



Audit and Risk Management Committee

Date:	Monday, 25 January 2021
Time:	6.00 p.m.
Venue:	Virtual

This meeting will be webcast at
<https://wirral.public-i.tv/core/portal/home>

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AGENDA

- 1. WELCOME AND INTRODUCTION**
- 2. MEMBERS' CODE OF CONDUCT - DECLARATIONS OF INTEREST**

Members are asked to consider whether they have any disclosable pecuniary interests and/or any other relevant interest in connection with any item(s) on this agenda and, if so, to declare them and state the nature of the interest.

- 3. MINUTES (Pages 1 - 12)**

To approve the accuracy of the minutes of the meeting held on 16 November 2020 and the minutes of the special meeting held on 11 January 2021.

- 4. PUBLIC AND MEMBER QUESTIONS**

A. Public Questions

Notice of question to be given in writing or by email by 12 noon, Wednesday, 20 January 2021 to the Council's Monitoring Officer (committeeservices@wirral.gov.uk) and to be dealt with in accordance with Standing Order 10.

B. Statements and Petitions

Notice of representations to be given in writing or by email by 12 noon, Wednesday, 20 January 2021 to the Council's Monitoring Officer (committeeservices@wirral.gov.uk) and to be dealt with in accordance with Standing Order 11.1

C. Questions from Members

Questions by Members to dealt with in accordance with Standing Orders 12.3 to 12.8

5. **INTERNAL AUDIT UPDATE (Pages 13 - 30)**
6. **CORPORATE RISK MANAGEMENT UPDATE (Pages 31 - 40)**
7. **EXEMPT INFORMATION - EXCLUSION OF THE PRESS AND PUBLIC**

The following item contains exempt information.

RECOMMENDATION: That, under section 100 (A) (4) of the Local Government Act 1972, the public be excluded from the meeting during consideration of the following item of business on the grounds that it involves the likely disclosure of exempt information as defined by paragraph 3 of Part I of Schedule 12A (as amended) to that Act. The Public Interest test has been applied and favours exclusion.

8. **INTERNAL AUDIT REPORT - WOODCHURCH ROAD PRIMARY (Pages 41 - 54)**

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AUDIT AND RISK MANAGEMENT COMMITTEE

Monday, 16 November 2020

Present:

Councillor K Hodson (Chair)

Councillors	S Whittingham	AER Jones
	J Bird	T Cox
	K Cannon	I Lewis
	K Greaney	S Kelly
	D Burgess-Joyce	

1 WELCOME AND INTRODUCTION

The Chair welcomed Members of the Audit and Risk Management Committee, Officers and viewing members of the public to the online, virtual meeting.

2 MEMBERS' CODE OF CONDUCT - DECLARATIONS OF INTEREST

Members were asked to consider whether they had any disclosable pecuniary interests and/or any other relevant interest in connection with any item(s) on this agenda and, if so, to declare them and state what they were.

No declarations of interest were received.

3 MINUTES

RESOLVED – That the minutes of the meeting held on 10 March 2020, and the special meeting held on 21 September 2020, be approved as a correct record.

4 PUBLIC AND MEMBER QUESTIONS

The Chair informed the Audit and Risk Management Committee that no petitions, public questions, or requests to make a statement had been received.

5 INTERNAL AUDIT UPDATE

Mark Niblock, Chief Internal Auditor, introduced his report that summarised the work of the Internal Audit Service for the period 1 April to 31 October 2020, the report identified the significant impact of the Covid19 pandemic on

scheduled audit work and included an analysis of planned work for the remainder of 2020/21. The items of note were:

- The Impact of Covid19 on the Internal Audit Plan 2020/21
- Internal Audit Activity for the year to date
- Planned Internal Audit work for the remainder of the year; and
- Items of note arising from audit work undertaken.

Details of audit work undertaken in these areas and actions arising were provided to the committee.

The Chief Internal Auditor provided a brief update on internal audit activity over the reporting period, as attached at Appendix 1 to the report, and summarised progress being made by officers to address identified issues.

