Agenda

West Dunbartonshire COUNCIL

Audit Committee

Date: Wednesday, 21 February 2024

Time: 10:00

Venue: Civic Space, 16 Church Street, Dumbarton G82 1QL

Contact: Lynn Straker, Committee Officer
lynn.straker@west-dunbarton.gov.uk
committee.admin@west-dunbarton.gov.uk

Dear Member

Please attend a meeting of the **Audit Committee** as detailed above.

The business is shown on the attached agenda.

Yours faithfully

PETER HESSETT

Chief Executive

Distribution:

Councillor Ian Dickson
Councillor Jonathan McColl (Vice Chair)
Councillor James McElhill
Councillor Michelle McGinty
Councillor John Millar
Councillor Karen Murray Conaghan (Chair)
Councillor Martin Rooney
Councillor Hazel Sorrell
Mr C Johnstone

All other Councillors for information

Chief Executive
Chief Officers

Date of issue: 6 February 2024

AUDIT COMMITTEE

WEDNESDAY 21 FEBRUARY 2024

AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

3 MINUTES OF PREVIOUS MEETING 5 - 7

Submit for approval, as a correct record, the Minutes of Meeting of the Audit Committee held on 13 December 2023.

4 OPEN FORUM

The Committee is asked to note that no open forum questions have been submitted by members of the public.

5 INTERNAL AUDIT PLAN 2023/24 – PROGRESS TO 24 JANUARY 2024 9 - 32

Submit report by Chief Officer – Resources advising of progress at 24 January 2024 against the Internal Audit Plan for 2023/24, of recently issued Internal Audit reports and action plans and the status of implementation progress in relation to action plans from previously issued Internal Audit reports.

6 PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL AUDIT INVESTIGATIONS 19 JULY 2023 – 24 JANUARY 2024 33 - 38

Submit report by Chief Officer – Resources advising of the outcome of investigations into allegations and disclosures in line with public interest disclosure and business irregularities policies received by Internal Audit between 19 July 2023 and 24 January 2024.

7/

7 STRATEGIC RISKS 2022-2027 39 - 60

Submit report by Chief Officer – People & Technology providing an update on the strategic risks for 2022-27.

AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Civic Space, 16 Church Street, Dumbarton, on Wednesday, 13 December 2023 at 2.00 p.m.

Present: Councillors Ian Dickson, Jonathan McColl and Martin Rooney.

Attending: Peter Hessett, Chief Executive; Laurence Slavin, Chief Officer – Resources; Amanda Graham, Chief Officer – Citizen, Culture and Facilities; Julie Slavin, Chief Finance Officer - Health and Social Care Partnership (HSCP); Andi Priestman, Shared Service Manager – Audit and Fraud; Stephen Daly, Citizen and Digital Manager and Lynn Straker, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Karen Murray Conaghan, Ian Dickson, James McElhill, Michelle McGinty, John Millar and Hazel Sorrell, and Lay Member Mr Christopher Johnstone.

Councillor Jonathan McColl in the Chair

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda.

MINUTES OF PREVIOUS MEETINGS

The Minutes of Meetings of the Audit Committee held on 3 May 2023 and 9 August 2023 were submitted and approved as a correct record.

OPEN FORUM

The Committee noted that no open forum questions had been submitted by members of the public.

INTERNAL AUDIT PLAN 2023/24 – PROGRESS TO 15 NOVEMBER 2023

A report was submitted by Chief Officer – Resources advising of progress at 15 November 2023 against the Internal Audit Plan for 2023/24, of recently issued

DRAFT

Internal Audit reports and action plans and the status of implementation progress in relation to action plans from previously issued Internal Audit reports.

After discussion and having heard the Shared Service Manager – Audit and Fraud in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

TREASURY MANAGEMENT ANNUAL REPORT 2022/2023

A report was submitted by Chief Officer – Resources advising of the operation of the treasury function and its activities for 2022/23 and requesting that the report is remitted to full Council for approval.

After discussion and having heard the Chief Officer - Resources in further explanation and in answer to Members' questions, the Committee agreed:-

(1) to note the contents of the annual report on treasury Management for 2022/23; and

(2) to remit the report to the Full Council for approval.

TREASURY MANAGEMENT MID-YEAR REPORT 2023/24

A report was submitted by Chief Officer – Resources advising of the operation of the treasury function and its activities to 30 September 2023 and requesting that the report is remitted to full Council for approval.

After discussion and having heard the Chief Officer – Resources in further explanation and in answer to Members' questions, the Committee agreed:-

(1) to note the treasury management stewardship information within the appended report;

(2) to note the 2023/24 revised estimates of treasury and prudential indicators as advised within the appended report (Tables A, B, C, D, E, F, H, L and N); and

(3) to remit the report to the Full Council for approval.

SCOTTISH PUBLIC SERVICES OMBUDSMAN COMPLAINTS REPORT 2022/23

A report was submitted by Chief Officer – Citizen, Culture and Facilities presenting the Scottish Public Services Ombudsman (SPSO) report on complaints handling by West Dunbartonshire Council for the year 1 April 2022 – 31 March 2023.

After discussion and having heard the Citizen and Digital Manager in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report and the ongoing commitment at a service and strategic level to

DRAFT

monitor complaints and ensure compliance with Scottish Public Services Ombudsman (SPSO) timelines.

The meeting closed at 2.18 p.m.

DRAFT

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer – Resources

Audit Committee: 21 February 2024

Subject: Internal Audit Plan 2023/24 – Progress to 24 January 2024

1. Purpose

1.1 The purpose of this report is to advise Members of progress at 24 January 2024 against the Internal Audit Plan for 2023/24.

1.2 The report also advises Members of:

- recently issued Internal Audit reports and action plans
- the status of implementation progress relating to action plans from previously issued Internal Audit reports.

2. Recommendations

2.1 It is recommended that Members note the contents of this report.

3. Background

3.1 The annual audit plan for 2023/24 was approved by the Audit Committee on 8 May 2023. This report provides information on the progress in implementing the plan.

3.2 When audit reports are issued by Internal Audit, an action plan is agreed with management in relation to issues highlighted by the audit report. Progress on implementing the actions is monitored by Internal Audit on a monthly basis and reported to the Audit Committee.

4. Main Issues

4.1. The annual audit plan sets out the audit coverage for the year utilising available staff resources to enable the Shared Service Manager – Audit & Fraud to provide the annual internal audit opinion regarding the adequacy and effectiveness of internal control within the Council.

4.2 In accordance with the risk-based audit methodology, for each audit, one of four audit opinions is expressed:

Strong	In our opinion there is a sound system of internal controls designed to ensure that the organisation is able to achieve its objectives.
Satisfactory	In our opinion isolated areas of control weakness were identified which, whilst not systemic, put some organisation objectives at risk.

Requires Improvement	In our opinion systemic and/or material control weaknesses were identified such that some organisation objectives are put at significant risk.
Unsatisfactory	In our opinion the control environment was considered inadequate to ensure that the organisation is able to achieve its objectives.

4.3 Detailed findings and recommendations reported to management are graded using the following criteria:

Red	In our opinion the control environment is insufficient to address the risk and this could impact the Council as a whole. Corrective action must be taken and should start immediately. Overseen to completion by Corporate Management Team.
Amber	In our opinion there are areas of control weakness which we consider to be individually significant but which are unlikely to affect the Council as a whole. Corrective action must be taken (some exceptions may be agreed with Internal Audit) within reasonable timeframe. Overseen to completion by Chief Officer/Head of Service.
Green	In our opinion the risk area is well controlled or our audit highlighted areas for minor control improvement and/or areas of minor control weakness. Process improvements/efficiencies may be actioned at management discretion in consultation with Internal Audit. Managed by service owner. Not reported in Audit Committee papers.

4.4 There were two audit reviews finalised since the last Audit Committee in December 2023:

Complaints Handling

4.5 By definition local councils are elected bodies that provide frontline services to local residents and external organisations that represent the interests of their local communities. Service users may complain whenever failures in service occur, including perceived failures. Therefore the Council must have effective processes and controls in place for managing complaints.

4.6 The objective of this audit was to provide management and the Audit Committee with an assessment on the adequacy and effectiveness of the governance, risk management and control procedures in relation to the corporate complaints process.

4.7 The review focused on the high-level processes and procedures in relation to the handling of corporate complaints and concentrated on identified areas of perceived higher risk such as valid complaints not being completely and accurately recorded, acknowledged and responded to in a timely manner or arrangements not being in place to improve service delivery by learning lessons from valid complaints.

4.8 The overall control environment opinion was **Requires Improvement**. One RED and 4 AMBER issues were identified as follows:

Lack of centralised recording of complaints (Red)
Complaints handling should demonstrate structured interactions between complainants and staff and comply with the Scottish Public Sector Ombudsman (SPSO) Model Complaints Handling Procedures (MCHP) and it is essential that all complaints received are recorded and investigated in a timely manner.

The Corporate Complaints team log all complaints received on a central spreadsheet and send details of the complaint to the relevant service for investigation. However, the audit identified that where services receive complaints directly, these are not always recorded, or are recorded locally and are not routinely sent to the Corporate Complaints team to record on the central spreadsheet. We were not able to reconcile complaint records held locally against the central spreadsheet.

This has resulted in some complainants experiencing delays in receiving an acknowledgment or responses to their complaints which may result in adverse criticism of the Council's complaints handling process. There is also a risk that corporate reporting on complaints is not complete and does not allow for root cause analysis of complaints and identifying any lessons learned.

Managing complainants who contact Councillors, MSP's and Chief Officers directly (Amber)
It is the democratic right of service users to contact any council representative to lodge a complaint. Some service users wrongly assume that complaints must be addressed via email directly to Councillors, MSP's and Chief Officers to facilitate quick responses. For these situations it is unknown if compliance can be demonstrated with the MCHP's, as in most cases there are no formal logs retained.

Complaints received via Democratic Services and the Leadership Support Team are recorded but there are no internal processes to ensure these are passed on to be formally logged by the Complaints team.

The WDC Complaints online process requires the complainant to complete a standard form, which is formally logged and recorded by the corporate complaints team. This results in Councillors, MSP'S and Chief Officers only becoming involved at designated and appropriate stages of the complaints process. It is difficult to effectively manage complaints when complainants and officers are not supported by clear and adequately communicated internal complaints processes to support compliance with the MCHP. It is important complainants understand the staged process of their individual complaint at the outset which will assist them in terms of expectations and the next steps to take if the resolution to their complaint is not satisfactory.

Adequacy of complaints procedures (Amber)
Complainants and staff expect procedures to support them in achieving reasonable outcomes. During our fieldwork we identified a lack of internal guidance to support compliance with the SPSO MCHP. We identified the following areas where guidance would be beneficial:

- the MCHP's are available on the intranet for services to follow, however there are no internal processes to support these procedures in relation to specific staff roles, responsibilities and information flows at each stage of the complaints process including prescribed timescales and management sign-off;
- there is no step by step guidance for staff to follow for all complaint pathways to ensure that all complaints are handled in accordance with the MCHP;
- guidance to distinguish between valid complaints as opposed to requests for service or information could be clearer;
- there is a lack of clarity concerning the recording of complaints which are resolved quickly. We understand that all complaints are not always recorded or logged when dealt with successfully by services;

It is essential that all relevant staff have access to and fully understand the complaints procedures they require to perform their role.

Adequacy of complaints reporting (Amber)
The reporting arrangements for complaints must be linked to the accountability of services. However the audit identified the following issues in relation to reporting of complaints:

- oversight of complaints is not fully in place at each level of management across all council services, as the reports produced and presented quarterly at Performance & Monitoring Review Group and annually to the Audit Committee only include those complaints logged and recorded by the Corporate Complaints team. It is therefore difficult to determine the levels of complaints received and dealt with directly by services;
- due to the limitations in some services in relation to recording complaints the frequency of reporting at each level of management has not been determined;
- lack of centralised system limits the ability to undertake root cause analysis and identify any lessons learned;
- complaints performance indicators are illustrated on reports produced by the Corporate complaints team for those complaints they formally log, however it is unclear whether all services meet the staged complaints performance indicators set in the MCHP due to the limitations in formally logging.

Without adequate oversight of complaints at each level of management it is difficult to demonstrate compliance with the MCHP's. Also, infrequent and inadequate reporting of complaints may cause some external stakeholders to conclude that the council does not regard complaints as a priority.

Training arrangements for staff involved in handling complaints (Amber)
Effective management of complaints involves training staff, especially those on the frontline and their supervisors. The audit identified some issues with the current training arrangements, namely:

- the training needs of services on handling complaints should be developed;
- expected mandatory training in handling complaints has not been fully determined across relevant posts responsible for investigating and responding to complainants;
- there is no formal complaints training timetable for complaints handling Council Staff.

