

Corporate Recovery Risk Register

Version 10

Reviewed: 29.01.21

Finance

Finance – Income

Mitigation Urgency Key	
IM – Immediate	Now
ST – Short Term	Within 1 month
MT – Medium Term	1 month plus
Upward arrow	Risk increasing
Downward arrow	Risk decreasing
Sideways arrow	No change in risk

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CF01 Updated	No Government funding to replace income lost during the response phase	↓	IM	Welsh Government has made available £78m to compensate Councils for income losses in Q1 of the financial year. Our claims for quarter one have been submitted in two tranches: tranche one - £1.4m and tranche two - £0.616m. The first tranche has been settled (with the exception of net income loss for Theatre Clwyd which is now being considered separately from the new Cultural Fund with an application submitted). The second tranche has been settled in part with some elements provisionally settled at 50% pending a review later in the financial year. Welsh Government have also announced that a further £264m has been made available to continue to support additional costs incurred and income losses. The risk is reduced as it has been confirmed that quarterly claims for income losses can continue to be submitted for the remainder of the financial year - eligibility details have been received which is consistent with claims made to date (with the exception of car park income). Second quarter claim was submitted by 11 November. Information on actual delayed income losses for quarter 3 and estimated losses for quarter 4 have been requested by Welsh Government for those service areas previously settled at 50% and have been submitted. Welsh Government have significant funding available in 2021/22 for the emergency situation so it is reasonable to assume a continuation of support if national restrictions are continued.
CF02	A continued loss of income in the recovery phase and beyond should public behaviour change	↔	MT	This risk will be taken into account in the current review of the Medium-Term Financial Strategy (MTFS) and reported throughout the year under monthly budget monitoring reports. Income recovery will also be included in the Portfolio Business Recovery Plans that have recently been developed. The risk is reduced now that funding is confirmed to the end of the financial year.
CF03	A continued loss of income in trading services in a phased lock-down	↔	IM	As CF01 above.
CF04	A continued loss of income for Aura as Deeside Leisure Centre is retained as an	↔	MT	All income lost to Aura at Deeside Leisure Centre (DLC) for the period from which leisure centres are allowed to re-open (from 10.08.20) but DLC is out of commission as it remains a temporary hospital, can be recovered from the Health Board under the terms of the

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
	emergency hospital for a prolonged period			license/commercial agreement agreed for their occupation of the facility. This protection should also apply to commercial tenants and operators .The income losses recoverable are subject to negotiation and based on physical distancing restrictions and reduced access. The negotiations are advanced.
CF05	An increase in the overall level of debt owed to the Council	↔	IM	Income collection continues and we actively engaging with tax-payers, tenants, customers and businesses to offer flexible arrangements. We have run two phases of 'soft enforcement' and have now resumed formal recovery procedures for Council Tax, Business Rates, Corporate Debt and Housing Rent initially for those customers that have not paid nor engaged with the Council over several months. This risk is being taken into account in the review of the Medium-Term Financial Strategy (MTFS) including a review of the adequacy of levels of bad debt provision across the Council
CF19	A reduction in Business Rates collection impacts on (1) cash-flow and (2) the stability of the National Collection Pool	↔	IM	<p>The risk is tracked weekly and interventions made wherever possible through advice and support to businesses by extending payments and ensuring entitlement to grants and rate reliefs. The first and second stages of 'soft' enforcement for businesses who are falling into debt and who have not made any contact with us have been completed. As income was significantly lower than the target, formal debt processes re-commenced in August, starting with those businesses who have not paid nor engaged with the Council and who owe several months of unpaid Non-Domestic Rates (NDR).</p> <p>Income collection continues through the re-introduction of formal recovery processes. We continue to engage with businesses to provide flexible payment agreements. However, businesses who fail to engage or pay, will now continue to be tracked and progressed through the debt recovery systems. Legal action through the Magistrates Courts re-commenced from October in cases where businesses ignore repeated request for payment. A further Court hearing is now scheduled to take place in March 2021.</p> <p>NDR Income levels were £4.86m off target in October as a result of non-payment in general together with a small number of deferrals of payment where full payment is now expected in quarter four of 2020/21. However, the situation has improved significantly in November and income levels were £4.15m off target. The situation has improved further, with income levels being £3.34m off target at end of December 2020. The latest restrictions may impact negatively on collection levels during Q4.</p> <p>This risk of losses in collection is also being tracked on a monthly basis by Welsh Government to 'stress-test' the resilience of the National Collection Pool as this forms a</p>