In response to questions from Members of the Audit and Risk Management Committee the Chief Internal Auditor informed that the Council continued to face significant challenges the forthcoming year and he and his team were discussing with colleagues, external bodies and partners ways to address these. He added that there was increased emphasis on the work involving the Wirral Growth Company – Governance and Financial aspects as a result of aspects of issues such as the loss of value commercial property arising from Covid19

Members further questioned the Chief Internal Auditor on his report, and the Director responded accordingly. Subjects included:

- Work undertaken in respect of the Birkenhead Commercial District to assess financial risk for the project; and
- Concerns expressed by Members re Woodchurch Road Primary School budget overspend. Identified as a combination of a number issues that included school reporting arrangements to Governors, and lack of challenge and evaluation of information. Limited service support purchased by the school.

The Director of Resources also took the opportunity to respond to Member questions on key financial issues faced by the Council as a result Covid-19. These included work already undertaken to ensure the sustainability of the Council's finances. These included:

- Regular reporting to the Policy and Resources Committee (7 October, 10 November)
- Significant difficulties to deliver savings and create income. Some funding from Central Government (but not 100%). £20m gap as at Q2 for this year.
- Council borrowing, and a 5 year recovery plan, to ensure a financially secure footing in the future.

- £70m of funding passported to local business; and
- Staff redirected to work on Covid, and impact on the renegotiation of contracts and/or delivering savings.

RESOLVED – That

- 1) the report be noted; and**
- 2) the revised Internal Audit Plan for 2020/21 be endorsed.**

6 CHIEF INTERNAL AUDITORS ANNUAL REPORT AND OPINION 2019/20

Mark Niblock, Chief Internal Auditor, introduced his report that summarised the Internal Audit Service plans and completed audits to review all relevant areas of risk. The report informed that the audit reports, including recommendations produced following audits are presented to managers. Members noted that a summary report was produced annually by the Chief Internal Auditor and an overall opinion provided as to the effectiveness of the Council’s control environment.

The report presented the Chief Internal Auditors Annual Report for 2019/20 that informed that the Accounts and Audit Regulations required that a local authority “shall maintain an adequate and effective system of internal audit”. The Audit and Risk Management Committee noted that in order to meet the statutory requirements the Internal Audit Section had conducted audits to review the operation of the internal control systems. The work had been conducted in accordance with Public Sector Internal Auditing Standards set by the Audit Practices Board, CIPFA and the Chartered Institute of Internal Auditors.

The Chief Internal Auditors Annual Report specified the Internal Audit assurance opinion on key areas of the Council’s activity for 2019/20.

Members further noted that the audits conducted during the year were principally planned to review the financial control systems in compliance with the requirements of the Accounts and Audit Regulations. However significant attention had also been paid to address key risks in the following areas:

- Performance Management,
- Counter Fraud and Corruption
- Corporate Governance,
- Risk Management,
- ICT Systems,
- Service Delivery.

Members questioned the Chief Internal Auditor on his report, and the Director responded accordingly.

The Chair expressed the support of the Audit and Risk Management Committee for the work undertaken by the Internal Audit Service.

RESOLVED – That the report be noted.

7 **CORPORATE RISK MANAGEMENT UPDATE**

Shaer Halewood, Director of Resources introduced her report that provided an update on work in progress to review the Council's Corporate Risk Register and highlighted areas of risk management work in the coming year. The report informed how, to enable the Audit and Risk Management Committee (ARMC) to understand the Authority's most significant risks, Members receive a summary of associated mitigating controls and the risk management framework in order to fulfil its role of providing independent assurance of the Council's Risk Management Framework.

The Director of Resources' report informed that updates on the Council's risk management arrangements had been regularly reported to Audit and Risk Management Committee (ARMC) following the changes to the Risk Management Policy approved by the Committee in September 2017 and the significant refresh of the Corporate Risk Register in 2018/19.