Successful implementation of the complaints handling procedures is unlikely to be achieved without training of staff. If mandatory training and good internal processes are not introduced to staff responsible for complaints handling it may result in non-compliance with complaints handling procedures.

4.9 The audit identified five significant control issues and an action plan is in place to address all issues by 31 March 2024.

FM Catering - Stock Control

4.10 WDC is committed to providing healthy, nutritious, good value meal options to pupils from early years up to secondary schools. Catering staff prepare around 1 million meals per annum and all catering staff are trained in food hygiene and all hold an Elementary Food Hygiene Certificate and receive regular refresher training. All kitchens follow the HACCP guidance and comply with Environmental Health legislation. All menus which are standardised (rolling menus) comply with the Scottish Government's Schools (Health Promotion and Nutrition) (Scotland) Act 2007 and with Healthy eating in schools - guidance 2020.

4.11 The objective of this audit was to provide management and the Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls over the key risks faced by West Dunbartonshire Council in relation to FM Catering – Stock Control.

4.12 The scope of the review focused on the high-level processes and procedures in relation to FM Catering Stock Control and concentrated on identified areas of perceived higher risk such ensuring catering supplies ordered, received and utilised were valid, checked and recorded, regular stock checks were undertaken and wastage/disposal of stock was accurately recorded and checked.

4.13 The overall control environment opinion was **Satisfactory**. Areas of good practice were identified including stock areas were found to be in order and stock rotation was being carried out.

There were 5 Amber issues identified as follows:

Lack of Documented Procedures (Amber)
The audit identified a lack of documented internal procedures to support staff who deal with catering stock control. Gaps identified include:

- Incorrect stock sheets/shopping lists were being used at the two high schools visited;
- Issues with the completion, saving and storage of stock spreadsheets/templates; and
- No formal guidance on use of premises, equipment and foodstuff for personal purposes.

Where documented procedures are not in place this may result in errors and inconsistent approaches.

Insufficient Staffing of Stock Count Processes (Amber)
When counting stock, good practice suggests that there should always be two staff involved in carrying out this process with one counting and the other checking. It was identified that from three out of the four schools visited, monthly and annual stock counts are carried out predominantly by one member of staff with only occasional assistance from another member of staff.

Where two members of staff are not involved in the stock count process, this could result in errors or omissions going undetected.

Lack of Independent Check of Stock Check Documentation (Amber)
Audit testing of stock checks carried out at a sample of establishments for periods 5-7 identified some issues as follows:

- The audit identified that there is no independent check undertaken of stock checks carried out by management to ensure completeness and accuracy of the process.
- Audit testing identified some issues including:
    - The Catering Managers at the two secondary schools visited are not using the correct spreadsheet to record the monthly stock count information resulting in some items requiring to be manually added to the spreadsheet. However these manual entries are not included in the spreadsheet formula which provides the final stock count figure. In some instances, this resulted in an incorrect Final Stock Count figure being reported on the management form;
    - Within the stock form spreadsheets, cells containing formula are not protected. This includes prices that should only be changed/updated by the Food & Nutritional Coordinator; and
    - Catering Managers lack sufficient knowledge and understanding of working with spreadsheets.

Where there is no independent check of stock checks there is a risk that errors in stock control figures arise or inconsistent practices are not being identified.

Inadequate Process for Approval of Invoices (Amber)
It is the responsibility of the approver of each invoice to review all transactions to ensure that all financial accounting details, receipts and the correct VAT has been recorded correctly. However, due to the high volume of invoices received, the Facilities Officer is unable to carry out detailed checking of invoices for validity.

Without suitable checks, invoices could be paid for items which are not authorised or appropriate.

Lack of checking Compliance with the Shopping List (Amber)
Monthly service reviews are carried out by Team Leaders, however stock is not checked for compliance to the Shopping List as part of the service review. In addition, although Food for Life Compliance visits are carried out, details of the visits are not documented.

Where adequate checks are not undertaken or recorded, management cannot be confident that stock held is compliant with the approved Shopping List.

4.14 The audit identified nine issues, five of which we consider to be individually significant and an action plan is in place to address all issues by 30 September 2024.

4.15 The status of the 2023/24 audit plan is attached at Appendix 1.

4.16 In relation to audit work for the Integration Joint Board, the 2023/24 is underway with regular reporting to the Integration Joint Board Audit & Performance Committee.

4.17 In relation to the Valuation Joint Board, planning for the 2023/24 audit plan has not started.

4.18 In relation to the Leisure Trust, the 2023/24 audit plan is underway.

4.19 Internal and External Audit Action Plans
In relation to audit action plans, these are monitored by Internal Audit on a monthly basis. There were 8 actions due for completion by the end of December, 6 of which have been reported as completed by management and the completion date relating to 2 actions has been revised. The status report at 31 December 2023 is provided at Appendix 2.

Ongoing Corporate Fraud Team Work
4.20 The Corporate Fraud team's day to day work continues to focus on referrals relating to council tax reduction/single person discounts, joint working with DWP in relation to housing benefit and council tax reduction, referrals relating to housing tenancies and investigating relevant national fraud initiative matches.

4.21 The Internal Audit Team and the Corporate Fraud Team continue to work together as appropriate in order to ensure a joined-up approach to fraud investigation and detection for example in relation to whistleblowing enquiries.

National Fraud Initiative

4.22 The National Fraud Initiative is a series of biennial exercises run by the Cabinet Office and Audit Scotland to identify or prevent fraud and error by matching electronic data held by public bodies. Participating bodies are required to investigate data discrepancies within a set timescale and report back on any savings.

4.23 The matches for the 2022 exercise have now been received and investigations are underway. To date 690 matches have been investigated with 13 frauds being detected totalling £20,823 relating to Housing Benefit or Council Tax Reduction Scheme matches which are being recovered.

Benchmarking

4.24 In accordance with the Council's Strategic Improvement Framework, the Council's Internal Audit service continues to be part of a benchmarking group which involves seven other Councils.

4.25 Meetings will continue to take place during 2024 to review performance and identify other areas for sharing of best practice.

5. People Implications

5.1 There are no people implications.

6. Financial and Procurement Implications

6.1 The Corporate Fraud Team activity can result in actual recoveries, charges and re-billings. The total amount of annual recoveries, charges and re-billings identified will be included in the Internal Audit Annual Report for 2023/24.

6.2 There are no procurement implications arising from this report.

7. Risk Analysis

7.1 There is a risk that failure to deliver the Internal Audit Plan would result in an inability to provide a reasonable level of assurance over the Council's system of internal financial control to those charged with governance. The main basis for providing assurance is coverage of the planned risk-based audits. Every endeavour is made to ensure that no material slippage occurs in risk-based audits by concentrating resources on these audits.

8. Equalities Impact Assessment (EIA)

8.1 There are no direct equalities impacts arising from the report however where an agreed action results in a change in process this will be considered for equalities impact by the relevant service.

9. Consultation

9.1 This report has been subject to consultation with appropriate Chief Officers.

10. Strategic Assessment

10.1 This report relates to strong corporate governance.

.....
Laurence Slavin
Chief Officer - Resources
Date: 24 January 2024

Person to Contact:	Andi Priestman, Shared Service Manager – Audit & Fraud E-mail: andi.priestman@west-dunbarton.gov.uk
Appendices:	2023/24 Annual Audit Plan – Progress to 24 January 2024 (Appendix 1) Status of Internal Audit Action Plans at 31 December 2023 (Appendix 2)
Background Papers:	Audit Committee – 8 May 2023: Internal Audit Annual Plan 2023/24 Audit Committee – 21 March 2018: Counter Fraud and Corruption Strategy Internal Audit Reports - Copies available on request
Wards Affected:	All wards

2023-2024 Internal Audit Annual Audit Plan – Progress to 24 January 2024

2023-24 Plan Audit/Status	Not Started	Planning	Fieldwork	Fieldwork Complete	Draft Report	Final Report	Date Reported to Audit Committee
Risk-Based Reviews							
Corporate Complaints		✓	✓	✓	✓	✓	February 2024
Participatory Budgeting	✓						June 2024
Attendance Management		✓	✓	✓	✓		June 2024
Commercial Waste		✓					June 2024
FM Cleaning – Stock Control		✓	✓	✓	✓		June 2024
FM Catering – Stock Control		✓	✓	✓	✓	✓	February 2024
Corporate Procurement		✓	✓				June 2024
Value for Money Reviews							
Void Repairs and Maintenance		✓	✓				June 2024
Property Repairs and Maintenance		✓	✓				June 2024
Limited Scope Financial System Reviews							
Debt Recovery		✓	✓				June 2024
Project Assurance Review							
Learning Disability Service – Service Redesign	✓						June 2024
Regularity Audits							
Education CSA		✓	✓				June 2024
Payroll High Earners – Quarterly Review		✓	✓				June 2024
HSCP - Imprest Accounts		✓	✓	✓	✓	✓	December 2023
Advisory Reviews							
UK Shared Prosperity Fund	Planning underway.						
Roads – Route Optimisation	Not yet started.						
Finance/HR Establishment Controls	Audit advice and support provided to working group.						
Other Work							
Integration Joint Board – Internal Audit Service	The internal audit annual plan for 2023/24 audit plan is underway with one review finalised and the other review at fieldwork stage.						
Valuation Joint Board – Internal Audit Service	Planning for the 2023/24 audit has not started.						
Leisure Trust – Internal Audit Service	Fieldwork for the 2023/24 audit is underway.						
National Fraud Initiative	Matches for the 2022/23 Exercise have been received and investigations are underway.						
2022/2023 Audit Plan Completion	There were 3 reviews finalised in 2023/24.						

West Dunbartonshire COUNCIL

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
AT 31 DECEMBER 2023

Summary:

Section 1 Summary of Management Actions due for completion by 31/12/2023

There were 8 actions due for completion by 31 December 2023 6 which have been reported as completed by management and completion dates in relation to 2 actions have been revised.

Section 2 Summary of Current Management Actions Plans at 31/12/2023

At 31 December 2023 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/12/2023

At 31 December 2023 there were 22 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 December 2023 there were 3 audit action points where the agreed deadline had been missed.

Section 5 Summary of Action Plan Points by Audit Year

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF ACTION PLANS DUE FOR COMPLETION BY 31.12.2023

SECTION 1

Strategic Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Roads and Neighbourhood	5	4	1	
HSCP	1		1	
Resources	1	1		
Citizen, Culture and Facilities	1	1		
Total	**8**	**6**	**2**	

* These actions are included in the Analysis of Missed Deadlines – Section 4

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF CURRENT ACTION PLANS AT 31.12.2023

SECTION 2

CURRENT ACTIONS BY STRATEGIC AREA

Roads and Neighbourhood	
Due for completion April 2024	2
Due for completion May 2024	1
Due for completion June 2024	1
Due for completion October 2024	1
Total Actions	**5**
HSCP - Health and Community Care	
Due for completion January 2024	1
Due for completion March 2024	1
Due for completion June 2024	1
Due for completion September 2024	1
Total Actions	**4**
Citizen, Culture and Facilities	
Due for completion February 2024	4
Due for completion March 2024	4
Due for completion April 2024	4
Due for completion September 2024	1
Total Actions	**13**
Total current actions:	**22**

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2023

SECTION 3

Current Internal Audit Action Plans

Vehicle Tracking System (Report Issued January 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/147	**Lack of Formal Process for authorising Users Access to Vehicle Tracking System (Amber)** Users will be contacted and each service's identified administrator will be given access to review and confirm access rights are correct.		31-Mar-2023	31-Dec-2023	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/148	**Lack of tracking units in hired vehicles (Amber)** Management will commence a review to assess practical application of tracking devices to Long term hires.		31-Mar-2023	31-Dec-2023	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/149 a	**Under Utilisation of Vehicle Tracking System (Amber)** All Services operating vehicles with tracking units installed will be contacted and provided with updated Tracking System Procedures and training if required.		31-Mar-2023	31-Dec-2023	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/149 b	**Under Utilisation of Vehicle Tracking System (Amber)** All Service managers that utilise Council owned or hired vehicles should ensure they are aware and are trained on the operational functionality of the Vehicle Tracking System.		31-Mar-2023	31-Dec-2023	Service Managers	Chief Officers

