and/or delegated officers) to:
- Review changes and developments in existing corporate and service risks;
 - Assess emerging externally-identified risks for potential local relevance;
 - Evaluate emerging internally-identified risks (Int. Audit/self-assessed); and
 - Consider significant risks, or those with cross-service implications, for escalation to the corporate level, or demotion if severity has reduced.
- 3.4.3. It is impossible to remove all risk from our operations as most functions have inherent risks, as do most changes. Moreover, not making changes would expose us to other risks, such as failing to comply with new legislation, develop our workforce/practices, or take advantage of new opportunities, collaborations and innovations. The aim, therefore, is not to be 'risk averse' but 'risk aware'.

3.5. Corporate Risk Register Amendments & Current Profile (Appendix E)

- 3.5.1. Several changes have been made to the Corporate Risk Register in this report, in response to internal and external feedback. In addition to those regarding individual risks, an abbreviated guidance page has been added, partly in light of new duties under the UN Convention on the Rights of the Child (UNCRC, where advice on future refinements will be sought from colleagues). This was also in recognition that the guidance was previously only included once a year in the Strategy report, but it will now also accompany quarterly reports.
- 3.5.2. In the register itself, risks have been mapped to LOIP, Be the Future or Best Value outcomes and risk categories (to demonstrate 'golden thread' links between results, strategies and challenges). The current assessment date has been added (to ensure reviews are timely), as has date of last score change (to highlight those with limited movement, however, this sometimes relates to the balancing effect of internal progress versus worsening external circumstances). In addition, target scores have been revised and dates added. Previously an end-point target, these now reflect a SMART approach (specific, measurable, accountable, realistic and time-bound). Further enhancement suggestions from colleagues and Elected Members are very welcome, and will be incorporated if/when practical.
- 3.5.3. With regard to individual risks, one key change is the separation of the previous risk entitled 'Impact of Poverty, Inequality & Changing Demographics' into 3 primary areas of focus. It was agreed at the May Risk Forum that this was too broad for meaningful summaries on implications and activities. In addition to the escalation of Housing Supply, this increases the total number on the register to 21, though the risk regarding Capacity to Reduce Harm to Child(ren) is being transferred to the People Directorate register (having now been in a green status for 2 years).
- 3.5.4. The impact of resource and capacity pressures has increased the scores for Transformation and School Estate Condition, however, pay settlements and compliance improvements have reduced the scores for Industrial Unrest and UNCRC, respectively. Given the size of the register, and heavy weighting towards red status, all risks will be scrutinised and challenged in detail by the Risk Forum (including relevant indicators and evidence) to ensure summaries are reflective of the true position, and that management via the corporate register is appropriate in all cases. As detailed, work continues across all services to mitigate risks and improve outcomes for the people of Clackmannanshire.

4.0 Sustainability Implications

- 4.1. *There are no direct sustainability implications arising from this report.*

5.0 Resource Implications

- 5.1. *Financial Details – There are no direct financial implications arising from this report*
- 5.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes ☒
- 5.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes ☒

5.4. *Staffing – There are no direct staffing implications arising from this report*

6.0 Exempt Reports

6.1. Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) Our Priorities

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all ☒

Our families; children and young people will have the best possible start in life ☒

Women and girls will be confident and aspirational, and achieve their full potential ☒

Our communities will be resilient and empowered so that they can thrive and flourish ☒

(2) Council Policies

Complies with relevant Council Policies ☒

8.0 Equalities Impact

8.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations? Yes ☒ No ☐

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix A – Risk Appetite Statement 2025/26

Appendix B – Risk Guidance & Governance Checklist 2025/26

Appendix C – Corporate Risk & Integrity Forum Terms of Reference

Appendix D – Risk Strategy Delivery Plan

Appendix E – Corporate Risk Register (Quarter 1, 2025/26)

11.0 Background Papers

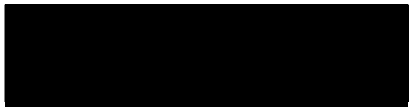
11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☐ (please list the documents below) No ☒

Author(s)

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Appendix A – Risk Appetite Statement 2025/26

Risk appetite (and tolerance) is the level of risk the Council is willing to accept in relation to particular areas of operation. We cannot mitigate all risks but this process should support their prioritisation. A risk appetite statement can assist organisations in more effectively allocating resources and demonstrating consistent and robust decision-making. The categories shown are defined in the Risk Management Guidance.

The focus moves up the scale from removal of risks (Averse) to balancing control of risk while realising high-value benefits (Cautious) to placing greater priority on creativity, even if activities carry a high residual risk (Eager):

Eager	Keen to be innovative and focus on maximising opportunities and benefits;
Open	Willing to consider options with acceptable benefits;
Cautious	Preference for safe options with low residual risk, focus on balance;
Resistant	Preference for safe options with low inherent risk (often fast-paced areas where controls can become outdated more quickly);
Averse	Avoidance of uncertainty and prevention of exposure is the key objective.

The Council has agreed the following levels of appetite (revised annually), with **further information to clarify relationships and shading is shown on the following page**. The list is prioritised to show the greatest appetite for innovation at the top, and the least tolerance of uncertainty at the bottom. Statements and ratings outline both appetite and tolerance levels alongside key considerations.

This should guide staff, managers and elected members in ensuring opportunities are sought in relation to higher categories, provided risks are minimised or mitigated in those further down. In most cases, this is simply common sense, but an explicit framework should ensure decisions are not made autonomously by individuals. For example, a transformational innovation should not be approved if it breaks the law (as Governance is below Strategy), or we may have to close a school temporarily due to a gas leak (as Wellbeing is below Continuity).

Strategy	Eager to apply innovative practice in ambitious transformation and continuous improvement, but Cautious in ensuring alignment to objectives, sound reasoning and flexibility to manage change
Information	Eager to be well-informed, transparent and collaborative on practice, performance & process, but Cautious around use of robust sources and ensuring efficient, secure & appropriate handling
Reputation	Eager to drive innovation and options that improve engagement and services to citizens, but Cautious to ensure actions uphold Council and public service values and maintain public trust
Assets	Eager to maximise sustainability, efficiency, effectiveness and benefits for citizens and staff, but Cautious to ensure we meet statutory and regulatory obligations and deliver cost reductions
Workforce	Eager to create a positive, inclusive, sustainable and resilient culture with strong leadership, but Cautious in ensuring the right people with the right skills do the right work to support outcomes
Community	Eager to adopt creative approaches and partnerships to improve life chances and support, but Cautious around ensuring equality, resilience & economic opportunity are central to our focus
Finance	Eager to maximise income, sustainable efficiencies and benefits for the local economy, but Resistant to adverse impacts on Best Value principles, service delivery and statutory duties
Environment	Eager to champion sustainability, alleviate fuel poverty and build community wealth, but Resistant to an unjust transition or removing options without providing sustainable alternatives
Security	Open to novel options that improve safety & efficiency (subject to Governance requirements), but Resistant to anything that hampers our ability to keep pace with the evolving macroenvironment
Continuity	Open to new solutions that improve preparedness, resilience, safety and cost impacts, but Resistant to untested or untried options that carry anything but low inherent risk
Wellbeing	Open to pursuing options that improve health & wellbeing, particularly in vulnerable groups, but Averse to exposing any individual citizens or staff members to risk of physical or emotional harm
Governance	Averse to options that do not comply with regulatory requirements and expectations, good practice or local governance policies, including sound accountability & oversight

Summary of Risk Appetite & Category Relationships

Our aims here fall towards the innovative top half of the statement, with a keenness to maximise the efficiency and effectiveness of all available knowledge, physical, human and economic resources, to enable our aspirations

- **Information**
 - well-informed, evidence-led & transparent
- **Assets**
 - suitable buildings, systems, & equipment
- **Workforce**
 - right people, right skills, right work
- **Finance**
 - best value, savings, income & benefits

- **Strategy**
 - transformational change & continuous improvement
- **Reputation**
 - standards, quality, engagement & public trust
- **Security**
 - safeguarding access to buildings & data
- **Governance**
 - compliance with regulations & local policy

Our aims here span the full height of the statement, with a strong appetite for ambitious transformation and engagement, balanced with low tolerance of safeguarding and compliance risks, ensured through robust oversight and assurance

Making sure everything works

Resources to make it happen

The outcomes & priorities it all supports

Our aims here fall towards the protective bottom half of the statement, supporting our communities to release their true potential, prioritising sustainability and delivery, and enhancing the health and wellbeing of everyone in Clackmannanshire

- **Community**
 - empowerment, resilience, equality, life chances, poverty & economy
- **Environment**
 - sustainability, just transition, waste, travel, air quality & biodiversity
- **Continuity**
 - emergency planning, civil contingencies & minimising disruption
- **Wellbeing**
 - healthy & safe behaviours to prevent physical & psychological harms

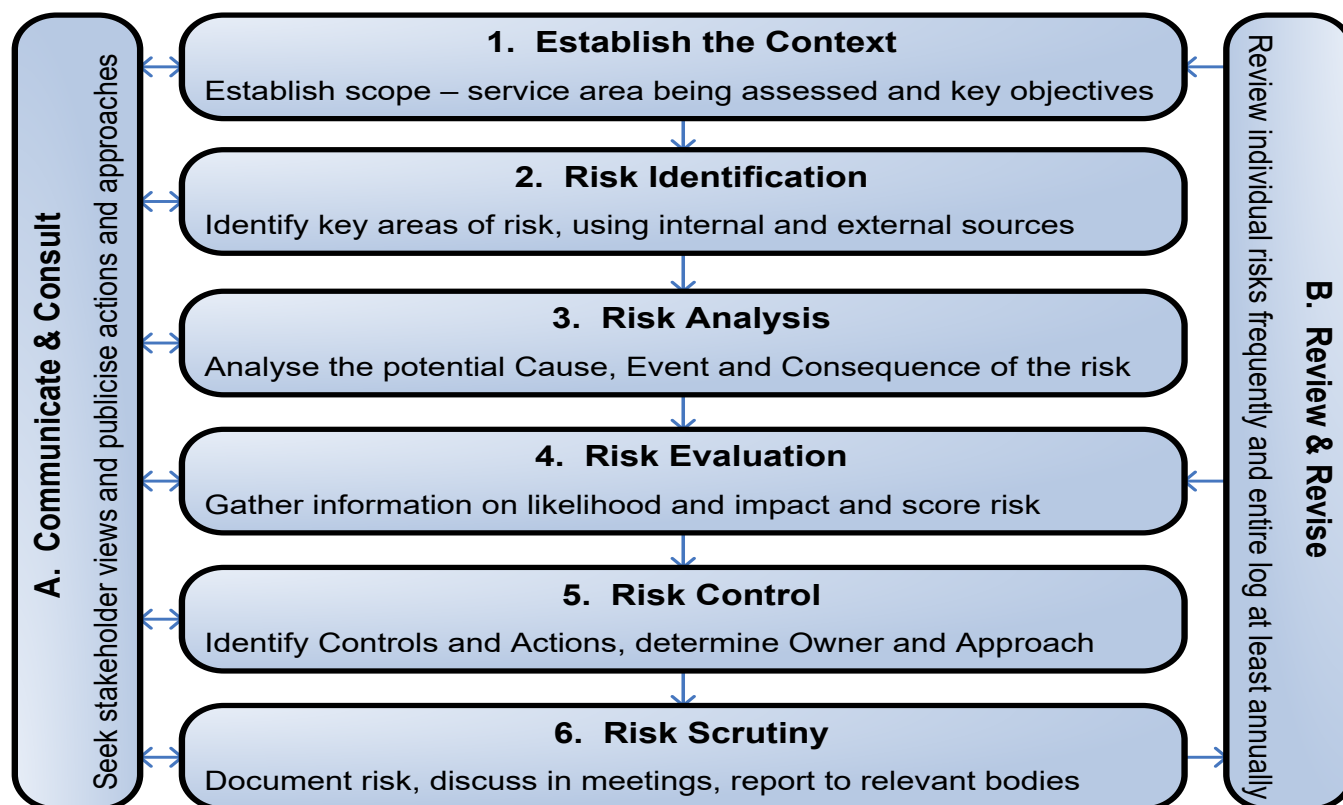
Appendix B – Risk Guidance & Governance Checklist



Clackmannanshire
Council
www.clacks.gov.uk

Comhairle Siorrachd
Chlach Mhanann

This guidance provides information on key considerations for each step in the Risk Management process:



A. Communicate & Consult

Two-way communication is important to every step in the risk management process to ensure the right information is gathered and people are aware of action to be taken, and why. **Staff members (at all levels), other teams/services/ organisations, members of the public/community groups, elected/board members, senior management and central support teams** can all contribute and/or benefit from others' knowledge. Different groups will have different perspectives and experience of practical, operational and strategic issues.

Different stakeholders can improve efficiency and effectiveness by **providing data, information and knowledge** to clarify areas of uncertainty. Others can provide insight into issues they've **identified** or **dealt with** or **solutions** they've found, and resource requirements can be minimised by **sharing information, experiences and controls**. If procedures are put in place to control risks, it's also highly important to communicate **what they are**, the **reasons** for them being put in place and, therefore, why it's important that they're **adhered to**.

B. Review & Revise

Risk management shouldn't be seen as a one-off, or even an annual task. The nature of risks, progress and the effectiveness of controls can change in a short period of time. It's therefore recommended that **key risks are discussed on a frequent basis** (e.g. in monthly 121s/team meetings), with developments recorded, and the relevant people informed. If risks are reviewed **proactively**, updates are available when required, rather than being rushed as part of the reporting process. As well as focussing on the risks already identified, it's also important to review the entire log, at least annually, and **re-assess whether these are still the key risks**.

