

Assurance Map

Business risks	Inherent Corporate Risk	Residual Corporate Risk	Risk Owner	Source and level of assurance							Audit Needs	Planned Audit Engagement	Audit Plan Area
				Level 1	Level 2			Level 3					
				Management assurance	Other internal assurance activity			Internal Audit	External Audit	Other independent scrutiny bodies			
Cabinet	Scrutiny Committee	Other											
Corporate Risk Register													
EVENT DRIVEN RISKS													
<p>Public Realm protection - Hostile Vehicle Mitigation</p> <p>Vehicle Borne Improvised Explosive Device (VBIED) detonating in an area identified as a high risk crowded place, as a result of the inappropriate boundary treatments and access control processes protecting and managing it.</p>	A1	B1	Andrew Gregory		<p>Report to Cabinet on 21.09.17 on active travel integrated network map</p> <p>Report to Cabinet on 16.11.17 on delivering a safe and welcome night time economy</p>						Amber / Green	<p>Included within aspects of other audits to ensure Council departments and buildings consider this risk as part of the planning / partnership working and business continuity</p>	Service specific
<p>Welfare Reform</p> <p>That the Council cannot meet its statutory obligations with the increased demands and reduced budgets placed upon it by the Welfare Reform including: Universal Credit, further reduction in Benefit Cap, size restrictions for social tenants, restriction of social housing rents to LHA levels, removal of automatic entitlement to housing costs for under 21s. Lack of information, short timescales for implementation and the large number of citizens affected makes these changes a significant risk.</p>	A2	B2	Sarah McGill (Jane Thomas)		<p>HRA business plan 2017/18 approved by Cabinet on 27.07.18</p> <p>CASC work plan includes review of recommissioning of a range of housing and support services for young people & homelessness and housing need strategy, plus briefings on aspects of welfare reform</p>	<p>Report to CASC on 17.01.18 on the Supporting People LDP.</p> <p>Report to CASC on 06.12.17 on Council Housing voids.</p>		<p>Audits were to be undertaken on housing rents and Local Housing Allowance. Only the latter undertaken due to system changes.</p>	<p>Report on "How Local Government manages demand - Homelessness"</p>	Red / Amber	<p>High priority area for audit review.</p>	Fundamental and service specific	

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Cyber Security	The ability to protect information systems (hardware, software and associated infrastructure), the data on them, and the services they provide, from unauthorised access, harm or misuse. This includes harm caused by the operator of the system (intentionally or accidentally) as a result of failing to follow security processes.	A1	C1	Christine Salter (Phil Bear)					Audit undertaken in 2017/18.		Red / Amber	Aspects of cyber security included in plan for 2018/19	Other assurance	
Waste Management	Failure to achieve targets for Landfill. '0' allowance, specifically for Biodegradable Municipal Waste and WG statutory Recycling Targets. Ineffective delivery of recycling targets and residual waste treatment. Failure to comply with EU recycling waste directive.	B1	C2	Neil Hanratty	Reports to Environmental Scrutiny committee on managing recycling and managing street cleanliness (September 2017) Included on DRR for Economic Development	Report to Cabinet on 21.09.17 on the replacement of the recycling and waste collection (fleet)	Report to Environmental Scrutiny on 06.03.18 on Recycling and Risk Management Strategy 2018 - 2021. Report to Environmental Scrutiny on 14.02.18 on the draft corporate plan 2018 - 2021 & draft budget proposals "Clean Streets, Recycling and Environment". Report to Environmental Scrutiny on 05.09.17 on Managing Recycling in Cardiff.			Waste Management VFM studies	Red / Amber	Additional work planned in this area	Service specific	

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Education Schools - SOP	Large scale Capital Programme (£164m) with tight timescales for delivery, in context of very rapidly growing primary age school population.	B1	C3	Nick Batchelar (Janine Nightingale)	Report to C&YP scrutiny in October 2017 on "Developing the School Estate in Cardiff" Failure to provide financial support for SOP is included in the DRR for Resources Included in the DRR for Education (Band B, delays in new builds)	Developing the School Estate in Cardiff presented to Cabinet on 12.10.17 Report to Cabinet on 14.12.17 to 21st Century Schools Band B priorities	Report to C&YP Scrutiny Cttee on 10.10.17 on "Developing the School Estate in Cardiff" Report to C&YP Scrutiny Cttee on 12.12.17 on 21st Century Schools - Band B priorities		SOP audit on-going			Red	Audits of the governance / decision making themes will be carried over into 2018/19. Further work on commissioning and procurement to be undertaken.	Other assurance
ONGOING RISKS														

