



## APPENDIX 1

# Strategic and Corporate Services Led Corporate Risks

FOR PRESENTATION TO POLICY & RESOURCES CABINET COMMITTEE – 3<sup>rd</sup> MARCH 2021

## ST-led Corporate Risks - Summary Risk Profile

Low = 1-6
Medium = 8-15
High =16-25

Risk No.	Risk Title	Current Risk Rating	Target Risk Rating	Direction of Travel since March 2020
CRR0009	Future financial and operating environment for local government	High (25)	High (16)	↑
CRR0014	Cyber-attack threats and their implications	High (20)	High (16)	↑
CRR0039	Information Governance	High (20)	Medium (12)	↑
CRR0048	Maintenance and Modernisation of KCC Estate	High (16)	Medium (12)	↔
CRR0049	Fraud and Error	High (16)	Low (6)	↑
CRR0051	Maintaining or Improving workforce health, wellbeing and productivity throughout Coronavirus response and recovery	High (16)	Medium (12)	NEW
CRR0045	Maintaining effective governance and decision-making in a challenging financial and operating environment	Medium (10)	Low (5)	REVISED

NB: Current & Target risk ratings: The 'current' risk rating refers to the current level of risk taking into account any mitigating controls already in place. The 'target' rating represents what is deemed to be a realistic level of risk to be achieved once any additional actions have been put in place. On some occasions the aim will be to contain risk at current level.

The overall risk score is derived from multiplying the likelihood and impact scores.

Likelihood & Impact Scales					
<b>Likelihood</b>	Very Unlikely (1)	Unlikely (2)	Possible (3)	Likely (4)	Very Likely (5)
<b>Impact</b>	Minor (1)	Moderate (2)	Significant (3)	Serious (4)	Major (5)

Risk ID	CRR0009	Risk Title	Future financial and operating environment for Local Government			
<p><b>Source / Cause of risk</b></p> <p>Financial, economic and societal impacts of Coronavirus pandemic and uncertainty regarding associated funding, exacerbating an already uncertain financial and operating environment, including lack of funding settlement beyond 2021-22 in the absence of three-year Spending Review.</p> <p>The uncertainty also applies to services funded via ring-fenced specific grants. Of particular concern is the special educational needs and disability (SEND) provision funded by the Dedicated Schools Grant (DSG). The high needs block of DSG has not kept pace with the substantial increase in demand for SEND (see CRR0044) resulting in deficit accruing on DSG spending.</p> <p>The uncertainty also applies to capital expenditure funded by grants. In particular, the Basic Need grant is insufficient to provide the number of school places identified in the commissioning plan, so the authority may not have capacity to incur additional borrowing costs to make up for the shortfall.</p>	<p><b>Risk Event</b></p> <p>Additional costs, income losses and delays to savings plans incurred as a result of the Coronavirus pandemic are not reimbursed in full.</p> <p>Additional unfunded spending demands and continued real-terms funding reductions threaten the financial sustainability of KCC, its partners and service providers.</p> <p>In order to set a balanced budget the council is likely to have to continue to make significant year on year savings. Quality of KCC commissioned / delivered services suffers as financial situation continues to worsen.</p> <p>Delays and uncertainty surrounding Spending / Fair Funding reviews impacts on KCC's medium term financial planning.</p>	<p><b>Consequence</b></p> <p>Unsustainable financial situation requiring significant levels of savings or ultimately resulting in s114 notice.</p> <p>Potential for partner or provider failure – including sufficiency gaps in provision.</p> <p>Reduction in resident satisfaction and reputational damage.</p>	<p><b>Risk Owner (s)</b></p> <p>On behalf of CMT:</p> <p>Zena Cooke, Corporate Director Finance (Section 151 Officer)</p> <p><b>Responsible Cabinet Member(s):</b></p> <p>All Cabinet Members</p>	<p><b>Current Likelihood</b></p> <p>V. Likely (5)</p> <p><b>Target Residual Likelihood</b></p> <p>Likely (4)</p>	<p><b>Current Impact</b></p> <p>Major (5)</p> <p><b>Target Residual Impact</b></p> <p>Serious (4)</p>	

