APPENDIX 1: Corporate Risk Register

Kent County Council
kent.gov.uk

Risk Register - Corporate Risk Register

Current Risk Level Summary

Green	0	Amber	5	Red	12	Total	17

Current Risk Level Changes

		1	-4 ↘	2		3	-4 ↘

0	1	1	0	4
0	0	0	4	4
0	0	0	1	0
0	0	1	1	1
0	0	0	0	0

Risk Ref	*CRR0053*	Risk Title and Event	Assigned To	Last Review da	Next Review
		Asset Management and Degradation and associated impacts, linked to Capital Programme affordability	Dave Shipton	15/12/2025	15/03/2026

Impact on ability to meet operational requirements and/or statutory duties.

Increase in maintenance backlogs.

Emergency works on essential sites are prioritised to avoid serious health and safety incidents, with knock-on impacts for non-priority sites.

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
Assets not being invested in sufficiently or adequately maintained now will require future additional spend to maintain with the possibility of reactive costs which may create a revenue pressure. Ongoing investment to maintain and modernise our assets competes with the priority to protect frontline services from effects of public sector funding restraint. The level of borrowing to fund the capital programme and the impact on the revenue budget is significant.	Business interruption due to increasing level of reactive / emergency repairs, or parts of estate decommissioned (in whole or partially if deemed unsafe). Health and safety incidents (potentially serious) associated with asset degradation. Inability to meet statutory duties e.g. lack of appropriate school place provision. Non-priority sites may not be maintained to a sufficient standard and may not be safe and fit for purpose, leading to building closures. Delays result in additional	**High** 25 Major (5) Very Likely (5)		• Papers to Secretary of State seeking approval to increase school financial thresholds • 10 year capital programme published. This identifies projected costs for some of the rolling programmes and a separate section of potential stand-alone projects which are markers, and will need to have a full business case and identified funding planned, evaluated and agreed. • Lobbying of Government in relation to capital funding. • Review of current policy of no new external borrowing agreed in principle with senior Members, with potential impact on the capital programme from 2026/27. • Asset safety factors associated with our assets are given priority during the budget setting process.	Joanne Taylor Cath Head Cath Head Cath Head Cath Head	A -Accepted Control Control Control Control	31/03/2026	**High** 16 Serious (4) Likely (4)

The uncertainty includes capital expenditure funded by grants, many of which are crucial to delivery of statutory services. There are a number of geo-political uncertainties in the current environment which additionally impact on the financial and operating environment. Inflationary pressures impact on the capital programme significantly. Expectations of key stakeholders on capital spend. Risks associated with changes in legislation related to developer contributions. This could lead to a requirement for significant forward funding.	inflationary costs. Funding annual rolling programmes from borrowing is unsustainable. Reputational damage as a result of building closures or any impact on service delivery.			• An annual programme of planned preventative maintenance is undertaken at KCC sites by the relevant Facilities Management contract partners	Tony Carty	Control
				• Lobbying central Government re capital grants relating to Highways.	Simon Jones	Control
				• Premises Officers in place to visit schools and support them with forecasting maintenance budgets.	Joanne Taylor	Control
				• The most urgent works will be completed on the agreed, prioritised sites.	Joanne Taylor	Control
				• Infrastructure works with Assistant Education Directors to communicate to schools regarding their obligations for maintenance and their responsibilities for repairs under financial thresholds	Joanne Taylor	Control
				• External funding bid for 'schools rebuilding programme' (DfE) was submitted, and successful for Birchington Primary School.	Joanne Taylor	Control
				• Health and Safety Team in place in advisory capacity to ensure compliance with Government and HSE guidelines.	Jonty Tindall	Control
				• Review of KCC estate – Future Assets Programme.	Rebecca Spore	Control

Risk Register - Corporate Risk Register

Risk Ref	CRR0059	Risk Title and Event		Assigned To	Last Review da	Next Review
		Risk of significant adverse variance to the level of savings and income agreed in KCC's budget. Risk of significant adverse variance to the level of savings and income agreed in KCC's budget. Spending growth pressures significantly exceed forecasts.		Dave Shipton	15/12/2025	15/03/2026

