

Public Report with Exempt Appendices
Audit Committee

Committee Name and Date of Committee Meeting

Audit Committee – 09 January 2024

Report Title

Finance & Customer Services Risk Register

Is this a Key Decision and has it been included on the Forward Plan?

No

Strategic Director Approving Submission of the Report

Judith Badger (Strategic Director, Finance & Customer Services)

Report Author(s)

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Ward(s) Affected

All Wards

Report Summary

This report provides an update to Audit Committee on the current position of the Finance & Customer Services Directorate Risk Register and Risk Management activity within the Directorate.

Recommendations

Audit Committee is asked to note the progress and current position in relation to Risk Management activity in the Finance & Customer Services Directorate.

List of Appendices Included

Appendix 1: Finance & Customer Services Risk Register

Background Papers

Finance & Customer Services Directorate Risk Register report to Audit Committee 10 January 2023.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

Yes.

An exemption is sought for Appendix 1 under Paragraph 3 (Information relating to the financial or business affairs of any particular person (including the authority holding that information)) of Part I of Schedule 12A of the Local Government Act 1972 is requested, as this report contains information that refers to the affairs of third parties.

It is considered that the public interest in maintaining the exemption would outweigh the public interest in disclosing the information because failure to do so may result in disclosure of information about the financial or business affairs of Council suppliers and partners.

Finance & Customer Services Directorate Risk Register Update

1. Background

- 1.1. The Finance and Customer Services Risk Register was last presented to the Audit Committee in January 2023.
- 1.2 There are four Services within the Finance & Customer Services (FCS) Directorate:
 - Financial Services
 - Customer, Information and Digital Services
 - Legal Services
 - Internal Audit.
- 1.3 Asset Management Services have transferred to the Directorate on a temporary basis to enable the Regeneration and Environment Directorate to focus on delivering the capital programme. The Asset Management Risk Register will be presented to the Audit Committee at its March meeting.
- 1.4 The Finance & Customer Services Directorate level Risk Register currently has nine risk items listed (**Appendix 1**), of which two FCS risks are included on the Corporate Risk Register.
- 1.5 The corporate risks for the directorate are described below:

Finance and Customer Services

- **SLT16 (FCS1) Maintaining a Balanced Budget and medium-term financial strategy that enables the continued delivery of core Council services and ensures the ongoing financial resilience of the Council.**
Risk detail: Directorates failing to deliver services within budget. Finance Settlements from Government being inadequate to meet service costs and demand increases. Economic factors impacting negatively on Business Rates and Council Tax income.
 - **SLT38 (FCS17) 'Closure of PTSN in December 2025'**
Risk detail: Certain business activities, services to residents and emergency /back-up contingency measures which are dependent on the PSTN are compromised.
- 1.6 Risks are regularly discussed and reviewed at the Directorate Leadership Team (DLT) and, where necessary, risks are escalated to the next strategic level for inclusion on the appropriate risk register to the Strategic Leadership Team.
 - 1.7 Risks are owned and updated by the relevant Assistant Director or Head of Service/Service Manager. Updated risk registers are uploaded and retained on the corporate SharePoint system which is accessed via the intranet.

1.8 As part of the ongoing programme to embed Risk Management into the working culture of the Council, all M2 and M3 managers within Finance & Customer Services are encouraged to attend corporate Risk Management training. New and/or redeployed managers are asked to attend future training events. All staff are also required to complete a mandatory risk management e learning module.








2. Key Issues


2.1 The new risk referenced **FCS17 (SLT38) 'Closure of PSTN in December 2025'** has a current risk score that falls within the red risk category. Planned mitigation is recorded to achieve a green risk rating. There are no other red rated risks included within the Finance & Customer Services Directorate risk register.

2.2 Risk Register entries are closely linked to the Service Plans, Team Plans, Reports and Service meeting agendas across the directorate.