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Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
				critical part of Aggregate External Finance (AEF) and the money distributed by WG through the settlement. This also includes redistributed non-domestic rates.
CF20	Insufficient capacity to deliver grants and rate relief whilst also recovering lost income/debts may affect the support to local businesses	↔	IM	The Revenues Service is delivering grants and rate relief to support businesses in addition to trying to recoup income lost during the response phase placing strains upon capacity. Additional resource has been allocated to the service to compensate for the extra workload and cover staff absences. Levels of grant delivery will be monitored weekly to ensure that local businesses maximize their entitlement to WG support and financial aid. A further business support grant has been announced to principally support the hospitality, leisure and retail sector – this scheme is expected to commence in early December which will impact on resources further but can be mitigate through planned overtime and utilisation of resources from other areas of the Council where necessary

Finance - Reserves

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CF06	Insufficient reserves remain following the response phase	↔	IM	Our strategy is to protect an over-exposure of our reserves by maximising our claim grants to Welsh Government for refunds of additional emergency expenditure and the recovery of lost income. The latest budget monitoring position to be reported to Cabinet in January shows that expenditure is projected to be in line with the approved budget and that there will be sufficient reserves available based on current demand and taking into account anticipated Welsh Government Funding.
CF07	Insufficient reserves impact on the financial resilience of the Council to sustain a lengthy recovery phase	↔	MT	This risk is being taken into account in the review of the Medium-Term Financial Strategy (MTFS) and is impacted by CF06 above.

Finance - Council Tax

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CF08 Updated	A reduction in Council Tax collection impacts on (1) cash-flow and (2) annual budget	↓	IM	The risk is tracked weekly and interventions made wherever possible through advice and support by extending payments or signposting to Council Tax Reduction Scheme (CTRS). The first and second stages of 'soft' enforcement for tax-payers who are falling into debt and who have not made any contact with us have been completed. As income in August was £1.415mm less than target to achieve the same results in 2019/20 formal debt processes

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				<p>recommenced in August starting with those taxpayers who have not paid nor engaged with the Council and owe several months of unpaid council tax.</p> <p>Income collection continues through the adoption of formal recovery processes. We continue to engage with taxpayers to provide flexible payment agreements. However, taxpayers who fail to engage or pay, will now continue to be tracked and progressed through the debt recovery systems. Legal action through the Magistrates Courts -commenced in October in cases where taxpayers ignore repeated request for payment. A further court hearing is now scheduled to take place in March 2021.</p> <p>The re-commencement of recovery remains challenging as collections ‘dipped’ during December and January and resulted in collections being £1.149m off-target. The enhanced restrictions is expected to impact on collection levels during Q4 as debt enforcement/bailiff activities have been suspended during the period of the latest restrictions.</p> <p>An announcement on financial support from Welsh Government to mitigate the impacts of this income loss is expected in the near future.</p> <p>This ongoing risk is being taken into account in the review of the Medium-Term Financial Strategy (MTFS).</p>
<p>CF09 Updated</p>	<p>Budget impacts of additional demand under the CTRS due to a shortfall in Government subsidy</p>	<p>↓</p>	<p>IM</p>	<p>The impact of the additional demand is tracked weekly through Finance Tactical Group with additional demand and budget impact escalated to Welsh Government (WG). All additional costs for the first two quarters have been met by Welsh Government and it has recently been confirmed that the final two quarters of the financial year will also be reimbursed in full. (0.294m for full year)</p>
<p>CF09a Updated</p>	<p>Rise in demand for CTRS has financial impacts on the Council budget because the base subsidy from Welsh Government is not increased to meet the additional cost</p>	<p>↓</p>	<p>MT</p>	<p>The impact of the additional demand is tracked through Finance Tactical Group with additional demand and budget impact escalated to Welsh Government (WG). All additional costs for the first two quarters have been met by Welsh Government and it has recently been confirmed that the final two quarters of the financial year will also be reimbursed in full. (0.294m for full year) There has been no increase in the base subsidy for 2021/22 as notified in the provisional settlement. However, a proposed legal and balanced budget will be considered by Cabinet and Council on 16 February and includes provision for the impact of a council tax increase and meeting in-year demand.</p>

