

TAUNTON DEANE BOROUGH COUNCIL

CORPORATE GOVERNANCE COMMITTEE 18TH MAY 2009

Report of Strategic Director (Shirlene Adam)

(This matter is the responsibility of the Leader of the Council Cllr Henley)

RISK MANAGEMENT STRATEGY

EXECUTIVE SUMMARY

This report requests approval of the updated Risk Management Strategy for Taunton Deane Borough Council.

The original strategy was approved by this committee in 2006. The update reflects best practice and will be put in place across the Council.

1. Purpose of Report

- 1.1 To seek approval for the Councils updated risk management strategy.

2. Background

- 2.1 The Councils original risk management strategy was approved by this Committee in 2006. In order to ensure that we continue to encourage best practice in this area, the strategy has recently been reviewed and updated. The Council employed Pete Weaver, a specialist in risk management, to assist with this process, and to provide some external challenge to our current arrangements.
- 2.3 Members of the Corporate Governance Committee debated an early draft of the refreshed strategy at their meeting on 16th March 2009. Senior Managers have recently received training on this to ensure they are following the guidelines and work will continue to ensure this is embedded throughout the organisation.

3. Recommendation

- 3.1 The Corporate Governance Committee is requested to approve the updated Risk Management Strategy attached at Appendix A.

Contact Officer:

Shirlene Adam
Strategic Director
Tel: (01823) 356310
Email: s.adam@tauntondeane.gov.uk



Risk Management Strategy, Policy and Procedures



DOCUMENT DISTRIBUTION SHEET

This Document has been distributed to:

NAME	POSITION	DATE OF ISSUE
Penny James	CEO	
Shirlene Adam	Strategic Director	
Kevin Toller	Strategic Director	
Brendan Cleere	Strategic Director	
Joy Wishlade	Strategic Director	
Cllr Ross Henley	Leader of the Council	
Cllr John Williams	Chairman of Corporate Governance Committee	

IMPORTANT NOTE

This document will be made available electronically to all employees and other persons working on behalf of **Taunton Deane Borough Council**.

The document contains important information and advice regarding risk management and **YOU MUST READ IT CAREFULLY**. If you do not understand anything or you have any questions you must raise them with your manager or supervisor.

Employees and contractors are encouraged to make constructive comments on the policy and on any other matter, which could help to improve standards of risk management within **Taunton Deane Borough Council**.

Copyright © Quintin Associates Ltd 2009

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without the written permission of **Quintin Associates Ltd**

This document may not be lent, resold, hired out or otherwise disposed of by way of trade in any form of binding or cover other than that in which it is published without the prior consent of **Quintin Associates Ltd**.

CONTENTS

DOCUMENT REVISION SHEET	5
DOCUMENT DISTRIBUTION SHEET	6
IMPORTANT NOTE	7
FIGURES	9
RISK MANAGEMENT POLICY	10
INTRODUCTION	11
DEFINITIONS	12
OBJECTIVES	14
ROLES AND RESPONSIBILITIES	15
AREAS OF RISK	28
REPUTATIONAL RISK	28
HEALTH AND SAFETY RISKS	30
CIVIL CONTINGENCIES AND BUSINESS CONTINUITY	33
FINANCIAL RISK	34
PARTNERSHIP RISK	35
ASSET MANAGEMENT RISK	36
PROJECT RISK	37
RISK MANAGEMENT PROCESS	38
HIERARCHY OF CONTROL	42
RISK MANAGEMENT DEPLOYMENT	37
RISK MANAGEMENT LOCUS OF CONTROL	43
THE STATEMENT OF INTERNAL CONTROL	45
BIBLIOGRAPHY	48
APPENDICES	50

FIGURES

		PAGE
FIG1.	The BCM Life cycle: Source: BS2599 code of practice	28
FIG 2.	Partnership Risk. Source: Quintin Associates Ltd (2009)	30
FIG 3.	Monitoring responsibilities. Source: Original to this document	35
FIG 4.	The Risk Management Cycle. Source: Adapted from ISO 9000	36
FIG 5.	Areas of Risk Matrix. Source: Quintin Associates Ltd (2007)	37
FIG 6.	The Risk Assessment Matrix. Source: Unknown	39
FIG 7.	Management Action Plan (MAP). Source: Quintin Associates Ltd 2009	40
FIG 8.	The Hierarchy of Control: Source: Quintin Associates Ltd (2007)	42

RISK MANAGEMENT POLICY



Ross Henley - Leader of the Council

Taunton Deane Borough Council is a progressive Local Authority with clear plans to improve the Borough. With the size of the change programme ahead it is inevitable that we will have to face many risks. However, we will approach these risks in a business-like way, taking into account the likelihood and consequences of particular decisions and forming a balanced view of how to maximise potential

benefits for the community. Our policy therefore is not to eliminate risk but to manage it in a positive and professional way.



Penny James - Chief Executive

In order to effectively manage risk it is essential that we have a corporate policy backed up by a practical methodology and clear procedures. Responsibilities need to be clearly defined and allocated to ensure accountability and risks must be monitored to ensure that we can respond quickly to any changes.

There must be a clear mechanism for changing the priority of risks so that they can move both up and down risk registers and between them. Risk Management must be embedded in the organisation and become an everyday consideration for all members of staff.

We are pleased to adopt this strategy which, we believe, will assist us in managing risk.

Signed.....

Ross Henley
Leader of the Council

Date.....

Signed.....

Penny James
Chief Executive

Date.....

INTRODUCTION

Risk management is an important element of management and in planning and providing the safe delivery of economic, efficient, and effective Council services. It is recognised as an integral part of good management practice. To be most effective, risk management should become part of this Council's culture. It should be part of our philosophy, practices and service plans rather than viewed as a separate initiative. When this is achieved, risk management becomes the business of everyone in the organisation.

“The management of integrated or holistic business risk in a manner consistent with the virtues of economy, efficiency and effectiveness. In essence it is about making the most of opportunities (making the right decisions) and about achieving objectives once those decisions are made. The latter is achieved through controlling, transferring and living with risks”

ZMMS/SOLACE(2000) *Chance or choice?*

This document sets out Taunton Deane Borough Council's Risk Management Strategy. It covers:

- What is meant by risk management
- Why we need a risk management strategy
- The philosophy of our risk management
- An overview of the methodology to be adopted and its links with existing processes
- A summary of the implementation timetable
- An outline of the associated roles and responsibilities of members, the Chief Executive and Directors and other employees.
- A summary of future monitoring and reporting lines for risk management

DEFINITIONS

Hazard/Threat

A hazard or threat is anything that has the potential to cause injury, loss, harm or other adverse effect to the Council or persons and organisations who are affected by the activities of the Council

Opportunity

An opportunity is a situation or circumstance that has the potential to be advantageous to the Council or persons and organisations who are affected by the Council's activities.

Risk

A Risk in this context is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies **and** the danger that opportunities are missed or fail to reach fruition. In short it is the variation in outcomes around an expectation.

Risk Assessment

Risk assessment is a technical process designed to rank risks by comparing the product of the perceived *likelihood* or probability of a risk event occurring and the perceived *severity* of consequence.

Risk Management

Risk Management is the process by which risks are identified, evaluated and controlled. It is one of the key elements of the framework of governance together with community focus; structures and processes, standards of conduct and service delivery arrangements

Corporate Governance

Corporate Governance is defined in the CIPFA/SOLACE *Corporate Governance in Local Government – A Keystone for Community Governance: Guidance Note* as:

“The system by which local authorities direct and control their functions and relate to their communities”.

A key aspect of this is the adoption by authorities of local corporate governance codes. The Audit Commission guidance (see Annex A) notes that these codes should reflect the requirement to put in place.