1. Establish the Context

There can be a temptation to just list everything that could go wrong, but this can be unproductive. The vital first step is to **clarify the scope** of the exercise - always **focus on objectives**. An organisational model can be a useful tool (templates available from Partnership & Performance). Having a **concise summary** of the team/service will focus discussions and, as no completely systematic process can be used, should ensure all relevant aspects are considered. Risk management can only ever be a **'point in time' assessment** and, though it must involve projection, looking very far into the future can introduce too many uncertainties and be detrimental. It should be kept as **simple as possible** by looking solely at **goals within a set time period** (such as a single year).

2. Risk Identification

Steps 2-4 form the risk assessment, with identification often the most difficult step, partly as there can be **no set process** for this. Often registers (profiles) are developed purely from previous logs – this can be informative, but is unlikely to identify **newly emerging risks**. Logs from other **internal & external sources** can also be useful stimuli but a risk should only be identified as relevant if likely to have a specific impact on local goals.

Many different **methodical** or **ad hoc** processes can be used, e.g. **horizon scanning**, **brainstorming**, **facilitation**, or **self-assessment**. A **PESTELO** analysis assesses Political, Economic, Social, Technological, Environmental, Legal and Organisational implications of an objective. External sources such as other **Councils**, **partners** and **audit bodies** can also assist in risk identification, or the **categories** (see next page) can be used as prompts.

3. Risk Analysis

Risks are often **underdeveloped** – documented without **details and dependencies** being considered fully. Many 'risks' found in the Identification stage will actually be causes, such as 'demographic changes' or 'lack of resource' but we must focus on how this affect us achieving goals. The key areas to be developed at this stage are:

Cause	The source or trigger. Risks generally originate from wider issues in the internal or external environment, often outwith our control. Examples are: climate change, aging population, or legislative or organisational changes. Note that the cause is not the key focus of the risk .
Event	How the cause specifically affects us. It may be a single point in time, such as staff not delivering services (cause: industrial action), or it may develop more gradually, such as inability to meet increasing demands (cause: reduced budgets). Several events may arise from the same cause (e.g. withdrawal from European Union causing supply chain and recruitment difficulties).
Consequence	The result of the event occurring. This should be more specific than 'inability to deliver on objectives' – it needs to consider which objectives – will they not be delivered at all, or less effectively, etc.? As much detail as possible should be given on the stakeholders and services that could be affected, and the potential extent of implications relating to the different categories.

It can be useful to **categorise** risks (next page) to inform and clarify assessments, and support **ownership** and **treatment** decisions. Sometimes the cause may be in one category, but consequences in another, or multiple. Judgement/support may be required in categorising and applying the risk appetite statement, and should consider whether the 'leading' category (linked to cause/likelihood) or 'lagging' category (linked to impact) is most relevant.

4. Risk Evaluation

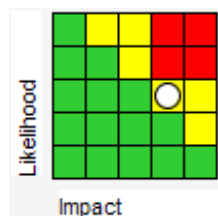
As many elements as possible should be **clarified** and **quantified** to better understand the **nature** and **extent** of the risk. While, again, there are no entirely scientific methods for evaluation and scoring, it should be **evidence-based**, and take into account as much management, organisational and environmental information as possible.

Evaluation should include consideration of:

The past	Has it happened before? Was it managed effectively? What lessons were learnt?
The present	Are similar circumstances developing? How are others managing it?
The future	Do forecasts suggest it will occur/re-occur in the near future?
Organisational factors	Will changes to leadership, policies, resources or other current projects affect the risk?
External changes	Are there national initiatives/targets/aims? Are there legal factors to consider?
Performance indicators	Is the risk occurring? Are we managing it effectively? What are the projections?

Scoring (rating) quantifies the **likelihood & impact** of a risk occurring, summarising overall **severity**. Likelihood incorporates **proximity** (how soon it may occur) – consider which factor is most relevant when scoring. There is a degree of subjectivity so relative scores should be **compared** and **rationalised** to ensure they 'feel right'.

Likelihood (& Proximity)	1. Unlikely/Distant	Little evidence that risk is likely to occur, or likely in over 5 years
Scoring (use most severe)	2. Possible/Long-term	Fairly low chance of risk occurring, or likely in next 3-5 years
	3. Likely/Medium-term	Reasonable chance of risk occurring, or likely in next 2-3 years
	4. Expected/Short-term	Strong chance risk will occur, already partly occurring, or likely in next year
	5. Certain/Imminent	Fairly evident that risk will occur in next quarter, or has already occurred



The **overall risk score** is likelihood multiplied by impact. Here, likelihood = 3 and impact = 4, so the rating is $3 \times 4 = 12$ and the status is amber. The highest possible rating is $5 \times 5 = 25$.

We must focus on **significant risks**, so there's often more ambers and reds. If green, consider whether it's substantial enough to include (unless we need to **demonstrate** how it's being managed). **Inherent** score shows severity with no controls. **Residual** score includes existing controls/mitigations. **Target** score includes controls and the influence of future actions – but these need to be SMART (Specific, Measurable, Accountable, Realistic & Time-bound).

Category Definitions & Impact Scoring (In appetite order – work up from bottom where risk tolerance is lowest)

	1 – Slight	2 – Minor	3 – Moderate	4 – Significant	5 – Extensive
Strategy	Pursuing a strategy, project or change that is poorly defined, based on flawed/inaccurate data, or misaligned to delivery of commitments or objectives, possible due to changing macro-environment				
	Issue in single activity/project with flexibility in plans or in early stages	Multiple issues in single activity with flexibility or minor implications	Multiple issues in multiple activities, some flexibility or moderate impact	Multiple/significant issues with little/no change control/contingency plans	Major issues with little/no flexibility/extensive rework/invested resource
Information	Lack of awareness/learning/knowledge, or misinformed decisions due to failure to produce robust or suitable informatics or fully exploit data resources, or failure to share/publish appropriately				
	Slight limitations/concerns around data integrity	Limited use or publication of data/evidence	Lack of awareness of resources/skills in systems/tools	Major barriers to obtaining/using robust informatics	Inability to inform safety-critical decisions robustly
Reputation	Ethical violations, systematic or repeated failure/breach, political conflict, poor quality, customer service or management of relationships/partnerships, or damage to trust and public confidence				
	Managed incident, in public domain	Local media interest/complaint	Regional interest/notable social media negativity/ multiple complaints	National interest/significant social media negativity/ loss of confidence	Major national media interest
Assets	Persisting in use of inadequate, deficient or poorly designed technology, property, facilities, etc. that are unfit for business needs, or otherwise ineffective/inefficient/non-compliant with standards				
	Temporary/partial inadequacy of single asset with alternative/backup	Temporary/partial inadequacy of multiple assets with alternative	Long term inadequacy or sub-optimal/ insecure/unsupported alternatives	Permanent loss of single asset with sub-optimal or no alternative/backup	Permanent loss of multiple key assets with no alternatives
Workforce	Suboptimal, inappropriate or ineffective working culture or organisational behaviours, leadership or engagement, insufficient capacity or capability, or non-compliance with policies and procedures				
	Diminished team level engagement/ slightly increased absence/turnover	Team delivery disruption related to compliance/ capacity/capability	Service/directorate disruption related to compliance/ capacity/capability	Major disruption/ unmet minimum staffing in key/ statutory areas	Damage to work-force cohesion/ staffing levels for extended period
Community	Risks regarding resilience, deprivation, inequality or other demographic/socio-economic factors for residents or the area (considered organisational risks as objectives focus on societal outcomes)				
	Limitation to resilience/equality of individual	Limitation to resilience/equality of group/sector	Limitation to vulnerable/multiple groups/sectors	Limitation to wider community/critical sector/infrastructure	Limitation to resilience/equality of entire authority
Finance	Linked to the management of financial assets/liabilities, or commercial partnerships/supply chains in accordance with constraints and contractual requirements, poor returns/value, inefficiency, etc.				
	Up to £10k	£10k to £50k	£50k to £200k	£200k to £2m	Over £2m
Environment	Failing to use sustainable materials, technologies or practices, increasing waste or travel/energy requirements, or pollutants that would have an adverse impact on air quality, biodiversity, etc.				
	Slightly reduced ability to meet net zero/climate aims	Limited transition or unrealistic/non-inclusive plans	Continuation of unsustainable practices	Increased waste, emissions, etc. (primarily external)	Major/internal increase in waste, emissions, etc.
Security	Failure to safeguard against fraud/organised crime/cyber threat or unauthorised/inappropriate access to assets, including property, systems and sensitive customer/staff/organisational information				
	Reasonable policy awareness, some non-compliance	Completed training completion/policy adherence	Evidence of more frequent/serious infringements	Significant cyber/ data/physical security breach	Prolonged cyber/ data/physical security breaches
Continuity	Relating to the disruption of operational service delivery, often linked to Emergency Planning or Civil Contingencies, where lack of staff, facilities, etc. disturbs provision of normal or critical functions				
	Slight disruption to a few services or one critical function	Minor disruption or more than one critical service	Moderate disruption or temporary loss of critical service	Major disruption and/or loss of multiple services	Extended loss of multiple functions, including critical
Wellbeing	Non-compliance or policies affecting health, safety or wellbeing of individuals/groups, focussing on more direct physical or psychological harm (wider inequality in Workforce or Community)				
	Single minor injury, illness or harm	Multiple minor or single serious injury/illness/harm	Multiple serious injuries, illnesses or harms	Death or significant psychological harm	Multiple deaths or major mental health impacts
Governance	Unclear plans, authorities or accountabilities, ineffective or disproportionate oversight or decision-making, failure to meet legal or regulatory duties, or audit concerns over performance standards				
	Queries/concerns from audit body	Negative audit/ inspection report	Follow-up/repeated negative findings	Legal action/major audit concerns	Legal action from multiple sources

5. Risk Control

Once the risk has been evaluated, existing **Internal Controls** should be assessed. These may be strategies, policies, procedures, processes, arrangements, scrutiny bodies, etc. that mitigate the risk to some extent by reducing either the likelihood of it occurring or the impact if it does occur. We're often only able to influence one or other of these factors but in some cases controls influence both likelihood and impact. As well as existing controls, there may be planned **actions** (new/planned/in progress) that will reduce the risk once implemented. For example:

- Harm to individuals' health & wellbeing – the impact of this could be significant and irreversible in many different respects so our efforts usually focus more on **preventative** actions and controls;
- Loss of public utilities (power, water, etc.) – here, the cause is outwith our control so the actual risk is failure to prepare or promote resilience, and we can only look at planning to limit the **consequences** when it occurs;
- Health pandemic, Climate change or Strike action – in these situations we can look **both** at preventative actions to reduce the likelihood but also use Business Continuity Plans to reduce the impact.

Once controls and actions are identified, the risk should be assigned an **owner** who can make decisions on **treatment options**, and the **approach** to use. It's important to be risk **aware**, or we could miss opportunities or threats – our Risk Appetite Statement provides guidance on areas of high/low risk tolerance. Though the identified owner is not final (risks can be escalated and demoted), it's important that they have an appropriate **remit, resources and authority** to manage the risk and ensure that treatment actions are completed, where appropriate.

There are 4 **Approaches** for managing risks (mitigations may be a combination and should link to appetite):

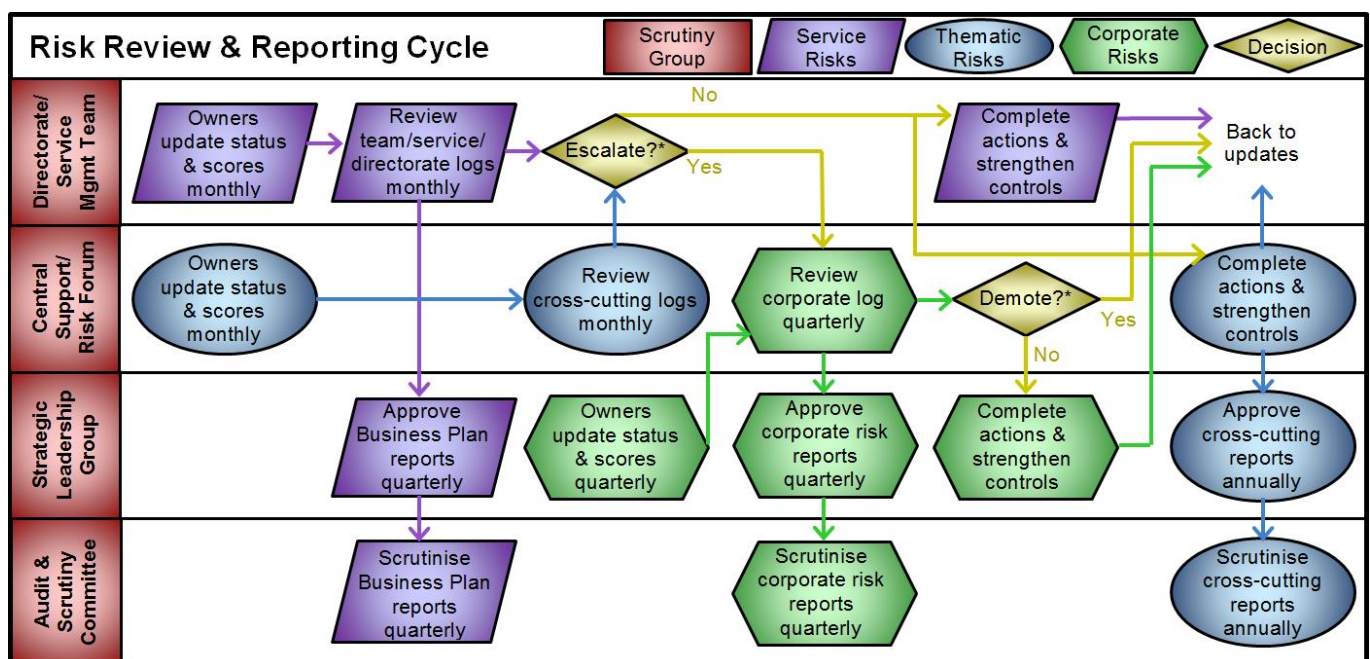
Treat	- take action to reduce the likelihood or impact (most common approach – may treat then tolerate);
Transfer	- pass the risk to another party, such as through insurance (however, some duties non-transferable);
Terminate	- cease the activity that is causing the risk, or do not complete proposed activities;
Tolerate	- continue monitoring once reasonable actions within our control are complete.