Finance - Inflation and Markets

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CF10	Increase in costs from suppliers for goods and services due to supply/demand and business recovery strategies	↔	MT	There is still no evidence of inflationary pressures of this type at this stage. Our normal procurement and value for money tendering exercises continue.

Finance - Treasury Management

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CF11	Principal investments are (1) lower rates of return due to current market instability and (2) at higher default risk	↔	IM	Investments have been made in line with our Treasury Management Strategy and primarily with the Government Debt Management Office to protect security and liquidity. The position has been reviewed and investments will now be extended to Money Market Funds, where appropriate, which will generate a higher rate of return. Current interest rates/investment returns continue to be low.
CF12	Affordability of having to borrow at an earlier stage to fund the capital programme due to lower level of reserves being held	↔	IM	Cash flow is monitored daily with accurate intelligence from across the organisation, and is a standing agenda item at the Finance Tactical Group. Affordability of borrowing will need to be a consideration when reviewing the profile of capital projects at later date.
CF13 Updated	Clwyd Pension Fund principal investments are (1) lower rates of return due to current market instability and (2) at higher default risk	↓	IM	The Fund Investment Strategy has a diversified portfolio to manage risk and seeks return from a range of sources and asset classes. In February and March the Fund suffered as with all investors with the COVID 19 driven market volatility and falls. Since late March markets have recovered and are now considerably more stable. The funding level (value of assets as a proportion of liabilities) has recovered and is ahead of target but much uncertainty remains. The Fund has a range of risk management tools and when combined with the range of internal controls in place with officers and advisers who ensure that the Fund's exposure to market volatility is mitigated wherever possible. This is under regular review by the Pensions Team and the external advisor team. Initial discussions with employers on the potential impact on costs from the Actuarial Valuation 2022 will commence next year.

Finance - Housing Revenue Account

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
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<p>CF14 Updated</p>	<p>Increase in rent arrears impacts on the stability of the Housing Revenue Account (HRA) Business Plan</p>	<p>↓</p>	<p>IM</p>	<p>We are encouraging tenants to continue to make payments and offering a range of support to those who are struggling to pay so that we can maintain tenancies. The HRA Business Plan has been 'stress tested' for the impacts of increased arrears and there is sufficient headroom to meet increased losses in collection. More recently Welsh Government has increased the notification period to end a tenancy from three months to six months under the Coronavirus Act 2020 and Regulations have been brought back in which prevent the Council from carrying out evictions until 31st March 2021. This is limiting our enforcement activity and in turn puts further pressure on the rent arrears position, which is, on average, increasing week-by-week.</p>
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Finance - Capital Programme

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
<p>CF15</p>	<p>Impact on the Capital Programme of loss of/reduction in planned Government specific grants</p>	<p>↔</p>	<p>IM</p>	<p>Risk target date amended to correct timeline. The Capital Programme and the draw-down/protection of specific grants is reported regularly to the Finance Tactical Group. There is regular liaison with Welsh Government lead contacts to protect grants for delayed/deferred schemes. Contractors for projects from Marleyfield Residential Care Home to highways construction projects are progressing with works in line with grant deadlines, and all other capital programmes have resumed e.g. Disability Facilities Grants. Works are being completed whilst strictly adhering to social distancing regulations. All grant claims have been submitted on time and there is no evidence to date of changes to existing grants. Welsh Government is making additional capital grant awards in policy areas such as economic stimulus and homelessness and we expect our capital programme to be enhanced.</p>
<p>CF16 Updated</p>	<p>Impact on the Capital Programme of any change in the appetite of the Council to borrow due to the changed economic and fiscal circumstances</p>	<p>↓</p>	<p>MT</p>	<p>The Capital Programme for 2021/22 to 2023/24 was approved by Council in December. Affordability and risk appetite are to be reviewed as part of the Medium-Term Financial Strategy. Views can then be taken on setting future year Capital Programmes together with assessments of interest rates to enable/track potential borrowing.</p>

