

Risk Management Q3 2025/26 Report – Part I

Committee considering report:	Governance Committee
Date of Committee:	28 April 2026
Portfolio Member:	Cllr Iain Cottingham
Date Portfolio Member agreed report:	16 April 2026
Report Author:	Martyn Sargeant / Beatriz Teixeira

1. Purpose of the Report

- 1.1 To highlight the 17 corporate risks (as at the end of December 2025) that need to be considered by the committee and outline the actions that were being taken to mitigate those risks, in accordance with the [West Berkshire Council Risk Management Strategy](#)
- 1.2 To call attention to changes observed in the Corporate Risk Register (CRR) during the reference period, more specifically, those related to a change in scoring or to the closure or inclusion of a risk in the register.

2. Implications and Impact Assessment

Implication	Commentary		
Financial:	None.		
Human Resource:	None.		
Legal:	None.		
Risk Management:	The report outlines the key risks that Corporate Board are monitoring / managing at present.		
Property:	None.		
Policy:	There are no policy implications associated with this report.		
	Positive	Neutral	Negative
			Commentary
Equalities Impact:			
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		x	
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		x	

Environmental Impact:		x		
Health Impact:		x		
ICT or Digital Services Impact:		x		
Council Strategy Priorities or Business as Usual:	x			Risk management activities support the delivery of the objectives relevant to the Council Strategy priorities and other business as usual areas.
Data Impact:		x		
Consultation and Engagement:	The report is based on the updated Service Risk Registers provided by Service Directors. The updating of the Service Risk Registers includes a requirement that changes are discussed at the relevant Directorate Management Team meetings and approved by relevant Portfolio Holder. Corporate Management Team receives a copy of this report.			

3. Executive Summary

- 3.1 This report summarises a range of information relating to the Corporate Risk Register (CRR) and analyses any developments and emerging risks. It updates the committee on key issues and actions that they should be aware of.
- 3.2 During quarter 3 of 2025/2026 (as of 31 December 2025) the following changes were made to the CRR:

From the Resources directorate

- (a) One compliance risk had its score increased from 12 to 16, thus exacerbating the Council's acceptable exposure limit for that type of risk.
- (b) One new reputational risk with score of 15

From the Place directorate

- (c) One reputation risk had its score increased from 12 to 16 thus exacerbating the Council's acceptable exposure limit for that type of risk.
- (d) One compliance risk had its score reduced from 12 to 6
- (e) One personal, staff or customer-related risk had its score reduced from 9 to 6, thus moving back within the Council's acceptable level of exposure

- 3.3 At the end of the quarter, there were in total 17 risks in the Corporate Risk Map, with over half of them (10) at a risk exposure level higher than the acceptable limit established by the [Council's Risk Management Strategy](#).

Corporate Risk Register Q3 2025/2026 (v1.2)

- 3.4 More detailed information on the modifications to the Corporate Risk Register can be found in Part II of this report (Part II - Appendix A: Changes in the CRR)
- 3.5 The submission of a part II report is due to the presence of exempt information, in accordance with Part 1 of Schedule 12A of the Local Government Act 1972, as amended by the [Local Government \(Access to Information\)\(Variation\) Order 2006. Rule 8.10.4 of the Constitution also refers](#). More specifically, information relating to:
 - financial/business affairs of particular person
 - legal privilege
 - proposed action to be taken by the Local Authority

4. Assurance on the risk management approach

4.1 The matrix below maps the risk scorings associated with the different risk exposure levels. These were the thresholds utilised to assess if the risks currently in the Corporate Risk Register exceed acceptable parameters as set by the Risk Management Strategy (Figure 1).