Supplier Management (Report Issued March 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/158	**HSCP Formal Contract and Supplier Management (Amber)** Development of a Contracts Register to be stored centrally and controlled by the CCQ Team. By the due date it will have been developed to include a risk register in RAG format to cover contract start date, end date, extension date, CI scores, spend status, Quality monitoring information. Risk register will also be used to programme in more to review services well ahead of contract end date.		31-Dec-2023	30-Sep-2024	HSCP Head of Strategy and Transformation	Chief Officer HSCP Board

Status Key

	On track		Complete
	Overdue – revised date required		Missed original due date –new date set

4

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2023

SECTION 3

Occupational Therapy – Waiting Times (Report Issued April 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/170 a	**Lack of capacity to manage current occupational therapy workloads (Red)** Recruitment to current vacant posts. Limitations apply: availability of suitable, appointable applicants plus national recruitment issue.		01-May-2023	30-Jun-2024	HSCP Head of Health and Community Care	Chief Officer HSCP Board

Fleet Management (Report Issued May 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/176	**Adequacy of Strategic Planning in relation to Fleet Management (Amber)** An asset management plan for vehicle fleet will be developed based on the current budget for the vehicle replacement programme. The first plan will focus on priority vehicles which require to be replaced and then a rolling programme will be implemented.		31-May-2024	31-May-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/178	**Lack of Review and Update of Fortress System (Amber)** An initial exercise will be undertaken to review and update the driver information held on Fortress through consultations. Half yearly review on an ongoing basis. Review of keys and allocation of a key to a specific vehicle will be implemented as part of the initial exercise.		31-Dec-2023	30-Jun-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/179	**Lack of measuring of individual vehicle efficiency/Co2 emissions (Amber)** Management will further consider reporting of Co2 emissions as part of the net zero strategy and transition to electric vehicles. In relation to vehicle efficiency, as fuel efficiency is affected by individual driver style, management will consider whether driver information scores could be collated and provided to management to prioritise or target individual training.		31-Oct-2024	31-Oct-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood

Status Key

	On track		Complete
	Overdue – revised date required		Missed original due date –new date set

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2023

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/180	**Single Person Dependency – Transport Administration (Amber)** Roles and responsibilities will be clarified and agreed for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action to document procedures will then be taken.		01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/181	**Single Person Dependency – Transport Administration (Amber)** Roles and responsibilities will be clarified and agreed for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action to document procedures will then be taken. The service will consider developing the skills base of other officers within the wider service and undertake discussion with CAS management to ensure sufficient cross-training of required skills set within the wider CAS team.		01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood

Non-Domestic Rates (Report Issued September 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/185	**Ongoing Discrepancies between Assessor and Finance NDR Records – Self-catering Units (Amber)** Management will discuss with the assessor to resolve the need for manual workaround.		31-Dec-23	31-Dec-23	FSC Section Head	Chief Officer Resources

Status Key

	On track		Complete
	Overdue – revised date required		Missed original due date –new date set

6

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2023

SECTION 3

HSCP Imprest (Report Issued November 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/191	**Lack of Segregation of Duties (Amber)** A review of staff involved in the management and operation of petty cash imprest will be undertaken and the following will be noted: • Staff who carry out the day to day operation of petty cash imprest will not be an authorised signatory; and • Staff who are independent of the day to day operation will be nominated authorised signatories and will carry out checks and authorisation of reimbursement claims.		31-Jan-24	31-Jan-24	CFO HSCP	Chief Officer HSCP
IAAP/192	**Adequacy of Procedures (Amber)** A review of the procedures will be undertaken and updated to reflect up to date practice and provide sufficient guidance to staff involved in operating and managing petty cash imprest accounts.		31-Mar-23	31-Mar-23	CFO HSCP	Chief Officer HSCP

Corporate Complaints (Report Issued November 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/199	**Lack of Centralised Recording of Complaints (Red)** Management will agree and establish a process which ensures central logging of complaints across all Services.		31-Dec-2023	31-Dec-2023	Chief Officer, Citizen, Culture and Facilities	Chief Officer, Citizen, Culture and Facilities
IAAP/200	**Managing complainants who contact Councillors, MSP's and Chief Officers directly (Amber)** Management will: Review current guidance on role of Councillors, MSP's and Chief Officers within the overall complaints process and develop appropriate mechanisms to ensure compliance with the agreed procedures. Agree and establish a process which ensures central logging of all complaints across all services.		31-Mar-2024	31-Mar-2024	Chief Officer, Citizen, Culture and Facilities	Chief Officer, Citizen, Culture and Facilities

Status Key

	On track		Complete
	Overdue – revised date required		Missed original due date –new date set

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2023

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/201	**Adequacy of Complaints Procedures (Amber)** Management will develop additional complaints handling guidance including: • a step by step guide for staff to follow for all complaint pathways • roles, responsibilities and information flows at each stage • clearer guidance on what is a valid complaint and what is not • recording of all complaints Management will also introduce a regular review of internal complaints procedures and guidance to identify any changes or improvements required.		31-Mar-2024	31-Mar-2024	Chief Officer, Citizen, Culture and Facilities	Chief Officer, Citizen, Culture and Facilities
IAAP/202	**Adequacy of Complaints Reporting (Amber)** Management will develop reporting arrangements to ensure that there is adequate oversight of complaints at a service and corporate level, including root cause analysis and lessons learned.		31-Mar-2024	31-Mar-2024	Chief Officer, Citizen, Culture and Facilities	Chief Officer, Citizen, Culture and Facilities
IAAP/203	**Training arrangements for staff involved in handling complaints (Amber)** Management will: Formally identify the training needs of each post involved in handling complaints. Determine the extent to which mandatory training in handling complaints is required for all posts, including the use of e-learning. Develop a training plan for all staff involved with handling complaints.		31-Mar-2024	31-Mar-2024	Chief Officer, Citizen, Culture and Facilities	Chief Officer, Citizen, Culture and Facilities

Facilities Management – Catering Stock Control (Report Issued January 2024)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/204	**Lack of Documented Procedures (Amber)** A review of current procedures for dealing with stores management and stock control will be undertaken and fully documented. The procedural document will include the date of preparation, details of version control and will be approved by the Chief Officer. Any future updates to the procedures will be recorded within the version control data. Thereafter, the procedures will be distributed to all appropriate staff. Distribution will be recorded on a Document Distribution Record which will be signed by all staff members receiving a copy of the procedures. Training will be provided where any knowledge gaps are identified.		30-Sep-2024	30-Sep-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities

Status Key

	On track		Complete
	Overdue – revised date required		Missed original due date –new date set

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2023

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/205	**Insufficient Staffing of Stock Count Processes (Amber)** Two members of staff will undertake the monthly and annual stock counts with one counting and the other checking, both staff will remain in one another's presence throughout the count. This will be documented within the new written procedures which are to be prepared by management.		29-Feb-2024	29-Feb-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities
IAAP/206	**Lack of Independent Check of Stock Check Documentation (Amber)** Management will ensure that an independent check of stock checks is carried out to ensure the completeness an accuracy of the stock check.		30-Apr-2024	30-Apr-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities
IAAP/207	**Lack of Independent Check of Stock Check Documentation (Amber)** Management will ensure that Secondary schools are using the correct stock form & shopping lists which will ensure that there are no manual entries and that stock data is accurate;		29-Feb-2024	29-Feb-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities
IAAP/208	**Lack of Independent Check of Stock Check Documentation (Amber)** Management will ensure that the integrity of the spreadsheets are maintained by protecting cells that contain formula and cells that relate to prices which the Food & Nutritionist Coordinator is only permitted to change/update		29-Feb-2024	29-Feb-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities
IAAP/209	**Lack of Independent Check of Stock Check Documentation (Amber)** Management will ensure that Catering Managers will be provided with sufficient training in order to use and manage spreadsheets.		29-Feb-2024	29-Feb-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities
IAAP/210	**Inadequate Process for Approval of Invoices (Amber)** Training will be provided to appropriate staff on the process of validating and approving invoices on the RBS Purchase Card System. Thereafter, invoices will be checked for validity at least on a sample basis before approving for payment. Should potential issues be identified, the sample size for checking will be increased.		30-Apr-2024	30-Apr-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities
IAAP/211	**Lack of checking Compliance with the Shopping List (Amber)** As part of the monthly service reviews carried out, Team Leaders and the new Compliance Officer will carry out a check of stock as standard to ensure that stock items are compliant with the Shopping List. This will be documented within the Onsite Service Review form and where any non compliant items are identified, this will be highlighted to management.		30-Apr-2024	30-Apr-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities

Status Key

	On track		Complete
	Overdue – revised date required		Missed original due date –new date set

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2023

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/212	**Lack of checking Compliance with the Shopping List (Amber)** In addition, where a check is carried out in respect of compliance with Food For Life, this will also be documented and any issues identified raised with management.		30-Apr-2024	30-Apr-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities

Status Key

	On track		Complete
	Overdue – revised date required		Missed original due date –new date set

10

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
Occupational Therapy – Waiting Times (April 2023)	**Lack of capacity to manage current occupational therapy workloads (Red)** Recruitment to current vacant posts. Limitations apply: availability of suitable, appointable applicants plus national recruitment issue.	01-May-2023	30-Jun-2024	A new Integrated Operations Manager has now been appointed and one of the priority areas identified will be to review the wider OT service across ACT/COPT. This is anticipated to be concluded by June 2024 as this work will require a service redesign process.
Supplier Management (March 2023)	**HSCP Formal Contract and Supplier Management (Amber)** Development of a Contracts Register to be stored centrally and controlled by the CCQ Team. By the due date it will have been developed to include a risk register in RAG format to cover contract start date, end date, extension date, CI scores, spend status, Quality monitoring information. Risk register will also be used to programme in more to review services well ahead of contract end date.	31-Dec-2023	30-Sep-2024	This works remains a key workstream for the HSCP however, a number of challenges and additional pressures on capacity have prevented the completion of this audit action by the due date including: • Development of the Commissioned Services report across all HSCP commissioned services (format agreed at the last Audit Committee). • Quality Improvement Framework– work is still ongoing. • Amalgamating supplier information from multiple sources in order to get a picture of all current suppliers. • Contracts requiring strategic review. • Contracts and Commissioner Officer started in post December 2023.
Fleet Management (May 2023)	**Lack of Review and Update of Fortress System (Amber)** An initial exercise will be undertaken to review and update the driver information held on Fortress through consultations. Half yearly review on an ongoing basis. Review of keys and allocation of a key to a specific vehicle will be implemented as part of the initial exercise.	31-Dec-2023	30-Jun-2024	This action is dependent on completion of the action plan to clarify and agree roles and responsibilities for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action will then be taken.

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
SUMMARY OF ACTIONS BY AUDIT YEAR **SECTION 5**

Status at 31 December 2023

Audit Year	No of Agreed Actions	No of actions complete	Current actions by Grade		
			Red	Amber	Green*
2020/2021	25	23	0	0	2
2021/2022	51	48	0	1	2
2022/2023	51	41	0	6	4
2023/2024	30	6	0	15	9
Total	**157**	**118**	**0**	**22**	**17**

* Green actions are within the Council's risk appetite and are therefore not included in Audit Committee reports.

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer - Resources

Audit Committee: 21 February 2024

Subject: Public Interest Disclosures and other Internal Audit Investigations 19 July 2023 to 24 January 2024

1. Purpose

1.1 The purpose of this report is to advise Committee of the outcome of investigations into allegations and disclosures in line with public interest disclosure and business irregularities policies received by Internal Audit between 19 July 2023 and 24 January 2024.

2. Recommendations

2.1 It is recommended that Members note the content of this report.

3. Background

3.1 A disclosure in the public interest is where a concern is raised by a Council employee about a danger or illegality that has a public interest aspect to it. A confidential reporting facility is managed by Internal Audit as part of the WDC Public Interest Disclosure Policy. Internal Audit maintains a central record of all concerns raised under the Public Interest Disclosure Policy. All such disclosures are investigated by Internal Audit, including liaising with Services and HR as appropriate.

3.2 Members of the public can also contact Internal Audit to raise issues of concern and such matters are investigated as appropriate, although they are not regarded as public interest disclosures in terms of legislation.

4. Main Issues

Public Interest Disclosure Cases

4.1 There were 7 outstanding cases from the previous report to Audit Committee on 9 August which require an update to this meeting.

Ref/ Date	Service Area	Detail	Status
15/0223 15.2.23	Housing and Employability	Allegation of misuse of council vehicle and resources.	Investigation complete. No fraud detected however advice provided to management.
18/0323 07/0523 10/0623 15.3.23	Housing and Employability	Allegation of misuse of resources and facilities.	Investigation complete. No fraud or irregularity identified however a number of control improvements were identified and reported to management.