“Effective risk management systems, including systems of internal control and an internal audit function”.

Internal Control

The Turnbull Guidance, as incorporated into the Combined Code on Corporate Governance, defines internal control as follows:

“...an internal control system encompasses the policies, processes, tasks, behaviours and other aspects of a company that, taken together:

- *Facilitate its effective and efficient operation by enabling it to respond appropriately to significant business, operational, financial, compliance and other risks to achieving the company’s objectives. This includes the safeguarding of assets from inappropriate use or from loss and fraud, and ensuring that liabilities are identified and managed;*
- *Help ensure the quality of internal and external reporting. This requires the maintenance of proper records and processes that generate a flow of timely, relevant and reliable information from within and outside the organisation;*
- *Help ensure compliance with applicable laws and regulations, and also with internal policies with respect to the conduct of business”.*

A company’s system of internal control will reflect its control environment which encompasses its organisational structure. The system will include:

- Control activities;
- Information and communications processes; and
- Processes for monitoring the continuing effectiveness of the system of internal control.”

Operations are ultimately derived from the objectives of the authority. Authorities should consider the risks to achieving these objectives and ensure that controls are in place to mitigate them through the application of a risk management process. This is in line with the statement in the Turnbull report that the system of internal control: *“is to help manage and control risk rather than eliminate it”.*

OBJECTIVES

This section sets out the objectives of the strategy are to:

- Identify the roles and responsibilities of Members and Officers in relation to the management of risk.
- Set out a clear methodology for managing risk within the organisation
- Provide a focus for the work on risk management and raise its profile across the Council
- Integrate risk management into the culture of the organisation.
- Embed risk management through the ownership and management of risk as part of all decision making processes.
- Manage risk in accordance with best practice and ensure that the criteria set out in the Audit Commission's "*Value for Money*" assessment are met
- Create effective processes that will allow the council to make annual risk management assurance statements.

This strategy outlines how Taunton Deane Borough Council is responding to its responsibility to manage risks and opportunities using a structured and incremental approach.

ROLES AND RESPONSIBILITIES

This section describes the roles and responsibilities that members and officers will play in the management of risk:

In simple terms it deals with **WHO** has risk management responsibilities

Members

All Members have a role and responsibility for monitoring the authority which forms part of the overall management of risk. Some of these roles and responsibilities have been formalised and delegated to various bodies of elected Members as set out below:

The Full Council

The Full Council is responsible for adopting the authority's Constitution and Member's Code of Conduct and for approving the Policy Framework and Budget within which the Executive operates. It is also responsible for approving and monitoring compliance with the authority's overall framework of accountability and control which is set down in the Constitution.

The Full Council is responsible for approving procedures for recording and reporting decisions taken. This includes those *key decisions* taken by the Council and its Committees and the scheme of delegation that authorises decisions to be taken on behalf of the Council.

The Executive

The Executive has joint and several responsibilities for the management of risk in the authority whilst discharging their duties.

The Executive is responsible for proposing the policy framework and budget to the full Council, and for discharging Executive functions in accordance with the policy framework and budget.

Executive decisions can be delegated to a Committee of the Executive, an individual Executive Councillor, an Officer, or a Joint Committee.

The Executive is responsible for establishing protocols to ensure that individual Executive Councillors consult with relevant Officers before taking a decision within his or her delegated authority. In doing so, the individual Member must take account of legal and financial liabilities and financial and other Risk Management issues that may arise from the decision.

[Scrutiny Committees](#)

The Council has two scrutiny committees, a Corporate Scrutiny Committee and a Community Scrutiny Committee. These committees are responsible for scrutinising Executive decisions before or after they have been implemented and for holding the Executive to account. The committees are also responsible for making recommendations on future policy options and for reviewing the general policy and service delivery of the authority.

[The Standards Committee](#)

The Standards Committee is established by the full Council, and is responsible for promoting and maintaining high standards of *ethical* conduct amongst Councillors *and* in order to maintain the reputation and good standing of the Council. Consequently, it has been constituted so as to have a built-in majority of non-councillors (independent members). The committee is therefore made up of seven independent members, three Borough Councillors and three Parish Council representatives. This Committee is chaired by an independent member which is now a statutory requirement however this Council has always operated this model.

The Committee is responsible for monitoring the Members' Code of Conduct, for dealing with complaints made about Borough and Parish Councillors and for ensuring that all Councillors are fully trained and aware of their personal responsibilities under the Code.

[The Corporate Governance Committee](#)

The Corporate Governance Committee is responsible for monitoring the corporate governance of the authority. It will receive quarterly reports on way risk is being managed in the authority and six monthly updates on the management of Health and Safety.-

[Regulatory Committees](#)

Planning and licensing are not Executive functions but are quasi judicial functions exercised through the Planning Committee and Licensing Committee under powers delegated by the Full Council. The principles of natural justice must be adhered to ensure that relevant objections can be heard and balanced decisions can be made.

[The Role of Individual Members](#)

Elected members are responsible for monitoring the delivery of services to the local community. Members have a responsibility to understand the strategic risks that the Council faces, and will be made aware of how these risks are being managed through the annual strategic and service planning process. They will also be kept informed on the management of those risks through the regular performance management reports.

In summary, Member's key tasks in relation to Risk Management are:-

- Approving the Risk Management Strategy and implementation plan.
- Monitoring the Council's risk management and internal control arrangements via a report on performance management (Key Performance Indicators).
- Commissioning and reviewing an annual assessment of the effectiveness of the risk management and internal control framework

Approving the public disclosure of the annual outcome of this assessment (the assurance statement), and publishing it in the annual Statement of Accounts and the Best Value Performance Plan.

Officers

All Officers of the Council have a duty to ensure that their action or inactions do not lead the Council into an uncontrolled risk situation. Identified risks whether service based or project based should be assessed and managed using the methodology set out in this document. Some officers have specific statutory roles and responsibilities that contribute towards the management of risk in the authority and these are set out below.

Statutory Officers

Head of Paid Service (Chief Executive) - Penny James

The Head of Paid Service is responsible for the corporate and overall strategic management of the authority as a whole and is therefore ultimately responsible for the management of risk. She must report to and provide information for the Executive, the Full Council, the Scrutiny Committees and any other relevant Committees. She is responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation. The Head of Paid Service is also responsible, together with the Monitoring Officer, for the system of record keeping in relation to all the Council's decisions.

Monitoring Officer - Tonya Meers

The Monitoring Officer is responsible for ensuring that the Council carries out its business in a fair and equitable way in line with all legislative requirements relevant codes of practice and guidance thereby minimising reputational, financial and legal risks.

The Monitoring Officer is responsible for promoting and maintaining high standards of conduct and therefore provides support to the Standards Committee. The Monitoring Officer is also responsible for reporting any actual

or potential breaches of the law or maladministration to the full Council and/or to the Executive, and for ensuring that the procedures for recording and reporting *key decisions* are operating effectively.

The Monitoring Officer must ensure that Executive decisions and the reasons for them are made public. She must also ensure that Council Members are aware of decisions made by the Executive and of those made by Officers who have delegated Executive responsibility.

The Monitoring Officer is responsible for advising all councillors and officers about who has authority to take a particular decision.

The Monitoring Officer is responsible for advising the Executive and/or Full Council about whether a decision is likely to be considered contrary or not wholly in accordance with the policy framework.

The Monitoring Officer (together with the Section 151 Officer) is responsible for advising the Executive and/or Full Council about whether a decision is likely to be considered contrary or not wholly in accordance with the budget. Actions that may be contrary to the budget include:-

- initiating a new policy
- committing expenditure in future years to above the budget level
- incurring virement transfers above the limits set by Council causing the total expenditure financed from Council Tax, Grants, and corporately held reserves to increase, or to increase by more than a specified amount

The Monitoring Officer is responsible for maintaining an up-to-date constitution.

