

# Q3 2025/26 Corporate Risk Report

Code	Corporate Risk	Gross Risk	Risk Appetite	Current Risk Score	Trend Icon	Assigned To	Description	Further Action	Risk Assessment Reporting Fields Q3 Review
CR001	Finance	12	4	6	⬇️	Tina Adams	<p>This refers to the ability of the Council to meet its financial commitments and/or the scale and pace of budget cuts. This relates to income and expenditure and includes internal budgetary pressures, savings/growth considerations, external economic changes etc.</p>	<p>Set budget for 2026/27 and the next medium- term plan (FEB 26) Completed. Agree a set of new efficiencies for delivery (Feb 26. Completed Progress individual service budget reviews and zero-based budgeting, Waste competed PASC to be carried out in 2025- 26. To be completed 2026/27 Further work on Trade waste to understand total cost of service delivery In progress. Mid-Year Review if MTFP (Oct 26) Upgrade Core Financial System and Migrate to Cloud Phase 1 (Completed)</p>	<p>Local Government has issued a three-year funding settlement as part of the Local Government Finance Settlement. Whilst this does not fully alleviate all funding issues, it does allow us to forecast the next three year with more certainty. The budget is balanced for the next three financial years if identified efficiencies are delivered (although there is a risk provision in place to mitigate the in-year pressure of not being able to deliver on efficiencies). In addition, there is some question over the funding provided through Extended producer responsibility as DEFRA have only confirmed funding allocations for 2026/27, however, there is a current view that this will continue. In</p>

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		Red	Yellow	Orange				Transfer Various Functions from Citrix based to web-based system (Phase 2 Completed)	addition, the MTFP still required significant efficiencies to be delivered in the last two years of the five-year plan to maintain a balanced position. With LGR due to be implemented on 1st April 2028 all budgets will be transferred over to the new authority and Gedling will no longer exist. Whilst this will be an issue for the new authority, Gedling will commit to ensure that it remains a viable going concern prior to its dissolution and will continue to identify and deliver efficiencies to mitigate the financial impact on the new authority. The result of this assessment is a reduction in Financial Risk due to the funding certainty provided by the three-year settlement in the short term. however, due to the remaining risks detailed above risk remains significant in the medium term so will not reduce further at this time.

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CR002	Capacity Service Delivery	9	4	9		Tina Adams; Mike Hill; Francesca Whyley	This is about ensuring that sufficient capacity is available to deliver services which meet statutory obligations, Council objectives etc and public expectation.	Roll out training and awareness of changes to absence management policy with managers (MAR 26) Assess capacity requirement for LGR and resources needed- (MAR 26) Increase engagement with staff on LGR process through regular briefings (Feb 26) Complete Succession Planning exercise across key roles (MAR 26) Review of one-to-one effectiveness with managers (FEB 26)	There has been improvement in the management of sickness absence across depot services and improvement to operations with round changes and Whitespace implementation which has improved service performance in Q3 and reduced complaints. A new Absence Management Policy has been approved by ACSC which will provide clearer guidance to managers on sickness absence. SLT are reviewing resource impacts on LGr with plans to ensure capacity is improved in Q4. Assistant Directors are undertaking Succession Planning assessments within their areas to address future capacity issues and how to develop other staff members into key roles. A new Learning and Development Plan has been agreed by ACSC.

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CR003	Health & Safety At Work	12	3	6	■	Francesca Whyley	This refers to Occupational Health & Safety.	<p>Actions for quarter 3 include:</p> <ul style="list-style-type: none"> <li>Continuation of the rollout of Reactec for arm and hand vibration monitoring with particular emphasis on cemeteries staff. (Jan 26)</li> <li>Deal with identified gaps in health and safety training and inductions in Environmental services – Matrix now completed but training to be delivered. (Mar 26)</li> <li>Finalise risk assessments in parks. (MAR 26)</li> <li>More regular fire drills to improve response (MAR 26)</li> </ul>	<p>No changes to risk at Q3. There have been additional concerns raised by H and S team in relation to fire evacuations with increased drills needed to improve response times.</p> <p>Training of staff in Depot Services is still tracking at a high level (12) departmentally, there have been significant improvements in training, and the AD has now produced a full training matrix for all staff. Improvements are expected in Q4.</p> <p>Assistant Director for Environmental Operations has now qualified as Transport Manager on Operators Licence.</p> <p>new Lone Worker process has been developed.</p>
CR004	Environmental	12	4	9	■	Francesca Whyley	This refers to the environmental impact on the public – it could be	Emergency Plan review completion and sign off (MAR 26)	Activity in Q3 has included review of the Emergency Plan for sign off in Q4.