21/0323 41/1223 15.3.23	Housing and Employability	Allegation that employee was off sick but running own business.	Investigation is ongoing. Further referral received in December 2023 with additional information - reference 41/1223.
03/0523 4.5.23	Housing and Employability	Allegation of misappropriation of council materials.	Investigation is ongoing.
12/0623 1.6.23 29.6.23	Housing and Employability	Allegation that employee was drunk on duty.	Closed - referred to service and advice provided.
14/0723 4.7.23	Roads and Neighbourhood	Allegation that employee was smoking whilst working.	Closed - unable to substantiate allegation due to lack of vehicle tracking information.
16/0723 13.7.23	Housing and Employability	Allegation of misuse of Council vehicle and resources.	Investigation is ongoing.

4.2 There were 10 new disclosures received during the period 19 July 2023 to 24 January 2024 as follows:

Ref/ Date	**Service Area**	**Detail**	**Status**
17/0723 20/0723 19.7.23 3.8.23	Citizen, Culture and Communications	Allegation of inappropriate behaviour.	Investigation is ongoing.
18/0723 27.7.23	Housing and Employability	Misuse of Council vehicle.	Investigation is ongoing.
19/0823 1.8.23	Citizen, Culture and Communications	Allegation of inappropriate behaviour.	Closed – unfounded.
22/0823 23/0823 24/0823 10.8.23	Housing and Employability	Allegation of inappropriate allocation of work.	Closed – incorporated into audit work already being undertaken in this area.
27/0823 29.8.23	HSCP	Allegation that employees failed to follow standard operating procedures.	Closed – referred to management. Management report received with recommended actions which are being taken forward.

34/1023 11.10.23	Housing and Employability	Allegation that criminal conviction has not been disclosed by agency worker.	Closed – HR/Service confirmed that agency is responsible for safe recruitment checks and post does not require PVG/disclosure.
36/1023 29.10.23	Education	Allegation of fraudulent placing request.	Closed – referred to Service. Management investigation concluded that this was not a placing request and that relevant procedures and policy were followed.
37/1023 30.10.23	Housing and Employability	Allegation of drug misuse by employee whilst at work.	Closed. Referred to service. Management investigation concluded no evidence to support allegation but reminder has been issued to all employees within the Service regarding Code of Conduct and No Smoking Policy.
43/1223 25.12.23	Education	Allegation that standard procedures are not being followed.	Referred to Service. Investigation is ongoing.
44/0124 19.01.24	Housing and Employability	Alleged theft of Council materials.	Investigation is ongoing.

4.3 Activity relating to public interest disclosure for recent reporting periods is as follows:

Period	**No. of Cases**
1st January 2017 to 30th June 2017	1
1st July 2017 to 31st December 2017	7
1st January 2018 to 30th June 2018	2
1st July 2018 to 31st December 2018	3
1st January 2019 to 30th June 2019	5
1st July 2019 to 30th June 2020	8
1st July 2020 to 31st December 2020	4
1st January 2021 to 18th August 2021	15
19th August 2021 to 31st January 2022	7
1st February 2022 to 15th July 2022	7
16th July 2022 to 18th January 2023	5
19th January to 18th July 2023	19
19th July 2023 to 24th January 2024	10

Other investigations (non-PIDA)

4.4 There were 10 other referrals received/investigated by Internal Audit during the period 19 July 2023 to 24 January 2024:

Ref/ Date	**Service Area**	**Detail**	**Status**
09/0623 11/0623 13.6.23	Roads and Neighbourhood	Allegation of victimisation.	Investigation is ongoing.
26/0823 40/1123 29.8.23 20.11.23	Roads and Neighbourhood	Allegation of misuse of Council facilities and resources for personal gain.	Closed – unable to investigate due to lack of evidence, however summary findings issued to management with recommendations to prevent similar allegations in the future.
28/0723 9.9.23	Education	Allegation of inappropriate behaviour by employee.	Closed – limited information provided however referral made to Service for awareness.
31/0923 25.9.23	HSCP	Allegation of inappropriate behaviour by members of staff and payment irregularities.	Closed – referred to service. Management investigation concluded and actions put in place to remind staff of expected behaviours.
32/0923 28.9.23	Regulatory and Regeneration	Allegation that staff have not followed standard procedures.	Closed – unfounded.
33/1023 9.10.23	Housing and Employability	Allegation that employees are sitting in vans reading newspapers for excessive periods of time.	Ongoing - Referred to Service.
35/1023 20.10.23	Roads and Neighbourhood	Allegation that Council vehicle is parked outside a residential property most days.	Closed – unfounded.
38/1123 3.11.23	Housing and Employability	Theft of Council Resources	Investigation is ongoing.
39/1123 19.11.23	Housing and Employability	Allegation of anti-social behaviour and drug misuse.	Referred to Service and investigated. Allegation unfounded – no further

			action required.
42/1223 19.11.23	Roads and Neighbourhood	Allegation that staff are receiving additional payments which are not in line with policy.	Investigation is ongoing.

4.5 Activity relating to other investigation referrals for recent reporting periods is as follows:

Period	No. of Cases
1st January 2017 to 30th June 2017	3
1st July 2017 to 31st December 2017	5
1st January 2018 to 30th June 2018	5
1st July 2018 to 31st December 2018	4
1st January 2019 to 30th June 2019	14
1st July 2019 to 30th June 2020	8
1st July 2020 to 31st December 2020	2
1st January 2021 to 18th August 2021	1
19th August 2021 to 31st January 2022	2
1st February 2022 to 15th July 2022	2
16th July 2022 to 18th January 2023	5
19th January to 18th July 2023	0
19th July 2023 to 24th January 2024	10

4.6 A new follow up process has been put in place to ensure recommendations made have been implemented.

5. People Implications

5.1 There are no personnel implications with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications with this report.

7. Risk Analysis

7.1 There are risks to the Council in financial, legal, operational and reputational terms of not providing a service to enable a disclosure in the public interest and to ensure that all public interest disclosure and other concerns raised with Internal Audit are properly investigated.

8. Equalities Impact Assessment (EIA)

8.1 There is no requirement to undertake an equality impact screening.

9. Consultation

9.1 This report has been subject to consultation with appropriate Chief Officers.

10. Strategic Assessment

10.1 The Public Interest Disclosure Policy and Business Irregularity Procedures contribute to the Council's strategic priorities by ensuring that early warnings of malpractice may mitigate the extent of financial losses to the Council, contribute to better asset management by utilising employees to manage risks to the organisation's reputation and support fit for purpose services through the continuation and promotion of robust employment practice.

.....
Laurence Slavin
Chief Officer - Resources
Date: 24 January 2024

Person to Contact:	Andi Priestman, Shared Service Manager – Audit & Fraud Email: andi.priestman@west-dunbarton.gov.uk
Appendix:	None
Background Papers:	Public Interest Disclosure Policy; Business Irregularity Procedures
Wards Affected:	All

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer – People & Technology

Audit Committee: 21 February 2024

Subject: Strategic Risks 2022-2027

1. Purpose

1.1 To provide an update on the strategic risks for 2022-27.

2. Recommendations

2.1 It is recommended that the Committee note:

- The strategic risks as detailed at Appendix 1.

3. Background

3.1 The Council's 2022 – 2027 strategic risks were agreed by the Corporate Services and Audit Committees in November 2022. The appended risks have been reviewed with re-assessment undertaken before being reported to this committee. This report is submitted as agreed to Audit Committee on a bi-annual basis.

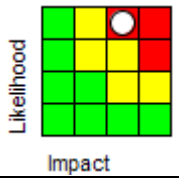
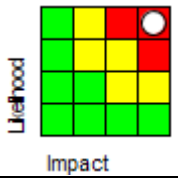
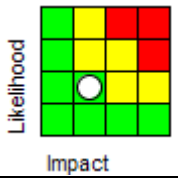
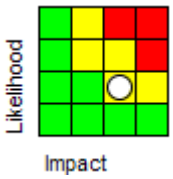
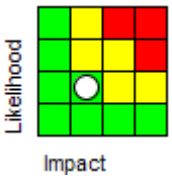
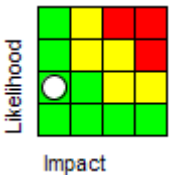
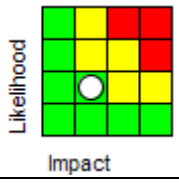
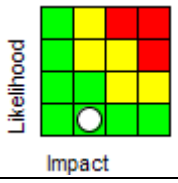
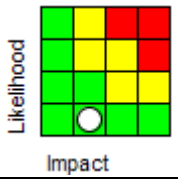
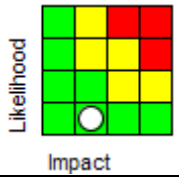
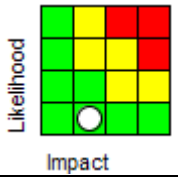
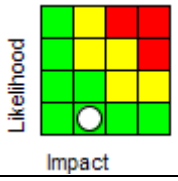
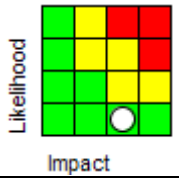
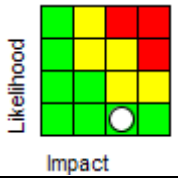
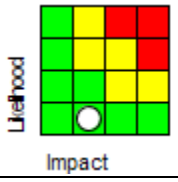
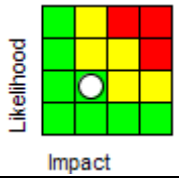
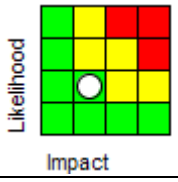
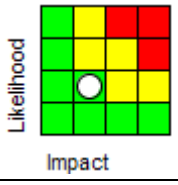
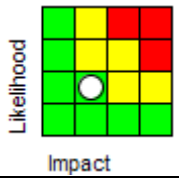
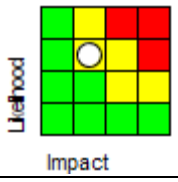
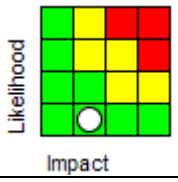
4. Main Issues

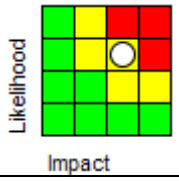
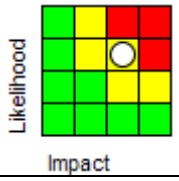
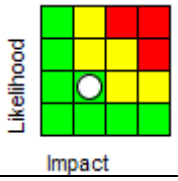
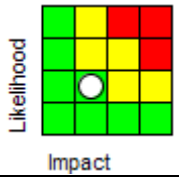
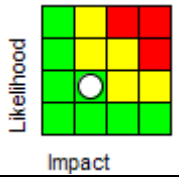
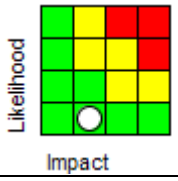
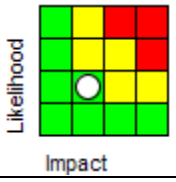
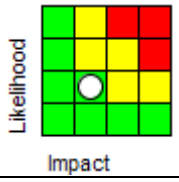
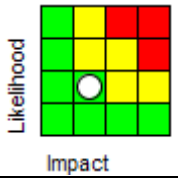
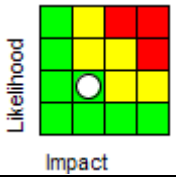
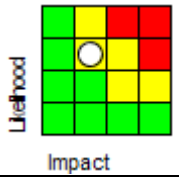
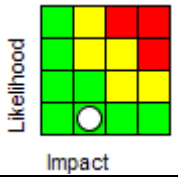
Strategic Risk

4.1 In line with the Council's Risk Management Framework, a re-assessment of the Strategic Risks has taken place as detailed within Appendix 1. Each risk is managed through internal controls, linked actions and associated milestones with the objective being to reduce or stabilise the level of risk through completion of linked actions over a period and/or ensure mitigation factors are adequate should the risks actually materialise.

4.2 Table 1 represents a risk dashboard that includes information on the original, current and target rating for each strategic risk, as well as an assessment of the current risk status. Each strategic risk is identified and supported by more detailed information available on a "drill-down" basis in Appendix 1.
Four strategic risks, associated actions and milestones are met, a further three are progressing as expected and closer to reaching their assigned targets and SR001, SR007, SR008, and SR011 are currently off target, which is explained in further detail below.