Finance - Unplanned Expenditure

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
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<p>CF17</p>	<p>Budget instability due to the continuation of unplanned expenditure e.g. the operation of additional residential care homes and without additional Government grant</p>	<p>↔</p>	<p>MT</p>	<p>The first in-year budget update was reported to Cabinet in July. A full budget monitor report was submitted to Cabinet and Corporate Resources Overview and Scrutiny Committee in September. Alternative funding options will need to be explored for these areas of expenditure if they are to be continued beyond the emergency response phase. Otherwise, they will become in-year budget pressures. No new commitments to unscheduled spend have been made in quarters two and three unless reported to/consented by Cabinet.</p>
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Finance - Financial Settlements

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CF18 Updated	Impact on the stability of the Medium-Term Financial Plan of negative Welsh Government Local Government Settlements from 2021/22 due to a change to fiscal policy as part of national recovery planning	↓	MT	Our strategy is to continue our regular engagement with Welsh Local Government Association (WLGA) and Welsh Government to gain support for sustainable settlements for the future. The provisional settlement only provided funding certainty for 1 year, although the Council is able to consider a proposed legal and balanced budget at Cabinet and Council on 16 February. The Council will continue to push for three year funding settlements from 2022/23 onwards.

Workforce

Workforce - Financial

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CW01a	Impact on the ADMs of the introduction of tapered Government financial contributions to the ADMs under the adjusted Furlough Scheme	↔	IM	Mitigation has been successful and no new actions are needed. The Scheme has been maximised to support the businesses and their employees and claims for reimbursement are being submitted regularly. Alternative Delivery Models are factoring-in the tapering into their business plans. The recently announced extension of the Furlough Scheme is being factored into revised business plans.
CW03	Cost associated with carry forward of accrued leave across multiple leave years	↔	MT	The Working Time (Coronavirus) (Amendment) Regulations 2020 amends the Working Time Regulations 1998 to provide, where it is not reasonably practicable for a worker to take some or all of the holiday to which they are entitled, the right to carry the four weeks leave forward into the next two leave years. Many employees are continuing to take annual leave as planned/needed but it is too early to assess the extent of the potential backlog and the impacts of managing it. Following an assessment by each portfolio the anticipated level of carry-forward anticipated has not materialised. Services have been managing leave effectively and only a handful of services have needed to ask employees to cancel or postpone leave as a direct result of COVID.