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
The Council is under a legal duty to set a balanced and sustainable budget and maintain adequate reserves such that it can deliver its statutory responsibilities and priorities. The most significant savings requirements are in adult social care. Urgent action is required to ensure revenue spending is at a sustainable level, both within the current financial year 2025-26 and over the medium term (see CRR0009) to safeguard the council's financial resilience and viability.	Council reserves further depleted below a sustainable position. Impact on service delivery, as urgent additional savings are required to be found. More imminent danger of financial failure – ultimately requesting Exceptional Financial Support from Government, or issuing of section114 notice by Corporate Director Finance (s151 Officer). Negative impact on MTFP.	**High** 25 Major (5) Very Likely (5)		• Finance and performance monitoring progress reports considered at Cabinet meetings.	Dave Shipton	Control		**Medium** 9 Significant (3) Possible (3)
				• Delivery plan information has been developed for 2025/26, particularly within ASCH – milestones, risks, dependencies etc, and reported to Strategic Reset Board.	Dave Shipton	Control		
				• Data is collected and analysed to benchmark against other local authorities.	Dave Shipton	Control		
				• Budget monitoring includes a full report on all budgets on a quarterly basis with exception reports in the intervening months focussing on the largest and most volatile areas of spending.	Dave Shipton	Control		
				• Savings delivery plans and monitoring processes in place.	Dave Shipton	Control		
				• Analysis and enhancements to financial reporting introduced to better identify the underlying drivers for the main budget variances and the impacts and dependencies of management action and policy choices to reduce the forecast overspend.	Dave Shipton	Control		
				• The Council's Financial Regulations (and delegation levels within), "Spending the Council's Money" and Code of Corporate Governance reviewed, to ensure they remain fit for purpose in the current environment.	Dave Shipton	Control		
				• Analytics function used to undertake detailed analysis of the main areas of overspend.	Matthew Wagner	Control		

			• Regular Strategic Reset Programme (SRP) engagement with Directors following approval of delivery plans.	Elizabeth Sanderson	Control
			• Equality Impact Assessment screening will be completed for any alternative and / or additional savings necessary under the recovery plan.	Corporate Management Team	Control
			• Any adverse variations to agreed savings / income are swiftly identified with compensating actions agreed with management.	Corporate Management Team	Control
			• Resource Accountability Statements signed off by Corporate Directors.	Corporate Management Team	Control

Risk Register - Corporate Risk Register

Risk Ref	CRR0015	Risk Title and Event		Assigned To	Last Review da	Next Review

Sustainability of the Social Care Market

Social Care market is not sustainable.
Inability to obtain the right kind of provider supply at affordable prices.
Significant numbers of care home closures or service failures.
Increases in hand backs of care
Providers choose not to tender for services at Local Authority funding levels or accept service users with complex needs.

Sarah Hammond 27/11/2025 27/02/2026

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
Local Authorities have a statutory duty to provide a viable and sustainable social care market to meet the needs of the local population who meet Care Act eligibility. The main risks associated with care market instability are: Financial – As a result of the increasing cost and complexity of demand for services and constrained local authority budgets compounded by recent inflation and the Autumn Budget announcement of increases in employers' National Insurance contributions and the National Living Wage. Workforce – recruitment and retention are difficult across all grades in adult social care. Turnover is higher than other sectors. Providers struggle to compete with other sectors such as retail. There are particular challenges	Gaps in the care market for certain types of care or in geographical areas meaning difficulty in placing some service users. Unable to offer care packages immediately leading to delays with discharging from Health Services Reduction in quality of care provided due to workforce pressures Significant numbers of care home closures or service failures.	**High** 25 Major (5) Very Likely (5)		• Ongoing monitoring of Home Care market and market coverage. Commissioners and operational managers review the capacity of the Home Care market with a view to developing a strategy to ensure market coverage. • Market support team in place • Development of micro providers market with partner Community Catalysts. Quarterly contract management reviews take place including focus on performance against targets (engagement and set up). • Use of a fee negotiation tool (carecubed) to support fee negotiations with providers • Daily risk assessment for people in the community awaiting packages of care and short term bed provision for those at high risk • ASCH Commissioning Intentions 2022 - 2027 - describes how we plan to create person-centred and flexible care and support options which address the challenges and opportunities adult social care faces. It supports the delivery of 'Making a difference every day' strategy 2022-2027 • KCC linked to Association of Directors of Adult Social Services (ADASS) South East and Kent Integrated Care Alliance monitoring of overseas worker concerns.	Jo Harding Kate Silver Kate Silver Andrea Martin Sarah Hammond Helen Gillivan Helen Gillivan	Control Control Control Control Control Control Control		**Medium** 15 Major (5) Possible (3)