Table 1 Key Strategic Risk Information

Strategic Risk	Original Risk Oct 2022	Current Risk Jan 2024	Target Risk 2027	Risk Status Rationale
SR 001 Significant financial funding reductions/limitations from Scottish Government				
SR 002 Challenges in implementing broad-ranging school improvement to raise attainment and achievement				
SR 003 Maintaining Council Assets that are fit for purpose				
SR 004 Keeping abreast of developments in the innovative use of Information Technologies				
SR 005 Engaging positively with Residents, Communities & Partnerships				
SR 006 Challenges in protecting the Health and Safety of Employees and Others				
SR 007 Complexities in ensuring an appropriately resourced and resilient workforce				

SR 008 Threat of Cyber Attack				
SR 009 Challenges in delivering effective services in relation to Roads & Neighbourhoods				
SR 010 Failure to maintain Housing Stock				
SR 011 Inability to reduce carbon footprint in line with targets				

Risk Methodology and Reporting

4.3 Each strategic risk is populated in Pentana in terms of the following template:

- Risk title and code;
- Description;
- Ownership;
- Potential effect;
- Measures of impact;
- Risk factors;
- Internal controls;
- Risk opportunity; and
- Linked actions.

4.4 Each risk has been scored using a “4 x 4” matrix for likelihood and impact in relation to:

- Current risk (with review dates set at pre-determined intervals); and
- Target risk (i.e. 31 March 2027 - the duration of the Strategic Plan).

The risk descriptors used in the “4 x 4” matrix are as follows:

Likelihood

Score	Descriptor
1	Unlikely
2	Likely
3	Very likely
4	Certain

Impact

Score	Descriptor
1	Minor
2	Moderate
3	Significant
4	Critical

4.5 For ownership, each strategic risk is "Managed By" a Chief Officer and "Assigned To" a Senior Officer. Strategic risks are also reported on a bi-annual basis to the Performance & Monitoring Review Group.

Service Risk

4.6 Following the methodology in 4.3 to 4.4 above, each service has owned operational risk registers in Pentana (the Council's performance system) which were reviewed as part of the 2023/24 service planning process.

4.7 Significant financial funding reductions/limitations from Scottish Government

SR001 is currently off target and is currently scored as sixteen compared to a target rating of four. Whilst the target rating is desirable, the Council is limited in its influence over the likelihood of it crystallising. COSLA continue to lobby the Scottish Government for fairer funding for Local Government. This includes contributions from the Council Leader and Chief Executive, supported by information provided by the Council's Chief Officer Resources (S95 Officer) but ultimately, decisions over levels of local government funding are made by the Scottish Government. The likelihood of this risk is not expected to decrease in the medium-term with assumptions over future funding levels incorporated into projected budget gaps as reported in Financial Update reports presented to Council. There are ongoing discussions between the Scottish Government and Local Government in relation to a new deal, the removal of ring fencing and commitment to the recently signed Verity House Agreement however it is too early to say whether this will result in an improved funding position for local authorities which better reflects the need to fund essential services and cope with relatively high inflation.

4.8 Threat of Cyber Attack

SR008 remains off target. The ever-changing digital landscape coupled with the current global socioeconomic and geopolitical climate has significantly increased the risk of cyber-attacks

As this risk continues to be high the emphasis is still on the need for proactive measures to protect the confidentiality, integrity and availability of our data, critical infrastructure, and overall business operations.

Key risks and continual threats remain the same:

- Ransomware attacks – surged in recent years, potential for significant financial loss and operational disruption.
- Advanced Persistent Threats (APT's) – sophisticated stealthy attacks conducted by well-resourced groups, targets include critical infrastructure, government bodies and large corporations.
- User awareness – Phishing attempts on the rise with more sophisticated techniques being deployed including voice and text phishing. Targeted threats tailored to specific areas of the Council are being observed.
- Third Party Risks – The Council often relies on third party vendors and suppliers, increasing the risk of cyber-attacks through the supply chain.

Mitigations:

- Continual improvement of our vulnerability/patch management systems and processes.
- Continual promotion of Cyber awareness through simulated phishing campaigns supported by our online security training and awareness platform.
- The use of machine learning tools to baseline "normal" on our systems and highlight any deviation from this which could indicate potential compromise.
- Improving Email security with enhanced Phishing/Spam identification.
- Improved and more secure remote access solution being implemented.
- Implementing stricter access controls.
- Continual assessment of our Cyber Security posture.
- Risk Assessments, DPIA, regular audits.
- Creation of dedicated Cyber Security team and providing industry standard training.
- Robust Business Continuity and Disaster Recovery plans.

Progress continues to take place to improve our security posture in line with the national Public Sector Action plan (PSAP) and Public Sector Network (PSN) compliance. Vigilance of the National Cyber Security Centre (NCSC) Cyber Security guidance continues to remain in place.

The cyber security landscape continues to evolve rapidly requiring ICT to adopt proactive measures to protect our assets and maintain business continuity. By understanding the current threat landscape, complying with relevant regulations and guidelines, managing third party risks, and establishing robust incident response and business continuity plans the Council is reducing our exposure to cyber security risks and building a resilient cyber security posture.

Recent focus has centred on strengthening email security with enhanced user training capabilities and improving remote access with a more secure robust solution. Progress continues to improve our M365 security posture in addition to a review of our disaster recovery planning and incident management procedures.

4.9 Complexities in ensuring an appropriately resourced and resilient workforce

The likelihood of SR007 has been raised taking the risk rating from 4 to 6. The difficult financial funding position means an impact on an appropriately resourced and resilient workforce is expected however the severity of this remains unclear. Services are reviewing structures and service delivery models in light of the council's financial challenges.

The Workforce Planning Strategy is in place for 2022-2027. Additionally, the People First Strategy covers the same period and consolidates several areas: well-being, employee engagement, workforce planning, learning and development and digital. A robust package of wellbeing resources remains available, the council is recognised as a leading employer in terms of adapting flexible working practices, attendance levels are closely monitored, with personal stress and minor ailment absences currently prevalent.

The Digital Skills Framework has been launched to support employees to keep abreast of digital skills and will support the Office 365 rollout. This year a Digital Skills survey was undertaken although the response rate was poor and will require further attention. Work to support the workforce with 365 and other technology developments is ongoing, and the remit of Digital Transformation board is being reviewed to better support the digital agenda.

4.10 Inability to reduce carbon footprint in line with targets

The likelihood of SR0011 has been raised taking the risk rating from 4 to 6. Early emissions targets from 2013 to 2021 were achieved; however, both 2022 and 2023 targets were missed and a slowdown in carbon reduction is evident. This is likely due to a number of factors including the fact that most of the 'low hanging fruit' in terms of projects/initiatives have now been implemented. In order to ensure Net Zero emissions are achieved by 2045, significant funding and resource will be required to deliver more transformational and innovative initiatives. At present, it is unclear how this will be identified as there is a significant shortfall; hence the elevation of the 'Likelihood' status at this time. Should the council continue to miss targets, it is likely that greater than anticipated carbon offsetting initiatives will be necessary to address residual emissions which will likely be at a cost.

5. People Implications

5.1 There are no people implications associated with this report, other than in relation to the mitigation of risk.

6. Financial and Procurement Implications

6.1 There are no financial and/or procurement implications directly associated with this report however there are in relation to any expenditure linked to mitigation.

7. Risk Analysis

7.1 Failure to ensure robust risk management is likely to result in the Council being criticised by External Auditors for not having an integrated approach to embedding risk management within the authority with the result that a “no scrutiny required” status would not be achieved.

7.2 Progressing with a robust risk management approach will demonstrate that the Council is taking ownership of risk management and ensuring effective measures are in place. The ability to demonstrate risk ownership should benefit the Council in terms of:

- Understanding risk and its potential impact on the Council’s priorities and objectives;
- Reducing insurance premiums going forward by recognising that a mature approach to risk management will contribute to a reduction in the number and value of claims across a range of insurance classifications;
- Contributing towards incident prevention based upon post-incident investigation;
- Meeting statutory/regulatory requirements; and
  Ensuring better partnership working with external and internal partners.

8. Equalities Impact Assessment (EIA)

8.1 EIA 548 notes the positive impacts of an approach to risk that integrates considerations on equalities, human rights health and social and economic impacts that is aligned with the content of the new Strategic Plan.

9. Consultation

9.1 The strategic risks have been discussed with the Chief Officers and senior management. The reports to committee are available to the Trades Union and consultation undertaken as required.

10. Strategic Assessment

10.1 At its meeting on 26 October 2022, the Council agreed that its five main strategic priorities for 2022 - 2027 are as follows:

- Our Communities - Resilient and Thriving
- Our Environment - A Greener Future
- Our Economy - Strong and Flourishing

- Our Council - Inclusive & Adaptable

10.2 The strategic risks have been identified to complement and underpin all strategic priorities.

Name: Victoria Rogers
Designation: Chief Officer People & Technology
Date: 23 January 2024

Person to Contact:	Anna Murray, Risk & Health and Safety Officer Anna.Murray@west-dunbarton.gov.uk
Appendices:	Appendix 1: Detailed Strategic Risk List
Background Papers:	West Dunbartonshire Council Strategic Plan 2022-2027 Risk Management Framework EIA screening

Strategic Risk Report

Generated on: 22 January 2024

	SR 01 Significant financial funding reductions / limitations from Scottish Government	It is expected that the Council will continue to be faced with significant real term funding reductions from the Scottish Government settlement. This is based on recent settlements This coincides with a period where costs are continuing to rise in relation to social care, significant inflationary increases impacting all services, the impact of increases in the bank interest rate on the cost of borrowing and pay award pressures linked to inflation. Whilst there are ongoing discussions between the Scottish Government and Local Government on reducing the ring fencing of funding is the reality is that material elements of funding remains ring fenced which significantly restricts how the Council can most effectively use the funds made available to it.

Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
Likelihood / Impact	10-Jan-2024	**16**	Likelihood / Impact	31-Mar-2027	**4**	Laurence Slavin

Potential Effect	Shortfall in finances resulting in the Council being unable to provide all services as intended and needing to identify further cuts to services to deliver a balanced budget.
Measures of Impact	- Reduction in government grant - Demographic change (population decline/growth, aging population) - Cost reduction required including reducing level and/or quality of service provision - Increased Debt (collection of Council Tax, HRA rents, etc)
Risk Factors	- Insufficient funding from Scottish Government to retain essential services and cover pay awards - Lack of time to plan for changes in the level of grant funding due to single year settlements and late settlement information from Scottish Government - General inflationary factors - Bank of England Base Rate increases - Significant additional cost pressures - Insufficient capital receipts to cover loan repayments (creating a revenue pressure)
Internal Controls	- Long Term Financial Strategy - Regular Financial Updates to Council - Monitor and maintain General Services and Housing Revenue Account prudential targets - Reporting and monitoring of Treasury Management Strategy - Budgetary control process - Regular budgetary control and savings monitoring reports provided to CMT and Council / committees - Rigorous debt collection processes - Annual Internal Audit Plan - Work of External Auditors (external control) - Annual Governance Statement
Latest Note	Assumptions on future Scottish Government funding, and other material budget assumptions, are updated regularly and reported to Council periodically throughout the year. It is expected that future Scottish Government funding will be insufficient to pay for current levels of service delivery, furthermore it is expected that future local government settlements will be a real terms reduction in local government funding.
Risk Opportunity	-Significant council projects focusing on long term economic development in the West Dunbartonshire area to grow the local economy and generate revenue - Annual exercise to identify efficiencies - Projects to implement new ways of working (e.g. digitisation, automation, asset management) - Enhance the reputation of the Council as an organisation which manages its finances soundly

Linked Actions Code & Title	Progress	Status	Assigned To
RES/23-24/006 Review the current capital programme reporting procedures	50%		Carol Alderson
RES/23-24/007 Review ways of decreasing corporate debt through continued improvements to debt collection processes in relation to sundry, NDR, Council Tax and rent	37%		Ryan Chalmers

RES/23-24/008 Review ways to improve rent collection rates in conjunction with Housing and W4U	40%		Ryan Chalmers
RES/24-25/001 Review ways of decreasing corporate debt through continued improvements to debt collection processes in relation to sundry, NDR, Council Tax and rent	0%		Ryan Chalmers
RES/24-25/002 Review ways to improve rent collection rates in conjunction with Housing and W4U	0%		Ryan Chalmers

	SR 02 Challenges in implementing broad-ranging school improvement to raise attainment and achievement	This risk concerns the delivery of excellence and equity for our young people to support them to attain and achieve at the highest level. In particular, it is aimed at bridging the attainment gap and breaking the cycle of disadvantage. This also includes the focus on intervention at early years to improve life chances at all points on the learning journey. A key national and local priority is to accelerate progress with the aspirations to deliver improved attainment, tackle the poverty related attainment gap and recover from any negative impact of the pandemic. Scottish Equity funding devolved to local authorities aims to deliver on priorities between 2023-26.

Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
Likelihood / Impact	19-Jan-2024	**4**	Likelihood / Impact	31-Mar-2027	**2**	Julie McGrogan

Potential Effect	The national expectation for education would not be delivered. Improved outcomes for young people would not be attained and achieved. The Council would fail to meet the needs of individual learners. The Service would fail to bridge the attainment gap and break the cycle of poverty related disadvantage. The Council would fail in its legal duty for the education of young people within West Dunbartonshire. There would be reputational damage to the service and the wider Council. There would be a lack of income generation from external funding sources.
Measures of Impact	Stretch Aims and Targets set in October 2022 to be reported on by December 2023– locally set but aggregated nationally. New 3 year stretch aims will be set in September 2023 to be achieved by 2026 with expectations of annual progress reporting. West Dunbartonshire Performance Targets West Dunbartonshire Improvement Board Quality Indicator Evaluations National Qualifications Attainment and Achievement Results Broad General Education Achievement of Level Results West Dunbartonshire Scottish National Standardised Assessment Data Positive Destination Data West Partnership Attainment , Equity and Destination Performance Measures Her Majesty's Inspectors of Education inspection reports Stakeholder Feedback
Risk Factors	Staff resources - adequate funding for projects - workforce development - effective leadership - accurate and timely data collection - accurate and timely reporting - effective communication with partners and external agencies - disrupted learning - staff absence - pupil absence - adapted model of delivery to ensure safety - limiting curriculum flexibility - learning style flexibility - impact of COVID on social and emotional wellbeing - risk to funding streams. There is a change to the local authority funding model for Scottish Equity Fund (SEF) with an annual tapered reduction of funding to WDC between 2022-2026. This will reduce resources available to deliver work streams related to SEF.
Internal Controls	-Raising Attainment Strategy -Project management by Senior Education Officer -Education Improvement Board chaired by Chief Education Officer -Scrutiny by Scottish Government and Education Scotland (progress reports produced and submitted) -WDC Improvement Framework -Termly progress reports submitted as part of Educational Service committee reports -Relevant Continuous Professional Development programme to support education staff -Meetings between WDC and Education Scotland/Her Majesty's Inspectors of Education -BGE Attainment and Performance Data -Literacy, Numeracy and HWB Steering Group -National Improvement Framework (NIF) -Education Recovery Plan

Latest Note	The key risk to ongoing progress still remains the SG's plan for a tapered SAC funding model between 2022 to 2026. The service has maintained a strong record of progress with young people in quintile 1 attaining in the broad general education above the national average; and in 2022 an increase was achieved in the number of young people finding a positive destination moving WDC to 20th position out of the 32 local authorities. This performance data will be updated in February and August 2024 and position can be updated and position can be updated alongside progressing the linked actions.
Risk Opportunity	IImproved attainment - improved attendance - reduced exclusions - reduced violent incidents - reduction requirement for targeted support over time - reduction requirement for specialist placements over time - improved learning & community engagement - children/pupils at risk identified earlier and more effectively - more empowered community providing self-sustaining peer support - increase in the percentage and range of positive destinations over time - increased access to digital learning resources

Linked Actions Code & Title	Progress	Status	Assigned To
ELA/23-24/003 Narrow the attainment gap between the most and least disadvantaged children and young people	25%		Julie McGrogan
ELA/23-24/004 Improve skills and sustained, positive school leaver destinations for all young people	25%		Andrew Brown
ELA/23-24/005 Improve attainment, particularly in literacy and numeracy	25%		Julie McGrogan

	SR 03 Maintaining Council Assets that are fit for purpose	The risk that the Council's assets and facilities are not fully fit for purpose with consequent adverse impact on our ability to deliver efficient and effective services. Assets included in this assessment are; the Council's property portfolio.

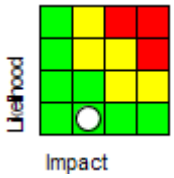
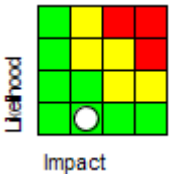
Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
Likelihood / Impact	09-Jan-2024	**2**	Likelihood / Impact	31-Mar-2027	**2**	Michelle Lynn

Potential Effect	- Assets are not utilised in the most effective and efficient manner - Service cannot be properly delivered to the satisfaction of service users - Service users require to seek alternative service provision -Increase in reactive maintenance costs/ demand/ volume -Council assets in poor conditions -Council assets fail to meet relevant standards which are reported to either Scottish Government and/or Care Inspectorate.
Measures of Impact	- Condition surveys - Suitability surveys - Customer perceptions of service delivery - Investment levels in upkeep and improvement of asset base and facilities -Asset user satisfaction - Operating costs and savings
Risk Factors	- Adequacy of funding available to improve asset base - Adequacy of staff resources allocated to the area of asset management - Council buildings/assets deemed to be unfit for existing purpose - Economic conditions may reduce level of potential capital receipts from surplus property sales - Increase public liability claims
Internal Controls	- Corporate Asset Framework - Learning Estate Strategy 2020-2030 - Property Asset Plan 2023-2028 - Property and Land Disposal Strategy - Capital project meetings are carried out regularly in addition to project specific meetings and Building Services/Asset Management monthly meetings - Capital Programme - Strategic Asset Management Group - Learning Estate Project Board - Detailed asset database that shows relevant information on a property by property basis in relation to operational, non-operational

	- Sustainability Policy
Latest Note	changed to risk matrix likelyhood reduced from 2 to 1 due to works carried out on operational buildings.
Risk Opportunity	-Enhance reputation of Council by being able to improve Council assets. -Estate, assets and service delivery (e.g. new school buildings, operational building upgrades, office and depot rationalisation projects) - Enhance employee "feel good" factor by providing modern office accommodation equipped with up to date IT facilities -Improved satisfaction from public building users - Secure external funding for development of assets (e.g. EC, lottery, Historic and Environment Scotland) - Prioritised Building Upgrade Plan

Linked Actions Code & Title	Progress	Status	Assigned To
RES/23-24/CAM/02 Progress disposal of key strategic sites over 23/24	85%		Michelle Lynn
RES/23-24/CAM/03 Develop and implement plans and support other services to achieve the various asset related options agreed by Council.	100%		Michelle Lynn

	SR 004 Keeping abreast of developments in the innovative use of Information Technologies	Failure to keep pace with changing technology environment

Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
	17-Jan-2024	**2**		31-Mar-2027	**2**	James Gallacher; Patricia Kerr; Dorothy Nicolson

Potential Effect	A lack of consistent, sufficiently robust service planning in respect of ICT arrangements is likely to result in the Council being ill prepared to meet future demands in key service areas and lacking the capacity to respond effectively to changing need such as increased requirement for remote working as identified during covid pandemic.
Measures of Impact	• Close relationship and working practices with council Asset Management Service regarding property rationalisation. • Implementation of mobile and flexible working, enabling a downsizing of required office accommodation as people to work more efficiently and to adopt a more flexible policy towards office accommodation and desk provision. • Number of systems that have supplier maintenance contracts. – annual process. • Invocation of Service Business Continuity Plans and ICT Disaster Recovery plan • Degree of compliance with security controls to prevent data loss through poor o/s patching, cyber-attack, firewall configurations, switch replacements/upgrades etc • Fit for purpose primary and secondary data centres • Modern Wi-Fi technology in all council locations. • Broadband speed in the Council area - WDC has 2nd highest broadband speeds in Scotland. Investigating funding options for fibre network. • Number of ICT Service Desk incidents resolved within half day - exceeded the target and higher target set. • Extent of functionality development in key Council systems (i.e., lack of development beyond base system leading to ineffective management information) – several channel shift projects delivered, and more are in progress. PSN/Risk/challenging. Support service areas. • Fit for purpose Council website, delivering information and services to a significant percentage of the Council's customers. • Provide efficient desktop services supporting laptops, Chromebooks, PCs, Thin client terminals to meet changing workforce flexibility and property rationalisation requirements. 5-year Device replacement programme in place.
Risk Factors	• Insufficient resourcing of ICT developments so that benefits and opportunities identified are not realised • Lack of network security controls implemented. I. e Lack of intrusion detections alerts • failure to respond to audit / PSN test findings and recommendations, • insufficient resources allocated to security tasks. However, Service redesign and ICT resources aligned to security tasks and improved monitoring processes and tools as well as additional tools purchased to help support remote working environment all help to mitigate this risk. • Insufficient Service Business Continuity Plans and/or Disaster Recovery Capability.

	• Lack of project and programme change management arrangements. • Poor quality of mobile communication provision. • Lack of uptake on channel shift.
Internal Controls	- Ongoing Capital programme established for technology refresh projects - Information & Communication Technology (ICT) Policies such as ICT Security Framework - Governance structures such as ICT Steering Board, Education ICT Steering Board, Digital Transformation Board in place to support governance, integrated planning and decision making in relation to ICT -Use of both internal IT resources from across the Council and skilled specialist consultants in key areas - Fit for purpose primary and secondary data centres
Latest Note	WDC is currently implementing several technology change projects with a focus on modernisation and improving the digital workplace experience for users. Remote access, desktop applications and device imaging/windows update projects are in progress and will continue during 2024/25. ICT continue to embrace and research new technologies and also maximise our existing investments. i.e MS Sharepoint is at planning stage
Risk Opportunity	-365. Provide Council employees with secure access to email and supporting systems from anywhere. -Opportunity to redesign infrastructure and introduce new tools and security measures to support hybrid working environments. – - Annual network penetration tests and for PSN compliance audit - Annual External Audit on ICT Controls - Continued investment in ICT infrastructure and its focus on network security and resilience. - Provide appropriate technology for employees, pupils, and service users as well as for ICT support teams - Rationalise IT systems - Increased use of mobile devices e.g., laptop/tablet devices and Chromebooks - Review of device strategy and efficient/effective approach. - Provide self-service style systems to employees and citizens

Linked Actions Code & Title	Progress	Status	Assigned To
P&T/23-24/CT/05 Coordinate ICT device replacement programme	75%		James Gallacher; Patricia Kerr; Dorothy Nicolson
P&T/23-24/CT/02 Upgrade Wi-Fi technology in council buildings	100%		Andrew Cameron; James Gallacher
P&T/23-24/CT/03 Review and implement ICT Tech Desk service	100%		James Gallacher
P&T/23-24/CT/04 Develop and establish Skills programme to address ICT skills shortage	100%		James Gallacher

	SR 05 Engaging positively with Residents, Communities & Partnerships	The risk that the Council fails to adequately engage, establish and maintain positive relationships with local residents and communities in addition to partnership bodies.

Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
Likelihood / Impact	08-Jan-2024	**3**	Likelihood / Impact	31-Mar-2027	**2**	Colin Smith; Elaine Troup

Potential Effect	Potential for tensions to develop with residents and local community groups Reputational damage to council services Degradation of trust in service provision A failure of strong partnerships could impact on the Councils obligations under Community Empowerment Act
Measures of Impact	Successful delivery of Local Outcome Improvement Plan (LOIP) and supporting plans positive partnership inspections Informed and engaged residents participating in consultation activity Telephone survey monthly, quarterly and annual measures Increased social media engagement and reach
Risk Factors	Inability to deliver improved outcomes which require strong partnership activity Council's reputation is adversely affected through a failed partnership arrangement Lack of appropriate staff development / skills may be lacking to support new model of service delivery inequity of engagement across the partnership on key local issues Council seen as unresponsive to community if feedback from engagement not acted upon Apathy within communities leads to little or no engagement Some community groups feel their voices are not being heard

Internal Controls	Robust partnership arrangements through community planning partnership Align the Council's strategic plan with the Local Outcome Improvement Plan (LOIP) Ensure that partners have signed up to deliver on the outcomes and targets set in the LOIP Develop data sharing protocols with partner agencies Participate in reform agenda as it impacts on Council area Ensure robust mechanisms for public feedback (Embedding the Strategic Engagement Framework) Annual budget consultation events Citizens Panel Open Forum questions at Council meetings
Latest Note	This risk level remains unchanged. The work to engage with residents, communities and partners is on-going and continues to be a key focus for the Communities Team. The relationships and how we engage is under regular review to ensure it best responds to the needs of communities and individuals.
Risk Opportunity	Position West Dunbartonshire as a modernising Council Residents are more comfortable with the digital platform as a result of the enforced cessation of face to face services - this presents an opportunity to modernise communication Community Empowerment Act Participation requests Asset transfer

