

ID	Description of risk / opportunity	Owner	Initial Risk				Residual Risk (current)					Change in residual risk since previous review	Date of Review	Days since last review	Control, Mitigation or Contingency	Follow on Action (if required)	Risk Acceptance Level	Impact on or from Partner Authorities	Status: Open, Hold, or Closed	Direction of Travel since previous review	
			Impact category	Impact score	Likelihood category	Likelihood score	Score	Impact category	Impact score	Likelihood category	Likelihood score										Score
<b>POLITICAL</b>																					
CDC_SRR_252601	<p><b>Financial Sustainability</b> The Council is unable to maintain a balanced budget position during 2026/27 due to unavoidable cost pressures, loss of income The Council is unable to set a balanced budget for the forthcoming financial year (2027/28)</p>	Deputy Chief Executive & Section 151 Officer	Major	4	Probable	4	16	Major	4	Possible	3	12	0	20-May-2026	20	3-year funding settlement - more certainty Experienced and qualified Team LGR Backfill in place Awareness of the Budget Gap in 2026 MTFS Current Savings and Transformation Plan Reserves and Balances - adequate Quarterly Financial Performance reports to Cabinet & O&S Financial Implications on every report Engagement with Cabinet member and Informal Cabinet <b>Exposure to secondary commodities market - seek longer term fixed price deals (although market appetite is low)</b>	<p><b>2026/27</b> 2025/26 Outturn report - further options on utilising beneficial financial position to support 2026/27. Development of ABW (Hierarchy) 2026/27 quarterly reporting External Auditor VfM judgement Transformation Plan - ABW Internal Audit to plan for audit of Budget Setting Process</p> <p><b>2027/28</b> <b>Review of MTFS post year end (June/July 2026)</b> <b>Engagement with Ubico/Publica prior to end of Q1 on expectations for 2027/28</b> <b>2027/28 Budget setting actions started earlier</b></p>	Risk Reduction	Risk to Partner Authorities but under control	Open	↔
CDC_SRR_252613	<p><b>Procurement</b> The Council does not undertake procurement activities in accordance with the Contract Rules and/or incurs expenditure in relation to services/works that has not been authorised in accordance with the Financial Procedure Rules.</p>	Deputy Chief Executive & Section 151 Officer	Major	4	Probable	4	16	Moderate	3	Remote	2	6	-3	20-May-2026	20	Procurement Act 2023 (effective from 24/02/2025) with updated Contract Rules adopted in the constitution. Procurement Action Plan in place with additional mitigation measures. Procurement Toolkit available on intranet site. <b>Procurement Training for Council staff delivered November 2025 and February 2026</b> Only authorised officers to undertake procurement Senior Procurement Business Partner to escalate any procurement concerns directly to CLT Review of TOR for Commissioning and Procurement Board	<p><b>Mandatory Member Briefing on Procurement - 18 March 2026</b> Procurement Action Plan review to Audit &amp; Governance Committee - April 2026 Internal Audit Plan 2026/27 - follow-up Quarterly review at Audit &amp; Governance Committee and Cabinet from January 2026 with next report April 2026 <b>ABW "Purchase to Pay" enhancement for CDC July 2026</b></p>	Risk Reduction	Risk to Partner Authorities but under control	Open	↓
CDC_SRR_252602	<p><b>Contractor Failure - Contract Management</b> The Council does not effectively manage contracts with major suppliers and results in a failure to deliver services Major contractor unable to deliver service levels due to external pressures - Ubico expansion (Wiltshire), provision of new Waste Fleet vehicles</p>	Deputy Chief Executive & Section 151 Officer	Major	4	Possible	3	12	Moderate	3	Possible	3	9	0	20-May-2026	20	Ubico & Publica - Teckal companies which CDC is a shareholder Publica - Shareholder Forum and Operational Forum (CDC Chair for 12 months from October 2025) Freedom - Leisure Contract manager (LC) Ubico - Waste & Recycling contract management (PJ) KPIs being developed with clear reporting framework to Cabinet & O&S on a quarterly basis Freedom - quarterly performance meetings with Freedom/Cabinet Member/Officers	<p>Dun &amp; Bradstreet alerts - follow up on how this is managed/communicated CDC to improve client-side management of key stakeholders <b>Fortnightly review meetings - Head of Waste, s151 on Fleet replacement</b></p>	Risk Reduction	No impact	Open	↔

