

Strategic Risk	Risk	Risk Assessment		Owner	1st Line of Defence				2nd Line of Defence					3rd Line of Defence			Assessment of Arrangements			
			Residual (with controls)		Management Controls				Corporate Reporting		Scrutiny			Area Based		Internal Audit	External Audit	Regulators	Level of Assurance	Improvements Proposed
					Service Plan	Departmental Scorecard / Pyramid	Monitoring / Exception Reporting to DMT	Action Plan / Procedures	Quarterly Performance Reporting	Corporate Reporting	SMT / Risk Management Group	Committees / Working Groups	Community Planning Partnership / Area Committees	Council	Reviews undertaken / Planned for 2014-15					
1	Population and Economic Decline	Red 20	Red 16	D & I	Actions reflected within: Single Outcome Agreement / Corporate Plan Economic Development Action Plan Service Plans via link to SOA/Corporate Outcomes	All scorecards reflect the Corporate Outcomes and are monitored via PPMF D & I quarterly scorecard ED & ST Team Scorecards	Exception reporting within Team Quarterly Performance Report	EDAP CHORD programme Community Engagement Strategy	Quarterly performance reports considered by Performance Review and Scrutiny Committee Quarterly Department Updates considered and challenged by SMT D & I quarterly performance reporting to Environment, D & I Committee	Council Annual Report Annual SOA Report Local Government Benchmarking Framework	Strategic Risk Register considered quarterly Discussion about emerging risks at SMT / RMG Updates included in Departmental Verbal Updates CHORD update briefings	CHORD progress updates to Policy & Resources Cmte Discussion on roads and economic summit at Environment, Development and Infrastructure Committee	SOA Localised Delivery Plans Economic Development Action Plan and Localised Area Action Plan monitoring	Single Outcome Agreement Delivery Plan considered in June Policy Lead Update reports to Council Reports from Short Life Working Group (roads) CHORD progress and business cases	Employment and training 2014-15			High	Clarity relating to the impact that actions and outcomes have on the residual risk	
2	Condition and suitability of overall Council infrastructure and asset base.	Red 16	Amber 12	D & I	Corporate Plan includes Corporate Objectives relating to: 3: Transport infrastructure / sustainable environment 4: Improve the management and rationalise the council's assets Service Plans via link to SOA/Corporate Outcomes	All scorecards reflect the Corporate Outcomes and are monitored via PPMF D & I quarterly scorecard	Exception reports to DMT Capital monitoring reports prepared quarterly	Corporate asset management strategy Service asset management plans	Quarterly performance reports considered by Performance Review and Scrutiny Committee Quarterly Department Updates considered and challenged by SMT D & I quarterly performance reporting to Environment, D & I Committee	Annual SOA report	Strategic Risk Register considered quarterly Discussion about emerging risks at SMT / RMG Updates included in Departmental Verbal Updates	Policy and Resources Committee receive updates on Asset Management and capital monitoring Environment, D & I Committee receive quarterly D & I Scorecard E, D & I Committee review Roads Asset Management Plan	Corporate Asset Management Strategy / Service Asset Management / Roads Asset Management Policy Lead Update reports to Council Reports from Short Life Working Group (roads) CHORD progress and business cases	Roads Maintenance and Management 2014-15 Asset and Estates Management 2014-15 Asset Management 2011-12 Capital Contracts and Operating Leases 2013-14			High	As above		
3	External - built environment. Non council assets and infrastructure	Red 16	Amber 12	D & I	Local Development Plan Planning and Regulatory Services Plan		Reports on CARS/THI				SMT discussions on hotel regeneration Risk Management Group consider actions	CHORD progress updates on THI	CARS considered by Helensburgh and Lomond Area Committee	Policy Lead report to Council Reports on CARS funding and progress/THI to Council	Dangerous Buildings 2011-12			Low	Internal audit coverage in 2015-16	
4	Welfare reform	Red 20	Amber 12	C & SS	C & SS Service Plan includes welfare rights service and administration of Scottish Welfare Fund.	Outcomes monitored through scorecard reporting on Community Services priority - Less people will become homeless	Reporting on improving the speed of processing Scottish Welfare Fund	Action plan developed with partners as part of Project Board action plan. Financial Inclusion / DHP policy	Customer Services Quarterly Performance Reporting to Performance Review and Scrutiny Committee.		SMT considered high and medium hardship cases for all priority groups, and payment of low, medium and high priority crisis grants and community care grants for	Project Board established to manage welfare reform introduction.			Benefits audit 2014-15		Housing Benefits Performance Audit 2014-15 Assurance and Improvement Plan: Scottish Housing Regulator	High		