<b>Control Title</b>	<b>Control Owner</b>	
Robust budgeting and financial planning in place via Medium Term Financial Planning (MTFP) process, including stakeholder consultation.	Zena Cooke, Corporate Director Finance (Section 151 Officer)	
Processes in place for monitoring delivery of savings and budget as a whole, including identification of and monitoring of management action.	Zena Cooke, Corporate Director Finance (Section 151 Officer)	
KCC Quarterly Performance Report monitors key performance and activity information for KCC commissioned or delivered services. Regularly reported to Cabinet.	Rachel Kennard, Chief Analyst	
Financial analysis conducted after each budget statement by the Chancellor.	Dave Shipton, Head of Finance (Policy, Strategy and Planning)	
Engagement with County Councils Network, Society of County Treasurers, other local authorities and Government of potential opportunities and issues around devolution and public reform.	David Whittle, Director SPRCA	
Continued engagement with Government for a fair Basic Need allocation to meet the demand for school places.	David Adams, Director Education	
Continued engagement with Government regarding High Needs funding concerns.	Dave Shipton, Head of Finance (Policy, Strategy and Planning) / Matt Dunkley, Corporate Director CYPE	
Fundamental review of both the revenue budget and capital programme, involving major recast, has been completed. In-year gap dealt with.	Zena Cooke, Corporate Director Finance (Section 151 Officer)	
KCC Interim Strategic Plan and Strategic Reset Framework developed, outlining how the Council will operate in future, taking into account implications of the Coronavirus pandemic.	David Whittle, Director SPRCA	
Ensuring evidence of any additional KCC spend required to cover impacts relating to the end of the UK/EU Transition period is captured e.g., new burdens imposed.	Dave Shipton, Head of Finance (Policy, Strategy and Planning)	
<b>Action Title</b>	<b>Action Owner</b>	<b>Planned Completion Date</b>
Work proactively with Government regarding how the new business rate retention scheme can be most effectively implemented.	Dave Shipton, Head of Finance (Policy, Strategy and Planning)	TBC
Engage with Government for a fair-funding needs formula for Grant distribution and tariffs/top ups under business rate retention	Dave Shipton, Head of Finance (Policy, Strategy and Planning)	TBC

Ensure appropriate response to next Government Spending Review.	Dave Shipton, Head of Finance (Policy, Strategy and Planning)	Autumn 2021
Assess impact of and respond to Government plans for the future of social care.	Richard Smith, Corporate Director ASCH	TBC

<b>Risk ID</b>	<b>CRR0014</b>	<b>Risk Title</b>	<b>Cyber-attack threats and their implications</b>			
<b>Source / Cause of Risk</b>	<b>Risk Event</b>	<b>Consequence</b>	<b>Risk Owner(s)</b>	<b>Current Likelihood</b>	<b>Current Impact</b>	
<p>The Council has a duty to protect personal and other sensitive data that it holds on its staff, service users and residents of Kent.</p> <p>KCC repels a high number of cyber-attacks on a daily basis, although organisations across all sectors are experiencing an increasing threat in recent times, exacerbated by the Coronavirus pandemic, and must ensure that all reasonable methods are employed to mitigate them (within resource constraints), both in terms of prevention and preparedness of response in the event of any successful attack.</p> <p>KCC's ICT Strategy will move the Authority's technology to cloud based services. It is important to harness these new capabilities in terms of both IT security and resilience, whilst emerging threats are understood and managed.</p> <p>In information terms the other factor is human. Technology can only provide a level of protection. Our staff must have a strong awareness of their responsibilities in terms of IT and information security.</p>	<p>Successful cyber-attack (e.g., 'phishing' scam) leading to loss or unauthorised access to sensitive business data.</p> <p>Significant business interruption caused by a successful attack.</p>	<p>Data Protection breach and consequent Information Commissioner's Office (ICO) sanction.</p> <p>Damages claims.</p> <p>Reputational Damage.</p> <p>Potential significant impact on business interruption if systems require shutdown until magnitude of issue is investigated.</p>	<p>Rebecca Spore, Director Infrastructure</p> <p>Ben Watts, General Counsel and KCC Data Protection Officer</p> <p>Amanda Beer, Corporate Director People and Communications</p> <p><b>Responsible Cabinet Member(s):</b></p> <p>Peter Oakford, Finance, Corporate and Traded Services</p> <p>Shellina Prendergast, Communications, Engagement and People</p> <p>Roger Gough,</p>	<p>Likely (4)</p> <p><b>Target Residual Likelihood</b></p> <p>Likely (4)</p>	<p>Major (5)</p> <p><b>Target Residual Impact</b></p> <p>Serious (4)</p>	