Workforce - Capacity

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
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Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
<p>CW07 Updated</p>	<p>The operational impacts of managing high levels of accrued annual leave across multiple leave years</p>	<p>↔</p>	<p>MT</p>	<p>Risk to be closed. The Working Time (Coronavirus) (Amendment) Regulations 2020 amends the Working Time Regulations 1998 to provide, where it is not reasonably practicable for a worker to take some or all of the holiday to which they are entitled, the right to carry the four weeks leave forward into the next two leave years. Following an assessment by each portfolio the anticipated level of carry-forward anticipated has not materialised. Services have been managing leave effectively and only a handful of services have needed to ask employees to cancel or postpone leave as a direct result of COVID.</p>
<p>CW08a</p>	<p>The availability and responsiveness of the regional antigen testing service to support the health and resilience of the workforce</p>	<p>↔</p>	<p>IM</p>	<p>The regional plans make provision for sufficient antigen testing and the testing systems are sufficiently reliable for us as an employer. The risk target date has been amended due to the forecast increase of positive cases.</p>
<p>CW09 Updated</p>	<p>Excessive and unsustainable demands for deployment to the regional Test, Trace and Protect (TTP) Programme depletes the workforce and compromises the resumption of full council services</p>	<p>↓</p>	<p>IM</p>	<p>The new workforce has been appointed to mitigate this risk of an over-reliance on our core workforce to provide a Trace Test Protect (TTP) service (refer to the July Cabinet report). However, an increase in demand has necessitated some draw-down of our deployment 'bank' employees. This may increase as a risk as a second wave in the pandemic emerges.</p>
<p>CW10</p>	<p>Impacts of a second wave in the pandemic on the continuous availability of key workers to operate services in a second response phase</p>	<p>↔</p>	<p>MT</p>	<p>This remains an open risk and subject to change as we approach the winter. Subject to order fulfillment, the flu vaccine will be offered to all key workers. The procurement of sufficient supplies will result in a budget pressure of £25-30k. As a management action this a good investment to protect our workforce.</p>
<p>CW11</p>	<p>Increase in demand for Occupational Health and supplementary services</p>	<p>↔</p>	<p>MT</p>	<p>This risk is being taken in account in our planning for the return of the workforce. Additional capacity may need to be acquired and this will need to be taken into account in a mid-year review of the 2020/21 Council Fund Revenue Budget. A Psychological support and Trauma group is established and additional counselling resource is on offer for self-referrals. The cost estimate is £8k for 12 weeks. This will be a budget pressure.</p>
<p>CW12</p>	<p>Impact of changes to service performance/continuity from any changes to service models in the recovery phase</p>	<p>↔</p>	<p>MT</p>	<p>This risk is being taken in account in our planning for and following the return of the workforce particularly in trading services where future income levels are uncertain e.g. Newydd. No major changes to service models have been necessary at this stage.</p>

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CW13	Increase in workforce turnover due to new competition for public sector occupational groups in the employment market and/or employees making personal life choices	↔	MT	This risk has not materialised to date, but is will continue to be monitored.
CW14	Volatility and change in the employment market which impacts on successful recruitment to vacancies	↔	MT	This risk has not materialised to date. In addition, as part of controlling expenditure at a time of uncertainty over our financial resources, caused by the impact and disruption of the emergency situation, Service managers wishing to recruit to a vacancy now need to complete a business case which will then be considered by a corporate panel. Where the case is well made, and there is an imperative for the position for business continuity and service resilience, the panel will support a recruitment going ahead. This is a management action to control in-year expenditure due to the financial risks of the recovery period.
CW20 Updated	Impact on our workforce due to schools operating in a different way and the impact on working parents whose role does not allow them to work from home, or who have caring responsibilities for children or other dependents	↔	IM	Risk reopened due to schools operating in a different way during extended periods of lockdown (Alert Level 4). Employees whose role allows it, and who are fit to work, are expected to work from home. For those who role does not allow them to work from home, they will be on 'approved paid absence'. Employees, should, wherever possible, look at sharing the responsibility, to minimise any impact and are encouraged to work flexibly to try and achieve a work life balance
CW20a Updated	Impact on our workforce due to schools operating in a different way and the requirement for working parents to assist with home schooling during normal working hours	↔	MT	Risk reopened due to schools operating in a different way during extended periods of lockdown (Alert Level 4). Employees whose role allows it, and who are fit to work, are expected to work from home. For those who role does not allow them to work from home, they will be on 'approved paid absence'. Employees, should, wherever possible, look at sharing the responsibility, to minimise any impact and are encouraged to work flexibly to try and achieve a work life balance
CW21 Updated	Impact on the most vulnerable members of our workforce due to ongoing (1) isolation and (2) remote working	↔	MT	As per CW11 and CW17 and our strategy for a safe return to work for the workforce. This strategy is progressing well with employee being able to access some Council premises on managed rotas. Effective workforce management is supporting teams and individuals. Home working remains an open offer for vulnerable employees. Target risk date updated due to extended period of lockdown (alert level 4)