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<p>Non completion of Statutory Building Equipment maintenance</p> <p>A complete up-to-date accurate register of all relevant asset surveys requires completion.</p> <p>Currently statutory obligations testing is not organised in a consistent and centrally managed process across the Council. As a result there is a risk that all required testing may not be completed correctly.</p> <p>Also, there is no embedded technology in use consistently to manage the statutory obligations work or the storing of relevant statutory obligation documentation.</p>	A1	B1	Neil Hanratty (Tara King)		Item on the Cabinet forward plan on a "Strategic Review of Statutory Maintenance relating to the Corporate Assets of Cardiff Council".	Report to C&YP Scrutiny Cttee on 10.10.17 on "Developing the School Estate in Cardiff"				Red / Amber	Elements of this to be included in audit plan for 2018/19 (such as use of contractors by schools)	Other assurance	

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Education Consortium and Attainment	The Central South Consortium does not deliver effective services that challenge and support Cardiff schools to improve and Educational Attainment does not improve at the required rate.	B1	C2	Nick Batchelar (Angela Kent)	Included in DRR for Education (ALN, non-availability of high quality leaders or qualified staff in key areas)	-	Report to C&YP Scrutiny Cttee on 09.01.18 on the CSC contribution to raising standards in Cardiff schools Report to same cttee titled "Cardiff Schools' Annual Report" Work plan for C&YP Scrutiny Cttee includes looking at attainment, ALN and workforce planning, and links with work of the Central South Consortium	Report to Council where required on interventions in schools (such as report to Council on 28.09.17) Reports presented on Instruments of Government for maintained schools (such as report on The Welsh Learning Campus in January 2018)			Estyn reports on: Ysgol Pwll Coch, Ysgol y Wern, Hawthorn, Mount Stuart, Tongwynlais, Woodlands, Ysgol Bro Edern, Trelai, Lansdowne, Riverbank, Roath Park, Ysgol y Berllan Deg, Eastern, Radyr Comp, Whitchurch High, Baden Powell, Pentyrch, Ysgol Glantaf, St. Joseph's All Saints, Cantonian, St. Fagan's, Creigiau, Fitzalan, Ysgol Pencae, St. Cadoc's, Ysgol Glan Morfa and Bryn Hafod.	Amber / Green	Estyn & other regulatory bodies carry out significant work in this area. It is not expected that IA could add much extra value in this area on top of what external bodies already do. However we will continue to monitor and engage with directorate in the event of limited progress being made. It might also be included as a partnership in 2018/19 plan.	Service specific
ICT platforms (unsuitable / outdated)	The ICT platforms (desktop, software, network, servers, and telephones) will not be able to support the technologies required by the corporate change programme and deliver effective service to the council, or will not provide a reliable service due to age and condition of equipment and systems.	A2	B3	Christine Salter (Phil Bear)	IT system failure is noted in the DRR for Resources (as part of the risk of not discharging our payroll, creditor and statutory obligations & as a risk on its own)		Report to Environmental Scrutiny in January 2018 on City Operations digitisation projects.				Amber / Green	CRSA ICT templates have been further developed during 2017/18 and will be used in 2018/19.	Other assurance	

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Safeguarding	Systemic failure in the effectiveness of the Council's safeguarding arrangements, together with other statutory partners.	B1	C1	Tony Young / Davina Fiore	Included in DRR for Social Services		Part of the workplan for C&YP Scrutiny Cttee is to take forward "Signs of Safety" approach to child protection casework	Annual report (2016/17) from the Corporate Parenting Advisory Committee presented to Council in November 2017.	-	-		Red	To be included in audit plan for 2018/19	Service specific
Budget prioritisation	Failure to deliver the statutory obligation of setting a balanced annual budget and a fully informed Medium Term Financial Plan which takes into account statutory budget planning obligations (compounded by the risk of only receiving annual settlement figures from the Welsh Government).	A1	C2	Christine Salter (Ian Allwood)		Budget Strategy 2018/19 discussed at Cabinet on 27.07.17 2018/19 budget proposals for consultation presented to Cabinet on 02.11.17	Report to PRAP in September 2017 on budget strategy 2018/19.	The Statement of Accounts and annual compliance reports were presented to Council on 28.09.17, as was a report on budget strategy. Budget proposals set out to Council in February 2018.				Amber / Green	VFM studies All audit engagements will consider VFM and the 3 e's as part of BAU	Fundamental and other assurance
Financial Resilience	The Financial resilience of the Council over the medium term is significantly weakened so that it is financially unable to discharge its statutory obligations and services to the citizens of Cardiff.	A1	C2	Christine Salter (Ian Allwood)		Treasury Management mid year report presented to Cabinet on 02.11.17 Report on calculation of Council Tax base presented to Cabinet on 14.12.17		Report from Constitution Cttee to Council in January 2018 on changes to Council and Scrutiny Procedure Rules		Audit of accounts 2017/18. Report on Local Government Financial Reporting 2016/17.		Red / Amber	CRSA Treasury Management template	Fundamental / other assurance / corporate governance