Linked Actions Code & Title	Progress	Status	Assigned To
H&E/23-24/CT/03 Build community resilience and advance community empowerment including the development of a training programme to support the Community empowerment agenda	75%		Colin Smith; Elaine Troup
H&E/23-24/CT/06 Deliver the objectives set out in the Community Empowerment Strategy and Action Plan through identified priority projects	75%		Colin Smith; Elaine Troup
H&E/23-24/HD&H/04 Review and provide greater integration within Housing Support	50%		John Kerr
H&E/23-24/CT/08 Lead on the Council's approach to Participatory Budgeting Mainstreaming across the organisation	100%		Colin Smith; Elaine Troup

	SR 06 Challenges in protecting the Health and Safety of Employees and Others	Failure to meet the Council's duty to protect the health, safety and welfare of its employees and other people who might be affected by its business

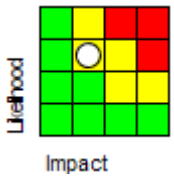
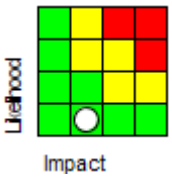
Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
Liklihood Impact	18-Jan-2024	**4**	Liklihood Impact	31-Mar-2027	**4**	Alison McBride

Potential Effect	Poor health and safety culture within the organisation leading to; Risk of an employee, service user, pupil (young person) or member of the public being seriously / fatally injured by fault of the Council; reputational risk regarding negative publicity; financial risk in terms of claims management compensation to the injured party; increase in insurance premiums; risk of prosecution by the HSE resulting in a fine and/or a Council Employee being subject to criminal charges, poor employee morale, high staff turnover leading to diminished service delivery.
Measures of Impact	Resources associated with in-house/HSE investigation. Incident statistics. Service delivery impact in terms of injury-related absence and potentially enforced cessation of work activities. Impact of injury on employees/members of the public, legal proceedings, financial penalties, potential reputational damage and risk of criminal charges. Hazard reporting. Actions at health and safety committees. Implementation of Corporate health and safety plan.
Risk Factors	Lack of resources, inadequate Safety Management Standards and H&S strategy. Poor health and safety culture. Under reporting of incidents. Blame culture. Poor communication between management and employees. Competent advice.
Internal Controls	•Competent health and safety advice readily available from the Corporate H&S team. •Corporate health and safety plan developed and monitored via Pentana. •Robust health and safety management system, FIGTREE. • Council has in place a robust H&S policy, Safety Management Standards and Fire Risk Management Strategy that includes service specific health and safety plans, duties and responsibilities for Chief Officers, managers and employees. • Adequate H&S resources in place to that will allow statutory obligations in terms of the Health and Safety at Work etc. Act and supporting legislation.

	• Embedded H&S culture that discusses H&S issues at senior level and cascades throughout the organisation through the health and safety committee system. • Monthly reports to PMRG on organisational safety performance and issues. •Chief Officers attend service H&S committees on a quarterly basis. • Workplace inspection and audit programme. • Service risk profiling. • H&S training needs analysis for every employee group. • The Council has in place a Trade Union Health and Safety Partnership Agreement. • Council promotes health and safety training for TUs to diploma level. • Hazard reporting module via FIGTREE. • Health & safety e-learning package. • Risk assessment working groups for service areas and review process.
Latest Note	The H&S team continue to review and streamline key service areas such as safety management standards and learning. Figtree has seen improvements in how risk assessments are managed and the latest update has integrated a hazard report form to the platform. A quarterly newsletter is published to update and promote good practice. The team continue to support all H&S committees and RPO's to ensure a consistent approach. The team are continuing to improve the process in management health surveillance with OH and line managers. Most recent projects include management workplace inspections, noise monitoring, audits and corporate warning market system. Fire safety management is ongoing across the authority including fire risk assessments and fire safety training and supporting services following the July 2023 changes from the SFRS in relation to response to fire alarm signals.
Risk Opportunity	Demonstrate to committees, elected members, Trade Unions, employees, the community and other external partner's evidence of robust H&S culture. Good knowledge and awareness of health and safety throughout all services. Positive relationship with Corporate health & safety team and all services. Reduced incidents, costs and absence rates.

Linked Actions Code & Title	Progress	Status	Assigned To
P&T/23-24/P&C/02 Continue to embed sound H&S practice	75%		Anna Murray

	SR 07 Complexities in ensuring an appropriately resourced and resilient workforce	Failure to ensure that there is an appropriately resourced and resilient workforce in place to meet future organisational needs, in effectively executing the Council's 2022-27 Strategic Plan.

Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
	15-Jan-2024	**6**		31-Mar-2027	**2**	Alison McBride

Potential Effect	Inability to deliver services effectively Reduced level of service Lack of improvement or increase in staff absences Council underachieves as an organisation Low staff morale Employee conflict Increased turnover Inability to attract/recruit
Measures of Impact	- Access to and participation of employees in learning and development activities - Absence rate and trends - Employee turnover - Grievance, discipline and other monitoring information - Employee voice and associated actions - Reports from external scrutiny bodies and award bodies - Benchmarking with appropriate comparators
Risk Factors	- Inability to attract/recruit - Lack of appropriate development - inadequate skills -risk to new models of service delivery - Lack of resource/capability to deliver - Workforce unable to adapt to change
Internal Controls	- HR processes designed to meet service delivery needs - Develop new structures to reflect strategic priorities and aligned to Standard Operation Model (SOM) - Align workforce plan to the Council's strategic planning processes (i.e. have the right people available at

	the right time with the right skills to fulfil properly all of the Council's strategic priorities) - Periodic review of pay arrangements in accordance with EHRC guidance (currently every 3 years) - Incorporation of succession planning into workforce planning framework - Identify training programmes to upskill staff - Effective use of SWITCH to support alternative careers - Flexible HR policies, in particular People First covering workforce planning, learning & development (including elearning), digital/continuous improvement, employee wellbeing & engagement. - Effective use of Occupational Health Service - Robust Be the Best Conversations process - Effective leadership and management behaviours, practice and programmes
Latest Note	Workforce Planning Strategy in place for 2022-2027. People First Strategy is in place covering 2022-2027 and this is a consolidation of a number of areas: well-being, employee engagement, workforce planning, learning and development and digital. WDC are recognised as leading in terms of adapting flexible working practices. A robust package of wellbeing resources continue to be available, absence levels are closely monitored, with personal stress and minor ailments absences prevalent. Trickle relaunch is ongoing across the whole of the organisation to ensure this tool is better used for employee feedback and engagement with the recent issue of a Chief Officers pack. Digital Skills Framework has been launched to support employees to keep abreast of digital skills and will support Office 365. This year a Digital Skills survey was undertaken, response rate was poor. Work to support the workforce with 365 and technology updates is ongoing and the Digital Transformation board is being reviewed. Services are currently working on structures and service delivery whilst considering the difficult financial funding position and the impact of this will closely supported and monitored.
Risk Opportunity	- Identify previously unknown skills and talents in the workforce - Realise the potential of staff

Linked Actions Code & Title	Progress	Status	Assigned To
P&T/23-24/P&C/03 Implement improvements in recruitment life cycle processes	25%		Louise Hastings; Lisa MacGregor; Anne McFadden
P&T/23-24/P&C/04 Maintain and monitor employee wellbeing, engagement and workforce planning.	100%		Leeanne Galasso; Louise Hastings; Lisa MacGregor
P&T/23-24/P&C/01 Review and update FfF approach to improve budget efficiencies	80%		Anne McFadden

	SR 08 Threat of Cyber-attack	Data, systems and/or infrastructure are impacted as result of security attacks which are increasing in number at a time when this threat is already placing demands on resources to deliver increased levels of security controls.

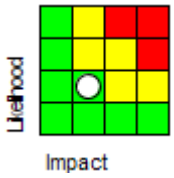
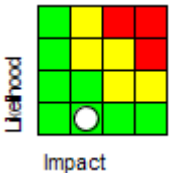
Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
Likelihood / Impact	17-Jan-2024	**9**	Likelihood / Impact	31-Mar-2027	**4**	Andrew Cameron; James Gallacher; Iain Kerr

Potential Effect	• Remote working could be impacted by loss of internet services. • Disruption to services impacting service delivery to citizens • Employee and Citizen data loss with the potential for misuse such as identity fraud • Misinformation being delivered to the public via WDC communication channels • Potential for significant fines currently under the Data Protection Act and from May 2018 under the provisions of the General Data Protection Regulations • Reputational damage • Redirection of resources to deal with the impact of an attack and away from BAU work
Measures of Impact	• Obligation to secure Cabinet Office PSN compliance certification. • Obligation to comply with DWP MOU • Monitor remote access usage to capacity plan • Recorded attempts from unauthorised sources to breach council cyber defences

	• Recorded cyber related incidents in the Cyber incident log • Quantity of breaches/incidents reported to the Information Commissioners Office • Fines levied for breaches
Risk Factors	• Potential for attacks out of normal working hours /days • Inappropriate Cyber defences at the perimeter of the council networks • Inappropriate delivery of security patches to desktop, network switches and server estates • Compliance with security standards such as PSN, PCI, Public Sector Action Plan on Cyber resilience for Scotland • Continually changing threat landscape • Maintaining relevant skill sets among employee group / cost of securing expert resources • Increased targeted attacks and risks due to Remote working. •Remote access technology may not remain fit for purpose in a Smart working environment
Internal Controls	Robust backup strategy in place on premise and cloud backup for 365 with immutable capability. • Service Continuity Plans • ICT Disaster Recovery Plan • Continually review and update internal policies on patching and system hardening to ensure we keep abreast of emerging threats and trends • Annual PSN compliance audit including a comprehensive IT Health Check • Governance structure in place, ICT Steering Board consisting of senior management and relevant stakeholders meeting bi-monthly or as required in response to incidents/events • Programme of Internal and External ICT audits • Information Security/Data Protection forum. Project specific forums • Multiple layers of Cyber defences • Network Segregation • Rolling programme of security awareness sessions • Interagency and cross Council working groups and sharing. • National Digital Office / Scottish Government Public Sector Security programme and guidance • Continually review technologies in line with new working practices to ensure security and assurance is integral. • Monthly device and server patching regime.
Latest Note	WDC Cyber Security posture is continually being reviewed and monitored, ICT continues to follow NCSC guidance where applicable. Recent focus has centered on strengthening email security with enhanced user training capabilities. Progress continues to improve our M365 security posture in addition to a review of our DR planning and incident management procedures. Enhanced online email security training is being scheduled for employees, ICT management also attended NCSC accrediated Cyber Awareness training. There is a continual review of the process to apply security updates, patches, and software deployments. Recent improvements have been implemented to automate the update processes where possible and new technology to control, secure and manage remote accessing of devices. ICT team are also procuring a new secure remote access solutions. Geo-blocking to GB remains in place and the geo-political situation continues to be monitored.
Risk Opportunity	• Increase Cyber resilience and awareness for employees, members and citizens, this can be done through existing training and awareness platform • Contribute to Scottish Government Public Sector Action Plan on Cyber resilience for Scotland and potential to become involved in a national/shared security operations centre • Upskill employees to address current and emerging threats • Increased employee awareness across Council

Linked Actions Code & Title	Progress	Status	Assigned To
P&T/23-24/ICT/01 Secure the Council's Technology Infrastructure	83%		Andrew Cameron; James Gallacher

	SR 09 Challenges in delivering effective services in relation to Roads & Neighbourhoods	The risk that the Council's fails to deliver on the three services within Roads & Neighbourhood: Roads & Transportation, Fleet & Waste and Greenspace. These areas provide services across a range of areas including managing and maintain roads, footpaths and associated infrastructure, managing flood risk, grounds maintenance, street cleaning, burial and cremation, outdoor facilities, waste and recycling and vehicle fleet management. Failing to ensure these services are not fully fit for purpose could result in adverse consequences in relation to delivering efficient and effective services.