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5	Political Leadership	Red 20	Amber 12	CE	Customer Services Service Plan	Action Plan progress monitored through scorecard reporting		Audit Scotland Action Plan and monitoring	Customer Services Quarterly Performance Reporting to Performance Review and Scrutiny Committee.		SMT considered Council's political management arrangements / Audit Scotland report and update	Short Life Working Group on Political Management arrangements Members Seminars		Approval of SLWG recommendations and revised committee structure. Consideration of Audit Scotland report	Governance and accountability 2012-13	New committee structure Statutory report follow up	Audit Scotland Statutory Report and Follow Up		Post implementation review will be conducted by Governance and Law in 2015. We would therefore propose follow up by internal audit in 2016-17.	
6	Finance - Income and funding	Red 16	Amber 12	SF/ C & SS	Strategic Finance Service Plan Medium Term Financial Strategy Budget Preparation papers	All Scorecards include financial outcome measures	Full Financial Monitoring Reports Financial risks considered at DMT / BWG	Medium Term Financial Strategy Monitoring of GF Reserves	All Scorecards include financial outcomes Financial Monitoring Papers presented to Policy and Resources Committee which includes monitoring of financial risks	Budget and Annual Accounts presented to full Council	Financial Reporting Monitoring Pack considered by SMT Use of GF Reserves considered by SMT	Annual accounts and audit reports considered by Audit Committee	Resources aligned / reported to CPP	Receive Budget Papers, Annual Accounts and Financial Monitoring reports	Budgetary Preparation and Control 2012-13	Financial management and sustainability		High		
7	Health and social care integration	Red 16	Amber 12	CS	Reflected within Adult Care, Children & Families and Governance and Law Service Plans		Monitored at DMT/SMT level	Action Plan produced as part of Project Implementation Team		Update papers presented to SMT, Council and CPP	SMT reviewed progress with implementation	Project Implementation team in place	Progress reports taken to CPP, including timeline and plans for governance / appointment of Chief Officer	Key reports presented to Council, including governance arrangements, nature of the partnership, and scope of integration.	Older Peoples Services 2014-15	Health and social care integration		High	Subject to findings of internal and external audit	
8	Reputation	Red 16	Amber 12	I & HR	PPMF in place and revised arrangements being developed Performance and Community Engagement reflected within Service Plans	PPMF	Reported on an exception basis		PPMF	Customer satisfaction ratings Local Government Benchmarking Framework	SMT considered a paper on reputation in response to adverse media reports			Pyramid performance management system 2014-15			Medium	No specific assurance on reputation, but customer satisfaction and service planning processes incorporated with the PPMF.		
9	Demographic change	Red 16	Amber 12	I & HR	Service Planning process SOA planning process			Corporate / Service Planning guidance and approach			SMT receive reports on population change RMG consider emerging risks	PRS Committee receive report on population change	Argyll & Bute Profile used to inform SOA development process				Low	Proposed IA coverage in 2016-17		
10	Finance - expenditure	Amber 12	Amber 12	SF	Strategic Finance Service Plan Medium Term Financial Strategy Budget Preparation papers	All Scorecards include financial outcome measures	Full Financial Monitoring Reports Financial risks considered at DMT / BWG	Medium Term Financial Strategy Monitoring of GF Reserves	All Scorecards include financial outcomes Financial Monitoring Papers presented to Policy and Resources Committee which includes monitoring of financial risks	Budget and Annual Accounts presented to full Council	Financial Reporting Monitoring Pack considered by SMT Use of GF Reserves considered by SMT	Annual accounts and audit reports considered by Audit Committee	Resources aligned / reported to CPP	Receive Budget Papers, Annual Accounts and Financial Monitoring reports	Budgetary Preparation and control 2012-13 Financial management 2012-13	Financial management and sustainability Financial position		High		

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11	Partnership governance	Inadequate Partnership Governance Arrangements. Risk that partnership arrangements are poorly defined and constituted leading to an inability to deliver outcomes and objectives or being democratically deficient.	Amber 12	Amber 9	CC/ G&L	SOA Delivery Plans make links between outcomes and resources, with lead partners identified		Outcomes monitored by DMT as part of quarterly performance reporting	A governance review of the CPP has been presented to the management committee and Area Community Planning Groups.	SOA delivery plans monitored through quarterly performance management reporting	SOA annual report	SMT consider progress against SOA delivery plans		A governance review of the CPP has been presented to the management committee and Area Community Planning Groups.			Medium	Proposed IA coverage in 2016-17
12	Engagement and alignment of service delivery	The Council fails to understand service user needs and align service delivery to meet these.	Amber 12	Amber 8	All H of S	SOA Delivery Plan Service planning process PPMF in place and subject to review	Improvement area of the departmental scorecards includes measures for customer satisfaction, consultations and complaints	Exception reporting on customer feedback / complaints to DMT	HR and Organisational Development Strategy Community Engagement Strategy in place	PRS Committee / SMT review departmental scorecards and can therefore consider customer satisfaction ratings		SMT to consider PPMF review paper		Use of area profiles to develop SOA SOA delivery plan includes link to resources			Medium	Proposed IA coverage of service planning in 2016-17
													HIGH	Controls in place assessed as adequate/effective and in proportion to the risks				
													MEDIUM	Some areas of limited coverage over the adequacy/effectiveness of the controls in proportion to the risks				
													LOW	Limited coverage over the adequacy/effectiveness of the controls in proportion to the risks				
														Insufficient information at present to judge the adequacy/effectiveness of the controls.				