[Section 151 Officer - Shirlene Adam](#)

The Section 151 Officer has statutory duties in relation to the financial administration and stewardship of the authority thereby minimising financial legal and reputational risks. The statutory responsibility cannot be overridden.

The statutory duties arise from:-

- Section 151 of the Local Government Act 1972
- The Local Government Finance Act 1988
- The Local Government and Housing Act 1989
- The Accounts and Audit Regulations 1966.

The Section 151 Officer is responsible for:-

- the proper administration of the authority's financial affairs
- setting and monitoring compliance with financial management standards
- advising on the corporate financial position and on the key financial controls necessary to secure sound financial management
- providing financial information
- preparing the revenue budget and capital program
- treasury management

Other Officers

In addition to the statutory roles set out above, this strategy for managing risk describes other duties placed upon officers by virtue of their hierarchical position in the authority or specific roles which relate to how risk is managed in the organisation. These are as follows:

Chief Executive and the Corporate Management Team

The Chief Executive and the Corporate Management Team are pivotal in the promotion and embedding of risk management by managing the culture change within the council. The successful outcome of this culture change will result in risk management being practised throughout the organisation as an integral part of day to day management.

The Chief Executive and CMT's key tasks are:-

- Recommending the Risk Management Strategy and subsequent revisions thereof to the Executive
- Supporting and promoting risk management throughout the Council
- Identifying and Managing the corporate risks to the authority
- Ensuring that the lessons from failures, near failures, and successes are reflected upon and that the learning from these situations is shared with others in the organisation as appropriate.

CMT will carry out a full reappraisal of Corporate risks on an annual basis as part of the planning process for the Corporate Strategy and a Corporate Risk Register will be produced .This will take place in **MAY** each year.

Management Action Plans will be produced with all necessary tasks allocated to specific individuals on a time bound basis.

The Corporate Risk Register will be reviewed by CMT after 6 months in **November** each year.

The Corporate Management team through its nominated Director, Shirlene Adam, will engage suitable consultants to assist with the risk management process within the Council.

An annual Risk Management programme will be agreed with the consultants in **April** of each year.

Directors

Directors will demonstrate their commitment to risk management through:-

- Being actively involved in the identification and assessment of strategic risks.
- Encouraging staff to be more innovative and recognising their achievements.
- Encouraging staff to be open and honest in identifying risks, near misses and salvaged situations, and missed opportunities.
- Ensuring that the risk management process is part of all major projects partnerships and change management initiatives.
- Monitoring and reviewing regularly relevant PI's to reduce or control the significant risks.

Core Council Managers

The Core Council Managers will take on the role of risk champions. They will promote best practice and drive risk management forward within their area of influence. They will be responsible for ensuring that the risk management process is being applied at the key stages of planning, projects and major change initiatives.

Core Council Managers are also responsible for annually reviewing the risks within their area of influence and ensuring that Management Action Plans are in place with all necessary tasks allocated to specific individuals on a time bound basis. This will form part of the Service planning process and be carried out in **June** each year.

The Core Council Managers risk Register will be reviewed by the Core Council Managers after 6 months in **November** each year.

Theme Managers

All managers need to understand their role in the risk management process and why they should be concerned with risk in order to achieve their objectives. They need to know how to evaluate risks and when to accept the right risks in order to pursue an opportunity.

Theme Managers are oversee this process and are responsible for annually reviewing the risks within their Area of influence and ensuring that Management Action Plans are in place with all necessary tasks allocated to specific individuals on a time bound basis. This will form part of the Service planning process and be carried out in **March** each year.

Theme Manager's risk Register will be peer reviewed after 6 months in **September/October** each year.

Core Council Managers will receive support as necessary from the risk management team.)

Corporate Risk Management advice may be provided externally.

Within the limitations of contractual conditions the external provider is responsible for:

- Producing a risk management strategy and policy together with an appropriate methodology for managing risk and ensuring that these are updated.

[The Theme Manager for Performance and Client](#) will be responsible to CMT for:

- Ensuring that risk management is rolled out and embedded throughout the authority
- ensuring that Corporate Risks are reviewed by CMT on a 6 monthly basis
- Assisting and advising managers on the management of their risks
- Arranging for facilitation of risk management to be implemented on request from managers
- Reporting to the Corporate Governance Committee on a quarterly basis on the management of risk in the authority
- Keeping the Executive updated on changes to the policy
- Ensuring that sufficient members of staff are trained to facilitate meetings using the risk management methodology
- Reporting concerns to the Chief Executive or CMT as appropriate
- Attending the Corporate Governance Committee
- co-ordinating the adoption of risk management across the Council
- addressing the initial implementation of the risk management strategy and plan
- annually reviewing the risk management strategy
- acting as a link between the directorates on risk management issues
- provide guidance and advice to the Directors and Core Council Managers

- facilitate the adoption of the new reporting framework and planning processes
- act as a link with the Risk Management Panel and CMT
- Ensuring that a pool of officers are trained to facilitate risk management sessions
- Keeping abreast of developments in the field of Risk Management and identifying and implementing best practice

[Service Managers](#)

The Service Unit Managers group include the Core Council Managers and the Service Unit Managers working within the Joint Venture organisation (South West 1).

South West 1 has its own methodology for managing risk. The importance of communicating information about risk is understood and this takes place through the forum of SMT where information is shared about joint risks or those risks identified in one group that could affect the other.

[The Health and Safety Advisor - David Woodbury](#)

The Health and Safety Advisor is appointed as “*Competent Person*” under the Management of Health and Safety at Work Regulations 1992, to give advice on the arrangements necessary to meet the statutory obligations.

Health and safety is a management responsibility, the advisor has a key support role in: -

- Developing effective H&S Management System, policies and procedures.
- Providing H&S advice across all aspects of the Councils activities.
- Auditing and reviewing H&S performance across all service units.
- Promoting opportunities to develop a positive safety culture.
- Evaluating risk and advising on impending legislation.
- Promoting consultation and H&S partnerships.
- Keeping the Council updated on new health and safety legislation and changes to guidance
- Attending and advising the Safety Committee.

- Reporting concerns over all types of risk to their Head of Service, CMT or Chief Executive as appropriate

HR Responsibilities - Martin Griffin /Laura Holland

The HR Officers are responsible for:

- Ensuring that all areas of the organisation are represented on the Risk Management panel and safety committee.
- arranging for the Risk Management panel and safety committee to meet at quarterly intervals
- Ensuring that representatives are in place across the organisation
- Arranging training for Health and Safety and risk management as appropriate

Civil Contingencies Manager - John Lewis

The Civil Contingencies Manager is responsible for:

- Ensuring that Business Continuity plans are produced for each Unit in the Council
- Ensuring that adequate plans are in place for partner organisations that deliver services on behalf of the Council
- Ensuring that Emergency planning policies and procedures are produced and updated and are available to appropriate officers
- Ensuring that plans are tested and that appropriate training is provided
- Providing Business Continuity advice to the business community in the Borough

Communications Manager - Simon Lewis

The Communications Manager is responsible for:

- Ensuring that as far as possible good relationships are formed and maintained with the media.
- Ensuring that accurate and factual information is circulated to the media regarding the performance of the Council.
- Ensuring that in sensitive and controversial situations the Councils stance is accurately represented

- Ensuring that senior managers and those likely to come into contact with the media receive training.
- Ensuring that the reputation of the council is properly managed

[IT Manager - Jon McElhill \(SWOne\)](#)

The IT Manager is responsible for:

- Ensuring that the systems and knowledge are kept up to date with emerging and improving technologies
- Putting systems in place to ensure continuity of service is maintained in the event of failure of hardware or software, malicious attack (physical or electronic), failure of power supply or other environmental systems, inaccessibility of buildings, or other disaster.
- Introducing and maintaining a system of succession planning and multiskilling to avoid over reliance on key staff
- Preventing unauthorised access to systems and information – both from internal and external sources.

