

Agenda

Audit Committee

Date: Wednesday, 9 August 2023

Time: 10:00

Venue: Council Chambers, Clydebank Town Hall, 5 Hall Street, Clydebank,
G81 1UB

Contact: Ashley MacIntyre, Committee Officer
ashley.macintyre@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 Karen Murray Conaghan (Chair)
Councillor Ian Dickson
Councillor Jonathan McColl (Vice Chair)
Councillor James McElhill
Councillor Michelle McGinty
Councillor John Millar
Councillor Martin Rooney
Councillor Hazel Sorrell
Mr C Johnstone

All other Councillors for information

Chief Executive
Chief Officers

Date of issue: 26 July 2023

AUDIT COMMITTEE
WEDNESDAY 9 AUGUST 2023

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 MEETINGS

Submit for approval, as correct records, the undernoted Minutes of Meetings of the Audit Committee:-

- | | |
|-----------------------------------|---------------|
| (a) 3 May 2023 – Ordinary Meeting | 5 - 7 |
| (b) 8 June 2023 – Special Meeting | 9 - 11 |

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 18 JULY 2023 13 - 29

Submit report by the Chief Officer – Resources advising of progress at 18 July 2023 against the Internal Audit Plan for 2023/24.

6 PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL 31 - 35
AUDIT INVESTIGATIONS 19 JANUARY TO 18 JULY 2023

Submit report by the 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 January and 18 July 2023.

7 STRATEGIC RISKS 2022–2027 37 - 57

Submit report by the Chief Officer – People and 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 on Wednesday, 3 May 2023 at 2.00 p.m.

Present: Councillors Karen Conaghan, Ian Dickson, Jonathan McColl, James McElhill, Michelle McGinty and Martin Rooney, and Lay Member Mr Christopher Johnstone.

Attending: Peter Hessett, Chief Executive; Amanda Graham, Chief Officer – Citizen, Culture and Facilities; Laura Mason, Chief Education Officer; Laurence Slavin, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution and Property; Julie Slavin, Chief Finance Officer, Health & Social Care Partnership (HSCP); Andi Priestman, Shared Service Manager – Audit and Fraud; Fiona Taylor, Head of Health and Community Care, HSCP; Carol Alderson, Finance Manager; Stephen Daly, Citizen and Library Manager; and Scott Kelly, Committee Officer.

Also attending: Tom Reid, Audit Director, Mazars.

Apologies: Apologies for absence were intimated on behalf of Councillors John Millar and Hazel Sorrell.

Councillor Karen Conaghan 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 MEETING

The Minutes of Meeting of the Audit Committee held on 15 February 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 PLANS 2022/23 – PROGRESS TO 31 MARCH 2023

A report was submitted by the Chief Officer – Resources advising of progress at 31 March 2023 against the Internal Audit Plans for 2022/23.

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

2023/24 INTERNAL AUDIT ANNUAL STRATEGY AND PLAN

A report was submitted by the Chief Officer – Resources advising of the planned programme of work for the Internal Audit Section for the year 2023/24.

Having heard the Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed to approve the 2023/24 Audit Plan.

NATIONAL FRAUD INITIATIVE 2022/23

A report was submitted by the Chief Officer – Resources providing an update on the current position with regard to the National Fraud Initiative in Scotland 2022/2023 Exercise.

After discussion and having heard the Shared Service Manager – Audit and Fraud and the Chief Officer – Resources in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report and that further updates be provided to the Audit Committee as part of the Internal Audit Progress report outlining the Council's progress with the 2022-2023 exercise.

REVIEW OF INTERNAL AUDIT CHARTER

A report was submitted by the Chief Officer – Resources advising that a review of the Internal Audit Charter had been undertaken and the Charter updated to more closely reflect the requirements of Standard 1000 of the Public Sector Internal Audit Standards (PSIAS).

Having heard the Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed to approve the Internal Audit Charter.

SCOTTISH PUBLIC SERVICES OMBUDSMAN COMPLAINTS REPORT 2021-22

A report was submitted by the 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 2021 to 31 March 2022.

Having heard the Citizen and Library Manager in explanation of the report, and following discussion, the Committee agreed to note the contents of the report and the ongoing commitment at a service and strategic level to monitor complaints and ensure compliance with Scottish Public Services Ombudsman (SPSO) timelines.

MAZARS 2022/23 EXTERNAL AUDIT STRATEGY MEMORANDUM

A report was submitted by the Chief Officer – Resources presenting for information Mazars' Audit Strategy Memorandum for the year ending March 2023.

After discussion and having heard the Chief Officer – Resources and the Audit Director, Mazars, in explanation of the report and in answer to Members' questions, the Committee agreed to note the 2022/23 Audit Strategy Memorandum from Mazars.

The meeting closed at 2.40 p.m.

AUDIT COMMITTEE

At a Special Meeting of the Audit Committee held in the Civic Space, 16 Church Street on Thursday, 8 June 2023 at 10.00 a.m.

Present: Councillors Karen Conaghan, Jonathan McColl and Martin Rooney.

Attending: Peter Hessett, Chief Executive; Laurence Slavin, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution and Property; Andi Priestman, Shared Service Manager – Audit and Fraud; Julie Slavin, Chief Finance Officer, HSCP; Fiona Taylor, Head of Health and Community Care, HSCP and Ashley MacIntyre, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Ian Dickson, James McElhill, Michelle McGinty, John Millar and Hazel Sorrell; Lay Member Mr Christopher Johnstone and Tom Reid, Audit Director, Mazars.

Councillor Karen Conaghan 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.

ANNUAL REPORT ON THE AUDIT COMMITTEE 2022/23

A report was submitted by the Chief Officer – Resources providing the Audit Committee Chair's 2022/23 Annual Report on the Audit Committee.

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

- (1) to review and endorse the Chair's Annual Report on the Audit Committee for 2022/23; and
- (2) that the report would be presented to a future meeting of the Council in line with best practice guidance.

INTERNAL AUDIT PLAN 2022/23 – PROGRESS TO 22 MAY 2023

A report was submitted by the Chief Officer – Resources advising of progress at 22 May 2023 against the Internal Audit Plan for 2022/23.