The Director informed that, in March 2020, it was reported to the Committee that the Corporate Risk Register would undergo a detailed review and alignment to the Wirral Plan 2025 ahead of a discussion at a Member Risk workshop and reporting to the next ARMC. In light of events since March it was recognised that many of the controls may no longer be effective or have changed over the past 6-8 months. Similarly actions previously identified may have been superseded or no longer be relevant therefore a more in-depth review is required.

The Director of Resources' report further informed that due to COVID-19 the Wirral Plan 2025 was being refreshed to reflect the current situation and emerging Recovery Plans. This had led to the associated alignment of the Corporate Risk Register to the Wirral Plan being affected and delayed slightly. A Member Risk workshop had also taken place over the summer and the comments and suggestions from this session had been presented to the Senior Leadership Team (SLT).

The Audit and Risk Management Committee was apprised that the Senior Leadership Team had recently been debating the content of the Corporate Risk Register (CRR), reviewing the existing risks and new ones which had materialised over the past 9 months. The key question considered by officers had been what issues had affected the Council in achieving its priorities and objectives over the coming years? To help develop this further, Members were further apprised that SLT had been asked to consider the following four questions:

- Were these risks that SLT are most worried about and want to monitor and gain assurance that they are being well managed?
- Did the risk descriptions accurately reflect what is going on?
- Were the risks listed the right risks for inclusion at this level or can any risks be demoted and monitored at Directorate level?
- Was anything missing?

Members noted that a refreshed version of the CRR was to be presented to the next meeting of the ARMC.

Members questioned the Director of Resources on her report, and the Director responded accordingly.

RESOLVED – That the report be noted.

8 PROCUREMENT UPDATE

Keith Patterson, Head of Commercial Procurement introduced his report that informed the Audit and Risk Management Committee of the range and number of contracts awarded which have been subject to Contracts Procedure Rules (CPR's) Rule 12 - Waiving the Rules and Rule 13 – Extension/Variation.

The report appendix detailed the contracts subject to the Extension/Variation or Waiver rules for the period 1 October 2019 to 30 September 2020, which under Contracts Procedure Rule 17 required that all contracts which met the following three criteria are reported to Audit and Risk Management Committee on a six monthly basis. The details were presented as a full 12-month period in the report as this had been the first committee meeting since pandemic controls were applied. The three criteria referenced were:

- a) Contract is awarded, the total value of which exceeds £500k
- b) Variation or extension to a contract approved by The Director of Resources
- c) Waiver of the Contract Procedure Rules in relation to a contract which exceeds £50k in value

The Head of Commercial Procurement referenced a summary of all approved documents, as follows:

- Exceptions 60
- Extensions 4
- Variations 33
- Awards 9
- Total 106

The Mr Patterson's report also included a summary of a number of key areas, namely:

No PO No Pay policy progress.

Transaction Type	Total Volume	Total Value	Total Volume	Total Value
Period	2019		2020	
Purchase Order	7,069	£34.9m	6,211	£45.1m
Retrospective Purchase Order	3,485	£20.7m	3,054	£18.1m
Non Purchase Order (free standing invoices)	9,271	£28.9m	4,840	£27.4m

Electronic Transactions - accounted for more than 50% of all transaction volumes and increases in both value and volumes.

Departmental Analysis of 'Free Standing' Invoices 2019/20 i.e. which services had been operating with transactions which had not been subject to a purchase order and in % terms to each service.

Retrospective Purchase Orders - transactions that occurred when a purchase order had been raised after the invoice had been received - three departments representing 79% of the overall total.

Members questioned the Head of Commercial Procurement on his report, and Mr Patterson responded accordingly.

RESOLVED – That the Procurement Update Report be noted.

9 **REGULATION OF INVESTIGATORY POWERS ACT 2000(RIPA)**

Philip McCourt, Director of Law and Governance (Monitoring Officer) introduced his report that informed the Audit and Risk Management Committee of the use by Council officers of the covert surveillance powers of the Council since January 2020.