Leader	
Control Title	Control Owner
Systems are configured in line with best practice security controls proportionate to the business information being handled. Systems are risk assessed and reviewed to ensure compliance is maintained	Kathy Stevens, ICT Compliance and Risk Manager
Staff are required to abide by IT policies that set out the required behaviour of staff in the use of the technology provided. These policies are reviewed on an annual basis for appropriateness	Kathy Stevens, ICT Compliance and Risk Manager
Continual awareness raising of key risks amongst the workforce and manager oversight	Internal Communications function / Rebecca Spore, Director Infrastructure / All Managers
Electronic Communications User Policy, Virus reporting procedure and social media guidelines in place	Andrew Cole, Head of ICT Strategy and Commissioning
External reviews of the Authority's security compliance are carried out to maintain accreditation and confirm best practice is applied	Kathy Stevens, ICT Compliance and Risk Manager
Persistent monitoring of threats, network behaviours and data transfers to seek out possible breaches and take necessary action	Kathy Stevens, ICT Compliance and Risk Manager
Data Protection and Information Governance training is mandatory and requires staff to refresh periodically. Progress rates monitored regularly	Ben Watts, General Counsel
Further training introduced relating to cyber-crime, cyber security and social engineering to raise staff awareness and knowledge	Kathy Stevens, Compliance and Risk Manager
Messages to encourage increased awareness of information security amongst staff are being communicated to align with key implementation milestones of the ICT Transformation Programme	Diane Trollope, Head of Engagement and Consultation
Procedures to address data breaches from KCC 'client side' perspective are covered within the Infrastructure business continuity plan	Kathy Stevens, ICT Compliance and Risk Manager
Monthly updated remediation plans produced for the Director of Infrastructure and Senior Information Risk Owner. Quarterly reporting to the Directorate Management Team	Kathy Stevens, ICT Compliance and Risk Manager
A Cyber incident response and management policy has been developed which strengthens the	Kathy Stevens, ICT

responsibilities and accountabilities across the Authority	Compliance and Risk Manager	
Changes and additions to security controls remains an on-going theme as the Authority updates and embraces new technologies.	Andrew Cole, Head of ICT Strategy and Commissioning	
Additional messages warning staff of cyber threats are being sent out regularly	Diane Trollope, Service Manager OD and Engagement.	
Service Partners / Providers liaised with to ensure clarity regarding support available and respective responsibilities to address data breaches should they occur.	Kathy Stevens, ICT Compliance and Risk Manager	
<b>Action Title</b>	<b>Action Owner</b>	<b>Planned Completion Date</b>
Procedure for incident management being reviewed and updated and responses to liaison picked up under action plan.	Kathy Stevens, ICT Compliance and Risk Manager	June 2021 (Review)
Implementation of action plan in response to findings of independent cyber-security and resilience review	Andrew Cole, Head of ICT Strategy and Commissioning	TBC
Utilise new licensing agreement with Microsoft to enhance the security of KCC's infrastructure. Working on implementation and rollout.	Andrew Cole, Head of ICT Strategy and Commissioning	February 2021 (Review)