[Facilities Manager - Angela Eldridge \(SWOne\)](#)

The Facilities Manager is responsible for:

- Ensuring that the buildings owned by the Council are maintained in order to provide a safe place of work compliant in all respects to the Health and Safety legislation and associated guidance.
- Ensuring that specific Health and Safety Risk assessments are carried out in relation to the building
- Ensuring that all plant, machinery and equipment is maintained and tested in accordance with legal requirements and manufacturers guidance.
- Ensuring that specific Fire Risk Assessments are carried out for all Council owned buildings
- Ensuring that fire safety equipment and devices are tested at appropriate intervals
- Ensuring that Evacuation procedures are tested at least every 6 months.

- Ensuring that the access all contractors and subcontractors is controlled and that their work is carried out in a safe and effective manner in line with risk assessments and safe systems of work where appropriate.
- Ensuring that specific Security risk assessments are carried out to ensure that both people and property are protected from criminal acts.
- Ensuring that sufficient clean wholesome and potable drinking water supply is maintained within council buildings.
- Ensuring that appropriate facilities, equipment and procedures are provided for the handling and service of food in line with Food safety legislation and associated guidance.

[Internal Audit - Chris Gunn \(South West Audit Partnership\)](#)

Internal Audit is responsible for:

- Challenging the robustness of the risk identification, evaluation and the effectiveness of controls.
- Challenging established processes
- Undertaking an annual assessment of the Council's risk management and internal control mechanisms as part of the review of corporate governance arrangements.

[The role of individual members of Staff](#)

All Staff have a responsibility to bring issues to the attention of their line managers or supervisors if they believe that actions or inactions could produce a risk to the organisation or its partner providers.

Officer Groups

In addition to the individual roles, set out above, there are certain groups set up specifically to assist in the management of risk in the authority. These are as follows:

Risk Management Panel/Safety Committee

The Risk Management Panel/Safety Committee is responsible for:

- Identifying and controlling operational risks.
- It will be pro-active as well as reactive, building on the existing best practices and will seek to resolve, help and advise managers to improve and overcome operational issues so that they do not develop into major risks.
- It will seek to share best practice across the Council and link with other local authorities in the pursuit of knowledge and learning.
- It will take on the responsibilities of Safety Committee to discharge the statutory duties concerning staff consultation

Membership of the group will be reviewed to ensure each service area is represented, together with staff from the following areas:-

- Insurance Officer
- DLO/DSO
- Staff-Side and Union
- Personnel Services
- General Office Services
- Health and Safety Representatives

The Minutes and agendas for this Panel will be prepared and published on the Councils intranet.

AREAS OF RISK

As a part of formulating this strategy specific areas of risk have been identified that need to be managed. Named individuals have been allocated to each of these areas and these officers will take responsibility for ensuring that these particular areas of risk are managed and that high level risks are brought to the attention of CMT.

A brief description of each risk area is set out below together with information of how the risk will be managed in the Council.
(Some of the areas will mirror the roles and responsibilities set out in the previous section).

In Simple terms this sections deals with **WHAT** is being managed

Reputational Risk – Simon Lewis

“Reputation is a collection of perceptions and beliefs, both past and present, which reside in the consciousness of an organisation's stakeholders -- its customers, suppliers, partners, employees, communities, regulators, governments, pressure groups and public's”. (Rayner, J. 2003)

The term 'reputational risk' is a convenient catchall for all those risks, from whichever source, that can impact reputation. Reputation risks arise from any action, event or circumstance that could adversely or beneficially impact the Council's reputation.

Organisations often find it easier to focus on risks that have a clear and quantifiable financial impact. As a result, risks to reputation which may have 'soft' root causes and hard to quantify impacts, are frequently not treated with the importance they deserve.

How reputation risk will be managed at Taunton Deane

The concept of reputation can be simply expressed in the following equation:

Reputation = experience - expectations

There are a number of drivers of reputation, for example, delivering customer promise, communications and crisis management, corporate governance and leadership as well as regulatory compliance.

The most critical stage in managing reputation is identifying the risks. The Communications and Information Manager will work with key Managers across the organisation to identify these risks. All risks above the risk appetite line would require a Management Action Plan.

[The links to other documents:](#)

Communications Strategy 2004 - 2007
Media Protocol
Policy and Performance risk management plans
Corporate Strategy and probably most strategies

[Security Risk Angela Eldridge \(SWOne\)](#)

Security Risk relates to the way in which the Council buildings and contents and other assets owned or managed by the authority are protected from unauthorised entry, theft, arson or criminal damage.

[How will Security Risk be managed within TDBC](#)

Annual audits will be carried out to establish the robustness of building security. Independent professional companies will be engaged to advise fit and maintain security equipment.

[IT Risk Jon McElhill \(SWOne\)](#)

IT risk relates to ensuring that the IT systems are fit for purpose. This involves.

- Ensuring that systems are kept up to date and abreast of evolving technology and knowledge
- Ensuring that business continuity plans are put in place and maintained
- Ensuring that data is protected during emergency or disaster situations
- Ensure that the systems are protected from external or internal attack and unauthorised access

[How will IT Risk be managed within TDBC](#)

Risks will be managed in a strategic and integrated manner – rather than dealing with each risk separately the operation of the whole unit is geared to managing the key risk areas.

- National and global best practice will be followed to manage the major risk areas.
- Regular 3rd party independent verification will be used to test key infrastructure items to monitor compliance
- Subscriptions will be taken out for 3rd party services to provide backup and support for these critical areas.

A recent risk management exercise identified 57 individual risks, grouped into 11 clusters. Of these, 32 were of a high enough level to warrant

active management. A significant number of these fell in to areas 1 and 2 above, although a number from areas 3 and 4 are also above the risk appetite line, and are being looked at.

[Links to other documents](#)

Risk management Share Point area:

<http://portal/sites/ISUNIT/Web%20Part%20Pages/Risk%20Management.aspx>

Output from network risk assessment of 2005

<http://portal/sites/ISUNIT/Security%20Policy/Shared%20Documents/evidence%20and%20actions.xls>

[Health and Safety Risks – David Woodbury](#)

Health and Safety is about preventing people from being injured or becoming ill by work activities. This is so important that the law says we must not put ourselves, other workers or the public in danger. HSE (2006)

Health and Safety legislation makes it a statutory duty to:

- Provide a safe place of work
- Provide safe systems of work
- Provide and maintain safe equipment

The duties cover employees, contractors, members of the public and anyone else who could be affected by work activities.

Duties are also places on employees to ensure that they:

- Cooperate with employers to protect the health and safety of themselves and others
- Do not interfere with safety equipment

[How Health and Safety Risk will be managed at Taunton Deane](#)

[General Health and Safety Policy Statement](#)

The General Health and Safety (H&S) Policy statement sets out in detail the commitment of the Council to safeguard the physical, mental and social well-being of employees and others who could be affected by its activities.

The Policy statement positions Health and Safety as a major contributor in the delivery of TDBC Corporate Priorities.

The General Policy

The General policy covers the specific issues of: -

- Policy
- Organisation
- Planning and Standards
- Measuring performance
- Audit & Review

As set out in “*Successful Health and Safety Management.*” (HSG65) Delivery of H&S is through a Health and Safety Management System (HSM System). The HSM System contributes by integrating the Risk Management approach throughout the Council.

Integrated Risk Management Approach

The ‘Risk Management Strategy’ forms a core part of the HSM System. It sets out in detail how hazards are identified and how risks are controlled.