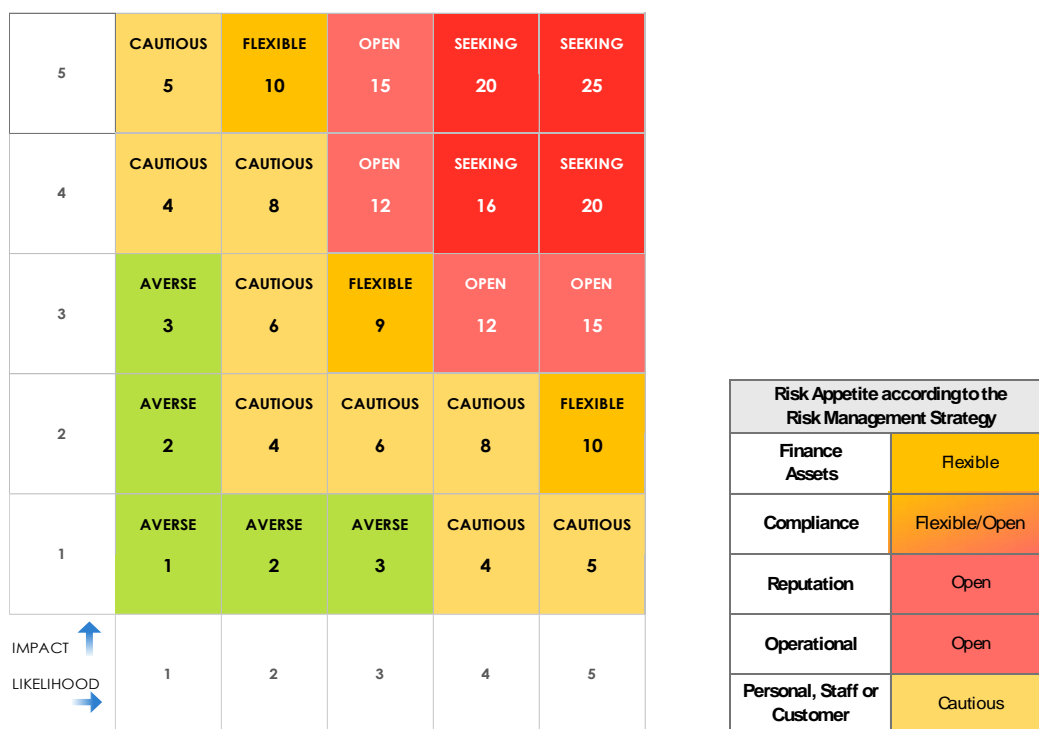


Figure 1. Heat map of risk appetite levels and Risk appetite levels according to the Risk Management Strategy

- 4.2 The table at paragraph 6.1 includes details of the relevant appetite parameters and ranks each risk according to whether it exceeds the appetite and to what extent. This is done with a simple RAG rating as follows:
- RED: exceeds appetite threshold by three or more points.
 - AMBER: exceeds appetite threshold by up to two points.
 - GREEN: at or below the appetite threshold.

5. Corporate Risk Register Heat Map (public version)

5.1 The Corporate Risk Register (CRR) is designed to summarise all major risks escalated by Directors and Service Leads for action or active monitoring at corporate level. The method used to score risks is detailed as part of the Risk Management Strategy. The risks and their respective scores can be found in the table below.

N.	Directorate	Primary Risk Category	Current Score (Q3)		Score Variation from Q2
			Score	Level	
1	Resources	Financial loss	25	Extreme	0
2	People (Children)	Financial loss	16	Extreme	0
3	Place	Compliance	6	Moderate	↓6
4	Place	Compliance	16	Extreme	0
5	Resources	Assets (Physical & Information)	20	Extreme	0
6	Place	Reputation	16	Extreme	↑4
7	Place	Compliance	12	High	0
8	Place	Personal, Staff or Customer	9	High	0
9	People (Children)	Personal, Staff or Customer	10	High	0
10	People (Children)	Personal, Staff or Customer	9	High	0
11	People (Children)	Personal, Staff or Customer	9	High	0
12	Resources	Compliance	16	Extreme	↑4
13	Place	Personal, Staff or Customer	6	Moderate	0
14	Place	Personal, Staff or Customer	6	Moderate	↓3
15	Resources	Financial loss	9	High	0
16	People (Adults)	Financial loss	8	Moderate	0
17	Resources	Reputation	15	Extreme	New

Table 1. Risk scores (public version)

5.2 As of the end of Q3, the 17 risks in the CRR (Figure 3) were categorised as such: 7 *extreme*, 6 *high*, and 4 *moderate* (Figure 4). The most common primary risk category is *personal, staff or customer*, which accounts for 6 risks. The category *financial* comes in second with 4 risks and *compliance* in third, with 4 risks. The classification of all risks in the CRR is illustrated in the graphs below (Figure 2).

