



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Chief Executive

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Item 5

19th November 2025

HALF YEARLY CORPORATE RISK MANAGEMENT REPORT

Purpose of Report:

To provide the Committee with an update on the Council's Corporate Risk Register and risk management activity.

Recommendations:

The Committee is asked to note the contents of this report and the attached Summary Corporate Risk Register.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes ☐ No ☐ consulted: Yes ☐ No ☐

PLEASE NOTE THE FOLLOWING:

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1. Introduction

- 1.1 This report provides the Committee with an update on the Council's Corporate Risk Register and risk management activity.

2. Background

- 2.1 The Council's Corporate Risk Management Framework requires that a Corporate Risk Register (CRR) is maintained to identify and manage strategic risks i.e. uncertainties that may impact the achievement of the Council's vision, strategic objectives and priorities.
- 2.2 The CRR is a live document that is maintained by Corporate Policy and Governance (CP&G) and kept under review, and informed by, the Corporate Risk Management Forum (RMF), Corporate Leadership Team (CLT) and risk owners. The RMF is chaired by CP&G and comprised of representatives from across the Council Family who review existing risks and consider changes and any new or emerging areas of risk.

3. Current Position

(a) Review of Corporate Risk Register

- 3.1 Risk continues to be assessed in accordance with the Framework and the CRR includes **24** risks, each of which has been aligned to the four grand challenges within the [Council's Strategic Plan 2022 – 2027](#). A primary alignment is shown but, given their cross-cutting nature, a number of risks align to one or more grand challenges.
- 3.2 A summary of the CRR is attached at Appendix 1 providing information on current risks including risk scoring for the previous three reporting period and any changes. Further information on the risk scoring and rating methodology are also attached at Appendix 2. It should be noted that risk scores shown are residual risk scores which are a product of the probability and impact of risks occurring, after the application of control and mitigating actions.
- 3.3 In the current reporting period, **10** risks have been rated as very high i.e. with a risk score of 15 and over. Table 1 lists them below:

Table 1 – Very High Rated Risks (Risks ranked in order of score)

Risk Score	Risk Ref	Risk Title
20	0002	Fiscal Uncertainty
	0007	Impact of Historic Child Abuse Inquiry
	1954	Impact of the rising cost of living
	2074	Cyber Security
	2288	Failure to successfully implement Pay and Grading Scheme
16	0008	Failure of key, large scale contractors / service providers
	0009	Major incident / service disruption

Risk Score	Risk Ref	Risk Title
	0011	Significant Industrial Action
	0012	Failure to comply with Health and Safety regulations
15	0005	Failure to fulfil duty of care to children and vulnerable adults

3.4 Table 2 sets out the material changes to the CRR since the last reporting period in June 2024.

Table 2 – Changes in the Reporting Period

Risk Ref.	Risk Title	Change	Comment
2694	Failure to successfully implement ERP System	New risk	New risk to reflect the ongoing work on Enterprise Resource Planning (ERP) noting clear mitigations through programme management.
0018	Significant Asset Failure, damage or loss	Increased	An interim increase in score as a result of ongoing Risk in Focus work – see Para 3.9 below.
0029	Educational Attainment and Supporting Sustainable Destinations	Decreased	A decrease in residual score as a result of improvements in attainment for S4 and S5 at key SCQF levels. The potential for low educational attainment and unsuitable destinations remains a high risk and still requires active intervention. This includes: targeted support, tracking systems, and partnership working. These are continually monitored and strengthened to reduce the impact on learners. ensuring that schools and services stay focused on improving outcomes and supporting pupils into positive destinations.

3.5 Following report presented to, and discussion at FASC in May and June 2025, officers have considered the visibility of Subject Access Requests (SARs), and other information based regulatory requirements, such as FOI, within the Corporate Risk Register (CRR).

3.6 It is noted that this matter is addressed by Risk 0013 – Failure to protect and govern information assets. Specifically, within the cause of the risk description

– “non-compliance with GDPR and other relevant legislation”. Service-level risk registers also reflect this risk at a local level, covering legislation such as SARs, Freedom of Information (FOI), and other statutory or regulatory timescales.

- 3.7 Through the Risk Management Framework, Officers continue to monitor emerging events and areas of uncertainty, assessing how these should be reported and managed within the CRR.