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

INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2023

A report was submitted by the Chief Officer – Resources advising of the work undertaken by Internal Audit in respect of the 2022/23 Annual Audit Plan and advising of the contents of the Assurance Statement given to Members of West Dunbartonshire Council, the Chief Executive and the Section 95 Officer (Chief Officer – Resources) in support of the Annual Governance Statement.

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

EXTERNAL AUDIT ENQUIRIES – 2022/23 ACCOUNTS

A report was submitted by the Chief Officer – Resources informing of the External Auditor's requirement for the provision of information regarding the Council's approach to dealing with fraud, litigation, laws and regulations as part of their audit of the Council's Statement of Accounts for 2022/23 and allowing members to comment on the response related to 'Those Charged with Governance'.

After discussion and having heard the Chief Officer – Resources and Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed:-

- (1) to receive and comment upon, the enquiries for those charged with governance for the 2022/23 Accounts;
- (2) to note the draft responses set out in appendix 1 to the report; and
- (3) to approve the submission to the Council's external auditors.

CODE OF GOOD GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT 2022/23

Submit report by the Chief Officer – Resources advising of the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good

Governance and inviting consideration of the Annual Governance Statement that would be published in the Council's Abstract of Accounts.

After discussion and having heard the Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed:-

- (1) to note the outcome of the recent self-evaluation process in considering how the Council currently meets the agreed Code of Good Governance, together with the issues identified and improvement actions; and
- (2) the detail of the Annual Governance Statement and the actions identified by management to improve the internal control environment.

The meeting closed at 10.35 a.m.

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer – Resources

Audit Committee: 9 August 2023

Subject: Internal Audit Plan 2023/24 – Progress to 18 July 2023

1. Purpose

- 1.1** The purpose of this report is to advise Members of progress at 18 July 2023 against the Internal Audit Plan for 2023/24.
- 1.2** The report also advises Members of:
- Recently issued Internal Audit reports and action plans; and
 - 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 regularly 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 no audit reviews finalised since the last Audit Committee meeting in June 2023. The team are finalising reviews from the 2022/23 audit plan and planning is now underway for the 2023/24 audit plan.
- 4.5** The status of the 2023/24 audit plan is attached at Appendix 1.
- 4.6** In relation to audit work for the Integration Joint Board, the 2022/23 audit plan is almost complete and the agreed audit plan for 2023/24 will now be progressed with regular reporting to the Integration Joint Board Audit & Performance Committee.
- 4.7** In relation to the Valuation Joint Board, the 2022/23 audit is complete. Planning for the 2023/24 audit plan has not started.
- 4.8** In relation to the Leisure Trust, the 2022/23 audit is complete. Planning for the 2023/24 audit plan has not started.
- 4.9** 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 June, 4 of which have been reported as completed by management and action dates in relation to 4 actions have been missed with revised dates now set. The status report at 30 June 2023 is provided at Appendix 2.

Ongoing Corporate Fraud Team Work

- 4.10** 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.
- 4.11** 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

- 4.12** 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 timescale and report back on any savings.
- 4.13** The matches for the 2022 exercise have now been received and investigations are underway. To date 440 matches have been investigated with 1 fraud being detected totalling £1,678 relating to a Housing Benefit/Student Loan match which is being recovered.

Benchmarking

- 4.14** In accordance with the Council's Strategic Improvement Framework, services should undertake benchmarking activity with the equivalent function in other Councils. Therefore, the Council's Internal Audit service has entered into a benchmarking group which involves seven other Councils, these being:
- Argyll and Bute;
 - Clackmannanshire;
 - East Dunbartonshire;
 - Falkirk;
 - West Lothian;
 - Inverclyde; and
 - Stirling.
- 4.15** Meetings will continue to take place during 2023 to review performance against agreed performance indicators 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. Financial results to 30 June 2023 total £13,541.
- 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.

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Laurence Slavin
Chief Officer - Resources
Date: 18 July 2023

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 18 July 2023 (Appendix 1) Status of Internal Audit Action Plans at 18 July 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 18 July 2023

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		✓	✓				December 2023
Participatory Budgeting	✓						June 2024
Attendance Management	✓						December 2023
Commercial Waste	✓						June 2024
FM Cleaning – Stock Control	✓						December 2023
FM Catering – Stock Control	✓						February 2024
Corporate Procurement	✓						June 2024
Value for Money Reviews							
Void Repairs and Maintenance		✓	✓				December 2023
Property Repairs and Maintenance		✓	✓				December 2023
Limited Scope Financial System Reviews							
Debt Recovery	✓						February 2024
Project Assurance Review							
Learning Disability Service – Service Redesign	✓						February 2024
Regularity Audits							
Education CSA	✓						February 2024
Payroll High Earners – Quarterly Review	✓						June 2024
HSCP - Imprest Accounts	✓						February 2024
Advisory Reviews							
UK Shared Prosperity Fund	✓						February 2024
Roads – Route Optimisation	✓						December 2023
Finance/HR Establishment Controls		✓	✓				February 2024
Other Work							
Integration Joint Board – Internal Audit Service	The internal audit annual plan for 2022/23 is almost complete. Progress updates are provided to the HSCP Board Audit & Performance Committee. Planning for the 2023/24 audit has now started.						
Valuation Joint Board – Internal Audit Service	The 2022/23 audit is complete. Planning for the 2023/24 audit has not started.						
Leisure Trust – Internal Audit Service	The 2022/23 audit is complete. Planning for the 2023/24 audit has not started.						
National Fraud Initiative	Matches for the 2022/23 Exercise have been received and investigations are underway.						
2022/2023 Audit Plan Completion	There are 3 audits being finalised in 2023/24. Two audits are at draft report stage; one audit is at fieldwork stage.						



**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
AT 30 JUNE 2023**

Summary: Section 1 Summary of Management Actions due for completion by 30/06/2023

There were 8 actions due for completion by 30 June 2023, 4 of which have been reported as completed by management and 4 actions have missed the deadline set by management.