Risk ID	CRR0039	Risk Title	Information Governance			
<p><b>Source / Cause of risk</b></p> <p>The Council is required to maintain the confidentiality, integrity and proper use, including disposal of data under the Data Protection Act 2018, which is particularly challenging given the volume of information handled by the authority on a daily basis.</p> <p>General Data Protection Regulations (GDPR) came into effect that have introduced significantly increased obligations on all data controllers, including the Council.</p> <p>The Coronavirus pandemic introduces new risks e.g. staff adapting to new ways of working and increasing information security threats.</p> <p>There is insufficient resource available to undertake comprehensive oversight / assurance activity that provides assurance on compliance with existing information governance standards.</p> <p>There is a critical dependency on one of the Council's Local Authority Trading Companies (CBS) to support Information Governance compliance for the KCC systems and network.</p>	<p><b>Risk Event</b></p> <p>Failure to embed the appropriate processes and procedures to meet regulations.</p> <p>Information security incidents (caused by both human error and / or system compromise) resulting in loss of personal data or breach of privacy / confidentiality.</p> <p>Council accreditation for access to government and partner ICT data, systems and network is withdrawn.</p> <p>Cantium Business Solutions prioritises commercial work or does not undertake information governance compliance work in an appropriate and timely fashion.</p>	<p><b>Consequence</b></p> <p>Information Commissioner's Office sanction (e.g. undertaking, assessment, improvement, enforcement or monetary penalty notice issued against the Authority).</p> <p>Serious breaches under GDPR could attract a fine of €20m.</p> <p>Increased risk of litigation.</p> <p>Reputational damage.</p>	<p><b>Risk Owner(s)</b></p> <p>Ben Watts, General Counsel and Data Protection Officer in collaboration with David Whittle, Senior Information Risk Owner</p> <p><b>Responsible Cabinet Member(s):</b></p> <p>Roger Gough, Leader</p> <p>Shellina Prendergast, Communications, Engagement and People</p>	<p><b>Current Likelihood</b></p> <p>V. Likely (5)</p> <p><b>Target Residual Likelihood</b></p> <p>Possible (3)</p>	<p><b>Current Impact</b></p> <p>Serious (4)</p> <p><b>Target Residual Impact</b></p> <p>Serious (4)</p>	

KCC services' requirement for non-standard systems creates vulnerabilities.	
<b>Control Title</b>	<b>Control Owner</b>
Data Protection Officer in place to act as designated contact with the Information Commissioner's Office.	Ben Watts, General Counsel
Caldicott Guardian appointed with support to undertake the role.	Richard Smith, Corporate Director ASCH
Senior Information Risk Owner for the Council appointed with training and support to undertake the role.	David Whittle, Director SPRCA
Corporate Information Governance group to allow for effective management of information governance risks and issues between the DPO, SIRO and Caldicott Guardian.	Ben Watts, General Counsel
Management Guide / Operating Modules on Information Governance in place, highlighting key policies and procedures.	Caroline Dodge, Team Leader Information Resilience & Transparency
A number of policies and procedures are in place including KCC Information Governance Policy; Information Governance Management Framework; Information Security Policy; Data Protection Policy; Freedom of Information Policy; and Environmental Information Regulations Policy all in place and reviewed regularly.	Ben Watts, General Counsel
Staff are required to complete mandatory training on Information Governance and Data Protection and refresh their knowledge every two years as a minimum	Ben Watts, General Counsel / Amanda Beer, Corporate Director People and Communications
ICT Commissioning function has necessary working / contractual relationship with the Cantium Business Solutions to require support on KCC ICT compliance and audit.	Rebecca Spore, Director of Infrastructure
Information Resilience and Transparency team in place, providing business information governance support.	Caroline Dodge, Team Leader Information Resilience & Transparency
Cross Directorate Information Governance Working Group in place	Michael Thomas-Sam, Strategic Business Advisor
Privacy notices as well as procedures/protocols for investigating and reporting data breaches reviewed and updated.	Caroline Dodge, Team Leader Information Resilience & Transparency

Action Title	Action Owner	Planned Completion Date
Review methods of recording data breaches and identification / analysis of trends. Information Governance escalation report to CMT re breaches, behaviours and remedies.	Ben Watts, General Counsel	TBC
Utilise new licensing agreement with Microsoft to enhance the security of KCC's infrastructure. Working on implementation and rollout. (Cross reference to CRR0014)	Andrew Cole, Head of ICT Strategy and Commissioning	February 2021 (review)
Working from Home Information Governance audit implementation of recommendations	Ben Watts, General Counsel / David Whittle, Director SPRCA	March 2021