- Managers are responsible for identifying hazards and carrying out a suitable and sufficient assessment of risk.
- Managers are responsible for implementing appropriate controls.
- Employees are responsible for checking at the ‘risk assessment’ and in particular the control measures will work or fit the conditions they find at the place of work.
- Control measures eliminate or minimise the risk of injury and ill health to employees and third parties. (Including damage to plant and equipment.)
- Where there is any doubt about the effectiveness of the control measures then the work should stop until management has clarified the situation. The exception is where the employee is competent and allowed to set up more effective control measures.
- Risk assessments must be carried out for all activities undertaken by the council (Including assets.)
- Failure to do so can result in injury, damage and lead to possible enforcement action.

The Strategy recognises that management of risk must work at all levels within the Council. Implementation of the control measures must be prioritised based on the nature and degree of risk. Suitable monitoring programmes must be in place to ensure the adopted control measures remain effective. Suitable records of risk assessment and risk management decisions must be kept. The risk assessment and resulting control measures must be explained to everyone involved in the work

[Links to other documents](#)

Successful Health and Safety Management. (HSG65)

Health and Safety SharePoint site

Essentials of Health and Safety

Civil Contingencies and Business Continuity – John Lewis

“Every year nearly one in five businesses suffers a major disruption, and planning to deal with those disruptions is widely regarded as good business sense. “ (MI5. 2006)

Effective business continuity planning is critical to ensuring that the essential functions of your business can carry on despite an emergency. Many businesses will already have plans to deal with sudden commercial risk. These may include events such as the failure of critical suppliers, an unexpected bad debt, industrial action or the discovery of a serious fault in a product or process. Planning for the aftermath of terrorist incidents or natural disaster is very similar. (See Figure1)

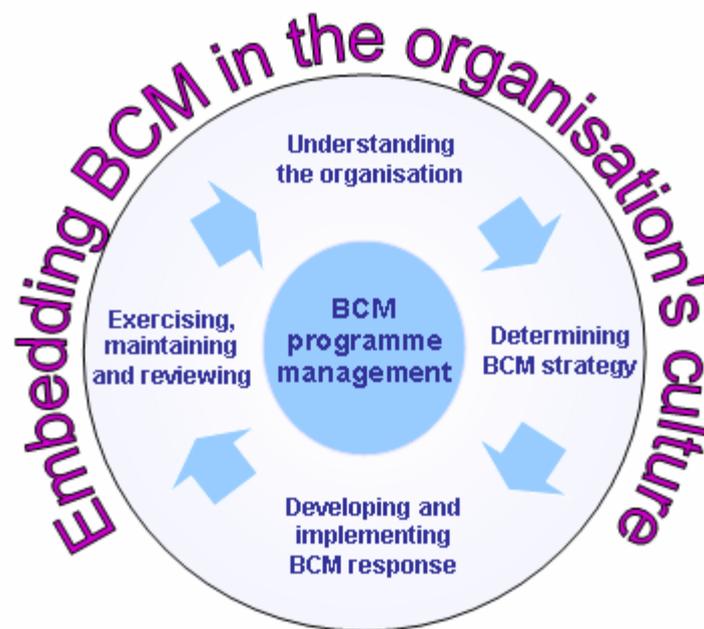


Figure1. **The BCM Life cycle: source BS2599 code of practice**

How Civil Contingency and Business Continuity Risk will be managed at Taunton Deane

Taunton Deane the County Council and the other Somerset Districts have formed a partnership to collectively plan and prepare for emergencies and disasters. A County Wide Emergency plan is in place.

The Plan is written within the guidelines of the Civil Contingencies Act 2004 and is intended to provide a framework and guide upon which any officer in the authority can base their actions if they are called upon to respond to an emergency situation.

Each Unit manager has been required to assess their service, identify risks to business continuity and to put in place control measures to mitigate the risk.

[Links to other Documents](#)

TDBC General Civil Contingencies response Plan

Civil Contingencies Act 2004

[Financial Risk - Paul Carter](#)

Financial Risks include:

- Inadequate Financial Planning and failure to foresee and prepare for future spending demands
- Inadequate Financial Management leading to overspends or failure to identify and redistribute underspends
- Failure to assess and make provision for the full financial implications of new projects and initiatives
- Failure to properly manage projects leading to overspending
- Misappropriation of funds, theft and fraud.

[How Financial Risk will be managed at Taunton Deane](#)

Managers are required to identify future spending requirements and unavoidable expenditure. This information is collated by the finance unit to form the “*Medium term Financial Plan*” MTFP. Full Consultation with Members is carried out on an annual cycle to ensure that spending reflects the priorities of the Council

Managers hold full financial responsibility for the budgets in their area and are supported by a dedicated accountant. Budgets are regularly monitored and Managers are required to report significant variations on a monthly basis.

Before introducing any new project or initiative Managers are required to identify the full capital and ongoing revenue costs. And to seek approval if this cannot be accommodated within existing budgets.

Larger Projects are managed using the Prince II system to control timing and costs.

The S151 Officer **Shirlene Adam** keeps an overview on new projects and initiatives and has the authority to intervene in the event of unacceptable risk exposure to the Council or inadequate financial planning.

Managers are responsible for ensuring that sources and levels of revenue and expenditure are appropriate and justifiable. The South West Audit Partnership carries out a rolling programme of audits to ensure that appropriate control

measures are in place to minimise the risk of financial loss through criminal actions, inefficiency or negligence.

Partnership Risk - All Corporate Directors

Local Authorities are increasingly being required to work in partnership. Whilst some partnerships offer the potential to achieve efficiencies through synergy this is by no means an inevitable conclusion. The risks of partnership working lie mainly around the inability of either or any of the partners to fully control the situation. However, shared responsibility should not mean diminished accountability. The risks include:

- Work Area not best served by partnership approach
- Inappropriate partner selection
- Failure of partnership
- Withdrawal of Partner
- Divergence of agendas and objectives
- Imbalance of power and loss of control
- Failure to clarify expectations and commitment

There are two elements of risk management surrounding partnership working the first are the risks to the individual constituent authorities and the second relates to the partnership itself

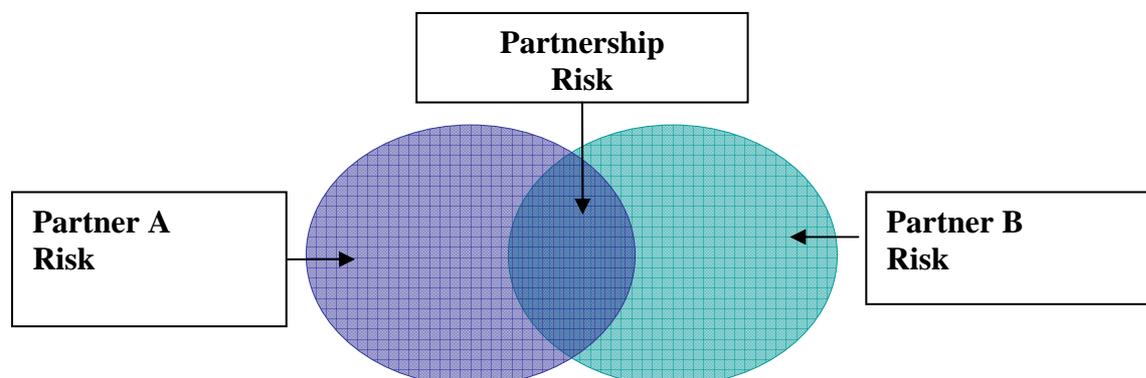


FIG 2. Partnership Risk. Source: Quintin Associates Ltd (2009)

[How Partnership Risk will be managed at Taunton Deane](#)

The Council will identify Key Partners eg: South West One, Tone Leisure etc and ensure that formal procedures are in place to share information and co-operate in managing risk.