in Kent in home care. Overseas workers have created some additional capacity but changes in social care visa rules excluding families has reduced applications from overseas care workers. The social care visa route also attracted operators seeking to exploit that rather than support the sector. There has been an increased risk of exploitation and overseas workers have been displaced when operators have had their licences revoked. This has created a lot of additional work for ASCH in ensuring that the needs of those that draw on care and support continue to be met.	• Ongoing Contract Monitoring, working in partnership with the Access to Resources team	Helen Gillivan	Control
	• Engagement with Integrated Care Board around joint commissioning opportunities	Helen Gillivan	Control
	• Regular engagement with provider and trade organisations	Helen Gillivan	Control
	• Analytics function utilises data to inform decision making before commissioning activity moves forward.	Matthew Wagner	Control
	• Accommodation Market Position Statement has been developed, analysing demand and need and sets the future vision and direction for accommodation and support for people in Kent.	Sarah Challis	Control
	• Ensuring contracts have indexation clauses built-in, managed through contract monitoring	Michael Bridger	Control
	• Continue to work innovatively with partners, including health services, districts and boroughs, and providers to identify any efficiencies across the wider sector.	ASCH Divisional Directors	Control

Risk Ref	*CRR0068*	Risk Title and Event	Assigned To	Last Review da	Next Review
Delivery Against Safety Valve Agreement Inability to manage within budget and reduce accumulated deficit on Dedicated Schools Grant reserve and the statutory override ends. Failure to meet the terms of the Safety Valve agreement.			Christine McInnes	14/01/2026	14/04/2026

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
There has been a significant increase in the number of children receiving Special Educational Needs and Disability support and the Council's Dedicated Schools Grant (DSG) budget is overspending on the High Needs Block. Continued funding of the deficit on the DSG reserve by net surplus balances in other reserves is unsustainable, and a continuance of the situation would negatively impact the financial resilience of the Council. Consequently, meeting the needs of children and young people with SEND within available resources is becoming ever more challenging and the ability to forecast costs in future years is difficult. Funding has not kept pace with the rise in demand and three quarters of local authorities have deficits in their DSG grant budget as a result of High Needs cost pressures.	In the event Kent County Council fails to adequately address the Dedicated Schools Grant deficit, including failing to meet the terms of the Safety Valve agreement, there would be: Major Financial Risk: Inability to manage within budget and reduce accumulated deficit on Dedicated Schools Grant reserve would result in adverse impact on the financial resilience of Kent County Council. Major Service Provision Risk: Children with SEND do not meet sufficient progress within the available financial resource. Adverse impact on outcomes for vulnerable children and young people. Significant Reputation Risk: Dissatisfaction from families and other stakeholders.	**High** 25 Major (5) Very Likely (5)	20 ↗ 5	• KCC has entered into a "Safety Valve" agreement with the Department for Education (DfE), enabling Kent County Council (KCC) to receive funding over a 5-year period to substantially fund the accumulated deficit on the Dedicated Schools Grant (DSG) High Needs Block (HNB). The agreement requires commitment to areas of review and improvement identified by Department for Education (DfE) to bring in year spend in line with the in-year budget by 2027/28. A financial contribution from the Council is also expected. • Continual lobbying of Government on two matters; increased funding in both the short and medium term, and structural changes to government policy to help reduce the demand i.e. via County Council Network, Association of Directors of Children's Services. Includes provision of evidence of the impact of the High Needs pressures on the quality of education children receive, schools, other providers and the Local Authority.	Dave Shipton Christine McInnes	Control Control		**Medium** 12 Serious (4) Possible (3)

The long term outcomes for young adults with SEND and having had an EHCP remain negatively unremarkable when benchmarked against the costs of maintaining those EHCPs. 55% of all ECHPs ceased for 20-25 year olds were stepped down due to the young adult not wishing to continue with education or training AND not being in work, Higher Education training or apprenticeship.

To address the situation, Kent County Council entered the DfE Safety Valve programme March 2023 covering the financial years 2022-2023 to 2027-2028. The Council will need to bring High Needs spending back into balance over the medium term and contribute to repaying the historic deficit.