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CDC_SRR_252603	<b>Compliance - Health &amp; Safety</b> Risk of death or injury to service users/staff due to breach of H&S information	Chief Executive	Extreme	5	Possible	3	15	Extreme	5	Possible	3	15	0	20-May-2026	20	H&S Team, policy Risk assessments in place <b>H&amp;S Board minutes standing item on CLT (quarterly)</b>  Risk assessment training 20/05	Full set of H&S procedures to be developed and implemented All inspections relating to assets (e.g. Legionella) are recorded on the Council's asset management system with quarterly reporting to H&S Board/CLT Review of H&S Board TOR	Risk Avoidance	No impact	Open	↔
CDC_SRR_252604	<b>Compliance - GDPR/Data Breach</b> The Council does not have adequate internal controls around the management of its data resulting in a serious data breach	Chief Executive	Major	4	Probable	4	16	Moderate	3	Possible	3	9	0	20-May-2026	20	Data Protection Officer Training (mandatory) DP policies ICT Acceptable use policy Nominated SIRO Reporting of data breaches and near misses Cabinet member responsible for data governance  Improvements in Data Breach Reporting (more low level breaches being reported) roll	Annual report to the Cabinet member on data governance Internal Audit review follow and addressing the issues as raised in the IA Plan <b>Mandatory Training from March 2026 to be completed by 30/04/2026</b>	Risk Avoidance	No impact	Open	↔
CDC_SRR_252605	<b>Staff</b> Inability to recruit and retain suitably qualified and experienced staff to deliver services	Chief Executive	Major	4	Possible	3	12	Moderate	3	Possible	3	9	0	20-May-2026	20	Vacancy Management process Authority to Fill process Market Supplements, Flexible working, employee benefits (Medicash etc) Ability to bring in Agency Staff Shared agreements with other Councils Trainee roles/apprenticeships Approach to Learning & Development - Professional Learning Positive Workplace culture - People & Culture Strategy <b>Appraisals - 2026/27 appraisals to be set no later than June 2026.</b> <b>Retention Strategy and updated Flexibility in Pay Policy agreed in April 2026</b>	CT Developing a framework for Training & Development Publica - partnership working with FODDC and WODC Consideration of mutual aid policy across Gloucestershire Review of secondment agreements to ensure mitigation measures are effective	Risk Acceptance & Retention	Publica Risk	Open	↑

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CDC_SRR_252606	<b>Service Standards</b> LGR risk inability to maintain BAU and support the Council and/or residents due to insufficient staff capacity (time spent on LGR)	Chief Executive	Moderate	3	Possible	3	9	Moderate	3	Possible	3	9	0	20-May-2026	20	Some services delivered by a partner organisation (Ubico, Publica) Wellbeing strategy and other employee benefits to support staff Capacity Fund to support delivery of BAU (CLT) - backfill may be an option Managing members and expectations through ongoing communication and briefings on Corporate Plan and service standards <b>Retention Strategy LGR Transition budget funds 50% of Programme Leads to contribute towards backfill costs. whilst maintaining a robust process</b> <b>Where a vacancy arises - flexible approach to recruitment including backfill/act-up etc (case by case basis)</b> Mandatory Training to continue to build capacity training	s151 Ensure Capacity Fund is adequate to support Council until 31/03/2028 <b>2025/26 Outturn to identify additional balance for reserve</b> Identification of single points of failure  Ongoing dialogue with Cabinet on impact of LGR on BAU	Risk Acceptance & Retention	Risk to Partner Authorities but under control	Open	↑
CDC_SRR_252607	<b>LGR Risk (staff unable to contribute/burnout)</b> Inability to support the Council and Residents in the transition from District to Unitary Council	Chief Executive	Moderate	3	Possible	3	9	Moderate	3	Possible	3	9	3	20-May-2026	20	Some services delivered by a partner organisation (Ubico, Publica) Wellbeing strategy and other employee benefits to support staff Capacity Fund to support delivery of BAU (CLT) - backfill may be an option <b>Managing members and expectations through ongoing communication and briefings on Corporate Plan and service standards</b> <b>Realistic/Deliverable CP and SP within the resources available</b>  <b>Impact of 2 LGR areas on staff etc</b> <b>Aggregation and Disaggregation workstreams Oxon - asking Districts for staff/input</b>	s151 Ensure Capacity Fund is adequate to support Council until 31/03/2028 <b>2025/26 Outturn to identify additional balance for reserve</b> Identification of single points of failure	Risk Reduction	Risk to Partner Authorities but under control	Open	↑
CDC_SRR_252608	<b>Local Plan</b> The Council is not able to adopt the Local Plan in 2027 leading to unsustainable piecemeal developments which do not provide infrastructure	Director of Communities & Place	Major	4	Probable	4	16	Major	4	Probable	4	16	0	20-May-2026	20	Local Plan Oversight Board LP Project Management Leader and Deputy Leader commitment to deliver Review of Planning Services structures and resources Earmarked Reserve (£1m) + Grant funding (£0.230m) <b>Additional £0.130m allocated to reserve February 2026 MTFS</b>	s151 Ensure reserve funding is adequate to support Plan delivery <b>Reg 19 Date Updated Project Plan lead by Interim Head of Policy Planning &amp; Infrastructure - experienced leader</b> s151 to review total resources required to deliver updated project plan	Risk Reduction	Risk to Partner Authorities but under control	Open	↔