<b>Risk ID</b>	<b>CRR0045</b>	<b>Risk Title</b>	<b>Maintaining effective governance and decision making in a challenging financial and operating environment for local government</b>			
<b>Source / Cause of risk</b>	<b>Risk Event</b>	<b>Consequence</b>	<b>Risk Owner(s)</b>	<b>Current Likelihood</b>	<b>Current Impact</b>	
<p>The continuation of a challenging financial and operating environment for Local Government (see risk CRR0009), plus policy and economic implications of the Coronavirus pandemic will require difficult policy decisions to be made in a timely manner, which requires continued effective governance and decision making as well as robust internal control mechanisms. Examples from other local authorities have shown the impact that ineffective decision making can have on financial resilience.</p> <p>There is a recognised need for the organisation to continually and fundamentally review its governance in light of this exceptional environment.</p>	<p>Officers fail in their duty to provide robust professional advice needed by Members to effectively discharge their political leadership role.</p>	<p>Decisions challenged under judicial review on the appropriateness of the decision-making within KCC.</p>	<p>David Cockburn, Head of Paid Service</p>	<p>Unlikely (2)</p>	<p>Major (5)</p>	
	<p>Members are unwilling or unable to agree necessary policy (service) decisions to deliver a legally balanced budget and sustainable medium-term financial plan (MTFP).</p>	<p>Monitoring Officer / Head of Paid Service statutory report to Council.</p>	<p>Zena Cooke, Corporate Director Finance (s151 Officer)</p>	<p><b>Target Residual Likelihood</b></p> <p>Very Unlikely (1)</p>	<p><b>Target Residual Impact</b></p> <p>Major (5)</p>	
	<p>Members agree a budget requiring unrealistic and undeliverable efficiency savings leading to significant in-year overspends.</p>	<p>S114 Notice issued by the S151 Officer.</p>	<p>Ben Watts, General Counsel</p>	<p><b>Responsible Cabinet Members:</b></p>		
	<p>Statutory officers (S151, Monitoring Officer, Head of Paid Service) are required to use their powers to intervene or alert the Council to inappropriate/illegal decision-making.</p>	<p>Reputational damage to the Council.</p> <p>Adverse opinion from the Council's External Auditor.</p>	<p>Roger Gough, Leader of the Council</p> <p>Peter Oakford, Cabinet Member for Corporate and Traded Services</p>			

<b>Control Title</b>	<b>Control Owner</b>
Interim Strategic Plan agreed by County Council and published setting out the immediate objectives for the coming year as the Council and community looks to recover from the Coronavirus pandemic.	Roger Gough, Leader of the Council
2021-22 Budget and Medium-Term Financial Plan agreed by Full Council and support/briefing provided for all political groups by officers on budget development options	Zena Cooke, Corporate Director Finance (Section 151 Officer)
Key and significant decision-making process in place for Executive decisions and appropriately published Forward Plan of Executive Decisions	Ben Watts, General Counsel
Transformation plans and/or business cases for strategic change underpinning MTFP shared with non-executive members through Cabinet Committees as part of the executive decision-making arrangements	David Cockburn, Head of Paid Service
Member and Officer Codes of Conduct in place and robustly monitored and enforced	Ben Watts, General Counsel
Effective internal audit arrangements in place and robust monitoring arrangements for the delivery of internal audit recommendations to Governance & Audit Committee	Zena Cooke, Corporate Director Finance (Section 151 Officer)
Appropriately detailed and timely financial monitoring reports considered by Cabinet and Cabinet Committees	Zena Cooke, Corporate Director Finance (Section 151 Officer)
Appropriate officer development and training programme in place and overseen by CMT	Amanda Beer, Corporate Director People and Communities
Appropriate and effective corporate risk management procedures in place for the Council	David Whittle, Director SPRCA
Informal governance arrangements authorised by the KCC Constitution have been published on KNet as a practical guide for how officers work with elected Members to help them support effective decision making for our service users, residents and communities.	David Whittle, Director SPRCA