Risk Ref	CRR0014	Risk Title and Event		Assigned To	Last Review da	Next Review
Cyber & Information Security Resilience Confidentiality, integrity and availability of data or systems is negatively impacted or compromised leading to loss of service, data breaches and other significant business interruptions.				Lisa Gannon	13/01/2026	13/04/2026

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
Malicious (intentional) actions against KCC from individuals, cyber criminals and state sponsored attacks. Supply chain compromise including third party data transfers, vulnerabilities in purchased equipment and supplier system breaches. Human error leading to staff revealing information or taking actions which assist malicious actor in being able to affect systems or data, including responding to phishing emails and losing account credentials. Compromise of physical security controls and/or infrastructure including unauthorised access to data centres, network cables and natural disaster (flood, fires etc.) Gaps in existing resources and capabilities, including technological controls and resource challenges in providers' operational teams.	Data Protection breach and consequent Information Commissioner's Office (ICO) sanction. Damages claims. Reputational Damage. Potential significant impact on business interruption if systems require shutdown until magnitude of issue is investigated. Loss or corruption of data. Loss of key systems potentially impacting ability to deliver statutory services. Partners unable to discharge their duties Complaints	**High** 20 Major (5) Likely (4)		• Review visibility of Group Risk profile regarding cyber security, to provide reassurance that the use of any shared resources or other inter-dependencies from a cyber perspective are continually understood.	James Church	A -Accepted	31/03/2026	**High** 20 Major (5) Likely (4)
				• Cyber security to be added to the mandatory IG training as agreed with GLD.	James Church	A -Accepted	30/04/2026	
				• Supply chain risk management program including keeping an inventory of all ICT suppliers and third party data transfers, cyber requirements built into procurement, regular assurance of supplier security to ISO 27001 and Cyber Essentials Plus, and regular risk assessments carried out to identify supply chain risks.	James Church	Control		
				• CBS risks, including cyber risks shared with KCC on a regular basis.	James Church	Control		
				• Security engagement, training and awareness. Ongoing program of security engagement, training and awareness, upskilling staff to reduce human error. This includes communications, e-learning and training for staff.	James Church	Control		
				• Frequent security audits, penetration tests and compliance submissions External review of security posture provides validation that our controls work and are being managed effectively.	James Church	Control		

					Multiple layers of logical, physical and administrative security controls Defence in depth is a key cyber security concept that the Authority adheres to, involving multiple layers of security control for protection from various threats.	James Church	Control
					Cyber standards and risk assessment have been included into the central ICT commissioning framework	James Church	Control
					Internal assurance programme including audits, risk assessment and vulnerability management Completion of internal audits and assurance audits to ensure cyber is being managed effectively. Continuing to action audit recommendations via the Consolidated Security Action Plan. Risk assessments completed on new implementations to ensure that cyber risks are highlighted and treated. Vulnerability management activities to identify and treat vulnerabilities in good time.	James Church	Control
					Investment in and implementation of new controls and technologies including capabilities of Microsoft M365 E5 licenses.	James Church	Control
					Data Protection and Information Governance training is mandatory and requires staff to refresh periodically. Progress rates monitored regularly.	Benjamin Watts	Control
					Messages warning staff of cyber threats are sent out regularly.	Diane Christie	Control
					Messages to encourage increased awareness of information security amongst staff are communicated to align with key implementation milestones of the ICT Transformation Programme.	Diane Christie	Control

Risk Register - Corporate Risk Register

Risk Ref	CRR0003	Risk Title and Event		Assigned To	Last Review da	Next Review

Securing resources to aid economic growth and enabling infrastructure

Simon Jones   06/10/2025   06/01/2026

The inability to secure sufficient funding, including contributions from development, to deliver the infrastructure necessary to support growth may require gap funding in order for KCC to fulfil its statutory duties.

Deferral of developer contributions and / or elongated planning consents leads to delayed or compromised infrastructure.

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
The economy in Kent & Medway has been impacted by various global events, and the impacts could be disproportionate across the county (e.g. in coastal areas). The Kent & Medway Economic Framework was developed and aims to act as a stimulus for sustainable and inclusive economic growth. The Council actively seeks to secure the resources/funding necessary to provide the infrastructure and programmes required to support growth but these are often difficult to secure. At a local level there is often a significant gap between the overall costs of the infrastructure required and the Council's ability to secure sufficient funds through the current funding systems, including Section106 contributions, Community Infrastructure Levy and other growth levers.	Key opportunities for growth missed. The Council finds it increasingly difficult to fund services and match-fund infrastructure across Kent and fully mitigate the overall impact of housing growth on KCC services and, therefore communities. Kent becomes a less attractive location for inward investment, business and tourism. Our ability to deliver an enabling infrastructure becomes constrained. Reputational risk associated with delayed delivery of infrastructure required. Additional revenue costs incurred due to infrastructure delays and operational costs increasing.	**High** 20 Major (5) Likely (4)		• Kent Design Guide to be refreshed to ensure consistency with national policy and legislation supporting the delivery of high quality design in new development. • Local Transport Plan 5 approved by County Council and due to commence. • Multi-agency Kent and Medway Employment Task Force continues to operate to tackle skills gaps, evidenced by the Local Skills Improvement Plan and support current and future labour market needs through developing the 'Get Kent & Medway Working Plan' and delivering the new 'Connect to Work' and 'Skills Bootcamps' programmes to help reduce economic inactivity and support local employers to tackle skills gaps. • Specific business support packages, including the Kent & Medway Business Fund, Recover Pivot & Scale, Kent & Medway Growth Hub signposting, advice and events etc. • Strong engagement of private sector through Kent and Medway Economic Partnership (KMEP), Business Advisory Board, Kent Developer Group, KMEP Sector Groups, Team Kent work etc.	Tom Marchant Lee Burchill Steve Samson Steve Samson Steve Samson	A -Accepted Control Control Control Control	31/03/2026	**High** 16 Serious (4) Likely (4)