Corporate Risk Register Q3 2025/2026 (v1.2)

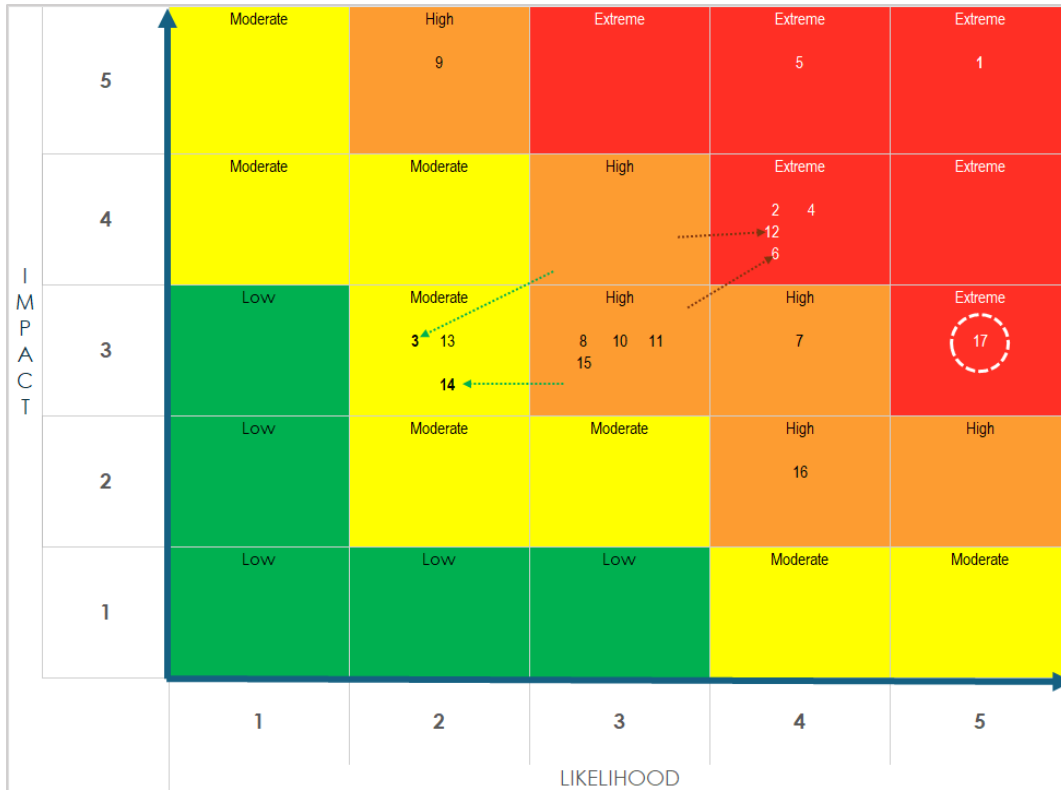


Figure 3. Heat map with current risk scores (public version)

N.	Directorate	Primary Risk Category
1	Resources	Financial loss
2	Children	Financial loss
3	Place	Compliance
4	Place	Compliance
5	Resources	Assets (Physical & Information)
6	Place	Reputation
7	Place	Compliance
8	Place	Personal, Staff or Customer
9	Children	Personal, Staff or Customer
10	Children	Personal, Staff or Customer
11	Children	Personal, Staff or Customer
12	Resources	Compliance
13	Place	Personal, Staff or Customer
14	Place	Personal, Staff or Customer
15	Resources	Financial loss
16	Adults	Financial loss
17	Resources	Reputation

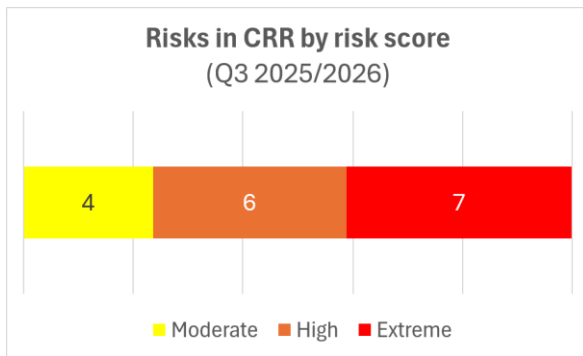


Figure 4. Risks in CRR by risk score



Figure 2. Risks in CRR by primary category

6. Overview of the Corporate Risk Register (public version)

6.1 The table below presents the exposure levels of the 17 risks in the CRR vis-à-vis their acceptable levels according to the Risk Management Strategy (Table 2).