Examples where risk appetite and prioritisation must be used:

Financial management	Focus on short term efficiency savings or 'spend to save' investment for the future?
Legislative changes	Resource for training/process/system changes versus cost of statutory breach?
Statutory vs preventative	Minimum statutory requirements/checks or augmented for early identification?
Procurement	Balance/prioritise best functionality, maintenance, support, customisation, price, etc.?
Balancing rights	Protecting the rights of individuals, or community benefits, or both?
Satisfaction vs efficiency	Offer range of options to customers or channel shift to the cheapest option for us?

6. Risk Scrutiny

The review and reporting cycle is shown below. Risk logs should be reviewed frequently and the hierarchy used to escalate and demote. This may depend on the owner's ability to manage the risk, or if the nature or understanding of the risk changes. The Risk Management Strategy provides information on responsibilities and governance.



*Does the risk have a corporate impact? Does it affect multiple services? Does it require consistent management across the Council? Is it significant (red) for an individual service? Does the owner lack the authority or resources to manage the risk? If yes, consider escalating to a higher-level log (from team to service, or service to corporate).

7. Risk Recording – Pentana Risk Updates

Go To... 413 Risks 30 Pentana Risk Print Help Judi Richardson

COU CRR 050 Supply Chain & Labour Market Disruption 1

Current **Compare** 4 Description

Impact 5 Extensive
Likelihood 4 Likely
Score 20 —

Assessment **5x4 High Risk**
Date Assessed 10 Mar 2022

Next Assessment due 15 Jun 2022

Update 3

2 Key information Risk Tree History Internal Controls 5 Related To More...

Date Assessed	Score	Assessment	Assessed by
10 Mar 2022	20 —	5x4 High Risk	Richardson, Judi
20 Oct 2021	20 —	5x4 High Risk	Richardson, Judi

10 March 2022

5x4 High Risk

Impact 5 Extensive
Likelihood 4 Likely
Score 20 —

Assessed By Richardson, Judi

Notes Showing all Notes...
Richardson, Judi, 10 Mar 2022
While contracts and other mechanisms and monitoring may reduce the impact to a certain extent, we must broadly tolerate this significant external risk. Where possible, mitigations are ... [Show more](#)

1. Click to edit Title (short as possible – what could go wrong as well as the area) and Description (more detailed, include Cause & Event***). Don't edit the code or de-activate/delete – other checks/approval may be needed.
2. Click to edit Potential Impact (Profile) – refer to the impact categories (Financial, Security, Wellbeing, etc.)***. Check Approach – if 'Treat' must have related Actions, if 'Tolerate' must have Controls (see step 5). Check Owners in Key Information. Don't edit owners – may need approval, will affect email notifications & reporting.
3. It can be useful to copy the previous note (bottom right of screen shot), before clicking Update/New Assessment, then edit Scores (guidance appears on right) and type/paste/edit Note. If recommending de-activating or moving to another risk log, state this in the note, and why***
4. Click to edit Inherent Score (excluding Actions/Controls) and Target Score ('tolerance' – what it would need to reduce to before we would de-activate). Keep it sensible – if we're 'treating', must be lower than current score!
5. Click to view Actions (still to be done) or Controls (already in place) – stay focussed, maximum 3 of each. Click header then Add to select from list (Business Plan, LOIP, other plans/strategies/processes, etc.), or Remove. Don't click Create or New – should be set up consistently by Superusers. This is the final step – thank you!

***See other sections of Corporate Risk Management Guidance

Check with site administrators or service Superusers about red notes above (changing codes/owners/targets, closing a risk, or if you can't find required actions or controls) – these elements need additional checks or to be done in a managed way (e.g. reporting that a risk is going to be closed before doing so).

8. Governance Checklist

This section details the minimum requirements, documents and duties expected of staff and managers within Clackmannanshire Council. This demonstrates how the risk management policy and principles apply in specific operational contexts by providing information on relevant controls in specific risk-related areas. This summary is revised annually, alongside the Risk Appetite Statement and Delivery Plan.

Annual Planning & Assessments	Group	Frequency	Category
Assess/improve compliance with UN Convention on Rights of the Child	All services	Annual	Community
Review & update Business Continuity Plans/Impact Assessments	Managers	Annual	Continuity
Review & report on Climate Emergency Action Plan progress	Sustainability	Annual	Environment
Use forecast to manage budget/capital bids as per financial regulations	Managers	Quarterly	Finance
Submit statutory returns/reports & use benchmark data/other evidence	Analysts	Varies	Information
Produce/report on Business Plans including indicators, actions & risks	Directors	Annual	Strategic
Review & update Health & Safety Risk Assessment/Risk Profile	Managers	Annual	Wellbeing
Complete Induction and Performance Review & Development process	All staff	Once/Annual	Workforce
Review & update directorate Workforce Plans	Directors	Annual	

Learning & Development

Ensure relevant staff complete The Promise & Safeguarding training	Relevant	Annual	Community
Complete Equality & Diversity mandatory training	All Staff	3-yearly (yr 2)	
Complete Integrated Emergency Management training (timing varies)	Mgrs/TLs	3-yearly	Continuity
Complete training on Dept. for Work & Pensions Data Access/Sharing	Revenues	Annual	Finance
Ensure staff read & understand updates/changes to Code of Conduct	All staff	Ongoing	Governance
Gain Enterprise Risk Management accreditation	Senior Mgrs	Once	
Complete Freedom of Information mandatory training	All Staff	3-yearly (yr 2)	Information
Ensure relevant staff complete Social Networking online training	Relevant	Ad hoc	Reputation
Complete Introduction to Health & Safety mandatory training	All Staff	3-yearly (yr 2)	Wellbeing
Complete First Aid mandatory training	All Staff	3-yearly (yr 2)	
Complete Display Screen Equipment mandatory training	All Staff	3-yearly (yr 2)	
Complete IOSH Managing/Directing Safely training (timing varies)	Managers	3-yearly	
Participate in Leadership Development Programme (content varies)	Managers	Ongoing	Workforce
Year 1 (2024/25): Counterterrorism (Continuity), Data Protection (Security), Public Protection & Fire Safety (both Wellbeing)			
Year 2 (2025/26) of 3-year mandatory training programme shown above			
Year 3 (2026/27): Information Security (Security), Electrical Safety and Slips & Trips (both Wellbeing)			

Changes/Projects/Council & Committee Reports/Policies

Assess Equalities/Fairer Scotland Impacts for changes/reports/policies	Authors	Ad hoc	Community
Complete Sustainability Checklist for changes/reports/policies	Authors	Ad hoc	Environment
Complete Strategic Environmental Assessment for relevant policies	Authors	Ad hoc	
Assess financial resource implications of changes/reports/policies	Authors	Ad hoc	Finance
Assess legal/governance implications of changes/reports/policies	Authors	Ad hoc	Governance
State background reports used & data/evidence supporting decisions	Authors	Ad hoc	Information
State how change/report/policy aligns to Corporate Priorities/Outcomes	Authors	Ad hoc	Strategic
Complete required project documents as outlined by Transformation	Project Mgrs	Ongoing	
Assess staffing resource implications of changes/policies	Authors	Ad hoc	Workforce

Reactive as Requirements/Requests Arise

Refresh/implement asset strategies (Roads, Housing, Public Buildings)	Key services	Ad hoc	Assets
Engage with CONTEST self-assessment process	Managers	Bi-ennial	Continuity
Follow TechOne processes & budgetary control framework	Relevant	Ongoing	Finance
Follow Procurement processes & delegated authorities as per CSO	Relevant	Ongoing	
Respond to Internal Audit queries and recommendations	Relevant	Ad hoc	Governance
Respond to External Audit queries and recommendations	Relevant	Annual	
Participate in Annual Governance Statement/other self-assessments	Team Leads	Annual	Information
Report according to Public Performance Reporting duties	Managers	Annual	
Engage with Comms on management of negative/positive news	Managers	Ad hoc	Reputation
Ensure Information Sharing Agreements are in place for shared data	Officers	Ad hoc	Security
Consult experts (Legal, Finance, etc.) on decisions in a timely manner	All staff	Ongoing	Strategic
Engage with the principles of the Fair Work framework	Managers	Ongoing	Workforce

Appendix C – Corporate Risk & Integrity Forum Terms of Reference



Clackmannanshire
Council
www.clacks.gov.uk

Comhairle Siorrachd
Chlach Mhanann

- Purpose:** Reducing the Council's overall risk profile by sharing information and proactively managing existing and emerging concerns in an efficient, effective, timely and integrated manner.
- Remit:** Providing a governance mechanism for monitoring the fulfilment of statutory duties and policy commitments, discussing strategic and operational progress, and prioritising actions to minimise potential barriers, ensuring the best possible outcomes are achieved.
- Governance:** The Forum provides assurance to the Strategic Leadership Group on the robustness of policies and processes in key risk-related areas, escalating concerns and compliance issues. Attendance is targeted at a relatively senior level and to those who chair/co-ordinate/attend other thematic governance groups to ensure visibility and facilitate information exchange.
- Aim:** To ensure risk owners and senior management are held collectively accountable for the completion of remedial mitigations that support continuous improvement and Best Value.

The specific tasks completed by Forum members are:

- Demonstrating a collective leadership approach to identifying and addressing improvement opportunities with integrity, transparency, and shared accountability;
- Participating in high-level risk reviews, contributing knowledge and identifying new risks via horizon scanning;
- Feeding back on corporate risk strategy, policy & processes, and opportunities for streamlining/consolidation;
- Providing updates on their own corporate risks, and peer-reviewing others' for consistency and integration;
- Providing service updates on: incidents; achievements; new developments/legislation; risks & required action;
- Signposting guidance, support and options for strategy review and/or training via insurance 'risk control days';
- Monitoring the completion of mandatory training and policy adherence across services;
- Communicating and raising awareness of concerns and compliance issues, including prioritising their escalation to the Strategic Leadership Group for maximum impact and benefit.

Chair: The Forum is chaired by the Strategic Director – Partnership & Performance, as owner of the Corporate Risk Management approach. The Director presents an update and issues for escalation to the Strategic Leadership Group after each Forum meeting, and provides reciprocal feedback to the Forum regarding issues of strategic direction and governance.

Membership: Forum attendance is adjusted to reflect the organisation's risk profile, in order to flexibly address the most significant concerns at any given time, with current representatives from:

- Partnership & Performance Directorate – Finance & Revenues (including Procurement); HR & Workforce Development (including Health & Safety); Legal & Governance (including Monitoring Officer, Information Management & Internal Audit); and Partnership & Transformation (including Civil Contingencies (link to Local Resilience Partnership), Counter-terrorism, Digital & Data, Equalities & Serious Organised Crime);
- People Directorate – Chief Education & Social Work Officers;
- Place Directorate – Strategic Director; Energy & Sustainability; Environment & Housing;
- Health & Social Care Partnership (Locality Manager & Chief Finance Officer);
- Clackmannanshire Alliance Community Planning Partnership (board includes 2 Directors & 1 Senior Manager listed above).

Timing: The Forum meets quarterly (May/Aug/Nov/Feb), to inform formal corporate risk register reviews. Updates (item 2 below) are requested 1 month before the meeting and distributed 1 week before. Corporate risk review deadlines are 15th of following month.

Agenda:

1. Welcome and Introductions	Strategic Director – P&P (Chair)
2. Review Service Updates & Mitigation Progress	Forum members submit/present quarterly
3. Verbal updates on Corporate Risk Log	Owners provide /others challenge
4. Prioritisation of Issues for Escalation	All with issues to escalate to SLG
5. Any Other Business	

To ensure focus and limit workload/meeting/document length, item 2 updates should not exceed 1 page. To similarly promote focus and action, no detailed minute is recorded but an action log will be created to drive progress, following strategy approval.