The report set out how the Investigating Powers Commissioner (IPCO) was responsible for overseeing the operation of RIPA. IPCO inspected the Council on 17 December 2018. The outcome of that inspection was reported to the Committee on 11 March 2019. The Audit and Risk Management Committee at that time approved amendments to the Council's Policy and Guidance Document made in response to the Report. Further amendments were approved by the Committee at its meeting on 27 January 2020 to take account of the new Home Office Codes of Practice and guidance offered by the Investigatory Powers Commissioner on the legal framework surrounding visits by officers to social media sites during the course of their duties.

The report further informed that on 17 February 2020 officers obtained approval from a Magistrate to an authorisation granted by Mark Camborne (Lead Commissioner: Community Services and Resilience) to enable test purchases to be made by juveniles (under the supervision of Trading Standards Officers) from retailers who were suspected of selling e cigarettes to young persons under the age of 18. Under-age sales had been observed and appropriate enforcement action will be taken against the retailers concerned.

On 20 October 2020 officers obtained approval from a Magistrate to an authorisation granted by Mike Cockburn (Head of Service for Environment and Climate Emergency) to enable covert surveillance to be carried out at a site where there has been unlawful depositing of waste.

Members questioned the Director of Law and Governance on his report, and the Director responded accordingly.

RESOLVED - That the use made by the Council of covert surveillance since January 2020 be noted.

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AUDIT AND RISK MANAGEMENT COMMITTEE

Monday, 11 January 2021

Present: Councillor S Whittingham (Vice Chair in the Chair)

Councillors	J Bird	AER Jones
	K Cannon	T Cox
	K Greaney	I Lewis
	D Burgess-Joyce	S Kelly

Deputies: Councillor P Hayes (for K Hodson)

12 APOLOGIES FOR ABSENCE

Apologies were received by Councillor K Hodson, in her absence Councillor S Whittingham acted as Chair to the Committee.

13 MEMBERS' CODE OF CONDUCT - DECLARATIONS OF INTEREST

Members were asked to consider whether they had any disclosable pecuniary interests and/or any other relevant interest in connection with any item(s) on this agenda and, if so, to declare them and state what they were.

No such declarations were made.

14 2019/20 STATEMENT OF ACCOUNTS FOR WIRRAL COUNCIL AND MERSEYSIDE PENSION FUND

A report by the Director of Resources set out the statement of accounts for Wirral Council and Merseyside Pension Fund. The Draft Accounts had been presented to to the Committee on 21 September and 23 November. The report also included and sought approval the Annual Governance Statement.

Members were advised how the Statement of Accounts set out the Council's and Merseyside Pension Funds financial positions as at the 31 March 2020 along with a summary of its income and expenditure for the year that ended 31 March 2020 and comparative data for the preceding year. Members heard how the draft accounts were prepared and submitted for external audit on 27th August 2020. The external auditors – Grant Thornton UK LLP had concluded the Audit for 2019/20.

The Senior Finance Manager addressed the Committee to present the Statement of Accounts and to set out the amendments to the accounts that had been agreed by Council Officers and Auditors and sought approval from members. The amendments were set out in appendix two of the report.

Members heard how an additional paragraph had been included to the statement of accounts under financial resilience to inform that as at Quarter 2 the Council has a projected deficit of £75.6m (after Sales, Fees and Income compensation scheme of £9.3.). Members were advised that to support this deficit, which is primarily due to Covid-19, the Council had applied to the Ministry of Housing, Communities and Local Government to request a Capitalisation Directive from HM Treasury on our behalf to fund Covid-19 losses of income and cost pressures. Members heard how the Council's financial position would change as a result of the Spending Review but this will not be fully known until the final funding settlement is received in January.

The Senior Finance Manager informed Members that there had been 21 changes to the accounts as set out in appendix 2 of the report. The Committee were advised that the vast majority minor changes and all with the exception of three were implemented.