N.	Directorate	Primary Risk Category	Current Score (Q3)	Acceptable Risk Exposure	Current Risk Exposure	Deviation from Risk Appetite
1	Resources	Financial loss	25	Flexible	Seeking	↑15
2	Children	Financial loss	16	Flexible	Seeking	↑6
3	Place	Compliance	6	Flexible/ Open	Open	↓2
4	Place	Compliance	16	Flexible/ Open	Seeking	↑1
5	Resources	Assets (Physical & Information)	20	Flexible	Seeking	↑10
6	Place	Reputation	16	Open	Seeking	↑1
7	Place	Compliance	12	Flexible/ Open	Open	No deviation
8	Place	Personal, Staff or Customer	9	Cautious	Flexible	↑1
9	Children	Personal, Staff or Customer	10	Cautious	Flexible	↑2
10	Children	Personal, Staff or Customer	9	Cautious	Flexible	↑1
11	Children	Personal, Staff or Customer	9	Cautious	Flexible	↑1
12	Resources	Compliance	16	Flexible/ Open	Seeking	↑1
13	Place	Personal, Staff or Customer	6	Cautious	Cautious	No deviation
14	Place	Personal, Staff or Customer	6	Cautious	Cautious	No deviation
15	Resources	Financial loss	9	Flexible	Flexible	No deviation
16	Adults	Financial loss	8	↑4	Cautious	↓1
17	Resources	Reputation	15	Open	Open	No deviation

Table 2. Overview of Corporate Risk Register (Public Version)

Corporate Risk Register Q3 2025/2026 (v1.2)

- 6.2 As shown in the table, the scores attributed to ten of the risks currently in the Corporate Risk Register exceed the acceptable levels of risk appetite set in the Council's Strategy – three of them by 3 points or more. The remaining risks are currently within or below the acceptable risk levels, as illustrated in Figure 5.

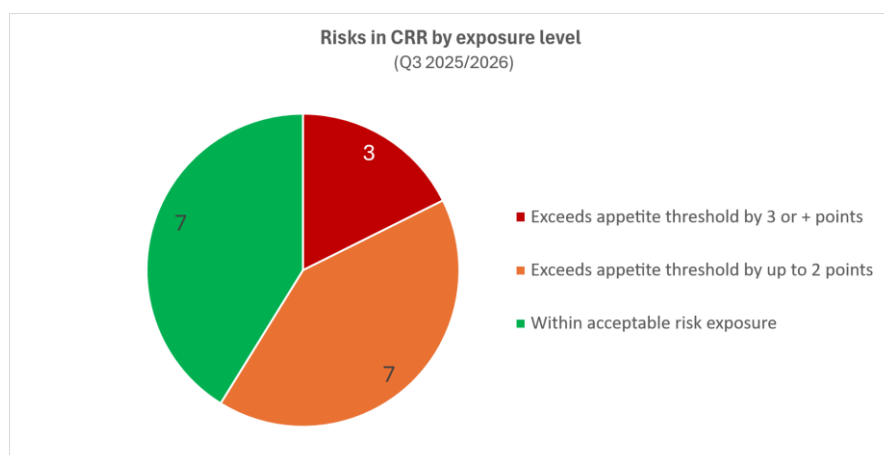


Figure 5. Risks in CRR according to their acceptable exposure levels

- 6.3 More details on the risks currently in the Corporate Register, information on mitigation actions in place and on emerging risks are available in Part II of this report (Appendix B: Overview Corporate Risks).

7. Development of risk appetite

- 7.1 At its last meeting, the committee was updated on work to further develop the Council's risk appetite, building on the organisational-level appetite identified as part of the risk management strategy. Since then, each directorate has undertaken an exercise to define its risk appetite, and these are summarised in the table below.

	Resources	Place	Children & Families	Adult Social Care
Financial/asset	Flexible	Flexible	Not identified*	Flexible
Compliance	Flexible	Flexible	Averse	Cautious
Reputation	Cautious	Open	Flexible	Flexible
Operational	Cautious	Flexible	Open	Open
Personal	Cautious	Cautious	Cautious	Averse

Table 3. Risk appetite by Directorate

*Children and Family Services felt unable to identify an appetite for financial/asset. Although the directorate makes significant financial commitments, it is not putting money 'at risk' by doing so, which is driven by compliance.