Appendix D - Risk Strategy Delivery Plan

Summary of Strategy Indicators, Actions & Risks



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Comhairle Siorrachd
Chlach Mhanann

Theme	Actions	Indicators	Risks	Indicators	Risks	Actions	Indicators	Risks	Note
Leadership & Management	2					1	3	1	Processes and Handling & Assurance are predominantly green, but substantial slippage in year 2 strategy deployment, particularly in Leadership & Management, Strategy & Policy and Outcomes & Delivery which are now predominantly red. Efforts will be made to accelerate roll-out in year 3, and planned scheduling of improvement actions amended accordingly.
Strategy & Policy						2		1	
People	2	1			1	2	1		
Partnership, Shared Risk & Resources	1				1	2			
Processes	3	1	1			2	2		
Risk Handling & Assurance	3	3		1		1		1	
Outcomes & Delivery	2			1		3	2	1	
% (26 Actions, 15 Indicators, 7 Risks)	50.0%	33.3%	14.3%	13.3%	28.6%	50.0%	53.3%	57.1%	
Overall (total 48 items)	39.6%			8.3%		52.1%			

Action Plans	Owner(s)	Start Date	Due Date	Progress	Note
Internal Audit of Corporate Risk Management Arrangements 20/21	Strategic Director, Partnership & Performance; Senior Manager, Partnership & Transformation	21-May-2021	30-Sep-2023	<div><div>90%</div></div>	Two year 1 actions remain outstanding (1 of 8 IA & 1 of 24 strategy). Year 2 more than half complete but progress slowed, outstanding carried forward to year 3.
Risk Strategy Year 1 Actions (2023/24)	Performance & Information Adviser (lead for all strategy items, unless otherwise stated)	01-Apr-2023	30-Sep-2024	<div><div>99%</div></div>	
Risk Strategy Year 2 Actions (2024/25)		01-Apr-2024	31-Mar-2025	<div><div>62%</div></div>	

Performance Indicator Trends			Note
	Improved	4 indicators, 26.7%	Status shown above, with performance more than 5% below target in two thirds of measures, and similar numbers showing decline. 2 removed (internal/external meetings held) due to limited value. There will be a lag before strategy implementation is reflected in outcome-focussed results.
	Static	2 indicators, 13.3%	
	Declined	9 indicators, 60.0%	
(All targets shown below are for 25/26)			





Risks	Change in Scores	Note
	Increased	Limited capacity in service & central resource have increased several risks, and prior budget/staffing decisions are negatively impacting governance assurance in a number of areas.
	Static	
	Decreased	
(All target scores below are for 25/26 year end)		

Theme A. Leadership & Management

Local Aim 1: Awareness, Corporate Value 3: Be the Leader



Performance Indicators	22/23	23/24	24/25	Status	Target	Owner(s)	Note
Senior Managers with Enterprise Risk Management accreditation	32.4%	31.3%	22.6%		50.0%	Chief Executive; Directors	Senior Leadership Forum offered training in Jan-20 with over half attending. 8 staff attended in Oct/Nov-21 (1 senior manager). Flexible eLearning options (via insurance providers) promoted but further turnover & no recent uptake.
Senior managers with up to date portfolio risk register on Pentana	Not in use before 23/24	15.6%	12.9%		45.2%	As above	Excludes partial portfolio coverage & those not reviewed in last year. 1 log developed in 24/25 but 2 existing not reviewed. 25/26 target to bring 10 logs up to standard (chief officer & partial coverage), including refresher training.
Elected Members attending internal risk/scrutiny training		61.1%	72.2%		100.0%	Performance & Information Adviser	Up from 11 in 23/24 to 13 in 24/25 (out of 18) but below target of all attending. Engaging discussions & interesting points raised by attendees, with actions taken forward to address issues. Further training will be offered in 25/26.



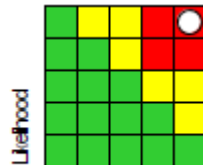
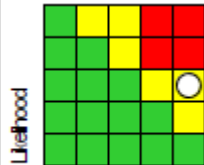
Actions	Status/Progress	Due	Owner(s)	Note
Prioritise services to address gaps in risk logs (senior manager level) and initiate programme of facilitated sessions	 50%	31-Mar-2025	Performance & Information Adviser	Prioritised (based on corporate objectives & those requiring less work to bring up to standard) but no uptake of facilitation. Leaders must invest strategic & operational resource in performance & risk, current levels are unsustainable.
Provide phase 2 of Elected Member training sessions on Scrutiny, Performance & Risk	 100%	31-Mar-2025	As above	Sessions provided in Jan/Feb (see indicators), but officers cannot compel Members to attend. There must be a recognition of dual-ownership of risk by Council officers and those making/scrutinising/challenging decisions & policy.
Offer risk management accreditation options to senior managers (via insurance contract risk control days)	 100%	31-Mar-2025	As above	While this was not completed within the target time, accreditation was offered to all senior managers as part of risk consultation sessions in May-25, though there has not yet been any uptake of this offer.

		Leaders Fail to Promote Risk Awareness	Chief Executive	Existing Controls	Current Score	20	Target Score	12
Risk	Leaders do not see value in risk management and fail to prioritise, exemplify and drive focus on deployment with staff			Corporate Risk & Integrity Forum	 Likelihood Impact	20	 Likelihood Impact	12
Potential Impact	Poor awareness of key risks and mitigations at multiple levels due to lack of appropriate evaluation/escalation/cascade, with widespread implications for ill-informed decision-making and risk exacerbation through non-compliance			Annual Mandatory Training Programme				
				Hierarchy of Risk Registers				
Note	Year 1 focussed on approach and year 2 on deployment, though progress has slowed, and there has been a decline in compliance with guidance at senior levels. Risk Forum service coverage is comprehensive and mandatory training covers core risk-related topics (though completion rates vary). Reasonable awareness and most plans/reports reference risk, but limited evidence of robust assessments or recording. Actions to embed and integrate continue into 25/26.							

Theme B: Strategy & Policy

Local Aim 2: Transparency, Corporate Value 1: Be the Customer
(No indicators in place, will be added if informative)

Actions	Status/Progress	Due	Owner(s)	Note
Prioritise corporate strategies to address gaps in risk logs and initiate programme of facilitated sessions (or upload to Pentana where they already exist)	 0%	31-Mar-2025	Performance & Information Adviser	Direct work has not yet begun as partly depends on development of strategy guidance to ensure leads are aware of responsibilities for risk management in strategy development, and that potential challenges are built into planning. Service registers were considered highest priority, and will clearly link to this, but the strategy perspective is important to ensure full coverage of objectives.
Define guidance, process & template for developing strategies	 5%	31-Mar-2025	As above	While drafting has begun, it was not possible to deliver the guidance and template within target times, though this is seen as a high priority and it was discussed in the Annual Governance Statement review sessions.





		Failure to Develop or Publish Risk Strategy or Registers	Chief Executive	Existing Controls	Current Score	25	Target Score	15
Risk		Approach & management of specific risks is not summarised publicly due to reluctance to discuss negative factors		Public Performance Reporting				
Potential Impact		Failure to provide scrutiny bodies and the public with appropriate information, decisions made without reference to all relevant facts or potential barriers, failure to challenge/mitigate and/or erosion of trust, affecting reputation		Elected Member Scrutiny & Challenge				
				Corporate & Business Plans				
Note		Most work is highly risk-focussed but improvement required in formalising analysis, recording & reporting for compliance with risk management aims. While the strategy element of this risk has been fulfilled, little progress has been made in development & publication of registers, and one directorate business plan did not include risk in 24/25. The programme of risk log development, revision of committee template, and strategy guidance aim to reduce the score during 25/26.						

Theme C: People

Local Aim 3: Consistency, Corporate Value 2: Be the Team
(Indicator on 'Internal Meetings Held' discontinued as less informative)







Performance Indicators	22/23	23/24	24/25	Status	Target	Owner(s)	Note
Services adequately represented on Corporate Risk & Integrity Forum	100.0%	100.0%	100.0%		100.0%	Chief Executive; Directors	Members include senior managers & relevant officers across all directorates and key partnerships, however, this does not demonstrate how actively members are participating, or the extent to which guidance is cascaded.
Services adequately represented by Pentana superusers	59.1%	36.4%	38.6%		50.0%	As above	Substantial decline from 100%, 2 trained in 24/25 but further turnover & failure to nominate successors. Importance of this role is increasing in tandem with governance expectations/need for streamlining/contracting workforce. Greater engagement required to capitalise on system benefits.



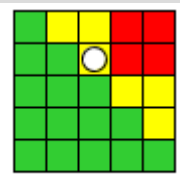
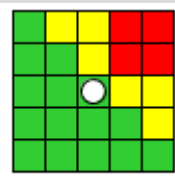
Actions	Status/Progress	Due	Owner(s)	Note
Complete quarterly updates of Connect intranet page for sharing risk guidance, training, events, etc.	 100%	31-Jan-2025	Performance & Information Adviser	Updates completed in target times, highlighting additional materials and relevant external reports (e.g. Audit Scotland). This action recurs annually to reduce single points of dependency in disseminating current insights.
Identify candidates for Pentana superuser training with directors/senior managers & provide training/workshops	 100%	31-Mar-2025	As above	2 superusers trained from Place and Partnership & Performance, with ongoing mentoring, but still major gaps in coverage at directorate & service levels, and training entirely dependent on managers putting forward nominees.
Provide information sessions on Pentana content/functionality, identify candidates & provide manager/inputter training/workshops	 25%	31-Mar-2025	As above	Sessions have been held with managers/staff members from Education, Child Care, Sustainability & Members' Services, as well as representatives of the Family Wellbeing Partnership
Review risk analysis training module on Clacks Academy after approval of revised risk strategy (outstanding Internal Audit Action)	 20%	30-Sep-2023	As above	General risk training not appropriate for all staff (though corporate risks reflected in mandatory programme). Content defined for target groups (theme leads, managers, etc.) but workload & service support preventing completion.

		Inconsistent Staff Application of Risk Principles	Performance & Information Adviser	Existing Controls	Current Score	12	Target Score	9
Risk	Staff do not know or apply the principles in the risk strategy due to lack of communication, training, guidance or support			HSC Joint Risk Management Forum				
Potential Impact	Fragmented approach, failure to prioritise in a robust and consistent manner, lack of internal integration and confusion among those consuming risk information, leading to other noted risks			Risk Training, Facilitation & Guidance				
				Pentana Superusers & Site Administration				
Note	Training needs were analysed during strategy development & key groups/actions identified. Facilitation & support continues, including intranet dissemination of information, offers of customised in-house training and also free accreditation via insurance contracts 'risk control days'. Efforts are ongoing with Elected Members, the risk forum and senior managers, but limited resource, and uptake/compliance issues in some areas mean this risk has not reduced this year.							

Theme D: Partnership, Shared Risk & Resources

Local Aim 4: Collaboration, Corporate Value 4: Be the Collaborator
(Indicator on 'External Meetings Held' discontinued, others will be added if informative)

Actions	Status/Progress	Due	Owner(s)	Note
Provide collaborative support to external partners for performance & risk processes, including the Pentana corporate performance management system and Community Risk Register biennial review	 	31-Mar-2025	Performance & Information Adviser	Responses and collaborative support provided throughout the year, including work with Health & Care Partnerships, Improvement Service, Association of Local Authority Risk Managers and Scottish Performance Management Forum.(the biennial review of Community Risk Register did not fall within this financial year).
Work with FV Health & Social Care joint risk forum to evaluate & implement whole-system risk sharing options	 	31-Mar-2025	As above	The work of the joint forum is currently being driven by the NHS risk manager, and some meetings around risk sharing and revising terms of reference have been cancelled, but collaborative work will continue when they are in a position to reschedule.
Prioritise key partnerships to address gaps in risk logs and initiate programme of facilitated sessions (or upload to Pentana where they already exist)	 	31-Mar-2025	As above	Work has not yet begun on this action, due to knock-on effects of other delays and support demands but it will be carried forward to year 3, informed by work conducted by the risk forum and information gathered as part of the Annual Governance Statement process.





		Inadequate Collaboration with Partners/Experts	Performance & Information Adviser	Existing Controls	Current Score	12	Target Score	9
Risk		Failure to integrate with partners or capitalise on external knowledge due to an insular view or lack of co-operation		External Audit Assurance & Improvement Plan	 Likelihood Impact	12	 Likelihood Impact	9
Potential Impact		Unclear/inefficient/ineffective processes for those working in partnerships, excessive resource when solutions may already exist, or lack of awareness/incorporation of externally-identified risks or recommendations into plans		HSC Joint Risk Forum				
				External Risk Engagement (Insurers/, ALARM & IS)				
Note		The risk forum includes members of key partnerships, including the Alliance, Health & Social Care, Family Wellbeing, Resilience & Falkirk Council (Internal Audit). Regular knowledge-sharing is conducted with Gallagher Bassett (risk partners), and a range of national performance & risk networks. The joint Health & Social Care risk forum has expanded to cover both Forth Valley partnerships, but lack of activity in recent years, lack of visibility of registers, and revision of the Clacks & Stirling partnership's risk strategy without consulting local authorities, will increase deviation, inconsistency and inefficiency rather than reducing it.						

Theme E: Processes

Local Aim 5: Clarity, Corporate Value 5: Be the Innovator

Performance Indicators	22/23	23/24	24/25	Status	Target	Owner(s)	Note
Total insurance claims closed within year (Employers & 3rd Party Liability, Motor, Highways, Property & Injury)	41	21	27		30	Senior Manager - Legal & Governance	Can only be viewed alongside other insurance indicators. While no. of claims is outwith our control, any claim will incur some cost (processing, insurance costs, court proceedings, etc.) aside from impacts on individuals. Slight increase, but reduction of more than two thirds over last 5 years (68 in 19/20).
Insurance claims closed with payment (% of closed in year)	63.4%	61.9%	85.2%		67.0%	As above	Increase due to reduced claims. Reasons for claims being upheld monitored to improve defensibility rate both in court & proactive reduction of risks.
Value of insurance claims paid ('claims experience')	£41,016	£5,574	£25,961		£25,000	As above	Increase but 23/24 only 6% of 21/22, remains below 22/23. Average payment £4,020 (21/22), £429 (23/24), £962 (24/25), but below all years prior to 23/24.

Actions	Status/Progress	Due	Owner(s)	Note
Review risk Guidance, Governance Checklist & Appetite Statement to support prioritisation	 100%	30-Jun-2024	Performance & Information Adviser	Year 2 (24/25) checklist & statement revised as part of annual report preparation
Provide responsive support for performance & risk processes, including Pentana system	 100%	31-Mar-2025	As above	Provided but volume & urgency unsustainable for single officer, impacting improvement. Managers must take responsibility for proactive self-service.
Revise committee report template & pilot use of Pentana system to manage approval process	 20%	31-Dec-2024	As above	Drafting of the revised template and Pentana process has begun but this has not been completed within target time and will be carried forward to year 3.
Establish benefits assessment process to complement assessments of risks to outcomes	 100%	30-Sep-2024	As above	Process, matrix & guidance developed, now seeking pilot areas to test and refine, with a number of service areas expressing an interest.
Prioritise categories/cross-cutting corporate themes to address gaps in risk logs and initiate programme of facilitated sessions (or upload)	 0%	31-Mar-2025	As above	It has not been possible to begin work on this action, though it will be informed by the horizon scanning scorecard refinements, which will highlight categories/themes lacking sufficient supporting assurance evidence.



