

Risk Register - Law and Governance															
Print Date: 06 Mar, 2025															
Risk Code	Risk Event	Primary Risk Category	Risk Type	Responsible Person	Causes	Risk Effects	Initial Impact	Initial Likelihood	Initial Risk Rating	Existing Controls	Risk Treatment	Revised Impact	Revised Likelihood	Revised Risk Rating	Risk Action Title
IA01	Increase in theft/fraud or irregularities.	Compliance	Operational Risk	Sandy Gomez - Chief Internal Auditor	Cost of living crisis. Inadequate governance arrangements.	Loss of assets/resources and cash.	3.00 Significant	1.00 Unlikely	Low	Anti-money laundering regulations. National fraud initiative.	Retain the threat	3.00 Significant	1.00 Unlikely	Low	
IA02	Unable to carry out the Internal Audit Strategic Plan or Operational Plan.	Workforce	Operational Risk	Sandy Gomez - Chief Internal Auditor	No resilience in the event of staff sickness.	Loss of money. Non-compliance fines. Hand grant money back. Loss of reputation.	3.00 Significant	2.00 Possible	Medium		Retain the threat	3.00 Significant	2.00 Possible	Medium	
CE004	Failure to respond to enquiries/requests for information within statutory timescales (including FOI and complaints)	Legal	Operational Risk	Tim Langley - Chief Officer, Law and Governance	Lack of resources and time pressures on staff across all departments	Escalation to formal complaints and resultant consequences.	3.00 Significant	2.00 Possible	Medium	Continued monitoring of department response rates. Guidance, policies and procedures. Department. representatives. Existence of Publications Scheme on Comhairle's web site which aims to reduce the number of FOI requests (not currently functioning following cyberattack). Awareness raising sessions.	Retain the threat	3.00 Significant	2.00 Possible	Medium	
CE005	Resource issues on the Democratic Services during Elections. Snap Election.	Workforce	Operational Risk	Tim Langley - Chief Officer, Law and Governance	Statutory election demands.	Impact and pressures on existing administrative resources. In the event of a Snap Election unable to hold a Committee Series occurring at the same time.	3.00 Significant	2.00 Possible	Medium	A special meeting of Full Council would be held for necessary Reports. Flexibility within the team.	Retain the threat	3.00 Significant	2.00 Possible	Medium	
CE008	The Comhairle's procurement processes are not adhered to	Compliance	Operational Risk	Tim Langley - Chief Officer, Law and Governance	Lack of training and knowledge of procurement procedures.	Financial penalty. Inefficiencies.	3.00 Significant	2.00 Possible	Medium	Procurement policy and guide held on Intranet. Staff offered procurement training. Limited trained staff have access to PCF and PCF Tender portals. Procurement risk register owned by the Steering Group.	Reduce the threat	3.00 Significant	1.00 Unlikely	Low	Review Procurement Training Programme
CE010	Mishandling sensitive information	Legal	Operational Risk	Tim Langley - Chief Officer, Law and Governance	Human error. Remote working. Use of mobile devices. New/unknown ways of working with Case Management Systems.	Data security breach. Non-compliance resulting in fine. Harm caused to those whose data was mishandled.	3.00 Significant	2.00 Possible	Medium	Policies include data protection, and data security re home-working. Data Protection Training updated in 2025 post cyberattack and is now mandatory for all staff. IT lead on encryption, IT security etc. Data Protection Officer monitors the level of reported data breaches.	Retain the threat	3.00 Significant	2.00 Possible	Medium	
CE013	Lack of resilience within staffing levels.	Workforce	Operational Risk	Tim Langley - Chief Officer, Law and Governance	Reduced resources. Staff turnover.	Knowledge and expertise is concentrated in very small numbers of staff. Senior staff have to provide cover throughout the service.	2.00 Moderate	3.00 Likely	Medium		Retain the threat	2.00 Moderate	3.00 Likely	Medium	