ARGYLL AND BUTE COUNCIL | **AUDIT AND SCRUTINY COMMITTEE**

CHIEF EXECUTIVE | **4 SEPTEMBER 2025**

STRATEGIC RISK REGISTER

1.0 INTRODUCTION

1.1 This report provides members with an update on the Council's Strategic Risk Register (SRR).

2.0 RECOMMENDATIONS

2.1 It is recommended that the Audit and Scrutiny Committee endorse the updated SRR (Appendix 1).

3.0 DETAIL

3.1 The Council's Constitution requires the Chief Executive to attend one meeting of the Audit and Scrutiny Committee per annum to report on how the Council is addressing its key strategic risks and other matters of interest. Paul Macaskill, Chief Internal Auditor (CIA) will present the update on behalf of the Chief Executive.

3.2 The new format of the SRR and the Operational Risks Registers (ORR) and the associated processes to monitor and update them were revised. These are subject to regular internal audit review which has confirmed compliance with these procedures.

3.3 The Council's SRR continues to be updated by the SMT on a bi-annual basis on dates agreed with the CIA however it will also be updated if and when the Strategic Management Team (SMT) feel there is a specific requirement.

3.4 As required by the revised risk management manual, the SMT also review all risks in the ORRs which have been classified as 'red' by the Departmental Management Teams (DMT) to determine whether they should be escalated to the SRR.

3.5 The CIA performs an annual strategic risk register assurance mapping exercise which enables the Committee to assess the levels of assurance it can take over the activity undertaken by the Council to manage its strategic risks. This, alongside the annual Internal Audit plan including a three year cycle providing audit coverage across all the identified risks, provides assurance that the Council continues to proactively manage its risks.

3.6 Appendix 1 to this paper provides a copy of the current SRR and demonstrates how the Council are treating the identified risks in terms of the mitigations currently considered to be in place and the action being taken to further reduce the residual risk.

4.0 CONCLUSION

4.1 The SRR is subject to regular review by the SMT as are the red risks highlighted in ORRs by the DMTs. Risks are actively managed to reduce their impact upon the Council and the likelihood of them being realised.

5.0 IMPLICATIONS

5.1 Policy – Internal Audit continues to adopt a risk based approach to activity
5.2 Financial – None
5.3 Legal – None
5.4 HR – None
5.5 Customer Service – None
5.6 Risk – None
5.7 Climate Change – None
5.8 Fairer Scotland Duty – None
5.9 Equalities - protected characteristics – None
5.10 Consumer Duty – None
5.11 Island Communities – None
5.12 Children's Rights and Wellbeing – None

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Appendices:
1. Strategic Risk Register