The Council will establish a definition of what is meant by the term “Partnerships” for the purposes of Risk Management.

The Council will carry out an annual audit of existing partnerships to establish whether they are aligned to priorities and are delivering value for money. This will form the Register of Partnerships which will set out:

- Who is involved and what are the governance arrangements
- What role does the organisation have eg. accountable body
- What are the objectives of the partnership
- What resources/ commitment is required

The Council will carry out a Risk Management assessment of all partnerships on the register from the authority’s perspective and will also seek to persuade the Partnership members to carry out a similar exercise from their own organisational perspective. The Authority will then work together with the partner to jointly assess the risks to the partnership itself

New and proposed partnerships will be assessed against the criteria above to determine the risks and decide whether they are proportional to the benefits.

[Links to existing Documents](#)

Audit Commission ‘Governing Partnerships’ October 2005
ODPM - strategic partnering paper

[Asset Management Risk - Angela Eldridge SW1](#)

As their name implies the buildings and land holdings form the major proportion of the assets of a local authority. The risks involved with physical assets involve holding an inappropriate portfolio thereby not maximising investment potential, loss of value through inadequate maintenance, excessive running costs or loss of opportunity funding through failing to maximise the income potential from assets.

[How Asset Management Risk will be managed at Taunton Deane](#)

All built Assets are included on the Council’s Asset Management Plan (AMP).

Land holdings are regularly reviewed to determine the best future use and leases and rents are reviewed as they expire or reach review dates

Link to existing documents

The Asset Management Plan (AMP)

[Project Risk - All Corporate Directors](#)

Large projects have the potential to cause critical damage to a local authority both financially and in terms of reputation. The Risks from projects stem most usually from a discrepancy between anticipated resources and skills and those actually required. The risks include:

- Over ambition in undertaking a project
- Poor partner/contractor selection
- Lack of resources to properly manage the project
- Too many concurrent projects leading to unplanned pinch points
- Lack of skills to manage the project
- Failure to properly identify and manage the risks

[How Project Risk will be managed at Taunton Deane](#)

All projects must go through the Risk management process prior to commencement. Full costings including capital outlay and ongoing revenue support must be identified together with the source of this finance. A source of contingency funding of at least 10% should also be identified.

All approved Projects will be registered with the appropriate Director. Projects will then be programmed to ensure that periods of high staff demand or key staff demand do not coincide.

Projects will be managed in line with the principles of Prince II project management system and a group of managers have already been trained in its use.

The Project Manager will be responsible for ensuring that the Management Action Plan (MAP) is delivered and that the Risk Assessment is reviewed as appropriate.

Summary of Risk Areas

Risk area	Key Risks	How it will be managed	Officer responsible
Reputational Risk	<p>Loss or damage to reputation</p> <p>Failure to build good strong reputation</p>	<p>Early risk identification</p> <p>Communications strategy</p> <p>Media Protocol</p>	Simon Lewis
Security Risk	<p>Loss or damage to buildings/equipment/staff</p> <p>Failure to achieve insurance premium savings</p>	<p>Professional assessment of security</p> <p>Implementation of security equipment</p> <p>Awareness of staff</p>	Angela Eldridge
IT Risk	<p>System Crash/Virus/Hacking</p> <p>Failure to maximise IT potential for improved working and information</p>	<p>Complying with global best practice</p> <p>Regular independent verification</p> <p>Staff training</p>	Jon McElhill (SWOne)
Health and Safety Risk	<p>Injury/ illness / civil claim/ prosecution</p> <p>Missed opportunities to improve workforce health and reduce absence</p>	<p>Health and Safety Management system</p> <p>Integrated risk management system</p> <p>Staff training/ monitoring/auditing</p>	David Woodbury
Civil Contingency Risk	<p>Service failure /slow recovery</p> <p>Failure to lead the community during a crisis</p>	<p>County wide emergency planning</p> <p>Service Business Continuity plans</p> <p>Staff training/ exercises/ auditing</p>	John Lewis
Financial Risk	<p>Financial mismanagement/Fraud/Theft</p> <p>Failure to maximise Financial opportunities</p>	<p>Medium Term Financial Plan</p> <p>Budget Monitoring</p> <p>S151 officer /Auditing</p>	Paul Carter
Partnership Risk	<p>Failure of partnership/failure to deliver</p> <p>Failure to maximise leverage</p>	<p>Annual partnership Audit</p> <p>Intelligent client function</p>	All Corporate Directors
Asset Management Risk	<p>Inappropriate portfolio of holdings/lack of maintenance</p> <p>Failure to maximise investment potential</p>	<p>Asset Management Plan</p> <p>Maintenance programme</p> <p>Regular challenge</p>	Angela Eldridge SW1
Project Management Risk	<p>Project Failure/ delay/ additional costs</p> <p>Failure to achieve maximum benefit projects</p>	PRINCE 11 methodology	All Corporate Directors

RISK MANAGEMENT DEPLOYMENT

In addition to the specific areas of risk mentioned above risk is managed across the organisation at the following levels. (See Figure 2)

This section also deals with **WHAT** is being managed

Risk Management Level	Person responsible	Monitoring frequency	Review frequency
Strategic risk (CMT)	Corporate Risk Management Advisor	As identified in MAP	Every 6 months
Tactical Risk	Core Council Managers	As identified in MAP	Every 6 months
Operational Risk	Theme Managers	As identified in MAP	Every 6 months
Project Risk	Project Manager	As identified in MAP	As identified in Project Assessment

Figure 3: Monitoring responsibilities. Source: Original to this document

The table also identifies the person responsible for reviewing risk at different levels together with monitoring and review frequencies.

RISK MANAGEMENT PROCESS

This section explains the methodology to be used in managing risk.

In simplistic terms it deals with **HOW** risks should be managed

Before embarking on the system a “Hearts and Minds” presentation is given outlining the purpose and benefits of Risk Management.