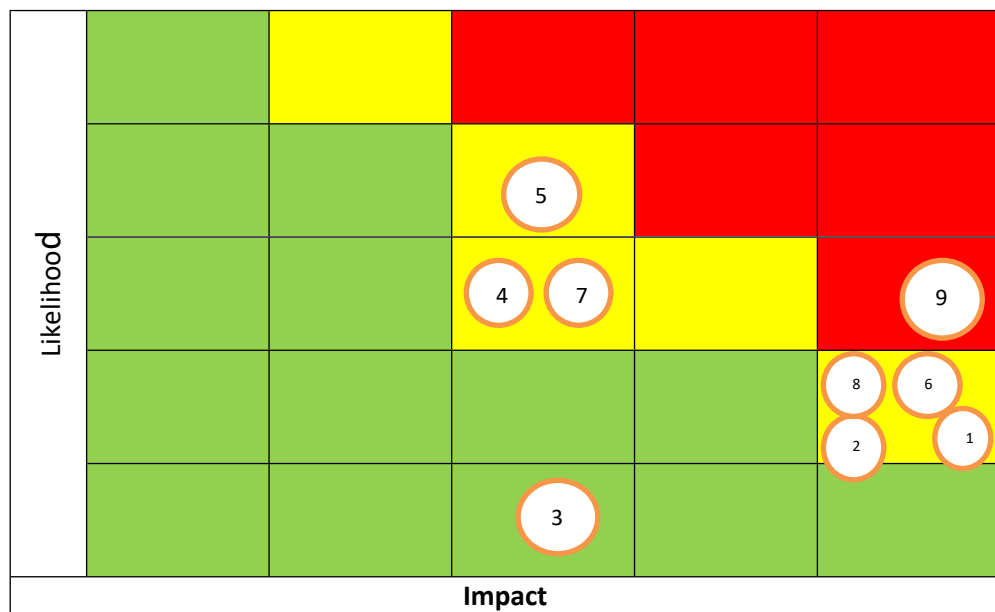
2.3 Progress against key actions to mitigate the above risks is monitored through management team meetings.

2.4 The table below shows the risks reported in January 2023 and a comparison with current risk scores:

Progress (arrows)	No	Risk Ref	Risk Description	Current Risk Score 10 th Jan 2023	Current Risk Score 9 th Jan 2024	Notes
	1	SLT16 FCS1	Balanced Budget medium term.	10	10	Risk reviewed and the score is unchanged.
	2	FCS6	Child Protection Litigation Service	10	10	Risk reviewed and the score is unchanged.
	3	FCS9	Accurate Draft Statement of Accounts	3	3	Risk reviewed and the score is unchanged.
	4	FCS10	Council Tax Collection rate	9	9	Risk reviewed and the score is unchanged.
	5	FCS13	Modern Procurement Service	12	12	Risk reviewed and the score is unchanged.
	6	FCS14	Cyber attack	10	10	Risk reviewed and the score is unchanged.
	7	FCS15	Customer Information	9	9	Risk reviewed and the score is unchanged.

			and Digital Service			
	8	FCS16	Balanced budget	10	10	Risk reviewed and the score is unchanged.
	9	FCS17	Closure of PSTN in December 2025	N/A	15	N/A new risk

2.7 The 'heat map' for the Finance and Customer Services Risk Register using the Current Risk scores is shown in the table below:



3. Options considered and recommended proposal

3.1 The Audit Committee is asked to note the progress and current position in relation to risk management activity in the Finance and Customer Services Directorate and comment as required.

4. Consultation on proposal

4.1 The Corporate/Strategic Risk Register is reviewed quarterly by the Strategic Leadership Team and the Finance and Customer Services Risk Register is regularly discussed and reviewed at the Directorate Leadership Team (DLT) and, where necessary, risks are escalated to the Strategic Leadership Team.

4.2 A strategic meeting of Risk Champions takes place bi-monthly, and the Finance & Customer Services Directorate is actively represented at all meetings.

5. Timetable and Accountability for Implementing this Decision

5.1 Not applicable.

6. Financial and Procurement Advice and Implications

6.1 The risks contained in the register require ongoing management action. In some cases, additional resources may be necessary to implement the relevant actions or mitigate risks. Any additional costs associated with the risks are reported to Finance & Customer Services DLT if required.

7. Legal Advice and Implications

7.1 There are no direct legal implications arising from the risk register. Any actions taken by the Council in response to risks identified will take into account any legal implications.

8. Human Resources Advice and Implications

8.1 There are no direct Human Resources implications arising from this report.

9. Implications for Children and Young People and Vulnerable Adults

9.1 The Finance & Customer Services Risk Register incorporates risks that are of significance with regards to children and vulnerable adults and sets out the mitigating actions that are being undertaken to deal with these risks.

10. Equalities and Human Rights Advice and Implications

10.1 Proposals for individual risks within the register incorporate equalities and human rights considerations where appropriate.

11. Implications for CO2 Emissions and Climate Change

11.1 There are no CO2 emissions or climate change implications from this report.

12. Implications for Partners

12.1 Actions relating to any issues affecting partners and other directorates are reflected in the risk register and accompanying risk mitigation action plans.

13. Risks and Mitigation

13.1 The Finance & Customer Services Risk Register (**Appendix 1**) details the risks and mitigations.

14. Accountable Officer(s)

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