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CDC_SRR_252609	<b>Corporate Plan</b> Inability to deliver the priorities as set out in the Corporate Plan leading to reputation risk to the Council	Chief Executive	Moderate	3	Probable	4	12	Moderate	3	Possible	3	9	0	20-May-2026	20	Corporate Plan refresh adopted September 2025 with realistic and deliverable targets Quarterly Performance reporting on CP Actions Staff clear on responsibilities and accountabilities through appraisals Service plans - Golden thread and embeds CP in the Council  CEX review with each Cabinet member (with Leader) on what has been done to deliver CP actions and what needs to be done for future delivery	Review of CP Actions on an annual basis to ensure actions match resources and can be delivered within timeframe of LA  <b>Service Plans being reviewed/refreshed and updated for 2026/27 to ensure delivery of the CP. SP has to be signed-off by CAB member</b>	Risk Reduction	Risk to Partner Authorities but under control	Open	↔
CDC_SRR_252610	<b>Civil Contingency/Major Event</b> The Council is not adequately prepared to deal with a major Civil Contingency leading to harm to life  Note - 2 different risks on BCPs vs Civil Contingencies?	Chief Executive	Extreme	5	Possible	3	15	Extreme	5	Possible	3	15	0	20-May-2026	20	BCP Plans Emergency Planning Training and Development of those involved in response (Gold etc) Publica process on emergency planning/rota  <b>Operation Pegasus/Mighty Oak etc - part of the 'live event/exercise'</b>	CLT to review key service BCPs such as Finance - include as item on CLT Forward Plan Q4 2025/26 <b>BIAs by end of March plus additional timetable</b> <b>Member of Glos LRF Exec - all had GOLD training/refresher training</b> <b>Involved in planning for significant/major events across Glos</b>	Risk Reduction	Risk to Partner Authorities but under control	Open	↔
CDC_SRR_252611	<b>Cyber Attack</b> The Council is inadequately prepared for a cyber attack (e.g. ransomware) leading to Council systems being unavailable and inability to deliver services	Chief Executive	Extreme	5	Possible	3	15	Extreme	5	Possible	3	15	0	20-May-2026	20	Team Ability to cooperate	Regular briefings to CLT from service on state of cyber readiness, training etc	Risk Reduction	Risk to Partner Authorities but under control	Open	↔
CDC_SRR_252612	<b>Resilience - Democracy</b> Elected members do not agree to extending their term of office beyond May 2027 leading to an inability of the Council to make decisions (not being quorate, elections)  Elected members that may be a Shadow Authority member could be unable to support District Council	Director of Governance & Development	Moderate	3	Possible	3	9	Moderate	3	Possible	3	9	0	20-May-2026	20	<b>Ensure adequate staffing resource in Elections &amp; Dem Services</b>	Understand nature of final 11 months prior to vesting day and how member vacancies are covered  <b>Keeping members updated on LGR and other issues to ensure they can manage ward-based case work etc</b>	Risk Reduction	Risk to Partner Authorities but under control	Open	↔

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CDC_SRR_252613	<p><b>Fraud &amp; Corruption Risk</b> If the Council does not have adequate controls, checks and mitigation measures in place when commissioning and procuring goods, works and services, there is a risk of fraud and / or corruption which may impact on cost, reputation and services. If the Council does not have adequate controls, checks and mitigation measures in place to prevent and detect fraud, bribery and corruption, there is a risk of financial loss and reputational impact.</p>	Deputy Chief Executive & Section 151 Officer	Major	4	Probable	4	16	Moderate	3	Possible	3	9	0	20-May-2026	20	<p>Counter Fraud and Enforcement Unit (CFEU) in place to manage Fraud and Corruption and ensure that the Council and its employees understand the risks and have controls, checks and measures in place to mitigate this activity. CFEU report to the Council's Audit and Governance Committee. Employees receive regular training. Work plans are developed annually to include prevention activities, proactive drives and resource to investigate reactive referrals. Work plans include a focus on high risk areas as identified nationally or through the partnership workstreams. CFEU test controls to ensure fit for purpose</p>	<p>CFEU currently developing service specific risk registers for fraud to further improve awareness and controls. Fraud Risk Strategy under review and Fraud Response Plan to be drafted. Any changes to processes / controls will be monitored / managed for any services which may transition from Publica to direct Council delivery.</p>	Risk Reduction	Risk to Partner Authorities but under control	Open	↔
FIN_2627_SRR006	<p><b>PCI DSS Compliance</b> Council may not be fully compliant with PCI DSS which may lead to data breach Fines and investigatory costs from regulator Lack of understanding of PCI DSS options Lack of knowledge and skills across IT, Finance to implement changes that mitigate</p>		Moderate	3	Probable	4	12	Moderate	3	Possible	3	9	0	20-May-2026	20	<p>Council is aware and has chosen not to be fully compliant - additional processing fee is paid but no further mitigation is in place Project is progressing with QSA engagement</p>	<p>Council takes further steps to improve compliance as part of wider ABW enhancements</p>	Risk Reduction	Risk to Partner Authorities but under control	Open	↔

	Impact	Likelihood	TOTAL
Total	53.00	45.00	160.00
Average	3.53	3.00	10.67
Previous Total	49.00	43.00	151.00
Previous Average	3.50	3.07	10.79
<b>Change in Total</b>	<b>4.00</b>	<b>2.00</b>	<b>9.00</b>
<b>Change in Average</b>	<b>0.03</b>	<b>-0.07</b>	<b>-0.12</b>