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Budget monitoring (Control)	Failure to achieve the budget set, inclusive of budgeted spend and savings across Directorates, with increased use of emergency finance measures and the drawdown of reserves.	A1	B2	Christine Salter (Allan Evans)		Report on budget strategy 2018/19 presented to Cabinet on 27.07.17 Regular reports to Cabinet on budget monitoring (such as September 2017 - month 4 monitoring)						Amber / Green	Representatives on: Consulting engagement as part of Wellbeing of Future Generation Act and planning implications of this Act. SAP Review Group looking at improvements that can be made to SAP to assist in budget monitoring process CRSA on Main Accounting	Fundamental and other assurance
Health and Safety	Ineffective compliance of health and safety through poor application and embedding of the 'Framework for Managing Health and Safety in Cardiff Council'.	A1	B1	Christine Salter		-						Red / Amber	An audit engagement on framework for H&S is being considered for 2018/19.	Corporate governance
Climate Change & Energy Security	Un-preparedness to the effects of climate change due to lack of future proofing for key (social and civil) infrastructure and business development, and inability to secure consistent energy supply due to rising energy costs and insecurity of energy supply.	B1	B1	Andrew Gregory		Report to Cabinet on 21.09.17 on "Restore our Rivers" (report of the Environmental Scrutiny Cttee)	Report to Environmental Scrutiny on 06.03.18 on Coastal Risk Management programme. Report to the same cttee on "Improving Cardiff's Air Quality - task and finish exercise". Report to Environmental Scrutiny on 05.12.17 on roles and responsibilities for flood risk management in Cardiff. Separate report on the Roath Flood Scheme.					Amber / Green	Possible audit of Carbon Reduction Commitment and / or energy contracts	Service specific

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Information Governance	Information handled inappropriately leaves the Council exposed to intervention and financial penalties issued by the Information Commissioner (ICO). This includes information held by Cardiff Schools.	A1	B1	Christine Salter (Vivienne Pearson)	Record retention is noted in the DRR for Resources (susceptibility for FOI/SAR/DP sanctions) IG accountability, transparency, protection and compliance included in Resources DRR						Amber / Green	CRSA audit to be considered	Corporate governance	
Social Services - provision	Failure to provide robust and adequate social services in the context of increasing costs and limited resources.	B1	B2	Tony Young		Report to Cabinet on 21.09.17 on the development of a regional social care training unit for Cardiff and the Vale of Glamorgan	Report to CASC on proposed developments for community mental health services				Red / Amber	Review Contracts and VFM within Social Services Also look at costs and VFM as part of all SS audits	Service specific	
Promoting independence	Failure to sustain an effective whole system approach that enables adults with significant health needs to remain in, or return to, their own homes and reduces the need for / length of hospital stays.	B1	C1	Tony Young	Included in DRR for Social Services		Report to CASC on 06.09.17 on Cardiff & Vale dementia strategy 2017-2027 Report to CASC on 06.12.17 on independent living services FPOC for older people				Red / Amber	To be included in audit plan for 2018/19	Service specific	
Performance management	A performance management culture is not embedded within the Council leaving the Council exposed to intervention by Welsh Government in line with the Local Government (Wales) Measure 2009 and associated requirements.	B2	C2	Christine Salter (Joe Reay)	Regular reports to scrutiny committees throughout the year Included in Resources DRR	Regular reports to Cabinet during the year (such as September 2017 on Q1 performance)	Regular report to Scrutiny Cttees (such as Q2 performance report for Education and for Children's Services presented to C&YP Scrutiny on 12.12.17)	Statutory Improvement Plan report presented to Council on 26.10.17.		City of Cardiff Council - annual improvement report 2016/17	Red / Amber	Must assess and make recommendations ensuring effective organisation performance management and accountability (PSIAS 2110 governance)	Corporate governance	