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CW22 Updated	Impact on our workforce due to the requirement to self-isolate for up to 14 days prior to themselves or a member of their family being admitted to hospital for a medical procedure	↔	IM	Employees whose role allows it, and who are fit to work, are expected to work from home. For those who role does not allow them to work from home, they will be on 'approved paid absence'. A limited number of requests have been received to date but as the NHS starts to reschedule its non COVID related activity, this could increase. We will continue to monitor requests. Target risk date updated due to ongoing restrictions
CW23 Updated	Impact on our workforce as a result of having to quarantine for 14 days on return to the UK from none exempt countries or territories	↔	IM	Risk to be closed due to current travel restrictions The introduction of the HPZ and the subsequent 'firebreak' does not permit international travel other than for exceptional circumstances. Therefore the anticipated level of interruption has not materialised.
CW24 Updated	Impact on workforce availability/productivity as a result of caring responsibilities, specifically to care for children who have been sent home from school to self-isolate.	↔	IM	Employees whose role allows it, and who are fit to work, are expected to work from home. For those who role does not allow them to work from home, they will be on 'approved paid absence'. Employees, should, wherever possible, look at sharing the responsibility, to minimise any impact and are encouraged to work flexibly to try and achieve a work life balance Target risk date updated to reflect the ongoing impact on working parents
CW26	The impact on workforce planning in critical work groups as a result of facilitating COVID vaccinations to key workers.	↔	IM	Employees in two of the priority groups for vaccination will be given time to attend either a mass vaccination centre or local vaccination centre. Working closely with health colleagues is required to ensure any impact on services is minimal.
CW27 New	Impact on services due to the backlog of First Aiders whose qualification has expired as a result of the ongoing restrictions and now need to retrain to gain requalification	↑	MT	Priority for access to First Aid training is given to front line services. Discussions are ongoing with the external training provider to recommence delivery in a COVID safe manner (fewer numbers, additional safeguards). Our insurers have confirmed that First Aiders whose qualification has lapsed can continue to provide support in the event it is needed.

Workforce – Health & Wellbeing

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
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Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CW16	Increased sickness absence both COVID and non COVID related	↔	ST	Sickness absence is being managed through the Council's Attendance Management policy and procedure. Current levels of sickness absence are running at below seasonal averages for past years. Also see CW17.
CW17	Increased numbers of mental health related absences	↔	IM	A Wellbeing and Trauma Support Task Group is established to support the workforce in Social Services (as the highest risk service area) to manage their mental health during the pandemic. We continue to provide online training / advice and support to managers and their teams and to signpost to support from outside agencies. An Operational Task Group is now established with the role to ensure that all workplaces are safe to return to, and to communicate the measures in place to manage employee anxiety over a return to work. Links to a number of helpful websites / webinars on health and well-being to be provided via Human Resources and the Infonet.
CW18	Impact of deferred medical events – ability of employees to return to work within previously agreed timescales	↔	IM	Deferred medical events are being re-scheduled. Where delays have resulted in extended absence which has impacted on sick pay entitlement, measures are in place to extend pay for up to three months. Only two requests for extension to sick pay have been made to date.

Workforce – PPE

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CW25	Impact on International/European PPE supply chain following Brexit	↔	MT	WG's Winter Protection Plan for the supply of all care setting PPE provides for a 24-week stockholding, to mitigate supply risks. On a corporate level PPE suppliers have reported that masks, aprons, hand sanitisers and eye protection in the short term will not change, with some suppliers holding high stock levels. However gloves present a real concern, not only being extremely expensive but uncertainty about long-term supply – we will continue to monitor closely.

Governance

Governance - Information and systems

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CG01	Cyber-attack through bogus Covid-19 email	↔	IM	Risk is being mitigated through the use of mail scanning tools and staff education. The likelihood of the risk can be mitigated. The impact will remain as significant due to the potential disruption to services and the continued attempts to compromise security.