Mark Stokes, External Auditor then addressed the Committee and informed that the Audit is now complete subject to the approval of the Audit and Risk Management Committee. Members heard how the accounts would not be adjusted in a significant way. Members were informed that the outbreak of the Covid -10 Coronavirus pandemic has had a significant impact on the normal operations of the Council. The impact has meant that the Council have not been able to meet the savings plans they had set for the financial year in question.

Members heard how it would be unsustainable to continue to draw from Council's reserves. Members were advised that the Council may need to borrow in order to balance the Council's book. The External Auditor set out significant audit risks including: Covid 19, fraud, management override of controls, valuation of land and buildings and valuation of pension fund net liability. Overall, Members heard how the audit had gone well with value for money aspect classified as adverse.

In response to questions by Members of the Committee heard how the council has a responsibility for regeneration of its area and the Council need to make sure where your making investments in the private sector you are aware of the risks involved and have a clear plan. The Committee then heard in response to a further question that the use of reserves is a cultural matter within the Council as there is a clear history of the Council using reserves.

In response to a further question the Committee heard how it would be difficult to make the judgement that the Council would have presented a balanced budget should the global pandemic not have occurred. Members were advised that there is no doubt that Covid has impacted on the Council's ability to deliver significant savings.

With regards to the current position of council reserves and current figures the Senior Finance Manager advised that she would obtain figures

In response to a question regarding the Wirral Growth Company Members heard how the activity is under constant review and the company's financial accounts are due shortly.

On a motion by Councillor Stuart Whittingham and seconded by Councillor Kate Cannon it was:

Resolved - That

- (1) the Audit and Risk Management Committee note the changes to the draft accounts, and the External Audit Findings Report for Wirral Council and Merseyside Pension Fund;**
- (2) the final accounts (Council and Pension Fund) as presenting a true and fair view of the Council's and Pension fund income and expenditure for the year and its overall financial position are approved; and**
- (3) the Annual Governance Statement 2019/20 be approved.**

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AUDIT AND RISK MANAGEMENT COMMITTEE

Monday, 25 January 2021

REPORT TITLE:	CORPORATE RISK MANAGEMENT UPDATE
REPORT OF:	DIRECTOR OF RESOURCES

REPORT SUMMARY

This report provides an update on the Council's risk management framework and highlight areas of risk management work in the coming year.

This matter affects all Wards within the Borough. It is not a key decision.

RECOMMENDATION

That the report be noted.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION/S

- 1.1 To enable the committee to understand the Authority's most significant risks, the associated mitigating controls, and the risk management framework to fulfil its role of providing independent assurance of the Council's Risk Management Framework.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 No other options considered.

3.0 BACKGROUND INFORMATION

- 3.1 Given the short reporting period between this meeting and the last update to the Committee, including the festive break and developments in the COVID-19 response there is limited change in position to report.

3.2 Corporate Risk Register (CRR)

- 3.2.1 As outlined in the report to the Committee in November the Corporate Risk Register is undergoing a detailed review and alignment to the Wirral Plan 2025 priorities and activity ahead of the new financial and business plan year. A summary of the Corporate Risks is attached in Appendix 1.

- 3.2.2 The CRR, and directorate risks, will be reported inline with the Council's new Performance Management Framework. This will include new arrangements for risks to be monitored at the Organisational Performance Board and any areas of non-compliance addressed at Corporate Governance Group.

- 3.2.3 The CRR contains different types of risk, sometimes referred to as fast or slow clock speed risks. Fast clock speed risks have a high degree of uncertainty, facts emerge in real time and there is little time to think making expertise key to their management and mitigation. Slow clock risks have some degree of predictability, data is available to support them and there is time to think and develop processes and control systems. However, these slow clock risks need to be managed, regularly monitored and controls kept under review.

- 3.2.4 The Council has several slow clock risks on its Corporate Risk Register including two relating to Information Management and Cyber Security. At Committee on the 16th November a question was raised about the Council's information management arrangements and compliance with the General Data Protection Regulations (GDPR).