The Steps in the system are shown at Figure 3

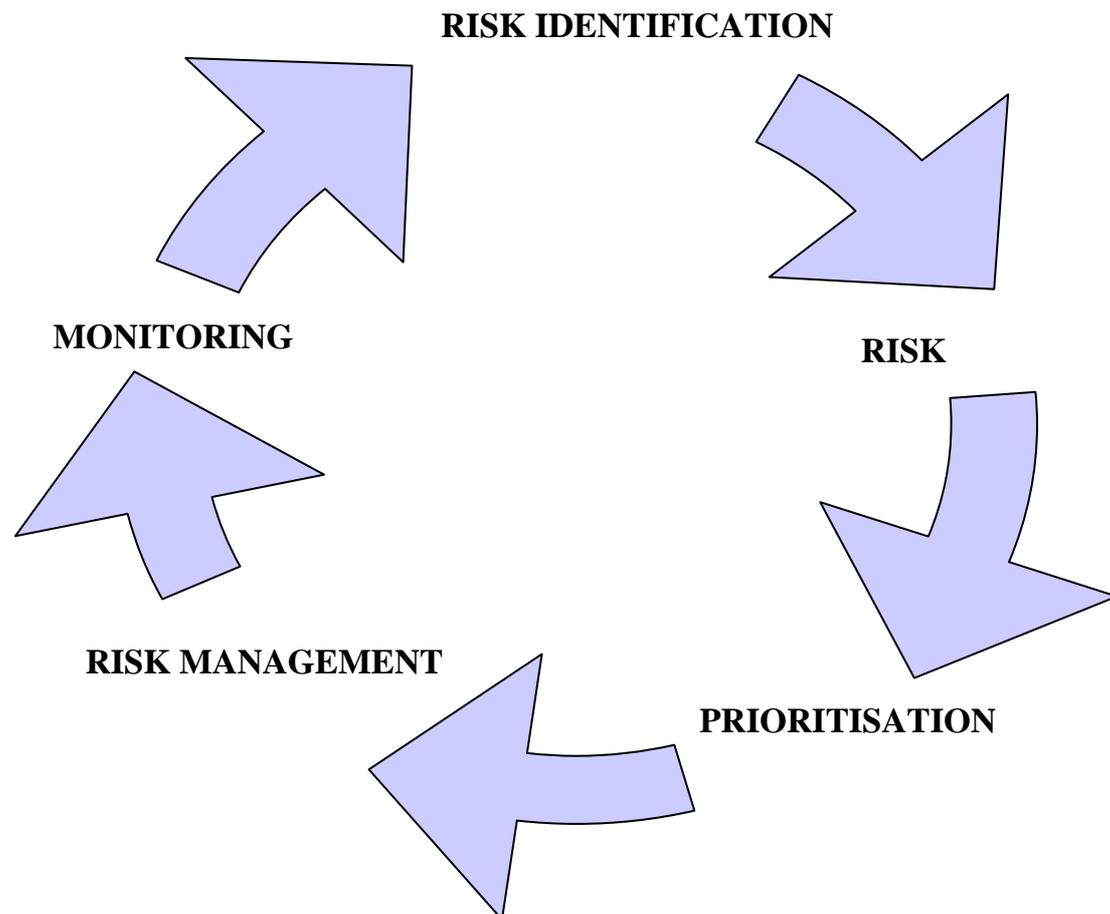


Figure 4: **The Risk Management Cycle.** Source: Adapted from ISO 9000

1. Risk Identification

The relevant group together with a trained facilitator identify risks to their area of work. A series of headings in the “Areas of Risk Matrix” (see Figure 4) can be used to initiate discussion.

AREAS OF RISK MATRIX						
Levels	Business	Social	Legal	Political	Economic	
MACRO	Business Climate	National Demographics	New legislation and Case Law	Government policies/changes	National/international Economy	
	Managerial /Professional	Local Demographics	Mandatory /permissive duties	Funding	Council finances	
LOCAL	Staff	Communities	Statutory Guidance	New targets and duties	Budget setting	
	Technology	Environment	Corporate Governance	Inspectorial regime	Criminal activity	
©.P. Weaver (2007)	Physical	Citizen/Customer	Contracts	Local political priorities	Projects	
Areas of risk matrix	Competition	Partnerships	Civil law	Reputation	External funding	

Fig 5: Areas of Risk Matrix. Source: Quintin Associates Ltd (2007)

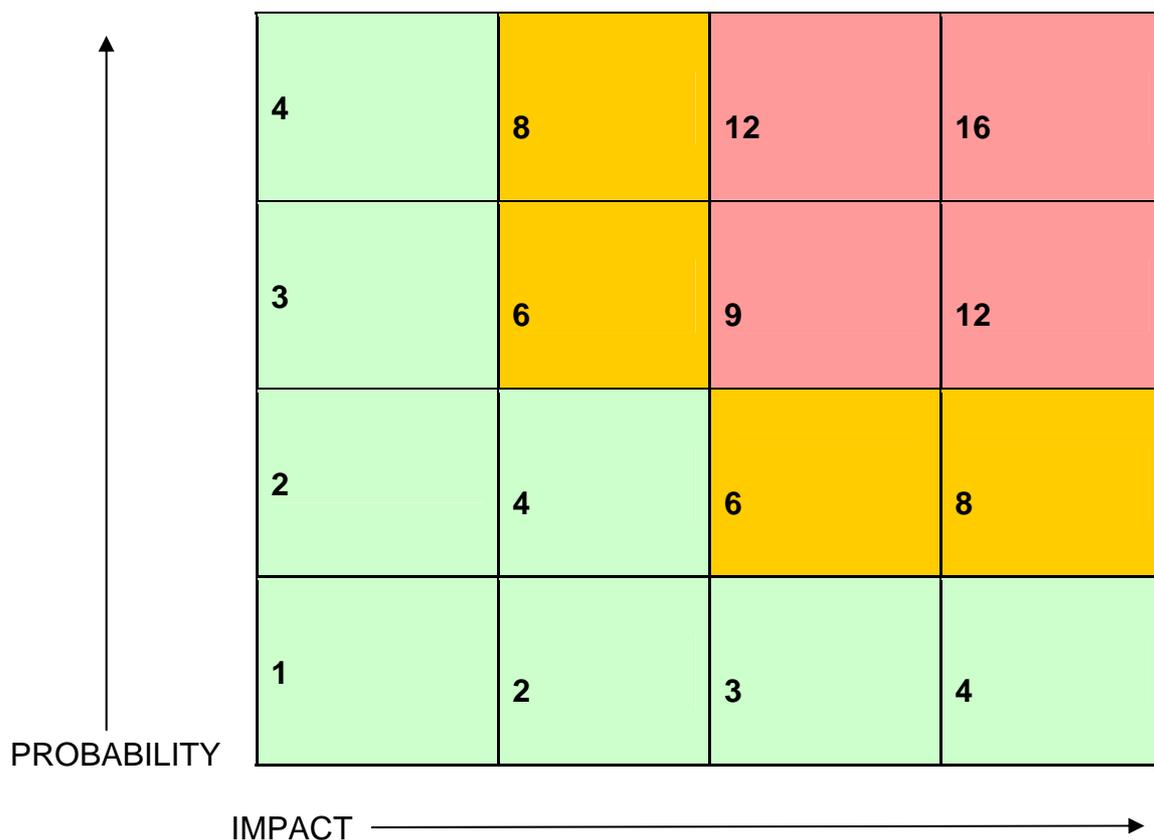
2. Risk Analysis

The same group then rate the risk in terms of “Probability” and “Impact” and the results are plotted on a Risk Assessment Matrix once agreement has been reached. (See Figure 5)

3. Prioritisation

Once the risks have been plotted onto the matrix then the relative priorities can be seen with the highest vulnerabilities occupying A1 which represents a “very high” likelihood with a potentially “catastrophic” impact.

Also plotted on the matrix is the Council’s “appetite for risk” or level of “risk tolerability” as predetermined by the Corporate Management Team. The area where the level of risk is acceptable is shown as the green shaded area so additional control measures are only required for risks falling within the red area with monitoring necessary in the amber areas



KEY		
PROBABILITY		IMPACT
Highly Probable		Major
Likely		Serious
Possible		Significant
Unlikely		Insignificant

Figure 6 The Risk Assessment Matrix. Source: Unknown

4. Risk Management

A Management Action plan (MAP) (See Figure 6) is then prepared for each responsible person containing the risks allocated to them.

The MAP sets out a description of the risk the agreed management action and the timescale for action

5. Monitoring

The collective information of all the MAPS form the Risk Register which has a section for tracking the risk and identifying changes to the level of risk that have occurred through imposed control measures or through other circumstances.

HIERARCHY OF CONTROL

This section deals with the selection of appropriate control measures and **HOW** they should be selected

When identifying control measures it is important that the appropriate control measure is selected. The following table (see Figure 8) sets out a hierarchy for selecting control measures. The appropriate control measure is the one nearest to the top

Control Method	Fundamental Question	Assessment	Action
Elimination	Do we HAVE to do this?	If the answer is NO and the risk is too great	Abort
Substitution	Is there another way of achieving the same objective?	If the answer is YES and the risk is less	Use alternative
Transfer	Could the same objective be achieved by another body or individual or other third party	If the answer is YES and the overall risk is less	Consider transferring the action and risk to a third party
Sharing	Can the risk be shared with a partner or third party?	If the answer is yes and the overall risk is Less	Consider sharing risk
Management	What management interventions will best minimise this risk?	Identify management actions	Allocate duties and if on-going ensure appropriate monitoring regime is implemented
Insurance	Can insurance be purchased to cover loss?	Is the cost of insurance proportional to the risk	Considering insuring against risk

FIG 8: The Hierarchy of Control: Source: Quintin Associates Ltd (2007)

RISK MANAGEMENT LOCUS OF CONTROL

This section deals with the management of on-going risks. It sets out a methodology for transferring risks to the level or area of the organisation that can most efficiently and effectively manage them.