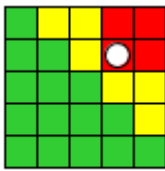
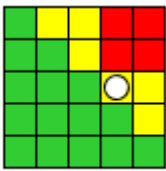
		Unclear Processes or Prioritisation Mechanisms	Performance & Information Adviser	Existing Controls	Current Score	6	Target Score	3
Risk	Staff & Members are unclear on risk management/prioritisation due to failure to define or disseminate suitable processes			Management Team Risk Workshops	 Likelihood Impact	 Likelihood Impact		
Potential Impact	Uncoordinated/disconnected activities, failing to address strategic priorities, exacerbating issues regarding equalities, deprivation, safeguarding or sustainability, or mismanaging building/data security, health & safety or continuity incidents			Business Continuity Plans				
				Strategic Framework of Plans, Policies & Procedures				
Note	Clarified in strategy, guidance & appetite (with annual revision). Dissemination expanded from directors/chief officers to all senior managers & key functional leads, embedded through training & facilitation. Responsive support & governance checklist for additional clarity on duties and tools. Cannot be driven by single officer, and quality of guidance/improvement actions dependent on meaningful engagement and challenge by senior leaders, Elected Members, and topical leads.							

Theme F: Risk Handling & Assurance

Local Aim 6: Proportionality, Corporate Value 2: Be the Team

Performance Indicators	22/23	23/24	24/25	Status	Target	Owner(s)	Note
Internal Audit assurance level on arrangements for risk, governance and control	3	2	2		3	Chief Executive	Indicator shows assurance level of 1 (No assurance), 2 (Limited assurance) or 3 (Substantial assurance). 5 years' values have been recorded, and have always been Substantial until 23/24 when the level reduced to Limited.
IA draft reports issued within 3 weeks of fieldwork completion	83%	92%	85%		75%	Internal Audit Manager	Actual performance exceeded target for two indicators, however, performance dropped slightly in one of the indicators (due to complexities and resourcing requirements of the additional two audits in the CSIJB Internal Audit Plan which weren't anticipated). We would hope to meet all three next year.
IA recommendations accepted by management	100%	98%	100%		90%	As above	
Completion of main Internal Audit programme	92%	100%	81%		85%	As above	

Actions	Status/Progress	Due	Owner(s)	Note
Provide evidence for the Annual Governance Statement, Internal & External Audit	 100%	31-Mar-2025	Performance & Information Adviser	Evidence provided and queries answered as and when received, in relation to performance & risk duties, and support of other service/partnership activities.
Support consolidation/streamlining of statutory data returns & reports, including participation in national Local Government Data Platform project	 100%	31-Mar-2025	As above	No further information received on LGDP but internal preparation continues, including with Data & Digital Team. Significant work to fulfil statutory duties annually, but revised as of 01-Apr requiring substantial changes in 25/26.
Review Annual Governance Statement process with colleagues to improve integration with risk	 50%	31-Mar-2025	As above	It was not possible to complete this within target date, but key steps taken to improve alignment and integration post-year-end, carried forward into year 3.
Review the process for setting up and managing Internal Audit recommendations on Pentana & provide training/guidance for Internal Auditors	 100%	31-Dec-2024	As above	The suite of available IA reports was substantially revised, and further actions on dashboards and imports have been identified for year 3.



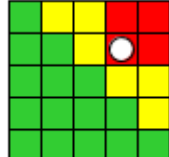
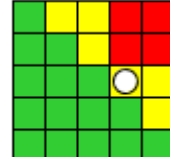
		Disproportionate Risk Handling	Performance & Information Adviser	Existing Controls	Current Score	16	Target Score	12
Risk	Failure of governance/scrutiny processes leads to the over-/under-control of risks, with lack of balance in appetite, tolerance & control			External Audit Assurance & Improvement Plan				
Potential Impact	Missed opportunities, allowing unfavourable events to occur, or prevention activities causing greater impact than would be incurred should risks materialise, resulting in inappropriate utilisation of workforce, financial resources or other assets			Internal Audit Programme				
				Council/Committee Reports & Procedures				
Note	Local Code of Governance self-assessed & audited annually, with areas for improvement identified, and committee structures, remits & approval processes ensuring oversight. Support staff and other specialists share information via the risk forum to ensure balance, as well as identifying 'risk control day' priorities. A lack of evidenced risk assessments or data-led decision-making in some areas, however, means that this risk did not reduce in 24/25.							

Theme G: Outcomes & Delivery

Local Aim 7: Objectivity, Corporate Value 6: Be the Future

Performance Indicators	21/22	22/23	23/24	Status	Target	Owner(s)	Note
Corporate indicators improving since previous year	49.4%	50.0%	46.9%		55.0%	Chief Executive	Includes corporate report & benchmarking indicators (figures change due to updates/corrections). 23/24 decline in more than half of 130 measures.
Corporate indicators with green status for target achievement (met or within 5%)	55.1%	61.3%	56.9%		67.0%	As above	Also declined and over-reliance on default Scottish average as target isn't always appropriate. May be unrealistic in single year if consistently in bottom quartile, or may not be challenging enough to reflect stated Council priorities.
Corporate indicators above Scottish median (top 2 ranking quartiles)	40.4%	40.0%	41.4%		50.0%	As above	Slight increase following 3 years of decline. We continue to put pressure on national bodies to improve timeliness but must also seek ways to improve this internally to ensure prompt decision-making can address underperformance.

Actions	Status/Progress	Due	Owner(s)	Note
Pilot reporting performance indicators to inform corporate risk likelihood/proximity/impact scores (outstanding year 1 action)	 95%	31-Mar-2024	Performance & Information Adviser	While key indicators have been identified for some corporate risks, progress has been slow and it has not yet been possible to embed this in reporting.
Work with Data & Digital Team to improve access, use and impact of tools & mechanisms	 100%	31-Mar-2025	As above	Contact ongoing regarding urgent and vital corporate-level enhancements. Steps also taken independently, e.g. migrating Pentana from outdated Java.
Work with Transformation function on project dashboards, data & governance compliance	 100%	31-Mar-2025	As above	Transformation support provided to central team and all directorates, including recommendations on programme/project governance and evidencing benefits.
Prioritise projects/programmes to address gaps in risk logs and initiate programme of facilitated sessions (or upload where they already exist)	 0%	31-Mar-2025	As above	Not started, and risk lead does not have visibility of Strategic Oversight Group papers. Concern at project managers not using corporate processes or internal risk expertise, not known if following good practice/local risk policy.
Locate key corporate strategies, plans & performance reports & ensure accessible to staff	 50%	30-Sep-2024	As above	Substantial proportion linked via Performance web pages and work to expand, including strategy map to clarify hierarchy, relationships & common outcomes.

		Failure to Evidence Reduced Risk Profile	Performance & Information Adviser	Existing Controls	Current Score	16	Target Score	12
Risk	Risk owners' personal perspective unduly influence risk assessments, resulting in inappropriate scoring and treatment			Pentana Performance Management System		Likelihood		Impact
Potential Impact	Failure to escalate/demote or inability to demonstrate rationale for decisions or integration of initiatives with key deliverables, with possible misuse of resource and strategic misalignment to the detriment of community outcomes			Governance & Audit Processes				
				Corporate Risk Management Strategy & Policy				
Note	Single risk owner good practice for accountability, but guidance encourages involving other officers/groups to ensure all relevant data and actions considered. Increased use of tools, robust assessments and challenge via risk forum, senior leaders, committees & audits will raise assurance/reduce risk profile. Delays in risk strategy deployment due to resourcing issues, reduced compliance in publishing registers, and declining performance means this risk has, again, increased.							

Year 3 Actions

Will include those outstanding from previous years. Further actions for years 3-5 will be defined based on progress and emerging priorities

Theme	Action	Desired Outcome	Start	Due
A Leaders	Offer risk accreditation to senior managers & assess refresher training options after accreditation (e.g. Leadership Development Programme)	Demonstrate current mechanisms, processes & controls for the purposes of governance assurance	01-Apr-2025	31-Mar-2026
	Provide Elected Member training sessions on Scrutiny, Performance & Risk	Ensuring deployment of strategy aims, and raising awareness of principles, processes, responsibilities & good practice	01-Oct-2025	31-Mar-2026
B Strategy	Review Business Planning guidance & template	Streamline to remove duplication, move to more strategic summaries of directorate strategies & improve integration/management via Pentana	01-Jul-2025	31-Dec-2025
C People	Complete quarterly updates of Connect intranet page for sharing risk guidance, training, events, etc.	Ensuring risk information & guidance is available to all staff to promote the consistent application of good practice	01-Apr-2025	31-Jan-2026
	Identify candidates for Pentana superuser training with directors/senior managers & provide training/workshops	Ensuring deployment of strategy aims, and raising awareness of principles, processes, responsibilities & good practice	01-Apr-2025	31-Mar-2026
	Provide information sessions on Pentana content/functionality, identify candidates & provide manager/inputter training/workshops	Ensuring deployment of strategy aims, and raising awareness of principles, processes, responsibilities & good practice	01-Apr-2025	31-Mar-2026
D Partners	Provide collaborative support to external partners for performance & risk processes, including the Pentana corporate performance management system and Community Risk Register biennial review	Reactive support, guidance and advice for external colleagues on knowledge, experience and process benchmarking on performance, risk and system processes and good practice	01-Apr-2025	31-Mar-2026
E Process	Review risk Guidance, Governance Checklist & Appetite Statement to support prioritisation	Provide clarity & support for managers with consolidated approach to managing governance expectations & considerations	01-Apr-2025	30-Jun-2025
	Provide responsive service support for performance & risk processes, including the Pentana corporate performance management system	Reactive internal support, guidance and advice on consistent & efficient compliance with performance, risk, system, processes & good practice	01-Apr-2025	31-Mar-2026
	Pilot benefits assessment process to complement risk assessments, based on expressions of interest from managers/topical leads	Ensure data & evidence are assessed and realistic targets set to support the delivery of positive outcomes	01-Oct-2025	31-Dec-2025
F Handling	Provide evidence for the Annual Governance Statement, Internal & External Audit	Demonstrate current mechanisms, processes & controls for the purposes of governance assurance	01-Apr-2025	31-Mar-2026
	Support the consolidation/streamlining of statutory data returns & reports, including participation in the national Local Government Data Platform project	Improve the efficiency & integration of data management & reporting and complying with national/statutory submission requirements	01-Apr-2025	31-Mar-2026
G Delivery	Work with the Data & Digital Transformation Team to improve access, use and impact of tools & mechanisms	Informing risk assessments in terms of likelihood of risk materialisation, and evidencing the impacts & outcomes of mitigation actions	01-Apr-2025	31-Mar-2026
	Work with the Transformation & Capital function to develop project dashboards and minimum project governance requirements	Further streamlining and integration of project/programme management with other corporate planning, data & reporting processes	01-Apr-2025	31-Mar-2026
	Fully incorporate identification of informative performance indicators/ data/evidence into risk evaluation guidance & process (following pilot)	Reduce subjective elements of assessment to focus on evidence-based evaluation of effectiveness of mitigations & positive impact on outcomes	01-Apr-2025	30-Sep-2025

Year 4 Actions

Excludes those repeated annually. Limited year 2 progress means some year 3 postponed and further amendments may be necessary







Theme	Action	Desired Outcome	Start	Due
A Leaders	Prioritise teams to address gaps in risk logs (team leader level) and initiate programme of facilitated sessions	Visibility, consistent recording & regular review of all organisational risk logs via corporate performance management system to improve awareness & proactive management of risk	01-Apr-2026	31-Mar-2027
	Assess potential for 'deep dive' sessions with Elected Members/managers to explore thematic areas in greater detail	Provide options for exploring & discussing indicators, actions, risks and benefits in a more interactive & flexible way than can be provided via static reports	01-Apr-2026	30-Sep-2026
	Provide Elected Members with training & access to the Pentana system (once information needs assessed & content brought fully up to date)	Provide transparent access to performance & risk information at a time and place that is suitable to Elected Members	01-Jan-2027	31-Mar-2027
B Strategy	Align Pentana internal controls list to key corporate strategies & policies, and implement document review functionality	Ensure controls list is current and utilise functionality for holding/reviewing documents (including automated reminders)	01-Apr-2026	30-Sep-2026
	Create live area profile template (for inclusion in corporate strategies) that will automatically populate with most recently available data	Reduce duplication, ensure strategies use most current data available and improve efficiency of strategy production	01-Jul-2026	31-Dec-2026
C People	Re-assess training options for Elected Members, managers, superusers & system end-users and expand if appropriate	Ensuring deployment of strategy aims, and raising awareness of principles, processes, responsibilities & good practice	01-Oct-2026	31-Dec-2026
D Partners	Identify & respond to partnership priorities & opportunities as they emerge	Maximise value of partnership resources, knowledge & experience in risk management, mitigation, processes and good practice	01-Apr-2026	31-Mar-2027
E Process	Conduct more detailed review of risk guidance in response to feedback from facilitation programme & further consultation	Provide clarity & support for managers with consolidated approach to managing governance expectations & considerations	01-Apr-2026	30-Jun-2026
F Handling	Refine Internal Audit dashboards & identify options for further streamlining & automation	Remove single points of dependency from process & improve efficiency & effectiveness to support management & oversight of IA actions	01-Jul-2026	31-Dec-2026
	Summarise common risks & mitigations in a risk library/menu	Simplify the assessment process, reduce duplication and capitalise on past successes	01-Jul-2026	31-Dec-2026
	Provide External Auditors with access to the Pentana system (once content brought fully up to date)	Provide transparent access to performance & risk information at a time and place that is suitable to external auditors, & improve efficiency of evidence provision	01-Jan-2027	31-Mar-2027
G Delivery	Identify ways to better evidence risk assessments with both preventative early warning indicators and those demonstrating the impact of mitigations on delivery	Reduce subjectivity in assessment & scoring to support proactive decision-making & positive impact on organisational outcomes	01-Apr-2026	31-Mar-2027