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CG02	Loss of data or system hack due to malware or the use of unauthorised apps	↔	IM	The security measures that we have in place in order to achieve PSN compliance continue to mitigate the risks.
CG04	Diversion of resource to emergency management response and recovery work delays implementation of key digital and infrastructure projects	↔	MT	The response to the emergency situation has placed peaks in demand on the ICT Service as new ways of working and supporting technologies have been introduced. Large scale technology projects such as the transition to Office 365 are being prioritised to avoid IT license issues/costs and other projects being advised to set realistic timescales to ensure delivery.
CG14	Delay in or increased cost of obtaining digital devices due to demand and Brexit	↔	MT	Increased delivery times and/or increased costs are occurring due to scarcity of digital devices in the market place and this may worsen after the Brexit transition period ends. Projects being advised to set realistic timescales.

Governance - Governance and Control Recovery

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CG07	Legal challenge to a decision made under temporary remote working legislation on the grounds of insufficient process/a lack of transparency	↔	IM	This risk continues to be managed by ensuring that we comply fully with Welsh Government regulations for the emergency period, and by following recognised good/required practice in meeting management e.g. publication of agendas, reports and minutes, due notice being given of meetings, only urgent items being taken forward for decision etc
CG08	Emergency legislation is repealed prematurely and before we are ready to resume normal services	↔	IM	Welsh Government (WG) has agreed to permanently enact some of the current emergency changes to legislation. WG has agreed to monitor the infection rates and impact on local government when current emergency legislation is due to expire with a view to lobbying for an extension in its period of effect. WG is consulting on possible extension of social care emergency legislation.
CG09	Technology and/or the functioning of remote meetings impedes inclusive and effective decision-making	↔	IM	Meetings are able to proceed using video conferencing or telephone connections
CG10	Technology failure during member meeting prevents or	↔	IM	This will always remain a risk dependent upon the IT connection of every participant. However, if necessary, meetings can be adjourned and alternative telephone facilities are always available as a back-up

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
	undermines inclusive and effective decision-making			

Previously Closed Risks

Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CW01	Impact on Council ADM subsidies of our applications for Furlough being declined by HMRC under Government guidelines and interpretation resulting in additional costs to the Council	↓	IM	-
CW02	Impacts if pressure brought to apply temporary pay uplift (10%) to staff working in critical frontline teams by other Welsh LAs or other body (WLGA, JCW): (1) workforce division (2) potential grievances and Equal Pay claims from other occupational groups and (3) Affordability	↓	MT	-
CW04	Cost associated with retrospective approval of claims for overtime and other payments (i.e. ex-gratia)	↔	MT	-
CW08b	Insufficient resilience in regional capacity operational systems to support CW08a	Risk removed due to duplication with CW08a and CW09		

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Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
CG11	Insufficient information availability to provide an adequate annual statement of assurance	↓	IM	-
CG14	Inability to confirm insurance cover for claims/liability arising from the Council's role in TTP	↓	IM	-
CW02a	Administration of the Welsh Government decision to make a one-off payment to care workers causes a local administrative burden and has unfunded residual costs for the Council as an employer e.g. superannuation	↓	IM	-
CW05	Increase in cost from changes to sick pay policy for those whose recovery has been affected by cessation of or interruption to medical treatment	↓	MT	-
CW06	Insufficient availability of occupational work groups to restore services	↓	IM	-
CW09a	Inadequate funding availability from Welsh Government to support a regional TTP Programme	↓	IM	-
CW09b	Failure to secure partner agreement across the six local authorities and the Health Board to enter into a	↓	IM	-

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Risk Ref.	Risk Title	Risk Trend	Mitigation Urgency	Mitigating Actions
	single regional TTP programme			
CW15	The resilience of senior and supporting management following a long and demanding response phase	↓	IM	-
CW19	Impact of delayed bereavement leave – on attendance and mental health	↓	MT	-
CG06	Resumption of democratic processes reduces our capacity to support recovery work	↓	IM	-
CG12	Changes to established managerial and democratic systems results in challengeable decision-making	↓	IM	-
CG13	Changes to established managerial and democratic systems result in failure to properly authorise a decision	↔	IM	-
CW09c	The impacts on workforce planning of the unavailability of antibody testing	↔	IM	-
CG05	Loss of functional capacity due to the inability to use mass 'roll-out' of tools on devices being used at home	↔	IM	-
CG03	Data loss or inaccuracy due to disrupted ways of working	↔	IM	-