(b) Risks to the Council of the ALEO Structure

- 3.8 The Council has set up a number of ALEOs, including charities and Limited Liability Partnerships (LLPs). The risks that may arise from such a structure are monitored alongside the Corporate Risk Register. There are seven such risks, shown at the foot of **Appendix 1**.

(c) Risk in Focus

- 3.9 On a regular basis, the Risk Management Forum selects one risk from the CRR for in-depth review. This is particularly suited to risks that are aligned to various grand challenges, the aim being to ensure the risk continues to be scoped, described and assessed appropriately and to consolidate details of control and mitigating actions.
- 3.10 During Summer 2025, this review focused on:
- 0018 – Significant asset failure, damage or loss.
- 3.11 Comments were received from services across the Council Family that suggested refinements and updates to the risk title, description, score, mitigations / controls and establishing new actions.
- 3.12 These comments were reviewed and acknowledged by the Risk Owner, Responsible Officers and Corporate Governance. However, during discussions, it was noted that several key interrelated issues – spanning administrative, operational, and strategic areas – are impacting the risk but are not currently reflected in its existing assessment.
- 3.13 As these issues require further consideration before they can be incorporated into any updates, Officers have deferred finalising changes to the risk. In the interim, the risk score has been increased from 9 to 12, with the probability component increasing from 3 to 4. This updated score provides a more accurate reflection of the current position.

(d) Business Continuity Management

- 3.14 The Council continues to apply the Corporate Business Continuity Management (BCM) Framework which provides a step-by-step guide on Services’ responsibilities for all stages of the BCM lifecycle.
- 3.15 Through the Business Continuity Forum (BCF), an officer-led forum with representatives from all council services and ALEOs and chaired by Digital Services, the business continuity community continues to drive improvements in planning; share information and experiences and support the Council’s ability to sustain service delivery in the event of disruption

3.16 The 2025/26 business continuity work plan is in place and is progressing. Current activity includes:

- Annual reviews of all BC documentation including Business Continuity Plans and Business Impact Assessments.
- Lessons learned activity and associated action planning following a number of incidents throughout 2025.
- Service level and Corporate testing and exercising.

4. Policy and Resource Implications

Resource Implications:

<i>Financial:</i>	There are no new financial implications.
<i>Legal:</i>	There are no new legal implications.
<i>Personnel:</i>	There are no new personnel implications.
<i>Procurement:</i>	There are no new procurement implications.

Council Strategic Plan: Corporate risk management supports each of the four Grand Challenges in the Council Strategic Plan 2022 to 2027.

Equality and Socio- Economic Impacts:

<i>Does the proposal support the Council's Equality Outcomes 2017-22</i>	There is no specific risk-related outcome.
<i>What are the potential equality impacts as a result of this report?</i>	No new direct impacts.
<i>Please highlight if the policy/proposal will help address socio economic disadvantage.</i>	N/A

Sustainability Impacts:

<i>Environmental:</i>	No new direct impacts.
<i>Social, including opportunities under</i>	No new direct impacts.

*Article 20 of the
European Public
Procurement
Directive:*

Economic: No new direct impacts.

**Privacy and Data
Protection impacts:** No new direct impacts.

5. Recommendations

- 5.1 The Committee is asked to note the contents of this report and the attached Summary Corporate Risk Register.

Appendix 1 – Summary Corporate Risk Register

(a) Corporate Risks (Risks ranked in order of highest to lowest)

Risk Ref	Risk Title	Residual Risk Score	Residual Impact x Probability	Strategic Plan Grand Challenges 2022 - 2027 Alignment	Changes since June 2025	Previous Scoring		
						June - 25	Nov- 24	May- 24
0002	Fiscal Uncertainty	20	4x5	Delivery of essential services	None	20	20	20
0007	Impact of Historic Abuse Inquiry	20	4x5	Reduce poverty and inequality	None	20	20	20
1954	Impact of the rising cost of living	20	4x5	Increase opportunity/ prosperity	None	20	20	20
2074	ICT Security	20	5x4	Delivery of essential services	None	20	20	20
2288	Failure to successfully implement Pay and Grading Scheme	20	5x4	Delivery of essential services	None	20	20	20
0008	Failure of key, large scale contractors / service providers	16	4x4	Delivery of essential services	None	16	16	16
0009	Major incident / service disruption	16	4x4	Delivery of essential services	None	16	16	16
0011	Significant industrial action	16	4x4	Delivery of essential services	None	16	16	16
0012	Failure to comply with Health and Safety regulations	16	4x4	Delivery of essential services	None	16	16	16
0005	Failure to fulfil duty of care to children and vulnerable adults	15	5x3	Reduce poverty and inequality	None	15	15	15
0001	Constitutional Uncertainty	12	3x4	Delivery of essential services	None	12	12	12