Section 2 Summary of Current Management Actions Plans at 30/06/2023

At 30 June 2023 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 30/06/2023

At 30 June 2023 there were 17 current audit action points.

Section 4 Analysis of Missed Deadlines

At 30 June 2023 there were 7 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 30.06.2023**

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	6	2	4	
Education Learning and Attainment	2	2	0	
Total	8	4	4	

* 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 30.06.2023**

SECTION 2

CURRENT ACTIONS BY STRATEGIC AREA


Supply, Distribution and Property	
Due for completion December 2023	1
Total Actions	1
Roads and Neighbourhood	
Due for completion August 2023	1
Due for completion December 2023	5
Due for completion April 2024	4
Total Actions	10
HSCP - Health and Community Care	
Due for completion August 2023	1
Due for completion November 2023	3
Due for completion December 2023	1
Completion Date to be advised	1
Total Actions	6
Total current actions:	17

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 30.06.2023**



SECTION 3

Current Internal Audit Action Plans





P IHMS Stores and Stock Management (Report issued January 2022)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/104	Lack of Stock Control Process for Direct Purchases of UPVC Units (Rating reduced to Amber) An inventory of sizes/ types/hands/styles of uPVC windows and doors will be developed for inactive orders. A plan will be put in place to install all units where feasible. Any unusable units will be dealt within in line with the Council's management of obsolete stock procedures.		31-Mar-2023	31-Dec-2023	Building Services Manager	Chief Officer – Supply, Distribution and Property

P Employee Expenses (Report issued May 2022)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/111	Lack of Co-ordination and Management of Pool Vehicles (Amber) A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads & Neighbourhood. The CAS team will be responsible for maintaining pool vehicle records. A review is currently being carried out of procedures to make this process more efficient. Cost Savings Analysis will be carried out on an annual basis and reported as appropriate.		01-Oct-2022	30-Jun-2023	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/113	Identification of High Levels of Claims by Teams & Individuals for Recommendation of Pool Car Use (Amber) A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads & Neighbourhood. A list of high mileage claimants has been collated and the working group will assess the users in relation to allocation of pool cars and identify if additional vehicles are required.		01-Oct-2022	30-Jun-2023	Shared Fleet and Waste Services Manager	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 30.06.2023**

SECTION 3





P 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

P Financial Assessments Process H&CC (Report Issued January 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/142 c	No Independent review of the Financial Assessment calculation (Amber) The Head of Health and Community Care will consider meeting with other Heads of Services to discuss the feasibility, and financial and resourcing implications of setting up a centralised team to carry out Financial Assessment Process and calculations for the non-residential services teams.		31-Mar-2023	31-Aug-2023	Head of Health and Community Care	Chief Officer HSCP



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 30.06.2023**

SECTION 3





P ParentPay (Report Issued February 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/155	Lack of formal debt recovery procedures (Amber) Guidance will be developed which will provide clear procedures and a standard approach, for all staff dealing with debt recovery in schools. The guidance will: <ul style="list-style-type: none"> Identify the level of debt for the commencement of debt recovery procedures within schools; Identify a de minimis level for passing to the Corporate Debt Team for recovery. 		30-Jun-2023	30-Jun-2023	Senior Education Officer Policy, Performance and Resource	Chief Officer Education, Learning and Attainment
IAAP/156	Management of debt within establishments (Amber) Currently debt management procedures are being finalised and these will be implemented once approved by the Education Committee. Heads of Establishments will instruct all staff who require to pay for meals through ParentPay that this must be done in a timely manner, and that debt will not be built up at any time. This will be managed and monitored by Heads of Establishments on a regular basis.		30-Jun-2023	30-Jun-2023	Senior Education Officer Policy, Performance and Resource	Chief Officer Education, Learning and Attainment

P 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	31-Dec-2023	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


**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 30.06.2023**

SECTION 3





P Occupational Therapy – Waiting Times (Report Issued April 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/170	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	To be advised	HSCP Head of Health and Community Care	Chief Officer HSCP Board
IAAP/171	Lack of capacity to manage current occupational therapy workloads (Red) Head of Service (HOS)/Integrated Operation Manager (IOM) will review Occupational Therapy establishment across Adult Care and Community Older Peoples Team and consider alternatives to allow effective distribution of workload across Integrated Adult Services.		30-Nov-2023	30-Nov-2023	HSCP Head of Health and Community Care	Chief Officer HSCP Board
IAAP/174	Blue badge application backlog (Amber) Head of Service (HOS)/Integrated Operation Manager (IOM) will review Occupational Therapy establishment across Adult Care and Community Older Peoples Team and consider alternatives to allow effective distribution of workload across Integrated Adult Services.		30-Nov-2023	30-Nov-2023	HSCP Head of Health and Community Care	Chief Officer HSCP Board
IAAP/175	Adequacy of management information (Amber) HoS to collate 'performance manager reports' which will include trend analysis across a range of services. This will highlight profession specific reports including Occupational Therapy. These will be monitored by IOM / HoS monthly and adverse trends reported via Clinical care and Governance exception reports. Recognising the need to balance risk within the three classifications of priority against available resources requires effective triaging of referrals.		30-Nov-2023	30-Nov-2023	HSCP Head of Health and Community Care	Chief Officer HSCP Board

P 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.		01-Apr-2024	01-04-2024	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 30.06.2023**

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/177	<p>Payment of Invoices without checking (Amber) Procedures documentation to be updated to record requirement for services to check and authorise receipts to Fleet Management prior to reconciling to invoices received.</p> <p>An instruction to be issued to Chief Officers on the new process to ensure that receipts are signed off as checked and approved before being sent to Fleet Management.</p>		31-Aug-2023	31-Aug-2023	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/178	<p>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.</p> <p>Review of keys and allocation of a key to a specific vehicle will be implemented as part of the initial exercise.</p>		31-Dec-2023	31-Dec-2023	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/179	<p>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.</p> <p>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.</p>		01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/180	<p>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.</p>		01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/181	<p>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.</p> <p>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.</p>		01-Apr-2024	01-Apr-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 PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
Vehicle Tracking System (Report issued January 2023)	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 30-Jun-2023	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
Vehicle Tracking System (Report issued January 2023)	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 30-Jun-2023	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
Vehicle Tracking System (Report issued January 2023)	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 30-Jun-2023	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
Vehicle Tracking System (Report issued January 2023)	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 30-Jun-2023	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
Financial Assessments Process H&CC (January 2023)	No Independent review of the Financial Assessment calculation (Amber) The Head of Health and Community Care will consider meeting with other Heads of Services to discuss the feasibility, and financial and resourcing implications of setting up a centralised team to carry out Financial Assessment Process and calculations for the non-residential services teams.	31-Mar-2023	31-Aug-2023	The feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered. Final consolidation to ensure consistency for financial assessments is underway, with a paper due to IJB in August 2023.