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		Red	Yellow	Orange			related to virus type illnesses or environmental incidents such as flooding which impact on health or related to events which have an impact on the natural environment such as pollution/contamination	Emergency Planning Training session Senior Managers (Mar 26) Change to Emergency Planning standby arrangements (MAR 26)	A number of Senior Managers took part in Emergency Planning Exercises involving a pandemic in Q3. Assistant Directors reviewed Business Continuity Plans in Q3. Performance against Carbon Management Plan are on track. Completion of EP review should reduce risk level in Q4.
CR005	Contractual Partnerships	12	4	6	■	Francesca Whyley	This refers to both the risks regarding partnership / contractual activities and the risks associated with the partnership / contract delivering services to the agreed cost and specification.	Agree KPI's for inclusion in Orbis contract (MAR 26) Complete Social Value Policy (JAN 26) Deliver Contract Management Training (Feb 26)	Risk level remains the same but will reduce once contract management training has completed. The social value policy and objectives were developed in Q3 with sign off by Cabinet early in Q4 following review by Overview and Scrutiny Committee. KPIs have not yet been finalised with Orbis due to a change in their management team but are now on track for completion in Q4. Performance is still being monitored and is positive.

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CR006	Reputation	12	4	4		Mike Hill; Francesca Whyley	This relates to public perception / expectation and the impact of media attention.	Ensure communications plans in place for key projects (Leisure Transformation/LGR) (Mar 26) Roll out external news updates (Q4) Effective communications plan for Garden waste Scheme Launch (Feb 26)	There has been a significant reduction in complaints to waste Services in Q3 (55% reduction) and a 77% reduction in missed bin reports. The project for garden Waste has been successful with a review of rounds. Garden waste will launch in Q4. The Communication Plans have been completed in Q3 with roll out in Q4, in particular improved internal and external communications through the creation of Gedling News.
CR007	Infrastructure Assets	16	4	9		Mike Hill; Francesca Whyley	This looks at the loss, protection and damage of physical assets and takes into account the need to maintain, protect, insure and plan for unexpected loss.	Asset management strategy sign off (MAR 26) Review outcome of temporary accommodation for suitability and establish maintenance programme. (MAR 26) Maintenance and compliance schedules	The Asset Management Strategy and Plan has been reviewed by internal audit. Some amends are required but this should be presented for Approval in Q4. We are expecting condition survey results back in Q4 which may impact risk level. Carlton Forum drainage remains red as a departmental

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								to be combined across Leisure, properties and Housing. (MAR 26) Further engagement with County on drainage issues on wetside (ongoing)	risk but work with County is ongoing. This risk level reduced in Q2 but remains the same for Q3.
CR008	Legislative	12	4	6	■	Francesca Whyley	This refers to changes to and breaches of current law leading to additional workloads, fines, intervention by regulatory bodies etc.	Project Plan to be developed for future waste changes for simpler recycling March 2026 and Food Waste October 2027 (Mar 26) Prepare project plan for roll out of Martyn's Law (MAR 26) Review costings for changes to facilities once guidance published (MAR 26)	There remains outstanding action in relation to provision of changing facilities as guidance not published as yet. This work is ongoing and expected to complete by March 2026. Preparedness for Martyn's Law is still showing as a high moderate risk. A plan to ensure preparedness should be completed in Q4. Renters Rights Act implications have been considered by SLT. Additional resource has been agreed to ensure compliance with new duties and training will be rolled out to impacted service areas with a cross-area team working on changes.

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CR009	ICT Technology	12	4	6	■	Kate Lindley; Francesca Whyley	This relates not only to the impact of Internal technology failure but also changing technological demands and the ability to meet the pace and scale of change.	Start Review ICT policies (MAR 26) New intranet roll out (Feb 26)	Overall risk level remains at moderate but some positive work in Q3. Internal audit undertaken shows an improving position with cyber risk register. Recruitment has been challenging so risk has not improved. New website launched in Q3 and significant work undertaken with Whitespace and CRM which launched in Q3 lots of positive actions in Transformation space.
CR010	Projects	12	4	4	■	Tina Adams; Mike Avery; Kate Lindley; Francesca Whyley	This relates to the effective management of projects to achieve delivery that is on time, to budget and that meet the needs of the organisation.	Est Alignment of project risk templates with Pentana (MAR 26) Approve final Annual Delivery Plan timetable for 26/27 to align with budget process and Legacy Plan (MAR26) Review Programme Boards to align with 26/27 Annual delivery Plan (MAR 26)	A significant amount of work has been undertaken to improve data around performance on projects. All work strands now have RAID logs to track performance and risk centrally. This is being mapped into Ideagen. Overall the project risk level remains Amber. There are a number of milestones for delivery in Q4 but largely on track for delivery against