Risk Ref	Risk Title	Residual Risk Score	Residual Impact x Probability	Strategic Plan Grand Challenges 2022 - 2027 Alignment	Changes since June 2025	Previous Scoring		
						June - 25	Nov-24	May-24
0004	Poverty and Inequality	12	4x3	Reduce poverty and inequality	None	12	12	20
0013	Failure to protect and govern information assets	12	4x3	Delivery of essential services	None	12	12	12
0015	Lack of Workforce Knowledge, Capability and Capacity	12	3x4	Delivery of essential services	None	12	12	12
0016	Deficiencies in Internal Control Environment	12	3x4	Delivery of essential services	None	12	12	12
0018	Significant asset failure, damage or loss	12	3x4	Delivery of essential services	Increase	9	9	9
0029	Educational Attainment and Supporting Sustainable Destinations	12	4x3	Increase opportunity/prosperity	Decrease	16	16	16
0909	Insufficient response to climate and ecological emergency	12	4x3	Climate Emergency	None	12	12	12
0984	Failure to maximise Glasgow's cultural and sporting assets	12	4x3	Reduce poverty and inequality	None	12	12	12
2570	Increase of High Legal Challenge	12	4x3	Delivery of essential services	None	12	n/a	n/a
2694	Failure to Successfully Implement ERP System	12	3x4	Delivery of essential services	New	n/a	n/a	n/a

Risk Ref	Risk Title	Residual Risk Score	Residual Impact x Probability	Strategic Plan Grand Challenges 2022 - 2027 Alignment	Changes since June 2025	Previous Scoring		
						June - 25	Nov- 24	May- 24
0017	Failure to deliver the Capital Investment Programme	9	3x3	Increase opportunity/ prosperity	None	9	9	9
0024	Failure to deliver / manage regeneration of the city including major projects	9	3x3	Increase opportunity / prosperity	None	9	9	9
0025	Failure in governance of the ALEOs	6	3x2	Delivery of essential services	None	6	6	6

(b) Risks of the ALEO Model (Risks ranked in order of highest to lowest)

Risk Ref	Risk Title	Residual Risk Score	Residual Impact x Probability	Strategic Plan Grand Challenges 2022 - 2027 Alignment	Changes since June 2025	Previous Scoring		
						June - 25	Nov- 24	May- 24
0614	ALEO Financial Performance	12	3x4	Delivery of essential services	None	12	12	15
0623	ALEO Delivery of Council Services	12	3x4	Delivery of essential services	None	12	12	12
0615	ALEO Conflict of Interest	6	2x3	Delivery of essential services	None	6	6	6
0616	ALEO Reputational Damage	6	3x2	Delivery of essential services	None	6	6	6
0618	ALEO Organisational Instability	4	2x2	Delivery of essential services	None	4	4	4

0621	ALEO Fitness for Purpose of the ALEO Model	4	4x1	Delivery of essential services	None	4	4	4
0622	ALEO Loss of Charitable Status	3	3x1	Delivery of essential services	None	3	3	3

Appendix 2 – Risk Assessment Methodology

Risk Rating:		Very High	High	Medium	Low		
PROBABILITY	Almost certain	5	5	10	15	20	25
	Likely	4	4	8	12	16	20
	Possible	3	3	6	9	12	15
	Unlikely	2	2	4	6	8	10
	Rare	1	1	2	3	4	5
		1	2	3	4	5	
		Negligible	Minor	Moderate	Major	Critical	

Assessing Probability

Score	Description	Occurrence (%)	Guidance
5	Almost certain	80 – 100%	Hard to imagine the event not occurring - event occurs regularly
4	Likely	60 – 79%	Probable - more likely to occur than not
3	Possible	35 – 59%	Reasonable chance of occurrence – the event may happen
2	Unlikely	15 – 34%	Not expected to occur and unlikely but still not exceptional
1	Extremely unlikely	0 – 14%	Hard to imagine the event happening, only in exceptional circumstances or once in every 10 years

Assessing Impact

Score	Description of impact on ability to deliver defined objectives
5	Fundamental / catastrophic
4	Major
3	Moderate
2	Minor
1	Insignificant / negligible