<p>Operating standards for KCC officers that support KCC's constitution published on KNet, signposting officers to essential policy information and additional guidance on specific topics, to help officers discharge their responsibilities effectively.</p>	<p>David Whittle, Director SPRCA</p>
<p>Annual Governance Statement (AGS) arrangements in place with returns made across both senior and statutory officers.</p>	<p>Ben Watts, General Counsel</p>
<p>Democratic Services appropriately resourced to support effective Committee governance and scrutiny arrangements</p>	<p>Ben Watts, General Counsel</p>
<p>Member development and training programme in place and overseen by Selection and Member Services Committee</p>	<p>Ben Watts, General Counsel</p>
<p>Provision for Chief Officers to seek written direction from Executive Members within the KCC Constitution</p>	<p>Ben Watts, General Counsel</p>
<p>Appropriate performance reporting of service and corporate performance to Cabinet, Cabinet Committee and Full Council</p>	<p>David Cockburn, Head of Paid Service</p>
<p>Learning opportunities being captured from other local authority governance failures considered by Governance &amp; Audit Committee, as part of consideration of the future role of that Committee.</p>	<p>Ben Watts, General Counsel</p>

<b>Action Title</b>	<b>Action Owner</b>	<b>Planned Completion Date</b>
Proposals being developed for review of future role of the Governance & Audit Committee	Ben Watts, General Counsel	April 2021

<b>Risk ID</b>	<b>CRR0048</b>	<b>Risk Title</b>	<b>Maintenance and modernisation of KCC Estate</b>			
<b>Source / Cause of risk</b>	<b>Risk Event</b>	<b>Consequence</b>	<b>Risk Owner</b>	<b>Current Likelihood</b>	<b>Current Impact</b>	
While there has been significant investment in parts of our estate over time, there will never be enough funding available to satisfy all aspirations relating to modernisation of our estate. It is becoming increasingly challenging to ensure that all of our property assets are maintained to a sufficient standard, so that they are safe and fit-for-purpose. As parts of our estate age (e.g. some of our schools and our corporate headquarters), maintenance and / or modernisation costs will increase, and will be sub-optimal in terms of our environmental footprint and supporting new working practices. Ongoing investment to maintain and modernise our estate continues to compete with the other priorities to protect frontline services from effects of public sector funding restraint. Property asset considerations need to be viewed as part of a strategic picture alongside technology and people strategies and the appetite for change tested. The Coronavirus pandemic has	Lack of affordable capital programme, meaning insufficient investment in KCC estate to ensure it remains safe and fit-for-purpose.	Business interruption due to increasing level of reactive / emergency repairs required, or parts of the estate decommissioned (in whole or partially) if deemed unsafe.  Adverse impact on achievement of environmental targets.  Adverse impact on opportunities to rethink current working practices and adopt new ways of working.  Impact on staff morale and productivity.  Financial and Reputational loss.	On behalf of CMT:  Rebecca Spore, Director of Infrastructure  <b>Responsible Cabinet Member(s):</b>  Peter Oakford, Finance, Corporate and Traded Services	Likely (4)  <b>Target Residual Likelihood</b>  Possible (3)	Serious (4)  <b>Target Residual Impact</b>  Serious (4)	



accelerated the pace of change to working practices, while also having adverse impact the council's capital programme.		
<b>Control Title</b>	<b>Control Owner</b>	
Future Service Models work reviews how service strategies align with use of assets and potential for changes.	Barbara Cooper, Corporate Director GET	
Safety factors associated with our assets are given priority during the budget setting process.	Zena Cooke, Corporate Director Finance (Section 151 Officer)	
An annual programme of planned preventative maintenance is undertaken at KCC sites by the relevant Facilities Management contract partners.	Tony Carty, Infrastructure Commissioning	
Property commissioning function takes a 'hands on' approach to building compliance management.	Tony Carty, Infrastructure Commissioning	
<b>Action Title</b>	<b>Action Owner</b>	<b>Planned Completion Date</b>
Revisit KCC's Property Asset Strategy, reviewing the principles and ensuring an effective locality offer matched to need, in the context of financial constraints.	Rebecca Spore, Director of Infrastructure	TBC
Complete condition survey programme of both KCC maintained schools and corporate buildings.	James Sanderson, Head of Property Operations	April 2022
Ten-year lifecycle programme, commissioned and underway.	James Sanderson, Head of Property Operations	April 2022