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
IHMS Stocks and Stores Management (January 2023)	Lack of Stock Control Process for Direct Purchases of UPVC Units (Rating reduced to Amber) An inventory of sizes/ types/hands/styles of uPVC windows and doors will be developed for inactive orders. A plan will be put in place to install all units where feasible. Any unusable units will be dealt within in line with the Council's management of obsolete stock procedures.	31-Mar-2023	31-Dec-2023	The units have now been moved to a secure storage location. Programme of installation is ongoing. Management have also been in touch with relevant contractor who have so far failed to uplift their mismeasures. A formal letter will be issued to contractors stating that the units will be disposed of by a certain date to allow them an opportunity to uplift these units.
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	To be advised	Initial recruitment exercise for two OT posts was unsuccessful. Now seeking an Interim Senior OT post pending recruitment to vacant 0.5 WTE SOT posts. Recruitment to Integrated Operations Manager post is being finalised.

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

SECTION 5

Status at 30 June 2023

Audit Year	No of Agreed Actions	No of actions complete	Current actions by Grade		
			Red	Amber	Green*
2020/2021	25	22	0	1	2
2021/2022	51	46	0	1	4
2022/2023	51	27	1	14	9
Total	127	95	1	16	15

* 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: 9 August 2023

**Subject: Public Interest Disclosures and other Internal Audit Investigations
19 January to 18 July 2023**

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 January and 18 July 2023.

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 3 outstanding cases from the previous report to Audit Committee on 15 February which require an update to this meeting.

Ref/ INV	Date Received	Detail	Status
03/ 0123	16/1/23	Allegation that employee was running a business whilst being off sick.	Allegation founded. Report with recommendations issued to management.
04/ 0123	16/1/23	Allegation that employee was on holiday whilst being off sick.	Closed - lack of evidence that fraud or irregularity had occurred. Wellbeing policies are in place to support employees during sickness absences.

09/0123	4/1/23	Allegation of unfair recruitment practices.	Full investigation undertaken by the Service. There were no grounds for any formal action to be taken in line with the disciplinary policy however there were areas of leadership and management practices that have fallen below what is expected which will be taken forward.
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4.2 There were 20 new disclosures received during the period 19 January to 18 July 2023 as follows:

Ref/INV	Date Received	Detail	Status
10/0123 11/0123 12/0123 13/0123	26/1/23	Allegation of bullying, unauthorised use of council resources including vehicles, unsafe working practices and breaches of code of conduct.	Investigation complete. Some allegations founded. Draft report with findings and recommendations issued to management. Some allegations not able to be investigated due to lack of evidence.
14/0123	26/1/23	Alleged fraudulent housing application.	Investigation complete. Found to be a malicious allegation against employee.
15/0223	15/2/23	Allegation of misuse of council vehicle and resources.	Investigation is ongoing.
16/0323 22/0323	24/3/23	Allegation of time wasting by employee during working hours.	Investigation complete. Allegation founded. Report with findings and recommendations agreed with management.
17/0323	15/03/23	Allegation that employees are parked at amenity site reading newspapers during working hours.	Closed - referred to Service. Service Management are undertaking spot checks.
18/0323 07/0523 10/0623	15/3/23	Allegation of misuse of resources and facilities.	Investigation is ongoing.
19/0323	14/3/23	Allegation that employee lied about sickness absence.	Closed - Insufficient information provided in the referral to investigate.
20/0323	14/3/23	Allegation that employee attended external event when should have been at work.	Closed – insufficient evidence available to carry out investigation.
21/0323	15/3/23	Allegation that employee	Investigation is ongoing.

		was off sick but running own business.	
23/0323	24/3/23	Allegation that employee was working overtime when not allowed.	Closed – referred to Service.
01/0423	14/4/23	Allegation of drug misuse whilst at work.	Closed - referred to Service.
02/0423 04/0523 08/0623	25/4/23	Allegation of employees smoking in Council vehicle.	Closed – referred to Service.
03/0523	4/5/23	Allegation of misappropriation of council materials.	Investigation is ongoing.
05/0523	3/5/23	Allegation that management and staff are smoking on premises and using foul language.	Closed - referred to Service.
06/0523	15/5/23	Allegation that employee is selling items on marketplace from work premises.	Allegation founded. Report issued to management with recommendations for improvement.
09/0623 11/0623	13/6/23	Allegation of victimisation.	Investigation is ongoing.
12/0623	1/6/23 29/6/23	Allegation that employee was drunk on duty.	Investigation is ongoing.
14/0723	4/7/23	Allegation that employee was smoking whilst working.	Investigation is ongoing.
15/0723	11/7/23	Allegation of drug use within service.	Closed – referred to Service and HR.
16/0723	13/7/23	Allegation of inappropriate behavior.	Investigation is ongoing.