It therefore deals with **WHERE** in the organisation risks should be managed.

It is important that risks are managed at the correct level of the organisation. This means that the risk is managed at the level that holds the authority to implement the necessary control measures.

In the interests of efficiency it is important that risks are managed at the lowest acceptable level within the organisation. However, where risks have a corporate implication or have potentially Major impact and Highly Probability these matters should be brought to the attention of CMT.

Once control measures have been implemented it may be appropriate for that risk to be managed lower in the organisation. It is important therefore that there is a way to enable risks to be transferred between registers. The methodology for this is as follows

Moving Risks UP

- 1) All Red risks should be notified to CMT these will either be added to the Corporate Risk Register for action or will require monitoring reports from the responsible manager concerned during the periodic review of the register.
- 2) Any other risk identified at Area of influence level which could be have corporate implications that may have been overlooked should be notified to CMT for their ranking/consideration and subsequent action.
- 3) All Amber risks which could perhaps be better dealt with corporately or where the control measures might have Corporate implications should be notified to CMT for their ranking/consideration and subsequent action.

Risks can be added to the Corporate Risk Register either during the periodic review or at any CMT by the appropriate Director or Theme Manager.

Risk Management/Health and Safety should be a standing item on every business CMT agenda firstly to provide the opportunity to add risks as set out above and secondly because it is good management practice and was recommended as an action point during our previous inspection by the HSE.

Moving Risks DOWN

- 4) Risks on the Corporate Risk Register which have been passed up as Red risks from Directorates can be passed back once control measures have been put into place which result in a lowering of the risk ranking.
- 5) Risks that are specific to Themes and would be better controlled at that level can be passed down from CMT onto the Service Risk register.
- 6) The steps set out in 4) and 5) Will be carried out during the periodic review of the Corporate Risk Register.

Moving Risks SIDEWAYS

- 7) There may be times when risks are identified within an area of influence that could better be controlled in another area of influence. These should be resolved by the Theme Managers concerned and confirmed in e mail with a copy to the **Theme Managers**. In the event of a failure to agree then the matter should be referred to CMT for consideration and decision.

It is important that the Management of risk is constantly in the minds of CMT and that simple processes are in place to quickly and efficiently control risks at the right level in the organisation.

This methodology sets up both active (periodic review) and passive (standing item on CMT) risk monitoring in place.

PROGRESS AS OF MARCH 2009

This section deals with the progress made so far and deal with **WHERE** the authority is with managing risk.

Significant progress has been made in introducing and implementing Risk Management throughout the organisation as detailed below.

The Risk Management consultant has been working with the Chief Executive, Directors and Core Council Managers firstly to identify and manage high level corporate risks across the authority and secondly to start cascading and embedding the risk assessment process throughout the authority.

- A Strategic Risk Register is in place at corporate level
- The Corporate Risk Register has been reviewed and this will be repeated at 6 monthly intervals.
- The Core Council Managers Risk management registers will be incorporated into the Core Council Managers plans and reviewed as part of the planning and monitoring process
- All large projects will be assessed for risk and Management Action Plans (MAPS) put in place.
- Work has now been completed to assess the risks at operational level throughout the Council and every unit has now produced Management Action Plans to control the risks identified.
- Risk Management has now been included in the corporate staff induction day.
- The Risk Management Strategy has been reviewed and updated in March 2009.

[Actions planned for the future](#)

Now that the system has been set up it will be necessary to ensure that it is maintained.

- Registers and Management Action Plans will be reviewed on a regular basis
- A mechanism has now been devised and incorporated into this document to allow risks to move between the plans to ensure that they are being managed at the appropriate level
- The revised Risk management strategy will be presented to the Corporate Governance Committee

- A review of partnerships will be carried out on an annual basis
- All Projects will be subject to the risk management protocol
- System of Programme Management put in place

This will be led by the partnerships team within the Performance and Client Theme. Shirlene Adam will keep an overview of this as the lead Director.

THE STATEMENT OF INTERNAL CONTROL

The Accounts and Audit Regulations require audited bodies to:-

- conduct a review at least once a year of the effectiveness of its system of internal control; and
- publish a Statement on Internal Control (SIC) each year with the authority's financial statements.

The purpose of the SIC process is to provide a continuous review of the effectiveness of the Council's internal control and risk management systems, so as to give assurance on their effectiveness and/or to produce a management action plan to address identified weaknesses in either process. Indeed, the process of preparing the SIC itself does add value to the corporate governance and internal control framework of the authority.

The SIC document is about all corporate controls and is not confined to financial issues. It must be signed by the s151 Officer, the Chief Executive, and the Leader of the Council - who must all be satisfied that the document is supported by reliable evidence and accurately reflects the internal control environment.

The SIC is a corporate document, and as such must be owned by senior officers and members of the authority. A working group will carry out the formal review and prepare a draft SIC for consideration by CMT in late May each year.

BIBLIOGRAPHY

ALARM (2001) Risk Management – A Key to Success, a guide to understanding and managing risk

Audit Commission (2001) Worth the risk – improving risk management in local government. Audit Commission. London.

Audit Commission (2003) Corporate Governance improvement and trust in local public services Audit Commission. London.

Centre for Businesses Excellence (2000) Implementing Turnbull - Aboardroom briefing The Institute of Chartered Accountants, London

CIPFA/SOLACE (2001) Corporate governance in Local Government –A keystone for community governance CIPFA. London.

CIPFA (2003) Guidance on internal control and risk management in principal local authorities and other relevant bodies to support compliance with the accounts and audit regulations 2003 CIPFA. London.

H. M. Government (2004) The Civil Contingencies Act HMSO London

H. M. Government (2004) Risk Management an assessment framework London

H.M.Treasury (2004) Management of Risk – A strategic overview HMSO. London.

H.M.Treasury (2004) The Orange book management of risk principles and concepts HMSO. London.

H.M.Treasury (2004) Risk Management an assessment framework HMSO. London

HSE (1991) Successful Health and Safety Management HSG65 HSE London

HSE (2006) Essentials of Health and Safety HSE London

INSTITUTE OF CHARTERED ACCOUNTANTS (1999) Internal control guidance for directors on the combined code ICA. London

INSTITUTE OF CHARTERED ACCOUNTANTS (2000) Implementing Turnbull a boardroom briefing ICA. London

MI5 (2006) Planning for disaster <http://www.mi5.gov.uk/output/Page267.html>

National Audit office (2000) Supporting innovation: Managing risk in government departments. NAO, London

Rayner, J. (2003) Managing Reputational Risk; Wiley, London.

TDBC (2004) Communications Strategy 2004-2007 .Taunton Deane Borough Council

TDBC (2005) TDBC general civil contingencies response plan Taunton Deane Borough Council

TDBC (2006) Corporate Strategy Taunton Deane Borough Council

TDBC (2006) Risk Management Sharepoint site
<http://portal/sites/ISUNIT/Web%20Part%20Pages/Risk%20Management.aspx>

TDBC (2006) Health and safety Sharepoint site

ZMMS/SOLACE (2000) Chance or Choice Solace, London.

APPENDICES

(Insert Risk Registers)