- 3.2.5 As part of the Council's response to the COVID-19 pandemic approximately 1900 staff are working from home, an increase of 400%. This has inevitably changed the risks to the Council and the mitigation activity required to minimise the chance of the risks occurring and any potential impact if they did.

3.2.6 The Council's Senior Information Risk Owner and Data Protection Officer will bring a detailed report to the Committee in March detailing the work that has been undertaken in the past year to help mitigate these changing risks and the plans for the coming year which will help to ensure the Council's compliance in a number of information management and data protection policy areas.

3.2.7 This includes new or updated e-learning courses, additional staff to assist in the increased work relating to data protection and information sharing with partners, the review of key policies to ensure they adequately cover the changes to agile working and continued staff awareness messages of the responsibilities everyone has in relation to information management and security.

3.3 Assurance Mapping Exercise

3.3.1 During the pandemic response the routine assessment and inspection regimes, both internal and external, have not been able to take place in the usual way. Therefore, a different approach is being developed to ensure the continued ability to obtain assurance of robust levels of internal control.

3.3.2 An integrated assurance mapping exercise is in development, aligned to each of the Corporate Risks, which will help to determine the level of assurance and controls in place across the Council.

3.3.3 This integrated assurance is provided through the three lines of defence and links the day-to-day management by service managers, the risk management and corporate compliance elements and, the assurances from the internal audit function. The intention is to provide the committee with a visual representation of these activities mapped against the Corporate Risks.

3.4 Member Sub-Group

3.4.1 The first meeting of the ARMC Sub-Group for the new Chair and Spokespersons has been arranged for Monday 1st February 2021. This will include a brief training session on the basics of risk management and a review of the corporate risks.

3.4.2 The aim is to make additional risk management training available for members of this and other committees during 2021/22 to enable Members to develop their understanding of the Council's risk management framework and the risk information reported to them.

4.0 FINANCIAL IMPLICATIONS

4.1 There are no immediate financial implications arising directly from this report.

5.0 LEGAL IMPLICATIONS

5.1 There are no immediate legal implications arising directly from this report.

5.2 The Authority has a statutory responsibility under Part 2 – Internal Control of the Accounts and Audit Regulations (England) 2015 to have arrangements in place for the management of risk. It also forms part of the seven new core principles within the

best practice guidance, 'Delivering Corporate Governance in Local Government: Framework' published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE).

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 There are no resource implications arising directly from this report.

7.0 RELEVANT RISKS

7.1 Without robust risk management procedures in place there is a danger that the Council will fail to identify, understand, and monitor key strategic and operational risks. An ineffective and poorly established risk management framework prevents the optimisation and balanced approach between risk taking and control, leading to ineffective assurance and missed opportunities. The consequence of both is that risks are not considered in decision-making which could have serious financial, reputation and resource implications.

7.2 Risk management arrangements for the Council form part of the key controls for the Corporate Risk 20 – Effective Governance.

8.0 ENGAGEMENT/CONSULTATION

8.1 No specific consultation has been undertaken with regards to this report.

9.0 EQUALITY IMPLICATIONS

9.1 Wirral Council has a legal requirement to make sure its policies, and the way it carries out its work, do not discriminate against anyone. An Equality Impact Assessment is a tool to help council services identify steps they can take to ensure equality for anyone who might be affected by a particular policy, decision, or activity. No equality issues arising from this report.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

10.1 The content and/or recommendations contained within this report are expected to:

- Have no impact on emissions of Greenhouse Gases

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APPENDICES

Appendix 1 – Corporate Risk Register Summary

BACKGROUND PAPERS

Risk Management Policy

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Audit & Risk Management Committee	
Improvements to the Corporate Risk Management Framework	23 July 2018
Development of the Revised Corporate Risk Register	24 September 2018
Development of the Revised Corporate Risk Register	19 November 2018
Development of the Revised Corporate Risk Register	28 January 2019
Development of the Revised Corporate Risk Register	11 March 2019
Update of the Corporate Risk Register	22 July 2019
Update of the Corporate Risk Register	23 September 2019
Update of the Corporate Risk Management Arrangements	18th November 2019
Corporate Risk Management Update	27th January 2020
Risk Management Update	10 th March 2020
Corporate Risk Management Update	16 th November 2020