Appendix E - Corporate Risk Register

Summary of Changes	Score Distribution
<p>At the end of quarter 1, 2025/26 the total number of risks on the corporate register has increased from 18 to 21 (details in Change in Scores below).</p> <p>Status</p> <ul style="list-style-type: none"> • 11 risks are red (increase from 8 at 2024/25 year end, due to newly added/split risks) • 7 are amber (increase from 6, due to revised scores) • 3 are green (decrease from 4 - green often demoted unless ongoing scrutiny needed) <p>Approach</p> <ul style="list-style-type: none"> • 15 risks are being Treated (increase from 13) • 5 must be Tolerated (same as previous) • 1 will be Transferred to the People Directorate register after this report <p>Change in Scores Since Last Review</p> <ul style="list-style-type: none"> • 2 risks reduced, 2 increased, and 13 remain the same (including the one being Removed) • 1 New risk has been added (escalated from the Housing register) • 1 risk (Impact of Poverty, Inequality & Changing Demographics) has been Split into 3 key areas, due to being too broad and high-level to be informative in its previous form 	<p>(Abbreviations in the list below are expanded in the detailed risk summaries further through the report)</p>

Code	Risk Title	Score	Status	Approach	Change
COU CRR 008	Insufficient Financial Resilience	20		Treat	
COU CRR 057	Worsening Health Inequalities	20		Treat	S
COU CRR 046	IT System Failure	20		Treat	
COU CRR 055	Lack of Affordable & Suitable Housing Supply	20		Treat	N
COU CRR 012	Health & Safety Breach	20		Treat	
COU CRR 050	Supply Chain & Labour Market Disruption	20		Tolerate	
COU CRR 056	Increasing Levels of Poverty	16		Treat	S
COU CRR 047	Inadequate Workforce Planning	16		Treat	
COU CRR 033	Major Governance Failure	16		Treat	
COU CRR 058	Inability to Meet Increased Social Care Demand	16		Treat	S
COU CRR 009	Information Not Managed Effectively	16		Treat	
COU CRR 049	Continued Contribution to Climate Change	15		Treat	
COU CRR 040	Failure of Public Utility Supply	15		Tolerate	
COU CRR 034	Insufficient Pace & Scale of Organisational Transformation	12		Treat	
COU CRR 054	Limited Assurance Around Management of RAAC	12		Treat	
COU CRR 053	School Estate Condition Disrupts Education Provision	12		Treat	
COU CRR 031	Failure to Prepare for Severe Weather Events	12		Tolerate	
COU CRR 022	Public Health Emergency	12		Tolerate	
COU CRR 052	Failure to Comply with UNCRC	8		Treat	
COU CRR 023	Industrial Unrest	6		Tolerate	
COU CRR 011	Limited Capacity to Reduce Harm to Child(ren)	6		Transfer	R

Risk Register Guidance

Purpose	Risk is key to planning, and involves thinking about what might get in our way and stop us achieving our goals. We all do this every day, probably without thinking about it – checking for cars to cross a road safely, or watching the weather forecast and taking an umbrella.																										
Aims	Reports consider what’s likely, but also the worst possible results. We think about how to prevent them or how we’ll react if they do happen. Predicting the future can’t be exact, but we need to show that we’ve thought it through, checked the facts, and are aware of the current situation.																										
Summary	What’s changed since the last report and totals for some key factors below (the current profile).																										
Scores	We use guidance to score how likely the risk is to occur and possible results. These go from 1 to 5, and are multiplied to give overall severity. If it’s very likely, with serious impacts, it’s 5 x 5 = 25.																										
Status	Scores are grouped to give the status:  green, low risk (9 or less),  amber, medium risk (10-15), or  red, high risk (16 or more). This highlights major issues that need dealt with as a priority.																										
Change	Whether the score’s gone up  , down  , or stayed the same  since last time. Ideally, they’ll go down, but there’s often issues we can’t control so, even if we’ve taken action, it might still increase.																										
Approach	If we’re doing something to prevent the risk or plan what we’ll do if it happens, the approach is ‘Treat’. If we can’t prevent it, or already have plans, it’s ‘Tolerate’ (with ongoing checks that plans still make sense). ‘Transfer’ (pass to someone else) and ‘Terminate’ (stop the risky activity), are less common due to laws about Council responsibilities and services we must provide.																										
Lead Officer	The person with overall responsibility for dealing with the risk and providing updates.																										
Title	The issue we’re worried about – very negative but may never occur because of actions we’ll take.																										
Risk	More detail about what might cause the risk, and the event we need to prevent or react to.																										
Impact	The worst possible results on the Council or local communities, considering the categories below.																										
Notes	An update on the current situation, progress with actions, and any data that tells us how likely the risk is to occur, the timing, or the impacts (so that assessments are based on facts, not guesswork).																										
Controls	Things already in place to prevent the risk, or plans for how we’ll respond. These make the risk less likely or the impact less severe, so we think about these when setting the current score.																										
Actions	Things we’re doing just now, or in the future, to reduce the risk more. We think about these when setting the target score to show how the actions will improve our position once complete.																										
Categories	<div>Broad high-level topics the Council has to keep an eye on to make sure things go smoothly.</div> <table><tr><td>Assets</td><td>Buildings, computer systems and other equipment needed to run our services.</td></tr><tr><td>Community</td><td>Helping people to stay strong and happy, and looking after them in difficult times.</td></tr><tr><td>Continuity</td><td>Making sure the services people rely on keep running without disruption.</td></tr><tr><td>Environment</td><td>Looking after the planet, animals and plants, and reducing pollution and waste.</td></tr><tr><td>Finance</td><td>The money we have to run services and keep doing all the other things on this list.</td></tr><tr><td>Governance</td><td>Obeying the law and other rules about behaving responsibly and fairly.</td></tr><tr><td>Information</td><td>Learning from facts and data we trust, and being honest about how things are going.</td></tr><tr><td>Reputation</td><td>How other people see us, and how happy they are with how we do things.</td></tr><tr><td>Security</td><td>Making sure only the right people get into buildings/systems, and use them properly.</td></tr><tr><td>Strategic</td><td>What we’ll do and changes we’ll make so that services work better for everyone.</td></tr><tr><td>Wellbeing</td><td>Keeping people safe and healthy so they’re not hurt in accidents or by other people.</td></tr><tr><td>Workforce</td><td>The staff and skills we need to do all of the above to a high standard.</td></tr></table>			Assets	Buildings, computer systems and other equipment needed to run our services.	Community	Helping people to stay strong and happy, and looking after them in difficult times.	Continuity	Making sure the services people rely on keep running without disruption.	Environment	Looking after the planet, animals and plants, and reducing pollution and waste.	Finance	The money we have to run services and keep doing all the other things on this list.	Governance	Obeying the law and other rules about behaving responsibly and fairly.	Information	Learning from facts and data we trust, and being honest about how things are going.	Reputation	How other people see us, and how happy they are with how we do things.	Security	Making sure only the right people get into buildings/systems, and use them properly.	Strategic	What we’ll do and changes we’ll make so that services work better for everyone.	Wellbeing	Keeping people safe and healthy so they’re not hurt in accidents or by other people.	Workforce	The staff and skills we need to do all of the above to a high standard.
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Wellbeing	Keeping people safe and healthy so they’re not hurt in accidents or by other people.																										
Workforce	The staff and skills we need to do all of the above to a high standard.																										
Outcomes	The Council’s key priorities, duties and areas where we want to improve things for local people.																										
Local Outcomes Improvement Plan	Transformation plan (Be the Future)	Best Value Duties																									
Wellbeing	i Digital & Data Transformation	1 Balancing the quality of services with cost																									
1.1 Physical & Mental Health	ii Asset Strategy	2 Ensuring services are sustainable																									
1.2 Outcomes for Young People	iii Sustainable Transport	3 Promoting equality & diversity																									
1.3 Poverty	iv Communication & Engagement Model	4 Being accountable & transparent																									
Economy & Skills	v Tackling Poverty	5 Engaging with local communities																									
2.1 Labour Market & Fair Work	vi Investment Strategy																										
2.2 Economic Opportunities	vii Workforce Strategy																										
Places	viii Value-based Leadership/Culture Change																										
3.1 Sustainable Places	ix Collaborative Community Models																										
3.2 Environmental Sustainability	x Place Redesign																										

Approach Treat

		Insufficient Financial Resilience	Outcome	BV 1.	Balancing the quality of services with cost		<div><div>Likelihood</div><div>Impact</div></div>	
Lead	Senior Manager Finance & Revenues		Categories	Finance, Assets, Strategic				
Risk	The Council does not have a balanced budget to meet essential service demands, customer needs, or external agendas, or sufficient resilience to reduce the budget gap for future years.							
Potential Impact	Reputational and legal implications and severe, extended loss of service provision. Possibility of Alliance, Health & Social Care and other partners also experiencing budget pressures contributes to potential impact, given the interdependencies.							
Note	The budget for 2025/26 was approved in February reflecting a balanced position and including savings to be achieved during the year. Due to the use of reserves and cash savings to balance the 25/26 budget, the budget gap for 26/27 has been estimated at £7m. The budget gap is also subject to the settlement funding from Scottish Government which will be known towards the end of the year. Target is set based on gap projections for next 5 years.				This Review	08-Aug-2025	20	
					Last Change	26-Jul-2024	25	
					Target	31-Mar-2029	15	
Related Actions	Audit of 2022/23 Accounts by Audit Scotland			COU EXA 223	Existing Controls	Budget Strategy & Monitoring		
	Use the strategic change framework and design principles to implement a whole organisation redesign			EXA BVA 1A0		Financial Regulations		
	Balance savings drive with need for officer time & skills to support change & use of external assistance			EXA BVA 4F0		Contract Standing Orders		



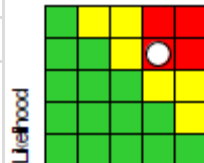
		Worsening Health Inequalities	Outcome	WELOIP 1.1	Wellbeing - Physical & Mental Health		<div><div>Likelihood</div><div>Impact</div></div>	
Lead	Chief Executive		Categories	Wellbeing, Community, Strategic				
Risk	Failure to improve health & wellbeing, particularly in financial/social determinants of physical & mental health, such as community safety, substance use, and domestic abuse results in exacerbation of pre-existing health inequalities.							
Potential Impact	Widened gap in health outcomes, life expectancy, healthy life expectancy, prevalence of chronic conditions, suicides and social isolation, particularly in vulnerable groups, such as females, unpaid carers and older people, with worsening impacts on economic/employment opportunities and lowered resilience/increased dependence on services & support.							
Note	This theme is central to the Wellbeing Economy Local Outcomes Improvement Plan. While closely linked to other outcomes, it is not simply a result of poverty or lack of economic/employment opportunities, and evidence demonstrates that these can be positively influenced by improving physical and mental health & wellbeing. This is, therefore, a key priority in the Tackling Poverty Partnership Plan, with actions in progress around promoting mental health and wellbeing supports and services, including preventative resources. Equalities and Fairer Scotland Impact Assessments are integral to decision-making, and activities continue around active travel, access to green spaces, safe spaces for women & girls, nutrition and affordable housing & heating. The previous risk on 'Impact of Poverty, Inequality & Changing Demographics' has been split into 3 key areas, including this risk.				This Review	05-Aug-2025	20	
					Last Change	05-Aug-2025	N	
					Target	31-Mar-2026	15	
Related Actions	Improve the health and wellbeing of women and girls in Clackmannanshire			WEL 244 102	Existing Controls	Sport & Active Living Framework		
	Improve access to whole systems community based mental health support, resources as well as services			WEL 244 103		Violence Against Women & Girls Partnership		
	Simplify and integrate plans and partnerships in place around the theme of wellbeing.			WEL 244 107		FV Alcohol & Drug Partnership		



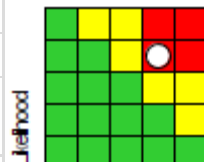
		IT System Failure	Outcome	BtF i.	Digital & Data Transformation	<div><div>Likelihood</div><div>Impact</div></div>					
Lead	Senior Manager Partnership & Transformation		Categories	Information, Security							
Risk	Full or partial loss of network/hardware/software/telecoms technologies (temporary or prolonged) due to cyber attack/other emergency, failure to manage maintenance/backups/suppliers/contracts, or lack of investment in systems/staff/training (i.e. failure of IT services to uphold priorities of Confidentiality, Integrity and Availability).										
Potential Impact	Financial impact from loss of productivity, service disruption (inc. statutory/vulnerable groups), inability to communicate, harm to staff/customers (access to records/Potentially Violent Persons register) & legal/regulatory/reputational implications.										
Note	A number of recent global issues and cyber incidents means this remains a high risk. Work is ongoing to raise awareness across the workforce of cyber risks and mitigations. The Council is also investing in ICT infrastructure and security as part of its Digital Transformation Strategy & roadmap. This will introduce security policies and tools, cloud hosted services, retire/replace legacy systems, invest in modern technology to support delivery, future ways of working & Digital Transformation ambitions. Implementation of MS365 has begun and will improve the stability and security of systems.								This Review	08-Aug-2025	20
									Last Change	11-Sep-2023	15
									Target	31-Mar-2026	15
Related Actions	Develop & deliver the Council's Digital Transformation Strategy					CRR P&P IT1	Existing Controls	Service Level Agreements & Contracts			
	Complete actions from IT Asset Management Plan					CRR P&P IT2		Business Continuity Plans			