7.2 The chart below shows a comparison of the four directorates' identified risk appetite against the corporate appetite, where 1 = adverse, 2 = cautious, 3 = flexible, 4 = open, and 5 = seeking .

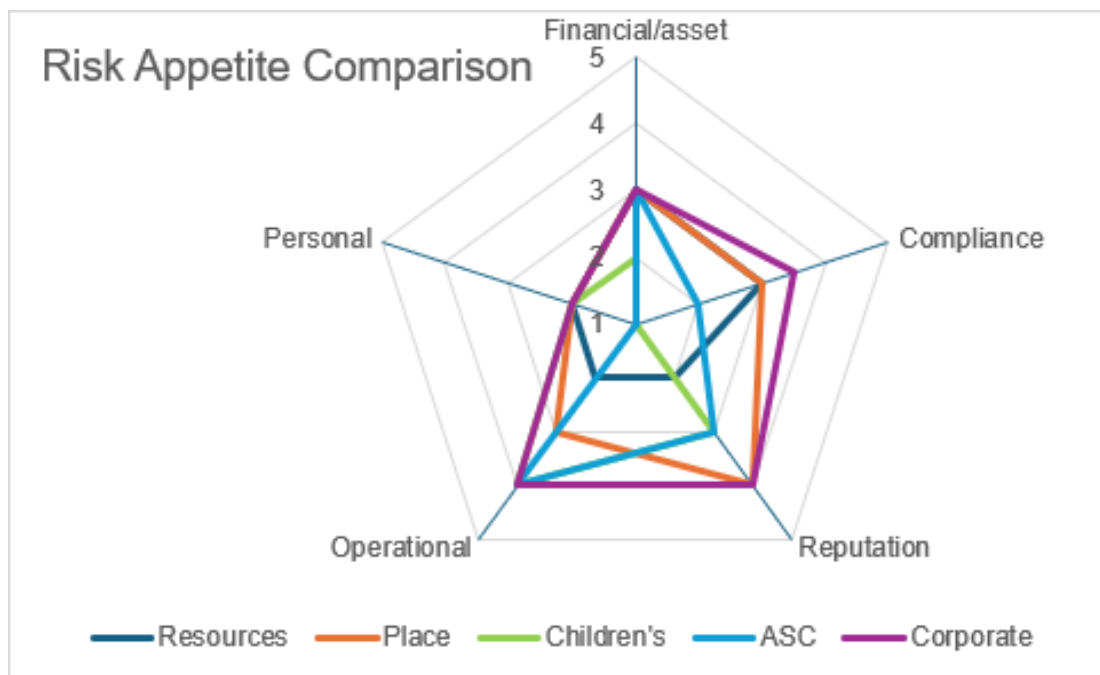


Figure 6. Risk appetite comparison

7.3 The next steps are to adapt the risk register to take into account each directorate's appetite, so this can be considered as part of regular reviews.

8. Proposal(s)

8.1 That the Committee be informed of the current position (as at the end of December 2025) and actions undertaken to minimise the impact for existing 17 risks on the Corporate Risk Register (CRR), which are described in Appendix B and detailed in Appendix C, in the confidential Part II of this report.

9. Conclusion

9.1 The report highlighted the variations observed in the Corporate Risk Register until the end of Q3 2025/2026. At time of reporting, there were 17 risks in the CRR, all of which have been assessed in accordance with the Risk Management Strategy, including the acceptable exposure levels as per the Council's risk appetite.

9.2 More information on individual risks and the actions in place and planned for their mitigation can be found in the Part II of this report, more specifically in:

- Appendix A – Changes in the Corporate Risk Register (Confidential)
- Appendix B – Overview of the Corporate Risk Register (Confidential)
- Appendix C – Detailed Corporate Risk Register (Confidential)

Background Papers:

None

Subject to Call-In:

Yes: No:

- The item is due to be referred to Council for final approval
- Delays in implementation could have serious financial implications for the Council
- Delays in implementation could compromise the Council's position
- Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months
- Item is Urgent Key Decision
- Report is to note only

Wards affected: N/A

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