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Appendix 1 - Corporate Risk Register Summary - January 2021

Wirral Council Plan 2025 Priorities	Risk Ref.	Risk Description	Lead Director
Inclusive Economy - Working for a prosperous, inclusive economy where local people can get good jobs and achieve their aspirations.	CRR 01	Development and Implementation of the Local Plan 2022-2037 Failure to ensure the Council's arrangements for the consultation, publication and implementation of the Local Plan resulting in intervention, a loss of control over future development and missed opportunities to promote economic growth.	Alan Evans
	CRR 02	Regeneration Programme The failure of the major regeneration projects to deliver the anticipated benefits undermines the Council's budgetary position, its economic growth aspirations and public and investor confidence in the authority.	Alan Evans
	CRR 03	Brexit Implications Uncertainty caused by Brexit adversely affects public and market confidence, impacting demand for housing and the level of inward investment in the borough. Other Brexit implications e.g. lack of workers available for care type work; withdrawal and/or reduction in external funds impacts ability to sustain investment in local programmes	Alan Evans
Sustainable Environment - Working for a sustainable environment that leads the way in its response to the climate emergency and is environmentally friendly.	CRR 04	Climate Emergency Response Failure to respond effectively and proportionately to develop plans/adaptations that may lead to legal challenge, financial damage, reputation damage, increased costs, lack of resilience	Nicki Butterworth
Safe & Pleasant Communities - Working for safe and pleasant communities where our residents feel safe, and where they want to live and raise their families.	CRR 05	Response to a Crisis/Disruptive Incident (both internal and external) Failure to maintain effective response arrangements and plans (and incorporate COVID-19 measures) to react to a disruptive event leaves the Council unable to respond quickly and effectively to an incident, resulting in a major failure in service delivery	Nicki Butterworth / Shaer Halewood
	CRR 06	Ongoing COVID-19 Response - Increased Cases/Winter Plans Failure to use intelligence effectively leads to an inability to respond effectively to a local outbreak resulting in wider restrictions, increased infection and mortality rate increases, longer term health risks, key council services unavailable, people (staff and public) at risk, increased costs, government intervention and loss of trust/support	SCG / Julie Webster
	CRR 07	Partnership Working Inability to take advantage of collaborative opportunities locally and nationally, limiting improvement in economic conditions for the community and the Council's funding position	Paul Satoor
Active & Healthy Lives - Working for happy, active and healthy lives where people are supported, protected and inspired to live independently.	CRR 08	Significant Safeguarding Incident The Council and its partners do not effectively manage their relevant safeguarding risks, leading to a safeguarding incident, resulting in harm to individuals and/or families, potential legal challenge, resident dissatisfaction and public scrutiny	Graham Hodkinson / Paul Boyce
	CRR 09	Quality & Demand Management in Health and Care Services Failure to improve the quality of health and care services, anticipate demand particularly in the winter period leaving the Council exposed to increased financial pressures in relation to meeting social care assessed need.	Graham Hodkinson
	CRR 10	Infection Control within Social Care settings Failure to learn, implement and maintain the lessons of COVID-19 in infection control management for care homes and other social care settings leads to increased levels of preventable infections/deaths in the borough's elderly and vulnerable population	Graham Hodkinson / Julie Webster
	CRR 11	Health Inequalities Failure to understand and manage health inequalities leads to increased costs, earlier involvement with and pressure on services and long-term issues for the community	Graham Hodkinson / Julie Webster