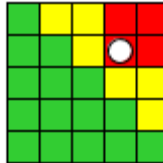
		Lack of Affordable & Suitable Housing Supply	Outcome	WELOIP 3.1	Places - Sustainable Places	<div><div>Likelihood</div><div>Impact</div></div>					
Lead	Senior Manager - Housing		Categories	Community/Finance/Governance							
Risk	Increasing demand for mainstream, homeless and care leaver accommodation and decelerating new build programmes mean demand is outstripping supply, resulting in unmet housing need, alongside challenges around cost of living & home energy costs.										
Potential Impact	Diminished capacity to comply with statutory obligations of the Housing (Scotland) Act and “The Promise” aspirations, inability to support applicants into sustainable tenancies, implications for wellbeing (particularly mental health), lack of stability, inclusion and adapted properties, possible reputational damage and regulatory impacts.										
Note	Similar issues are being experienced across Scotland, Clackmannanshire Council’s caseload has increased by 93% since 2020, despite the existing mitigation of an increased proportion of lets going to homeless applicants (47% in 19/20 up to 66% 24/25). The service is currently in breach of the Unsuitable Accommodation Order due to utilisation of stock outwith area for extended durations. This is expected to worsen further as a result of increased mortgage interest rates, potential for repossessions and pressure on private landlords which may increase rents and evictions. We anticipate there to likely be additional obligations on local authorities as part of the new Scottish Government Housing Bill. This risk has been escalated from the Housing register.								This Review	06-Aug-2025	20
									Last Change	06-Aug-2025	N
									Target	30-Jun-2026	16
Related Actions	Housing champion for The Promise – this is included within new housing role in HBMT structure					HSG SRM 08a	Existing Controls	Allocations Policy			
	Focused & targeted approach to reducing void property turnaround time and associated void rent loss					HSG SRM 08b		Local Housing Strategy			
	Comprehensive review of council use of homeless temporary accommodation (HRA, RSL & Private)					PLC 213 307					



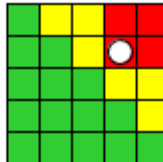
		Health & Safety Breach	Outcome	WELOIP 1.1	Wellbeing - Physical & Mental Health	 Likelihood Impact	
Lead	Chief Executive		Categories	Wellbeing, Workforce, Community			
Risk	Incident or statutory breach results in injury or death of staff member or customer due to lack of awareness or non-compliance with policies and procedures. Incidents may also arise from third parties actions, outwith Council control.						
Potential Impact	The effects on individuals and their families, financial penalties (including Health & Safety Executive intervention fees), criminal proceedings, adverse publicity, increased insurance or damage to Council assets.						
Note	Progress is being made on ensuring that the basic foundations are in place, but we are still experiencing pockets where there is a fundamental lack of understanding of manager responsibilities which leaves the risk as high. Work on Health, Safety & Wellbeing Strategy 2025-28 in progress.				This Review		02-Jun-2025
					Last Change	24-May-2022	16
					Target	31-Dec-2026	16
Related Actions	Revised Health & Safety Strategy & Actions Plan			CRR P&P HR1	Existing Controls	Health & Safety Management System	
	Governance improvement actions across all services			CRR P&P LG1		Health & Safety Corporate Training Programme	



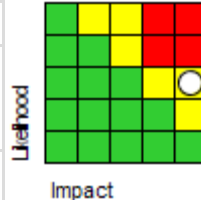
		Increasing Levels of Poverty	Outcome	WELOIP 1.3	Wellbeing - Poverty	 Likelihood Impact	
Lead	Strategic Director - People		Categories	Community, Wellbeing, Strategic			
Risk	A lack of suitable supports around employment & financial advice, and barriers to economic activity results in failure to alleviate the increasing cost of living and deprivation in the area, pushing more people, including children, into poverty.						
Potential Impact	Increasingly poor outcomes for individuals, associated with educational, employment & economic potential, health & wellbeing, and other socio-economic factors, with cycles and behaviours continuing and worsening in future generations						
Note	Key partnership supports include crisis payments, benefits, income maximisation checks, employability and health/family advice. The Child Wellbeing Partnership provides extensive supports around childcare, breakfast/after school fitness clubs, pre-loved school shops, and tailored interventions for families, including young parents. Further outreach options continue to be sought, including via Clacks Works, Street Soccer, One Stop Support Shops, the Department for Work & Pensions, Citizens' Advice, fair debt collection, local employers and the Family Nurse Partnership. The Tackling Poverty Partnership has conducted a strategic needs assessment and threat risk analysis to identify key strategic areas of collaboration for 2025/26, with a recent Horizon report providing early indications evidencing reduced poverty levels. The previous risk on 'Impact of Poverty, Inequality & Changing Demographics' has been split into 3 key areas, including this risk.				This Review		05-Aug-2025
					Last Change	05-Aug-2025	N
					Target	31-Mar-2026	12
Related Actions	Ensure place based whole family support is available at the point of need			CWP 245 103	Existing Controls	Family Wellbeing Partnership	
	Test and deliver a system of All Age Childcare for identified communities of need; alleviating poverty by reducing the cost of living and increasing household income			CWP 245 401		Safeguarding Through Rapid Intervention (STRIVE)	
	Cost of living and income maximisation opportunities are prioritised			CWP 245 402		Tackling Poverty Partnership	



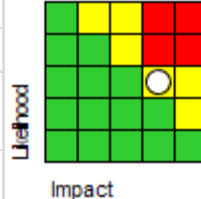
		Inadequate Workforce Planning	Outcome	BtF vii.	Workforce Strategy	<div><div>Likelihood</div><div>Impact</div></div>		
Lead	Strategic Director - Partnership & Performance		Categories	Workforce, Strategic				
Risk	Due to lack of workforce planning the Council fails to ensure sufficient capacity/resource to deliver key Council service or fails to adequately develop its workforce to ensure that skills, knowledge and structures are appropriate, sustainable financially viable and compatible with our corporate vision.							
Potential Impact	Loss of key staff from posts identified as single points of failure, including statutory officers, leading to inability to delivery key functions and lack of adequate professional advice to Council Officers/Elected Members.							
Note	Failure to implement sufficient or proper workforce planning controls (at both service and strategic level) risks loss of key staff from posts identified as single points of dependency, failure to address the challenges of an ageing workforce, and failure to upskill current staff to meet current / future demands. Development of a new Strategic Workforce Plan is linked to the Council's Target Operating Model (which is essential to providing a consistent and clear strategic thread for workforce development / planning - as such, this workforce plan cannot be drafted in full until further developments with the TOM are made, thereby highlighting the risks noted above.				This Review	19-Jun-2025	16	
					Last Change	18-Dec-2024	12	
					Target	30-Sep-2026	12	
Related Actions	Develop & implement the strategic workforce plan 2022-25				CRR P&P HR4	Existing Controls	Strategic Workforce Plan	



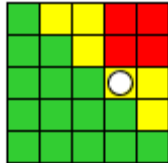
		Major Governance Failure	Outcome	BV 4.	Being accountable and transparent	<div><div>Likelihood</div><div>Impact</div></div>		
Lead	Strategic Director - Partnership & Performance		Categories	Governance, Reputation				
Risk	A significant failure of compliance with statutory duties through non-adherence to and/or lack of awareness or understanding of law, contract standing orders, scheme of delegation or financial regulations.							
Potential Impact	Significant reputational damage, injury or loss of life, legal action, financial loss or disruption to service delivery and challenge by third parties. Staffing changes and re-design reaffirm need to closely monitor & manage compliance with statutory requirements & good practice.							
Note	The Corporate Risk & Integrity Forum discuss governance & compliance mitigations on a quarterly basis and the agreed Internal Audit plan provides structure to raise risks in respect of requirements. Training is a high ongoing priority, with a targetted programme of sessions delivered to officers, senior managers and elected members throughout the year. Despite this, concerns remain regarding breach of governance and the law, particularly in light of current capacity and workforce issues, therefore the risk score balances at a static level.				This Review	28-May-2025	16	
					Last Change	02-Aug-2017	12	
					Target	31-Mar-2026	12	
Related Actions	Annual Internal Audit & Fraud Programme				COU IAF	Existing Controls	Scheme of Delegation	
	Governance improvement actions across all services				CRR P&P LG1		Committee Structures & Remits	
	Addition of Governance to annual mandatory training suite				CRR P&P LG3		Governance & Audit Processes	



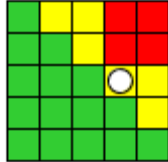
		Inability to Meet Increased Social Care Demand	Outcome	WELOIP 1.1	Wellbeing - Physical & Mental Health	 Likelihood Impact		
Lead	Interim Health & Social Care Chief Officer		Categories	Wellbeing, Workforce, Continuity				
Risk	Workforce & service capacity is insufficient, and/or not appropriately redesigned, to meet increasing needs and demand in relation to the ageing population & complexity of care.							
Potential Impact	Unmet care needs in older/vulnerable groups, impacting resilience/quality of life/independence and exacerbating inequalities and isolation, increased pressure on staff/budgets/unpaid carers, and potential legal/reputational issues around statutory duty of care & protection.							
Note	The proportion of Clackmannanshire’s population aged 65+ is increasing at one of the fastest rates in the country, while the 85+ group is smaller than average, and several other indicators are of concern (e.g. life expectancy, hospitalisations, delayed discharge and readmission within 28 days (see also Poverty & Health Inequalities)). Expenditure on adult social work, and specifically older people’s care, are below average, though we consistently perform well in providing care for those with long-term needs. A key aim of the Health & Social Care delivery plan is redesigning provision models to ensure flexibility to respond to greater demand and mitigate the risk of increased cost or unmet need. The previous risk on ‘Impact of Poverty, Inequality & Changing Demographics’ has been split into 3 key areas, including this risk.				This Review	05-Aug-2025	16	
					Last Change	05-Aug-2025	N	
					Target	31-Mar-2026	12	
Related Actions	Care Home Assurance Tool				CRR HSC CHA	Existing Controls	HSC Integration Joint Board	
	Caseload review				CRR HSC CRV		HSC Strategic Planning Group	
	Implement Clackmannanshire & Stirling Integration Joint Board Strategic Commissioning Plan 2023-33				CRR HSC SDP		HSC Finance, Audit & Performance Committee	



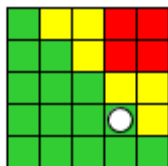
		Information Not Managed Effectively	Outcome	BV 4.	Being accountable and transparent	 Likelihood Impact	
Lead	Senior Manager - Legal & Governance		Categories	Information, Security, Strategic			
Risk	Information is not protected, managed or used effectively due to lack of compliance with information sharing, data protection, records management or IT principles/protocols, potentially leading to data breaches, inefficiency/duplication and strategic/performance management decisions based on poor quality/inaccurate business intelligence.						
Potential Impact	Legal/reputational/financial implications from breaches (regulators being the ICO and SIC can impose monetary penalties and enforcement notices), inefficiencies costing time/money, non-completion of (possibly statutory) duties. Loss of productivity, impacting morale, or misinformed decision-making if information not available/used.						
Note	Keeper of Records for Scotland has provisionally accepted our revised Records Management Plan, and Scottish Information Commissioner has responded positively to our first quarterly review (next due end September). Work continues around opportunities from MS365. Ongoing review of policies and data sharing/processing agreements are well underway with the Council's data protection solicitor. FOI handling improving but continued effort is still required by all directorates. Guidance documents are being updated and policies for FOI and EIR being prepared, and completion rates for mandatory FOI training are improving. Target date is based on estimated implementation of action plan by a small team (who will also need to deliver an election within that period), and success is dependent on engagement by all staff.				This Review	19-Jun-2025	16
					Last Change	09-Jun-2022	12
					Target	31-Dec-2026	12
Related Actions	Data Protection & Freedom of Information training as part of 25/26 mandatory corporate programme			CRR COU MT1	Existing Controls	Data Sharing Agreements	
	Develop & deliver the Council's Digital Transformation Strategy			CRR P&P IT1		GDPR Guidance & Training	
	Scottish Information Commissioner actions (06-Dec-24) regarding Freedom of Information intervention			P&P L&G SIC			

		Continued Contribution to Climate Change	Outcome	WELOIP 3.2	Places - Environmental Sustainability		
Lead	Strategic Director - Place		Categories	Environment, Wellbeing			
Risk	The Council fails to play its part in addressing the climate emergency, such as by not adapting to climate change, reducing waste and travel, making available resources, using/promoting sustainable practices, materials & technologies or failing to act as an ambassador for national & international good practice as it emerges.						
Potential Impact	Worsening environmental impacts including flooding (see Severe Weather risk), impact on health/social well being, increased fuel poverty, missed efficiency savings/economic opportunities and poorer air quality. Reputational impacts of not supporting national/international policy, and legal implications of not meeting targets or demonstrating progress.						
Note	Internal Strategic Energy Management Group established to assist delivery of the Local Heat & Energy Efficiency Strategy. Strategic environmental assessments of Climate Change & Pollinator strategies complete. Interim carbon reduction targets leading to net zero emissions by 2040 established. Climate Emergency Board (CEB) continues to meet quarterly and Climate Emergency Action Plan (CEAP) continues to be developed and updated.				This Review	09-Jun-2025	15
					Last Change	16-Dec-2024	10
					Target	31-Mar-2026	10
Related Actions	Climate Change Strategy and Climate Emergency Action Plan				PLC 213 101	Existing Controls	Local Biodiversity Action Plan
	Develop routemap to compliance with EESSH2 for all Council Housing stock.				PLC 213 104		Regional Energy Masterplan
	Deliver CRD programme in line with delivery plan/financial profile				PLC 213 111		Sustainable Food Growing Strategy



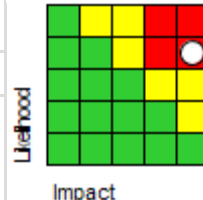
		Insufficient Pace & Scale of Organisational Transformation	Outcome	BV 2.	Ensuring services are sustainable		
Lead	Chief Executive		Categories	Strategic			
Risk	The Council fails to proactively drive the fundamental redesign of services and organisational planning/development with the speed required to address the funding gap due to ineffective change management.						
Potential Impact	Failure to maintain the required level of provision for statutory services. The corporate business improvement programme does not establish sustainable service delivery and a sustainable cost base for the future.						
Note	A benefits realisation framework and approach for the benefits plan were agreed by Council. Key measures (both qualitative and quantitative data) have been agreed at a project level. Work is underway on the KPI's for the outcomes of the programme overall. This will be key to track the investment the Council has made and the impact this investment has delivered. In parallel a new Communications and Engagement strategy is being developed to transform the Council's approach to internal and external engagement and participation as well as developing a transformed capacity and approach re engagement and participation. Resource and capacity with the organisation is a risk Council wide. However there is additional resource assigned to the Transformation and Capital programme which should mitigate some of this risk.				This Review	23-Jul-2025	12
					Last Change	23-Jul-2025	8
					Target	31-Mar-2026	8
Related Actions	Be the Future Transformation Programme				COU TRN	Existing Controls	Be the Future Board
							Digital, IT & Security Programme Board