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

Period	No. of Cases
1 st January 2017 to 30 th June 2017	1
1 st July 2017 to 31 st December 2017	7
1 st January 2018 to 30 th June 2018	2
1 st July 2018 to 31 st December 2018	3
1 st January 2019 to 30 th June 2019	5
1 st July 2019 to 30 th June 2020	8
1 st July 2020 to 31 st December 2020	4
1 st January 2021 to 18 th August 2021	15
19 th August 2021 to 31 st January 2022	7
1 st February 2022 to 15 th July 2022	7
16 th July 2022 to 18 th January 2023	5
19 th January to 18 th July 2023	20

Other investigations

4.4 There were no other new referrals were received by Internal Audit during the period 19 January to 18 July.

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

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

4.6 A new follow up process has been put in place to ensure recommendations made have been implemented. A service response is expected within 4 weeks of the follow up request. Relevant follow up exercises have now been carried out as follows:

Ref	Date Issued	Detail	Follow Up Status
15/22	2/11/22	Allegation that an employee attended work with Covid-19 symptoms and subsequently tested positive.	All recommendations 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: 19 July 2023

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 agreed by the Corporate Services Committee on 13 August 2014; Business Irregularity Procedures

Wards Affected: All

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer – People & Technology

Audit Committee: 9 August 2023

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



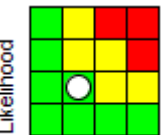


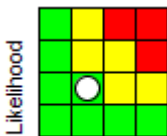
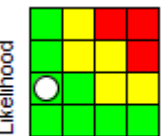

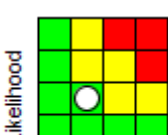
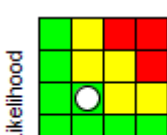
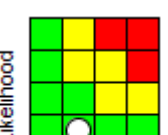


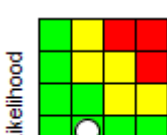
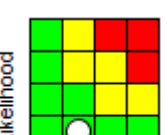


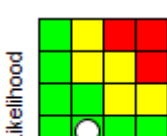
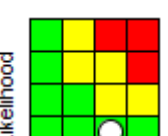



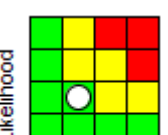

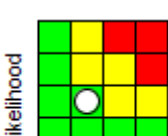
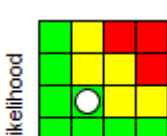
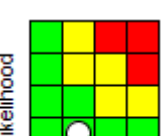

- 3.1 The Council's 2022 – 2027 strategic risks were agreed by the Corporate Services and Audit Committees in November 2022. The appended risks have been reviewed with re-assessment undertaken before being reported to this committee. This report is submitted as agreed to Corporate Services and Audit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

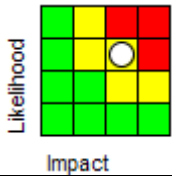
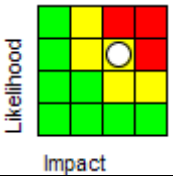
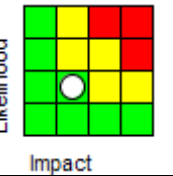

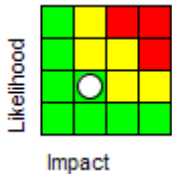
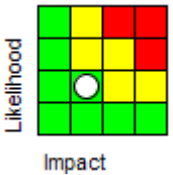
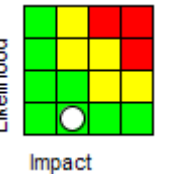

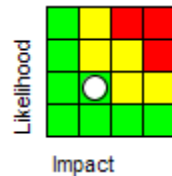
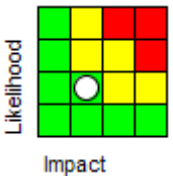
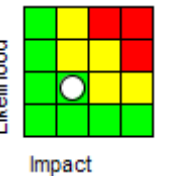

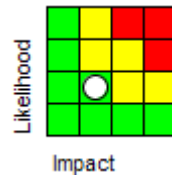
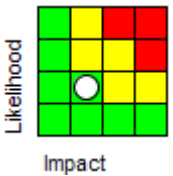
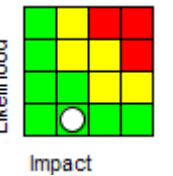

4. Main Issues

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. Three strategic risks, associated actions and milestones are met, a further six are progressing as expected and closer to reaching their assigned targets and SR001 and SR008 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 July 2023	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

<u>Score</u>	<u>Descriptor</u>
1	Unlikely
2	Likely
3	Very likely
4	Certain

Impact

<u>Score</u>	<u>Descriptor</u>
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. Whilst there are ongoing discussions between the Scottish Government and Local Government in relation to a new deal, it is too early to determine whether this will have a positive impact on local government finances or the extent to which the use of Scottish Government funding is restricted through ring fencing.

- 4.8** Threat of Cyber Attack

SR008 is currently off target due to several factors. The rise of digital technologies and interconnected systems has significantly increased the risk of cyber-attacks, this coupled with emerging technologies such as artificial intelligence (AI), machine learning, Internet of Things (IoT), quantum

computing and robotic automations mean the threat landscape is constantly evolving and increasing.

As this risk rating remains high, it emphasises the need for proactive measures to protect the confidentiality, integrity and availability of our data, critical infrastructure, and overall business operations. This is particularly relevant in light of the continual threat of ransomware attacks;

- Advanced Persistent Threats (APT's) – sophisticated stealthy attacks conducted by well-resourced groups, targets include critical infrastructure, government bodies and large corporations; and the risks associated with use of third party suppliers and vendors.

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 considering any changes regarding the geopolitical instability in Ukraine and the surrounding areas.

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 exposure to cyber security risks and building a resilient cyber security posture.

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: 13 July 2023


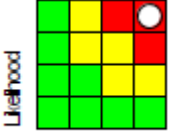


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Appendices: Appendix 1: Detailed Strategic Risk List


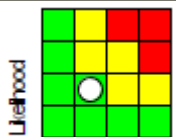

Background Papers: West Dunbartonshire Council Strategic Plan 2022-2027
 Risk Management Framework
 EIA screening