<b>Risk ID</b>	<b>CRR0049</b>	<b>Risk Title</b>	<b>Fraud and Error</b>			
<b>Source / Cause of risk</b>		<b>Risk Event</b>	<b>Consequence</b>	<b>Risk Owner</b>	<b>Current Likelihood</b>	<b>Current Impact</b>
<p>As with any organisation, there is an inherent risk of fraud and/or error that must be acknowledged and proactively managed.</p> <p>The fraud threat posed during emergency situations is higher than at other times, and all public bodies should be attuned to the risks facing their organisations and the public sector.</p> <p>It is critical that management implements a sound system of internal control and demonstrates commitment to it at all times, and that investment in fraud prevention and detection technology and resource is sufficient.</p> <p>This includes ensuring that new emerging fraud/error issues are sufficiently risk assessed.</p>		<p>Failure to prevent or detect significant acts of fraud or error from internal or external sources, in that within any process or activity there are:</p> <ul style="list-style-type: none"> <li>- false representations are made to make a gain or expose another to a loss</li> <li>- failure to notify a change of circumstances to make a gain or expose another to a loss</li> <li>- abuses their position, in which they are expected to safeguard to make a gain or expose another to a loss.</li> </ul>	<p>Financial loss leading to pressures on budgets that may impact the provision of services to service users and residents</p> <p>Reputational damage, particularly if the public see others gaining services or money that are not entitled to, leading to resentment by the public against others.</p>	<p>Zena Cooke, Corporate Director Finance (Section 151 Officer)</p> <p><b>Responsible Cabinet Member(s):</b></p> <p>Peter Oakford, Finance, Corporate and Traded Services</p>	<p>Likely (4)</p> <p><b>Target Residual Likelihood</b></p> <p>Unlikely (2)</p>	<p>Serious (4)</p> <p><b>Target Residual Impact</b></p> <p>Significant (3)</p>
<b>Control Title</b>					<b>Control Owner</b>	
Anti-fraud and corruption strategy in place and reviewed annually					James Flannery, Counter-Fraud Manager	
Systems of internal control which aim to prevent fraud and increase the likelihood of detection.					Corporate Management Team/Statutory Officers	
Internal Audit includes proactive fraud work in its annual audit plan, identifying potential areas where frauds could take place and checking for fraudulent activity.					Jonathan Idle, Head of Internal Audit	

Training and awareness raising is conducted periodically.	James Flannery, Counter-Fraud Manager / Amanda Beer, Corporate Director People and Communications	
Preventing Bribery Policy in place, presenting a clear and precise framework to understand and implement the arrangements required to comply with the Bribery Act 2010	James Flannery, Counter-Fraud Manager	
Whistleblowing Policy in place for the reporting of suspicions of fraud or financial irregularity.	James Flannery, Counter-Fraud Manager	
KCC is part of the Kent Intelligence Network (KIN), a joint project between 12 district councils, Medway Council, Kent Fire & Rescue and Kent County Council which analyses and data matches financial and personal information to allow fraudulent activity in locally administered services to be detected more proactively within Kent	Nick Scott, Operations Manager, Kent Intelligence Network / James Flannery, Counter-Fraud Manager (KCC lead)	
An agreed Memorandum of Understanding is in effect with partners (District Councils, Police and Fire Service) outlining the minimum standards expected to be applied by collection authorities (District Councils) to address fraud and error relating to council tax and business rates. Additional work jointly funded to identify and investigate high risk cases based on each authority's share of the tax base.	Dave Shipton, Head of Finance (Policy, Strategy and Planning)	
Fraud risk assessments have been developed by the Counter-Fraud team and are being considered by service directorates to aid awareness and facilitate appropriate mitigations.	Directorate Management Teams	
Counter-fraud resources reviewed and increased for 2020-21.	Jonathan Idle, Head of Internal Audit	
<b>Action Title</b>	<b>Action Owner</b>	<b>Planned Completion Date</b>
Review existing arrangements for segregation of duties, with focus on high-risk areas e.g., commissioning/procurement	James Flannery, Counter-Fraud Manager / Interim Strategic Commissioner	March 2021
Counter Fraud Manager to liaise with CMT regarding all new policies, initiatives and strategies to be assessed for the risk of fraud, bribery and corruption through engagement with the Counter Fraud Team.	James Flannery, Counter-Fraud Manager	March 2021