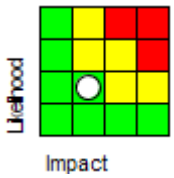
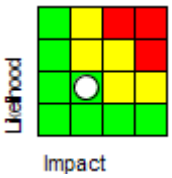
Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
	19-Jan-2024	**4**		31-Mar-2027	**2**	Gail Macfarlane

Potential Effect	- Assets are not utilised in the most effective and efficient manner - Service cannot be properly delivered to the satisfaction of service users - Service users seek alternative service provision -Increase in reactive maintenance costs/ demand/ volume -Council assets in poor conditions -Council assets fail to meet relevant standards -Failure to comply with Transport (Scotland) Act 2019 -Failure to comply with Waste (Scotland) Regulations 2012
Measures of Impact	- Condition surveys - Defect inspection and management - Suitability surveys - Road Condition SPI - Customer perceptions of service delivery - Investment levels in upkeep and improvement of asset base and facilities -Asset user satisfaction -Operating costs and savings -Local Government Benchmarking Framework (LGBF) -Association for Public Service Excellence (APSE) -Waste Managers Network Group
Risk Factors	-Adequacy of funding available to improve asset base - Adequacy of funding to maintain asset base - Adequacy of staff resources allocated to the area - Council assets deemed to be unfit for existing purpose - Economic conditions may reduce level of potential capital receipts -Over one third of the road network is in need of repair and the current long term capital funding only sustains a steady state condition of the road network - Increased public liability claims due to poor condition of roads network - Increase public liability claims due to poor condition of footpaths and roads which are not part of our adopted network. -Poor customer engagement for recycling, deposit return scheme, refuse transfer station -Financial challenges - Budget Sensitivity Analysis (fuel costs, waste refuse disposal tonnage costs, bitumen availability and costs)
Internal Controls	-Strategic Asset Management Group - Corporate Asset Management Strategy (scheduled refresh in 2nd half of 2021/22 year) - Learning Estate Strategy - Capital Investment Team - Capital project meetings are carried out monthly in addition to project specific meetings. - Capital plan - Roads and Lighting Asset Implementation Plan - Fleet Asset Implementation - Open Space Asset Implementation Plan - Sustainability Policy -User feedback – complaints data, Citizens' Panel and monthly telephone survey -Fit for future service reviews -Deposit Return Scheme

	-Climate Change Strategy -Community Empowerment Strategy -Food Growing Strategy and Allotments -Equality Outcomes
Latest Note	Service continues to provide full service, monitoring in place to ensure any adverse issues are highlighted and appropriate actions taken. No change to Risk Matrix.
Risk Opportunity	-Enhance reputation of Council -Ensure services are fit for the future and are compliant with legislation changes -Estate, assets and service delivery (e.g. office and depot rationalisation projects, roads upgrade programme, vehicle replacement programme, greenspace upgrade projects) - Secure external funding for development of assets (e.g. EC, lottery, Historic and Environment Scotland) - The continued implementation of the energy efficient street lighting project will both improve the asset and reduce costs significantly through reduced maintenance, energy consumption and carbon output. - The effect of these energy efficiencies has demonstrated that significant savings and environmental benefit can be achieved through the utilisation of developing technology.

Linked Actions Code & Title	Progress	Status	Assigned To
R&N/23-24/GS/06 Develop Ash die back action plan	25%		Ian Bain
R&N/23-24/F&W/02 Develop Strategy for transition to electric fleet	33%		Gail Macfarlane

	SR 10 Failure to maintain Housing Stock	The risk that Council's Housing Stock are not fully fit for purpose with consequent adverse impact on our ability to deliver efficient and effective housing for Council tenants.

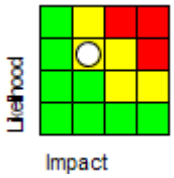
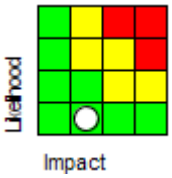
Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
	16-Jan-2024	**4**		31-Mar-2027	**4**	Alan Young

Potential Effect	- Housing stock is not utilised in the most effective and efficient manner - Service cannot be properly delivered to the satisfaction of service users -Increase in reactive maintenance costs/ demand/ volume -Housing stock in poor condition -Housing stock fail to meet relevant standards - Non-compliance with Scottish Housing Quality Standard
Measures of Impact	- Condition surveys - Suitability surveys - Customer perceptions of service delivery - Investment levels in upkeep and improvement of housing stock -User satisfaction -Operating costs and savings - Local Government Benchmarking Framework (LGBF)
Risk Factors	- Adequacy of funding available to improve housing stock - Adequacy of staff resources allocated to the management of housing stock - Housing stock deemed to be unfit for existing purpose -Increasing issues relating to supply of labour and materials, due to increased energy, transport and raw material costs, impacted on supply chains, and third parties and our ability to carry out works within budget and on time.
Internal Controls	- Housing Capital Investment Programme (refreshed and delivered annually) - Housing Capital Improvements - WDC Local Housing Strategy 2021-25 - The Housing Capital Investment Team - The Planned Maintenance Section - Housing Asset Management Strategy - Detailed asset database that shows relevant information on a property by property basis in relation to HRA properties. - More Homes Better Home Project Board. - Telephone Survey feedback

	- Fit for future reviews -Other benchmarking/ feedback - Climate Change Strategy
Latest Note	No change to risk score, programme for investment and upgrades to council housing continues into 23-24 and a further five year programme to 27-28.
Risk Opportunity	-Enhance reputation of Council by being able to improve Council housing stock -Estate, assets and service delivery (housing investment programme) -Improved satisfaction from tenants - The effect of these energy efficiencies has demonstrated that significant savings and environmental benefit can be achieved through the utilisation of developing technology. -Improvement of SHQS & EESSH compliance performance and points, and reduced SHQS abeyance numbers through the strategic planning and management of housing assets. - Increase in environmental improvements including bin stores - Increase in internal (e.g kitchens, bathrooms, showers, special needs adaptations, central heating, smoke detectors, windows and doors) and external updates (e.g new roof coverings, external insulated render and tenement structural refurbishments) - Increase in number of New Build Homes as part of the Strategic Housing Investment Programme (SHIP) -Achieve energy efficiency standard for social housing

Linked Actions Code & Title	Progress	Status	Assigned To
H&E/23-24/HAI/01 Ensure the Council's Housing stock maintains compliance with the Scottish Housing Quality Standard and reduce the number of properties held in abeyance.	75%		Alan Young
H&E/23-24/HAI/02 Ensure the Council's Housing stock progresses towards the achievement of the energy efficiency standard for social housing.	75%		Alan Young

	SR 11 Inability to reduce carbon footprint in line with targets	The risk that the Council will be unable to achieve net zero emissions by 2045, both in relation to mitigating carbon emissions and adapting to the impacts of climate change. Net zero refers to achieving an overall balance between emissions produced and emissions taken out of the atmosphere. This target has been developed in a way that mirrors the emission reduction trajectory set by the Scottish Government in light of the Climate Emergency.

Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
	16-Jan-2024	**6**		31-Mar-2027	**2**	Gillian McNamara

Potential Effect	. Failure to meet mandatory national and international policy drivers Failure to meet duties placed on Council by The Climate Change (Scotland) Act 2009 . Failure to meet duties placed on Council by The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 . Failure to meet duties placed on the Council by The Heat Networks (Scotland) Act 2021 and Local Heat and Energy Efficiency Strategies (Scotland) Order 2022. . Failure to meet the provisions set out in Waste (Scotland) Regulations 2012 which help Scotland move toward the objectives and targets set out in the Scotland's Zero Waste Plan to help transition toward a circular economy. . Reputational damage. . Financial burden of responding to adverse events such as extreme weather (including, but not limited to, flooding, heat waves, wind driven storm events, etc.) resulting in action. Impacts to Council operations and supply chains as a result of adverse climate/extreme weather events. This also impacts residents, local businesses and wider infrastructure across West Dunbartonshire. . Financial burden on WDC from increasing energy prices in light of current energy and economic crises'. Energy Efficiency works on our own estate must increase to counteract these impacts.
Measures of Impact	. Improving organisational resilience against the impacts of climate change. . Improving local biodiversity through planting of native trees and bulbs in WDC . WDC Waste Services Citizens Panel Survey regarding attitudes towards recycling improving . The extension of the Queens Quay District Heating Network to NHS Golden Jubilee Hospital, Social Housing, NHS Health Centre, Council buildings and further connections as per scope. . Inspiring change through including climate change learning in staff induction, training, team meetings, etc. . Uptake in e-learning modules on climate change.

	. Uptake in staff carrying out Sustainable Procurement assessments for tenders. . Ensuring climate change and sustainability metrics are included in tenders for suppliers/contractors/etc. (such as carbon reduction measures) so they are being measured for accountability for the impacts they have on the environment . Management of service areas setting climate change targets for their operations and staff. . The uptake of Green Champion roles, which help normalise Climate Change and Sustainability, practices across the Council. Uptake in sustainable travel such as walking cycling and public transport
Risk Factors	. Funding availability – delivery of actions to mitigate will require resources, capital works and investment by the Council- e.g enhanced energy measures, and heating and renewables projects in both domestic and non-domestic building assets . Budget stress – notably due to energy and economic crisis, meaning it's more difficult for Council to set aside budget to deliver on Climate Change and Net Zero projects and actions. . Funding approach – a combination of internal and external funding sources will be need to delivery climate action at scale. Short term funding mechanisms such as annual payback of Council expenditure presents difficulties for delivering long-term projects. Climate Change investments also need to take account of whole-life costs including reduced maintenance costs and avoided Adaptation costs. . Internal capacity – limited staff time and availability, largely due to reduced Council budgets, further impacted by Covid19. . Communication – both internally (to avoid 'silo' working) and externally (engaging with the public and keeping abreast of local/national/international changes to policy). . Economics – some technologies, materials and skills are still very expensive so innovation must progress to enhance the viability of climate actions within the context of the Council's budget constraints. . Strategy and planning – all existing and future Council plans should place responding to the climate emergency at their core and ensure integration with other Council services. . Legislation & Regulatory – the ability to implement some climate actions is constrained at the local level by minimum standards and other restrictions set through legislation and national policy, for example in relation to building regulations, planning and procurement. . Public attitudes and behaviours - Changing behaviour of residents, businesses and stakeholders positively and proactively, especially where there are cost implications to the delivery of climate actions.
Internal Controls	. Climate Change Strategy 2021-2026 . Action Plan 2021-2026 . Climate Change Action Group (CCAG) . Pentana Risk Management System – devolved responsibilities of climate change actions/milestones/KPI's to service areas. . Scottish Government – Mandatory annual Climate Change Duties Reporting . Queens Quay District Heating Network . Strategic Environment Assessment (SEA) . Air quality monitoring . Converting some Council pool fleet to Electric Vehicles (EVs). . Climate Ready Clyde (CRC) – a cross-sector initiative funded by fifteen member organisations and supported by the SG. Delivery of a Locale Heat & Energy Efficiency Strategy (LHEES) and delivery plan by December 2023 – which sets out the Council's area-based approach to reducing emissions of heating and energy efficiency improvements to ALL assets across WD. This includes private housing, businesses, etc. which are not owned/operated by WDC. . Waste infrastructure and greatly improving approach to how Council and residents reduce, reuse and recycle waste. Notably, taking a Circular Economy approach to waste services and implementing appropriate infrastructure and contracts to do so.
Latest Note	Early emissions targets from 2013 to 2021 were achieved; however, both 2022 and 2023 targets were missed and a slow down in carbon reduction evident. This is likely due to a number of factors including the fact that most of the 'low hanging fruit' in terms of projects/initiatives have now been implemented. In order to ensure Net Zero emissions are achieved by 2045, significant funding and resource will be required to deliver more transformational and innovative initiatives. At present, it is unclear how this will be identified as a significant shortfall; hence the elevation of the 'Likelihood' status at this time. Should WDC continue to miss targets, it is likely that greater than anticipated carbon offsetting initiatives will be necessary to address residual emissions which will likely be at a cost.
Risk Opportunity	.Our local environment is protected, enhanced and valued resulting in: - Our public spaces are attractive and welcoming - Our residents feels pride in their local neighbourhood - The percentage of household waste sent for reuse, recycling and composting has increased resulting in reduction in the percentage that was being landfilled. - The percentage of council land which promotes diversity of habitat and species has increased .Our resources are used in an environmentally sustainable way - Increase in the percentage of businesses taking action to reduce their carbon impact - Reduction in CO_2 emissions under the Council's influence - Reduction in West Dunbartonshire Area-Wide emissions as per requirements of the climate change (Scotland) act - Residents actively involved in tackling climate change and protecting the environment - The economy and infrastructure become more low carbon and environmentally-friendly

	. Our neighbourhoods are sustainable and attractive - Increased investment in our housing stock including improving energy efficiency - Housing developments are meeting the needs of our changing population - The quality of neighbourhoods has improved - Our roads and transport network are maintained and they promote safe travel routes

Linked Actions Code & Title	Progress	Status	Assigned To
REG&R/23-24/009 Develop a Local Heat and Energy Efficiency Strategy	40%		Gillian McNamara
REG&R/23-24/008 Co-ordinate, monitor and report the progress of the Council's Climate Change Action Plan for 2023/24	20%		Gillian McNamara

Risk Status	
	Alert
	High Risk
	Warning
	OK
	Unknown