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Organisation development	OD projects fail to deliver the radical change required to deliver efficiency savings and service changes, due to service and resource pressures.	B1	C2	Christine Salter (Dean Thomas)	Report to Cabinet on 14.12.17 on delivering Capital Ambition		Report on Capital Ambition presented to Council on 20.07.17 Constitution Cttee recommendations on new Council meeting procedure rules presented to Council in January 2018.				Red / Amber	Ongoing CRSA and RM consultancy role with manager To be included in plan for 2018/19	Corporate governance	
Business continuity	Large scale incident/loss affecting the delivery of services.	B1	C1	Christine Salter							Red / Amber	CRSA IT templates on Sharepoint Audit planned for 2018/19	Corporate governance	
Education - Schools delegated budgets	Secondary Schools with deficit budgets do not deliver agreed deficit recovery plans, impacting on the overall budgets for all schools.	A2	C2	Nick Batchelar (Neil Hardee)		Report to C&YP in November 2017 on School Organisation proposals					Amber / Green	CRSA ongoing and schools audited as and when required (and as identified in the audit plan)	Service specific	

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Legal compliance	<p>Changes in services and staff roles across the Council resulting in: 1) gaps in Council-wide knowledge of the local authority framework of responsibilities and duties within which we have to operate; 2) inability to deliver the services in accordance with all duties and responsibilities due to a lack of resource in each case leading to increased risk of challenges.</p> <p>Reduction and changes in front-line services, discretionary and statutory, will lead to increased risks of challenges from users and other stakeholders affected.</p>	B2	C2	Davina Fiore	<p>Part of G&LS risk register and regularly monitored by management team. Monitoring of external spend and reiteration of need to give adequate notice of the need for legal advice.</p>	<p>Report to Cabinet on 21.09.17 on the LDP annual monitoring report (for submission to Welsh Govt)</p> <p>Annual Statutory Improvement report presented to Cabinet on 21.09.17</p> <p>Annual Complaints report presented to Cabinet on 02.11.17</p>	<p>Annual report on Welsh Language Standards for 2016/17 presented to Council on 29.06.17</p> <p>Reports on Statement of Accounts 2016/17, Annual Compliance Reports and committee annual reports presented to Council on 28.09.17</p> <p>Annual Statutory Improvement report presented to Council on 26.10.17</p>				Red / Amber	<p>This is considered and is an objective in most standard audits where we assess these risks and offer suggestions to improve controls as standard procedure</p>	Service specific	
Fraud, Bribery and Corruption and Financial Impropriety	<p>Fraud, financial impropriety or improper business practices increase as internal controls are weakened as resources become severely stretched.</p>	B2	B3	Christine Salter (Ian Allwood)	<p>Part of the Resources DRR</p>			<p>Policy presented to Audit Committee in March 2018.</p>			Red	<p>This is considered and is an objective in most standard audits where we assess these risks and offer suggestions to improve controls as standard procedure</p>	Service specific	

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Asset management	Ensure effective operation of the Council's Asset Management Board to achieve effective strategic oversight and identified savings.	B2	D2	Neil Hanratty	Accounting requirements noted in DRR for Resources. Need for regular discussions with Strategic Estates and Highways noted Included in DRR for Economic Development	Report to Cabinet on 27.07.17 on commissioning a new framework for the maintenance of the Council's property estate Report to Cabinet on 21.09.17 on management of section 106 funding Report to Cabinet on 12.10.17 on acquisition of new build housing scheme for Council housing			Audit on-going March 2018 Audit part of Corporate Landlord project (consultancy role) in 2017/18		Amber / Green	This is included in the plan for 2018/19 as a fundamental audit.	Fundamental and corporate governance	
Workforce planning	Importance of forecasting and planning to building capability and capacity is not recognised and is not fully embedded.	B2	B3	Christine Salter (Philip Lenz)		Reports to Cabinet on 21.09.17 and 16.11.17 on senior management arrangements Report to Cabinet on 12.10.17 on mental health policy					Amber / Green	Audit will keep a watching brief on ongoing developments, including ongoing project work relating to Workforce Strategy	N/a	