<b>Risk ID</b>	<b>CRR0051</b>	<b>Risk Title Maintaining or Improving workforce health, wellbeing and productivity throughout Coronavirus response and recovery</b>				
<b>Source / Cause of risk</b>	<b>Risk Event</b>	<b>Consequence</b>	<b>Risk Owner</b>	<b>Current Likelihood</b>	<b>Current Impact</b>	
<p>The Coronavirus pandemic has required the council's workforce to substantially adapt the way it operates and delivers services at short notice. This brings with it opportunities to accelerate programmes of change, improve productivity, wellbeing and promote our employer brand, but also, in the short term at least, risks that require close monitoring and management.</p> <p>Staff across the organisation continue to work under intense operational pressures, with some still balancing caring / childcare responsibilities while working from home.</p>	Lack of managerial capacity and / or capability to deliver in new environment.	Increased absence levels	Corporate Management Team	Possible (4)	Serious (4)	
	Staff mental and physical fatigue due to prolonged period of response and recovery, while adapting to a new working environment.	Impact on productivity (could be positive or negative)	<b>Responsible Cabinet Member(s):</b>	<b>Target Residual Likelihood</b>	<b>Target Residual Impact</b>	
	Lack of depth / resilience of key personnel or teams.			Unlikely (2)	Serious (4)	
	Insufficient capacity during future wave(s) of pandemic.		Shellina Prendergast, Communications, Engagement and People			
<b>Control Title</b>				<b>Control Owner</b>		
Comprehensive resources and tools available for staff to access, including Support Line counselling services, i-resilience tool, mindfulness and wellbeing sessions, tailored to staff groups as appropriate.				Amanda Beer, Corporate Director, People and Communications		
Intranet site contains dedicated Covid-19 area, with latest advice and guidance – including staff FAQs, Keeping Well, Comfort and Safety and Remote Working				Diane Trollope, Service Manager, OD and Engagement		
Working and Wellbeing Survey Comprehensive Covid-19 work and wellbeing staff survey conducted, to build				Diane Trollope, Service		

understanding of current picture and inform future planning and action.	Manager, OD and Engagement	
Health & Safety team support for services, including updated Covid-19 related advice and guidance e.g. with Task Safety Analysis and supporting use of premises safely during response and recovery.	Flavio Walker, Head of Health & Safety	
Regular engagement with recognised trades unions	Paul Royel, Head of HR and OD	
Additional guidance produced for staff on Display Screen Equipment self-assessments when working from home on a semi-permanent basis.	Flavio Walker, Head of Health and Safety	
Promoting even more regular communications between managers and their teams while working remotely via 'Good Conversations' tools etc.	Diane Trollope, Service Manager, OD and Engagement	
KCC's Organisation Design Principles refreshed	Paul Royel, Head of HR and OD	
Refocus on medium-term Organisation Development Plan	Diane Trollope, Service Manager, OD and Engagement	
<b>Action Title</b>	<b>Action Owner</b>	<b>Planned Completion Date</b>
Utilising feedback from the third staff survey, engagement with managers across the organisation to explore solutions and devise next steps	Diane Trollope, Service Manager, OD and Engagement	March 2021
KCC's values, behaviours and culture embedded by managers, linked to KCC Strategic Reset programme.	Diane Trollope, Service Manager, OD and Engagement	March 2021