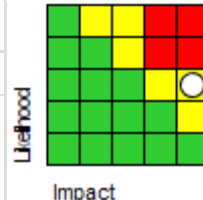
		Limited Assurance Around Management of RAAC	Outcome	WELOIP 3.1	Places - Sustainable Places	 Likelihood Impact		
Lead	Strategic Director - Place		Categories	Assets, Community, Reputation				
Risk	Potential deterioration of buildings with RAAC (Reinforced Autoclaved Aerated Concrete) into unsafe structures, requiring options appraisal that addresses both strategic implications (financial, assets and duty of care for residents), and the needs of individuals directly affected by uncertainty and other personal impacts, including financial							
Potential Impact	Domestic properties become uninhabitable, increasing voids & pressure demand on housing/homelessness services, with affordable housing already in high demand & short supply. Unbudgeted financial cost to housing services, community impacts and reputational damage through activism & negative media publicity.							
Note	We continue to have the 'maintain and monitor' regime in place where the Structural Engineer carries out 6 monthly surveys of the closes in occupied blocks. Staff also continue to check these blocks and perimeters of the vacant blocks on a week to 10 day basis. We have instructed for valuations be carried out of the private properties in the vacant blocks and a Contractor is due to present costs for roof replacement to the owners. This will allow owners to make informed decisions in order to progress this further. We are awaiting information from the Structural Engineer in reference to extensive assessments in the tenanted blocks.				This Review	16-Jun-2025	12	
					Last Change	20-Nov-2023	N	
					Target	31-Mar-2026	8	
Related Actions	Focused resource to manage the RAAC survey programme, communications and resident support actions				PLC DRR 003	Existing Controls	RAAC Survey Programme	
	Housing service leads part of Scottish Government RAAC Cross Sector Working Group				PLC DRR 004		Scottish Government RAAC Cross-sector Working Group	
							Housing Needs & Demand Assessment	



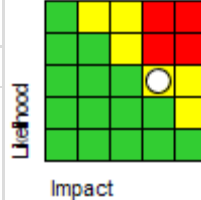


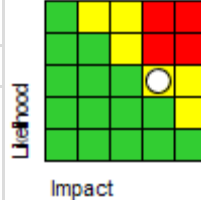


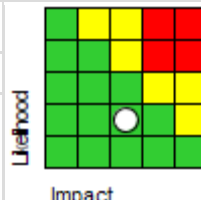
		School Estate Condition Disrupts Education Provision	Outcome	WELOIP 1.2	Wellbeing - Outcomes for Young People	 Likelihood Impact		
Lead	Strategic Director - Place		Categories	Assets, Finance, Wellbeing				
Risk	Failure to adequately invest in the school estate results in degradation in the condition of establishments below acceptable standards for continuation of service delivery, requiring displacement into alternative accommodation							
Potential Impact	Health & Safety implications, unusable assets, disruption to learning & attainment, workforce & financial capacity to manage transport & temporary accommodation, reputational & legal implications relating to provision of statutory function							
Note	Five priority primary schools to be refurbished. To minimise disruption works will be scheduled for out of hours/weekends/holidays. We anticipate works starting Sep-2025 with planned completion currently expected by Apr-2026. Project management resource within the Property team is limited and presents further risks to completion of works. The scope of work is extensive and includes major roof replacement, exterior render and cladding upgrades as well as wholesale window replacement to improve thermal efficiency and move the Learning Estate forward with its aspirations on decarbonisation and net zero. Five further primary schools identified for works in 2026. Score has increased due to time, resource & financial pressures and potential impact on completion timescales.				This Review	07-Aug-2025	12	
					Last Change	07-Aug-2025	9	
					Target	31-Mar-2026	8	
Related Actions	Seek Council approval to focus investment on the identified schools (graded as “Poor”)				CRR PLC PT1	Existing Controls	Property Asset Management Strategy	
	Carry out options appraisal on the full learning estate				CRR PLC PT2		Condition Surveys (Hollis Report)	

		Failure to Comply with UNCRC	Outcome	WELOIP 1.2	Wellbeing - Outcomes for Young People		 Likelihood Impact
Lead	Chief Executive		Categories	Community			
Risk	Lack of cross-service action to implement requirements of the UN Convention on the Rights of the Child results in poor staff awareness and/or lack of process review to ensure children’s rights are upheld across all aspects of service delivery						
Potential Impact	Failure to act in a child’s best interests, possibly exacerbating inequalities for vulnerable individuals/groups, or failure to demonstrate corporate commitment, with associated legal, financial & reputational implications of a regulatory breach						
Note	The UNCRC (United Nations Convention on the Rights of the Child) (Incorporation) (Scotland) Act 2024 became law on the 16th of July 2024. The Act expects that Scottish public bodies act in a child’s best interests in all matters that affect them, ensuring their voices are heard, and that upholding children’s rights is evident across all public service delivery. There is an ongoing focus across all Directorates on UNCRC principles, supported by an internal working group, which looks at key work strands, including staff development/awareness, Youth Voice / accreditation, child-friendly complaints and information, policy development and compatibility assessments. UNCRC "How Ready Are You" audits have been completed across service areas, with high-level reports shared to develop targeted action plans. Guidance from the Scottish Government, SPSO (Scottish Public Services Ombudsman) and the Improvement Service is being followed, and the Council will be required to document and evidence steps towards implementation in a report to the Scottish Government in March 2026.Procedures are being established to ensure consistent Council engagement with children and young people, including reporting aligned with this Scottish Government timeline for March 2026.				This Review	30-Jun-2025	8
					Last Change	10-Mar-2025	12
					Target	31-Mar-2026	4
Related Actions	Carry out ‘How Ready are You?’ audit to check compliance & identify priority actions				CRR COU CR1	Existing Controls	Team Leader/Senior Manager Forum
	Implement Child Friendly Complaints process (no later than 31-Mar-25)				CRR COU CR2		Youth Voice Forum
	Communicate UNCRC duties to staff, customers & partners to raise awareness of implications				CRR PPL ED1		Equalities Impact Assessment


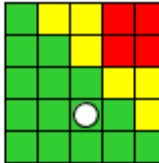
Approach Tolerate

		Supply Chain & Labour Market Disruption	Outcome	WELOIP 2.1	Economy & Skills - Labour Market & Fair Work	<div><div>Likelihood</div><div>Impact</div></div>		
Lead	Chief Executive	Categories	Continuity, Finance, Workforce					
Risk	Disruption to UK supply chains & labour markets as a result of EU withdrawal, increasing costs & delays in sourcing goods (particularly in construction), already materialising and could continue for an extended period or escalate							
Potential Impact	The Council could fail to recruit or retain staff with the required knowledge & experience, and/or be subject to direct or third-party impacts if suppliers are unable to source goods/materials or staff to fulfil contractual obligations					This Review	26-May-2025	20
						Last Change	20-Oct-2021	N
Note	Impact and Likelihood remain unchanged. Ongoing pressures on supply chain impacted by Supply issues due to overseas conflicts affecting in particularly food inflation also availability of Skilled staff with key suppliers. Brexit still impacting plus recruitment difficulties particularly for key roles internally and the availability of skilled staff internally. The increase in National Insurance Contributions for employers and the increase in National Living Wage, announced in the UK budget, will increase employment costs for suppliers delivering public services, creating financial sustainability concerns and supplier failure					Existing Controls		
						Service Level Agreements & Contracts		
						Procurement Processes & Procedures		
						Recruitment & Retention Policy		

		Failure of Public Utility Supply	Outcome	BtF 2.	Empowering Families & Communities	<div><div>Likelihood</div><div>Impact</div></div>		
Lead	Strategic Director - Partnership & Performance	Categories	Continuity, Community, Wellbeing					
Risk	Sustained loss of gas, electricity, water and communications over a significant area due to failure of a provider's infrastructure as a result of a local or national event.							
Potential Impact	Fatality, injury or health risk, requirement to evacuate & find alternative accommodation, including for vulnerable people. Disruption to businesses, with potentially large costs, and impact on contact with health, care and emergency services.					This Review	09-Jun-2025	15
						Last Change	14-Mar-2023	20
Note	Ongoing monitoring and liaison with utility companies over the risks. National power outage plans have been developed at local, regional and national level. Community plans are in place and there is ongoing communication with our vulnerable customers on being included on the Priority Risk Register for all utility providers. Investment in independent power generation to mitigate impacts is being investigated, then further community-based work on rest centres					Existing Controls		
						Business Continuity Plans		
						Emergency Response Plan		
						Major Incident Procedures		

		Failure to Prepare for Severe Weather Events	Outcome	WELOIP 3.1	Places - Sustainable Places			
Lead	Strategic Director - Place		Categories	Environment, Continuity, Wellbeing				
Risk	Inability to respond to severe weather events due to lack of appropriate planning & equipment (e.g. 4x4 vehicles). Most likely flooding from rain/coastal surge, winter weather or heatwave (increasing frequency & severity due to climate change).							
Potential Impact	Widespread community dislocation (including possible risk to life), damage to property, businesses, roads & utility infrastructure (inc. telecoms & power), or inability of staff to get to workplace. Impact on delivery, reputation & finances, and increased workload in numerous services to support communities, including clearing roads and core paths (e.g. from fallen trees & other debris).				This Review		09-Jun-2025	12
					Last Change		30-May-2013	15
Note	Robust internal & external networks and controls in place for monitoring & action as required. Severe weather framework developed and Community Resilience teams in place in areas of high risk. Ongoing liaison and discussion with Met Office & SEPA, looking at the long term impacts of climate change. Consideration will be given to how scores are managed, given the very short notice and durations involved in this risk.				Existing Controls	Business Continuity Plans Winter & Flood Mgmt Plan Local Resilience Partnership		
		Public Health Emergency	Outcome	WELOIP 1.1	Wellbeing - Physical & Mental Health			
Lead	Chief Executive		Categories	Wellbeing, Continuity				
Risk	Significant numbers of Council staff and customers become ill due to the occurrence of a public health emergency, such as a flu pandemic, with spread potentially exacerbated through failure to vaccinate or follow hygiene protocols.							
Potential Impact	Short- & long-term health implications for public & staff (inc. absence if ill or caring for others). Disruption to support & front-line services, inc. to already vulnerable groups. Consideration required of minimal service provision requirements.				This Review		09-Jun-2025	12
					Last Change		26-Jul-2024	20
Note	Continue to work at local, regional and national level on developing plans. Procedures and plans in place for dealing with those most affected including identified vulnerable residents. Ongoing monitoring and management, with further revisions to plans as and when Scottish/UK government guidance becomes available.				Existing Controls	Business Continuity Plans Major Incident Procedures Pandemic Flu Plan		
		Industrial Unrest	Outcome	BtF vii.	Workforce Strategy			
Lead	Chief Executive		Categories	Workforce, Continuity				
Risk	Industrial action by Council staff, partners or suppliers arises, normally in relation to local or national budget-related changes to terms and conditions, or restructuring.							
Potential Impact	Immediate effects on service delivery & those dependent on services, with financial and reputational damage, and residual impact on staff morale & productivity. In case of partners/suppliers may have to support or reduce activity/service delivery.				This Review		05-Aug-2025	6
					Last Change		23-Jul-2025	9
Note	A 2 year pay settlement has been agreed and ballots withdrawn by Trade Unions. With no need for pay negotiations for 25/26 this also decreases the risk of imminent industrial unrest.				Existing Controls	Business Continuity Plans Trade Union Comms Protocol Local Resilience Partnership		

Approach Transfer

	R	Limited Capacity to Reduce Harm to Child(ren)	Outcome	WELOIP 1.2	Wellbeing - Outcomes for Young People			
Lead	Strategic Director - People		Categories	Wellbeing, Workforce, Governance				
Risk	A lack of capacity, stability or skillset in key roles limits the Council's ability to fulfil statutory requirements and intervene to identify and reduce risk of serious harm to a child/children.							
Potential Impact	Effects of injury or death on individual, family, friends & staff, reputational & legal implications, with associated costs, as well as impact of reputational damage & negative publicity on morale, workforce development and sustainability.							
Note	Robust controls ensure appropriate staffing, leadership & assurance, including quarterly reports to governance groups, regular risk review and prioritisation of child protection work. Robust annual council-specific/multi-agency staff training ensures confidence/competence to fulfil duties, and access to support/development opportunities consolidating professional identity and social work practice/education. We have recruited team leaders & senior practitioners to build resilience and skills, filling vacancies in a timely manner. The e-IRD system enables real-time response to children at risk of harm for assessments and interventions. The Scottish Child Interview Model team is fully embedded, undertaking 100% of joint interviews. While this risk continues reducing, its significance means it is appropriate for constant review this register. As this risk has now been green for 2 years, it will now be managed via the People Directorate risk register.				This Review	18-Jun-2025	6	
					Last Change	23-Mar-2025	9	
					Target	31-Mar-2026	3	
Related Actions	Child Protection Committee Risk Register - ongoing review & mitigations				CRR PPL CPR	Existing Controls	Public Protection Chief Officers Group	
	Children's Services Plan 2024-26				CRR PPL CSP		Child Protection Procedures	
	Clackmannanshire's Promise Plan 2023-26				PPL CHC PRO		Child Protection Committee	