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									Annual delivery Plan targets. Transformation projects including Whitespaace and CRM remain on track. new website launched in Q3. Leisure Transformation update to cabinet in February to consider progression of Carlton Active.
CR011	Fraud Bribery Misconduct	12	4	6		Tina Adams	Relates to improper actions committed against the Council either internally or by third parties. Including frauds, bribery, money laundering and misconduct e.g., theft, falsification of timesheets.	Renew Anti-Fraud Strategy – Draft Completed in discussion with Internal Audit (MAR 26) In progress Revised Departmental Fraud Risk Assessments- (Oct 2025– March 26) In progress Actions for Quarter 3 <ul style="list-style-type: none"> <li>• Chase up user who are overdue on renewing fraud awareness training – (SEPT 25) complete</li> <li>• Consider alternate training methods for front line staff – (Jan</li> </ul>	The External Audit value for money assessment carried out on the 2024/25 statement of Accounts stated that the serious weaknesses identified previously no longer existed. This is the result of significant work undertaken with ICT systems and processes since the fraud was identified in 2022. There does remain a couple of actions still to complete but this a much-improved position. Departments have been identifying departmental fraud risks, and this is nearing completion, with discussions being held at the Corporate Risk Board. We aim to have all

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		Red	Yellow	Orange				<p>26) ongoing</p> <ul style="list-style-type: none"> <li>• New Training System and Policy being Drafted to include monitoring of Mandatory Training (JAN 26) completed</li> <li>• Consider internal audits recommendations on Agresso user access – (December 25 reporting back to Audit Committee in March 26) still considering options</li> <li>• Complete update on Anti-Fraud Strategy and ensure alignment with Gedling priorities (MAR 26) nearing completion</li> <li>• Implement other internal audits recommendations on the anti-fraud strategy (Mar 26) in progress</li> <li>• Ensure new requirements of the</li> </ul>	<p>departmental fraud risks identified with mitigations, controls and actions in place by the end of Quarter 4 and full monitoring of these risks commencing from the first quarter in 2026/27.</p> <p>Access control of the core financial system has been implemented with ICT taking ownership of this; there is still a few actions outstanding on this as whilst the risk has decreased significantly we do still have a small number of people on site with full access.</p> <p>Work will continue to find a solution to mitigate the remaining risks.</p> <p>All employees with system access who hadn't completed or updated their counter fraud train have been chased by managers in December with a deadline to completed by the end of January. Work is now ongoing to assess the results, but at a high level it seems that 76 employees have either</p>

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		Red	Yellow	Orange				<p>Economic crime and corporate transparency act are embedded into the anti-fraud strategy (Mar 26) • Publicise Fraud Communication on Staff Intranet – every 3 months (Complete)</p> <ul style="list-style-type: none"> <li>• Review, revise and publicise Fraud Response Plan – (March 2026)</li> <li>• In Person training to be undertaken for staff who don't have access to a computer – (MAR 2026)</li> <li>• Forensic review of other ICT systems including Civica – (In progress – March 2026)</li> </ul> <p>User Access review and centralisation (July 2025) – Completed for Agresso</p>	<p>completed for the first time or retaken since November 25. Any employee who still hasn't completed (Without a valid reason) will receive personal follow up communication.</p> <p>In person tailored training still needs to be delivered to front line staff, however the fraud risk with these individuals are more employee fraud and whilst they do have a financial impact are not as significant as potential fraud from the people with access to main financial, revenue &amp; welfare systems.</p> <p>The Anti-fraud and corruption strategy rewrite is nearing completion, and will be finalised for full implementation in 2026/27, with a full action plan for 2026/27.</p> <p>For these reasons the risk has reduced slightly but remains high. Once full monitoring of departmental risks are being</p>

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CR012	Service Standards Performance Management	<span style="background-color: orange; display: inline-block; width: 15px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 15px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 15px; height: 15px;"></span>	<span style="background-color: white; display: inline-block; width: 15px; height: 15px; border: 1px solid black; position: relative;"></span>	Francesca Whyley	This relates to the setting of acceptable standards and levels of output for a service area and the processes put in place to ensure these are delivered and managed appropriately	Approve Annual delivery Plan for 2026/27	Improvement in risk level in Q3 Equality, Diversity and Inclusion training rolled out and to continue in Q4 Legacy Plan developed for 2026–28 and Annual delivery Plan to be approved in Q4 Significant reduction in complaints compared to Q2 55% reduction in waste services and overall reduction across the organisation also 203 compliments received. Action in relation to Revenues and Welfare staffing proposals for restructure approved so should improve KPI performance in Q4
CR013	Information Data	<span style="background-color: red; display: inline-block; width: 15px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 15px; height: 15px;"></span>	<span style="background-color: orange; display: inline-block; width: 15px; height: 15px;"></span>	<span style="background-color: white; display: inline-block; width: 15px; height: 15px; border: 1px solid black; position: relative;"></span>	Kate Lindley; Francesca Whyley	Security – this relates to physical and IT security on site and in-transit or inappropriate disclosure	Review Register of Processing Activity in line with audit recommendations (SEP)	There are a number of actions to complete around ROPAs, Records and Retention Policies and DPIAs. Moving into LGR

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