Strategic Risk Report

Generated on: 12 July 2023

 SR 01 Significant financial funding reductions / limitations from Scottish Government		<p>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, the March 2022 Resource Spending Review which states that Council funding will remain as 'flat cash' (at current 2022/23 levels) until 2025/26 with a £100m added in 2026/27. 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 discussions between the Scottish Government and Local Government on a new deal which may reduce the extent that funding is ring fenced the reality of what this will look like is still to be seen and there is still considerable ring fencing in place which significantly restricts how the Council can most effectively use the funds made available to it.</p>				
Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
 <p>Likelihood</p> <p>Impact</p>	28-Jun-2023	16	 <p>Likelihood</p> <p>Impact</p>	31-Mar-2027	4	Laurence Slavin
Potential Effect	Shortfall in finances and therefore the Council is unable to provide all services as intended.					
Measures of Impact	<ul style="list-style-type: none"> - Reduction in government grant - Demographic change (population decline/growth, aging population) - Cost reduction required including cutting level and/or quality of service provision - Increased Debt (collection of Council Tax, HRA rents, etc) 					
Risk Factors	<ul style="list-style-type: none"> - Level of government grant - 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 - Capital receipts-Insufficient funding from the Scottish Government in relation to Local Government pay awards 					
Internal Controls	<ul style="list-style-type: none"> - 10 year Financial Strategy subject to regular review - 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 - Procurement Improvement Plan 					
Latest Note	<p>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.</p> <p>Please note that new actions have been added from the 23/24 Delivery Plan and milestone dates have not passed hence the 0% progress shown below. However work to progress these actions and respective milestones is underway.</p>					
Risk Opportunity	<ul style="list-style-type: none"> - 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				0%		Carol Alderson

procedures			
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	0%		Ryan Chalmers
RES/23-24/008 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		<p>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.</p> <p>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.</p>				
Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
 Impact	28-Jun-2023	4	 Impact	31-Mar-2027	2	Julie McGrogan
Potential Effect	<p>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.</p>					
Measures of Impact	<p>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.</p> <p>West Dunbartonshire Performance Targets</p> <p>West Dunbartonshire Improvement Board Quality Indicator Evaluations</p> <p>National Qualifications Attainment and Achievement Results</p> <p>Broad General Education Achievement of Level Results</p> <p>West Dunbartonshire Scottish National Standardised Assessment Data</p> <p>Positive Destination Data</p> <p>West Partnership Attainment, Equity and Destination Performance Measures</p> <p>Her Majesty's Inspectors of Education inspection reports</p> <p>Stakeholder Feedback</p>					
Risk Factors	<p>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.</p> <p>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.</p>					
Internal Controls	<ul style="list-style-type: none"> -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 is SG's plan for a tapered SAC funding model between 2022 to 2026.					

	<p>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.</p> <p>Please note that new actions have been added from the 23/24 Delivery Plan and milestone dates have not passed hence the 0% progress shown below. However work to progress these actions and respective milestones is underway.</p>			
Risk Opportunity	IIImproved 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		<div>0%</div>	<div></div>	Julie McGrogan
ELA/23-24/004 Improve skills and sustained, positive school leaver destinations for all young people		<div>0%</div>	<div></div>	Andrew Brown
ELA/23-24/005 Improve attainment, particularly in literacy and numeracy		<div>0%</div>	<div></div>	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	28-Jun-2023	4	 Likelihood Impact	31-Mar-2027	2	Michelle Lynn
Potential Effect	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 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	No change to risk matrix score. The Property Action Plan 2023-28 approved February IRED Committee will					


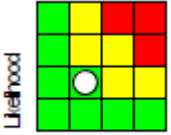
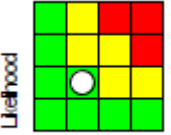

	monitor all requirements to maintain risk score. Please note that new actions have been added from the 23/24 Delivery Plan and milestone dates have not passed hence the 0% progress shown below. However work to progress these actions and respective milestones is underway.			
Risk Opportunity	<ul style="list-style-type: none">-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
SD&P/23-24/BS/01 Deliver the HRA Capital Improvement programme for 2023/24		<div><div></div></div>	<div><div></div></div>	Martin Feeney
SD&P/23-24/CAM/02 Progress disposal of key strategic sites over 23/24		<div><div></div></div>	<div><div></div></div>	Michelle Lynn
SD&P/23-24/CAM/03 Develop and implement plans and support other services to achieve the various asset related options agreed by Council.		<div><div></div></div>	<div><div></div></div>	Michelle Lynn


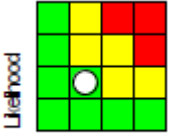
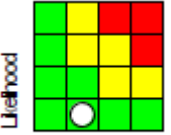
<div> <div> SR 004 Keeping abreast of developments in the innovative use of Information Technologies </div> </div> <div>Failure to keep pace with changing technology environment</div>						
Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
 <div>Livelihood</div> <div>Impact</div>	20-Jun-2023	2	 <div>Livelihood</div> <div>Impact</div>	31-Mar-2027	2	James Gallacher
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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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, 					

	<ul style="list-style-type: none">• 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	<ul style="list-style-type: none">- 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	<ul style="list-style-type: none">• Wi-Fi Upgrade – project in progress to replace end of life Wireless Access Points in all WDC locations.• WDC mailboxes migrated to Microsoft 365 cloud platform enabling secure authentication access from anywhere and any device.• Review of technology to deliver business applications to employees in progress.• Review of remote access technology redesign underway to accommodate the increased demand of hybrid working.• Review of bandwidth requirements to improve line speeds in corporate and education estates.• Reconfiguration of windows updates technology and process underway with the aim reduce disruption to employees.• Automation project underway for data matching, maintenance, and operational tasks. <p>• New storage area network installed and data migration plan in progress</p> <p>Please note that new actions have been added from the 23/24 Delivery Plan and milestone dates have not passed hence the 0% progress shown below. However work to progress these actions and respective milestones is underway.</p>			
Risk Opportunity	<ul style="list-style-type: none">-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/02 Upgrade Wi-Fi technology in all council buildings		<div><div></div></div>	<div><div></div></div>	James Gallacher
P&T/23-24/CT/03 Review and implement ICT Tech Desk service		<div><div></div></div>	<div><div></div></div>	James Gallacher
P&T/23-24/CT/04 Develop and establish Skills programme to address ICT skills shortage		<div><div></div></div>	<div><div></div></div>	James Gallacher
P&T/23-24/CT/05 Coordinate ICT device replacement programme		<div><div></div></div>	<div><div></div></div>	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	28-Jun-2023	3	 Likelihood Impact	31-Mar-2027	2	Elaine Troup