Wirral Council Plan 2025 Priorities	Risk Ref.	Risk Description	Lead Director
Brighter Futures - Working for brighter futures for our children, young people and their families by breaking the cycle of poor outcomes and raising the aspirations of every child in Wirral.	CRR 12	Education - School Sufficiency Failure to secure appropriate and balanced school sufficiency impacting on the financial viability of education institutions and resulting in declining performance and poor educational outcomes for children	Paul Boyce
	CRR 13	SEND Failure to appropriately understand how well the local authority identifies, meets the need and improves outcomes for children and young people with Special Educational Needs and Disabilities resulting in a statement of action from Ofsted and potentially leading to reputational damage for Children's Services and the Council	Paul Boyce / Graham Hodgkinson
	CRR 14	Preventative Activity in Health and Care Services Insufficient time and resource for preventative and upstream activity mean that outcomes for vulnerable people do not improve, resulting in demand for reactive services not reducing, or increasing.	Paul Boyce / Graham Hodgkinson
	CRR 15	Impact of COVID on Education Impact of COVID on educational outcomes leads to increasing gap between the borough's disadvantaged children and non-disadvantaged children, poorer long term outcomes for some of the most vulnerable children	Paul Boyce
We will be ambitious, professional, customer-focused and accountable	CRR 16	Capitalisation Directive Failure to obtain agreement from MHCLG to progress the Council's request for exceptional financial support in respect of the financial impact of COVID-19, in the form of a capitalisation directive, and obtain requisite approval by HM Treasury (HMT) leads to financial remedial measures that could include: • setting an emergency budget • issuing a s. 114 notice • Government intervention	Shaer Halewood
	CRR 17	Financial Resilience/Management Failure to effectively plan/manage the Council budget and funding leads to poor decisions on service reductions, unplanned efficiencies and in year overspends, resulting in the withdrawal of Council services to communities, government intervention, S114 declaration.	Shaer Halewood
	CRR 18	Non-Compliance with Policies and Procedures Non-compliance with corporate policies and procedures across disciplines such as HR, finance, information, procurement, health & safety, put the reputation of the Council and the health and safety of our staff and residents at risk, and may lead to legal challenge, financial penalty and ultimately loss of life.	Shaer Halewood
	CRR 19	Cultural Change for an Effective and Efficient Organisation Failure to maintain the cultural changes necessary (due to insufficient capacity or expertise, cultural resistance from staff) leads to difficulties in developing an efficient, effective and long-term financially sustainable organisation resulting in ineffective engagement with partners, unable to deliver on the ambition of the Wirral Plan, perpetuating inefficiencies and preventing required outcomes for the community.	Shaer Halewood

Wirral Council Plan 2025 Priorities	Risk Ref.	Risk Description	Lead Director
<p>We will be ambitious, professional, customer-focused and accountable</p>	CRR 20	<p>Effective Governance Failure to maintain effective corporate governance could result in poor decision-making, malpractice and breach of legislation, leading to regulatory intervention and significant cost, both in financial terms and to the reputation of the Council</p>	Phil McCourt / Shaer Halewood
	CRR 21	<p>Transition to Committee System Failure to manage and adequately understand transition from Cabinet to Committee system resulting in lack of continuity, proper management of legal and sound decision making</p>	Phil McCourt
	CRR 22	<p>Health & Safety Management Failure of officers, members or contractors to develop, test or sufficiently adhere to health and safety / compliance policies and procedures leads to an incident or exposure resulting in harm to employees / Members / members of the public, legal challenge and reputational damage</p>	Shaer Halewood
	CRR 23	<p>Cyber Security IT security is insufficient to deter, detect and prevent unauthorised access to IT systems, resulting in loss of data and disruption to Council services.</p>	Shaer Halewood
	CRR 24	<p>Information Management Failure of the Council to with relevant data and information management legislation may lead to loss or breach of personal data creating security or reputational risk.</p>	Shaer Halewood
	CRR 25	<p>Digital Infrastructure Quality of Digital infrastructure and systems prevents council from offering/transforming to digital first services, lack of management information/timeliness of data resulting in poor decisions and increased costs.</p>	Shaer Halewood

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