Potential Effect	<p>Potential for tensions to develop with residents and local community groups</p> <p>Reputational damage to council services</p> <p>Degradation of trust in service provision A failure of strong partnerships could impact on the Councils obligations under Community Empowerment Act</p>			
Measures of Impact	<p>Successful delivery of Local Outcome Improvement Plan (LOIP) and supporting plans positive partnership inspections</p> <p>Informed and engaged residents participating in consultation activity</p> <p>Telephone survey monthly, quarterly and annual measures Increased social media engagement and reach</p>			
Risk Factors	<p>Inability to deliver improved outcomes which require strong partnership activity</p> <p>Council's reputation is adversely affected through a failed partnership arrangement</p> <p>Lack of appropriate staff development / skills may be lacking to support new model of service delivery</p> <p>inequity of engagement across the partnership on key local issues</p> <p>Council seen as unresponsive to community if feedback from engagement not acted upon</p> <p>Apathy within communities leads to little or no engagement Some community groups feel their voices are not being heard</p>			
Internal Controls	<p>Robust partnership arrangements through community planning partnership</p> <p>Align the Council's strategic plan with the Local Outcome Improvement Plan (LOIP)</p> <p>Ensure that partners have signed up to deliver on the outcomes and targets set in the LOIP</p> <p>Develop data sharing protocols with partner agencies</p> <p>Participate in reform agenda as it impacts on Council area</p> <p>Ensure robust mechanisms for public feedback (Embedding the Strategic Engagement Framework)</p> <p>Annual budget consultation events</p> <p>Citizens Panel</p> <p>Open Forum questions at Council meetings</p>			
Latest Note	<p>Citizens & Communities & Partnerships were previously two separate risks but have been combined for the next 5 year Strategic Plan. Whilst the Community Planning Partnership has been managed under a shared service agreement, it is well established with strong partnership working arrangements in place reducing likelihood of this risk being realised. This approach will continue with the Communities team leading on West Dunbartonshire Community Planning support from April 23. It should be noted that the Communities Team is currently working through the restructure in response to savings option HE04. This is not likely to conclude until August at the earliest and may have an impact on service delivery.</p> <p>Development of the Community Empowerment Strategy priority projects including a Communication strategy aimed at a community led transition from the Community Alliance. While progress has been made there remains some challenges to people actively wanting to participate within CPWD structures. Work will continue in this area and with Community Planning partners.</p> <p>We continue to gather resident feedback and we ensure that key information is communicated through a variety of media channels including online, social media and publications such as Housing News.</p> <p>Please note that new actions have been added from the 23/24 Delivery Plan and milestone dates have not passed hence the 0% progress shown below. However work to progress these actions and respective milestones is underway.</p>			
Risk Opportunity	<p>Position West Dunbartonshire as a modernising Council</p> <p>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</p> <p>Community Empowerment Act</p> <p>Participation requests Asset transfer</p>			
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		<div><div></div>25%</div>		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		<div><div></div>25%</div>		Elaine Troup
H&E/23-24/CT/08 Lead on the Council's approach to Participatory Budgeting Mainstreaming across the organisation		<div><div></div>0%</div>		Elaine Troup
H&E/23-24/HD&H/04 Review and provide greater integration within Housing Support		<div><div></div>0%</div>		John Kerr


 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
 Likelihood Impact	05-Jul-2023	4	 Likelihood 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	<ul style="list-style-type: none"> • 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	<p>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.</p> <p>Fire safety management is ongoing across the authority including fire risk assessments and fire safety training and changes to the recent changes from the SFRS in relation to response to fire alarm signals. At the time of reporting the new procedures for this change are still being finalised and services will be supported to implement new procedures by Corporate H&S.</p>					
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				<div> <div></div> 25% </div>		Anna Murray


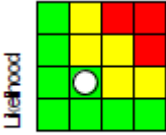
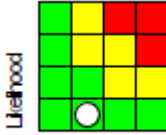
		SR 07 Complexities in ensuring an appropriately resourced and resilient workforce		Failure to ensure that there is an appropriately resourced and resilient workforce in place to meet future organisational needs, in effectively executing the Council's 2022-27 Strategic Plan.		
Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
 Likelihood Impact	28-Jun-2023	4	 Likelihood Impact	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 recent report around the use of Church Street offices has reinforced employee behaviour and expectation around accessing flexible working. There is plans to re-visit this in the financial year 2023-24. A robust package of wellbeing resources continue to be available, absence levels are closely monitored, with personal stress and minor ailments absences prevalent. Development course for mid to senior leaders is ongoing with positive feedback received. Trickle relaunch is ongoing across the whole of the organisation to ensure this tool is better used for employee feedback and engagement. WDC Fit for Future programme continues to support services. Digital Skills Framework has been launched to support employees to keep abreast of digital skills and will support Office 365.					

	<p>Services are still adjusting to the reducing in financial funding and this will be closely monitored in the coming months.</p> <p>Please note that new actions have been added from the 23/24 Delivery Plan and milestone dates have not passed hence the 0% progress shown below. However work to progress these actions and respective milestones is underway.</p>			
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/01 Review and update FFF approach to improve budget efficiencies		<div><div></div>20%</div>		Anne McFadden
P&T/23-24/P&C/03 Implement improvements in recruitment life cycle processes		<div><div></div>25%</div>		Louise Hastings; Lisa MacGregor; Anne McFadden
P&T/23-24/P&C/04 Maintain and monitor employee wellbeing, engagement and workforce planning.		<div><div></div>0%</div>		Leeanne Galasso; Louise Hastings; Lisa MacGregor


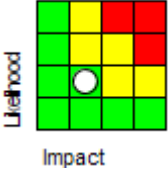
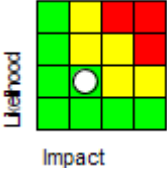

		SR 08 Threat of Cyber-attack		Data, systems and/or infrastructure are impacted as result of security attacks which are increasing in number at a time when this threat is already placing demands on resources to deliver increased levels of security controls.		
Current Risk Matrix	Last Review Date	Current Rating	Target Risk Matrix	Target Date	Target Rating	Assigned To
 Likelihood Impact	20-Jun-2023	9	 Likelihood Impact	31-Mar-2027	4	Andrew Cameron; James Gallacher; Iain Kerr
Potential Effect	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<p>Robust backup strategy in place on premise and cloud backup for 365 with immutable capability.</p> <ul style="list-style-type: none"> 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 					

	<ul style="list-style-type: none"> • 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. • Creation of dedicated Cyber Security team and providing industry standard training.
Latest Note	<p>WDC ICT continues to follow NCSC guidance and implement additional tools and fixes as identified.</p> <p>Recent focus has centred on extending the resources available in the ICT security team to build resilience and experience within the service. Resourcing of security team will continue to be examined as part of normal ICT service design management processes.</p> <p>Employees have also been upskilled by obtaining industry standard certifications such as Certified Information Systems Security Professional (CISSP), Certified Information Security Manager (CISM) and Comptia Security+</p> <p>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</p> <p>Geo-blocking to GB remains in place and the geo-political situation continues to be monitored.</p> <p>Please note that new actions have been added from the 23/24 Delivery Plan and milestone dates have not passed hence the 0% progress shown below. However work to progress these actions and respective milestones is underway.</p>
Risk Opportunity	<ul style="list-style-type: none"> • 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


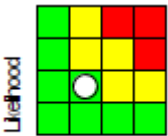
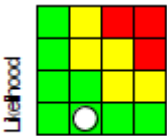
Linked Actions Code & Title	Progress	Status	Assigned To
P&T/23-24/ICT/01 Secure the Council's Technology Infrastructure	0%		James Gallacher

		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
 Likelihood Impact	05-Jul-2023	4	 Likelihood Impact	31-Mar-2027	2	Gail Macfarlane
Potential Effect	<ul style="list-style-type: none"> - 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 <p>- Failure to comply with Transport (Scotland) Act 2019 - Failure to comply with Waste (Scotland) Regulations 2012</p>					
Measures of Impact	<ul style="list-style-type: none"> - Condition surveys - Defect inspection and management - Suitability surveys - Road Condition SPI 					





	<ul style="list-style-type: none">- Customer perceptions of service delivery- Investment levels in upkeep and improvement of asset base and facilities-Asset user satisfaction-Operating costs and savings <ul style="list-style-type: none">-Local Government Benchmarking Framework (LGBF)-Association for Public Service Excellence (APSE)-Waste Managers Network Group			
Risk Factors	<ul style="list-style-type: none">-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. <ul style="list-style-type: none">-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	<ul style="list-style-type: none">-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 <ul style="list-style-type: none">-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	<p>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.</p> <p>Please note that new actions have been added from the 23/24 Delivery Plan and milestone dates have not passed hence the 0% progress shown below. However work to progress these actions and respective milestones is underway.</p>			
Risk Opportunity	<ul style="list-style-type: none">-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/F&W/02 Develop Strategy for transition to electric fleet		<div><div></div></div>	<div><div></div></div>	Gail Macfarlane
R&N/23-24/F&W/06 Review of Waste & Fleet Service Provision		<div><div></div></div>	<div><div></div></div>	Gail Macfarlane
R&N/23-24/GS/06 Develop Ash die back action plan		<div><div></div></div>	<div><div></div></div>	Ian Bain

 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
	04-Jul-2023	4		31-Mar-2027	4	Alan Young
Potential Effect	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 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	<ul style="list-style-type: none"> - 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	<p>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.</p> <p>Please note that new actions have been added from the 23/24 Delivery Plan and milestone dates have not passed hence the 0% progress shown below. However work to progress these actions and respective milestones is underway.</p>					
Risk Opportunity	<ul style="list-style-type: none"> - 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
SD&P/23-24/HAI/01 Ensure the Council's Housing stock maintains compliance with the Scottish Housing Quality Standard and reduce the				0%		Alan Young

number of properties held in abeyance.			
SD&P/23-24/HAI/02 Ensure the Council's Housing stock progresses towards the achievement of the energy efficiency standard for social housing.	0%		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
 Likelihood Impact	11-Jul-2023	4	 Likelihood Impact	31-Mar-2027	2	Gillian McNamara
Potential Effect	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 					

	<p>emergency at their core and ensure integration with other Council services.</p> <ul style="list-style-type: none">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	<ul style="list-style-type: none">Climate Change Strategy 2021-2026Action Plan 2021-2026Climate 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 ReportingQueens Quay District Heating NetworkStrategic Environment Assessment (SEA)Air quality monitoringConverting 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	<p>Until all carbon emissions data becomes available in October 2023 and analysed, the risk profile will remain the same.</p> <p>Please note that new actions have been added from the 23/24 Delivery Plan and milestone dates have not passed hence the 0% progress shown below. However work to progress these actions and respective milestones is underway.</p>			
Risk Opportunity	<p>.Our local environment is protected, enhanced and valued resulting in:</p> <ul style="list-style-type: none">Our public spaces are attractive and welcomingOur residents feels pride in their local neighbourhoodThe 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 <p>.Our resources are used in an environmentally sustainable way</p> <ul style="list-style-type: none">Increase in the percentage of businesses taking action to reduce their carbon impactReduction in CO2 emissions under the Council’s influenceReduction in West Dunbartonshire Area-Wide emissions as per requirements of the climate change (Scotland) actResidents actively involved in tackling climate change and protecting the environmentThe economy and infrastructure become more low carbon and environmentally-friendly <p>. Our neighbourhoods are sustainable and attractive</p> <ul style="list-style-type: none">Increased investment in our housing stock including improving energy efficiencyHousing developments are meeting the needs of our changing populationThe quality of neighbourhoods has improvedOur roads and transport network are maintained and they promote safe travel routes			
Linked Actions Code & Title		Progress	Status	Assigned To
REG&R/23-24/008 Co-ordinate, monitor and report the progress of the Council’s Climate Change Action Plan for 2023/24		<div>0%</div>	<div></div>	Gillian McNamara
REG&R/23-24/009 Develop a Local Heat and Energy Efficiency Strategy		<div>0%</div>	<div></div>	Gillian McNamara

Risk Status	
	Alert
	High Risk
	Warning
	OK

	Unknown
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