Government spending restraint and evolving priorities may result in essential infrastructure programmes being delayed or cancelled. Central Government is now targeting funding for local growth programmes at Mayoral Combined Authority areas rather than counties. This now presents a significant risk of lack of financial resource for several years to support economic development activity in Kent & Medway, with the county being excluded from government funding resources. The challenge is becoming more acute with organisations such as Visit Kent and Locate in Kent going into liquidation due to significant cuts in public funding over the years.				Kent & Medway Economic Framework A Phase 1 implementation plan has been implemented for Kent & Medway Framework with KMEP sub groups and local stakeholders for taking forward the ambitions and action areas set out in the framework including developing a prioritised economic and infrastructure projects pipeline to focus and secure future funding resource and inform government of priorities. A new round of Growing Places Fund (capital loans) is being prepared to support projects that contribute to economic growth with a view to launching a first call for projects during 25-26.	Steve Samson	Control	
				Kent & Medway Economic Framework Implementation Plan progressed.	Steve Samson	Control	
				Monitoring of socio economic data and trends and development of responses to changed economic trends through Kent & Medway Economic Dashboard and new KMEP work stream data sets.	Steve Samson	Control	
				Work to restore visitor economy and inward investment services to continue to promote the county to visitors, to attract businesses to the county and bring in additional revenue for local companies. Regular contract monitoring and reporting to ensure businesses are supported.	Steve Samson	Control	
				Lobbying government through the Kent & Medway Economic Partnership and other stakeholders to highlight Kent & Medway's exclusion from Growth programmes and funding.	Steve Samson	Control	

						•	Ensure that KCC continues to take a strategic leadership role for the Kent & Medway Functional Economic Area and to liaise with key government departments to make the case for specific resource allocations to tackle barriers to growth in Kent (& Medway) despite Kent not being part of the Devolution Priority Programme.	Steve Samson	Control		
						•	Teams across the Growth, Environment and Transport directorate work with each individual District on the preparation of an Infrastructure Delivery Plan including priorities for spending CIL receipts (where applicable) and Section 106 contributions to mitigate the impact of growth on County Council infrastructure and services.	Tom Marchant	Control		
						•	Respond to Government consultations on proposals to reform the planning system in England, including the measures set out within the Planning and Infrastructure Bill and its provisions relating to the new duty to prepare Spatial Development Strategies.	Tom Marchant	Control		
						•	Infrastructure Mapping Platform has been successfully piloted in East Kent and will now be delivered across Kent and Medway setting out the infrastructure needed to deliver planned growth.	Tom Marchant	Control		
						•	The KCC Developer Contributions Guide has been updated and adopted.	Tom Marchant	Control		
						•	Regular dialogue with government departments.	Stephanie Holt-Castle	Control		
						•	MasterGov (DEF Software) is used to track developer contributions from the Council's initial request for developer contributions through to the issue of invoice for payment and provides the evidence base to support the annual preparation of the Infrastructure Funding Statement.	Stephanie Holt-Castle	Control		

Risk Register - Corporate Risk Register

Risk Ref	*CRR0009*	Risk Title and Event		Assigned To	Last Review da	Next Review

Future financial and operating environment for Local Government

Dave Shipton   12/01/2026   12/04/2026

Levels of revenue spending and growth pressures across services continue to exceed the Council's core spending power, threatening the financial sustainability of KCC, its partners and service providers.

In order to set a balanced budget, the council is likely to have to continue to make significant year on year savings and/or generate additional income, and take all reasonable steps locally to manage financial pressures .

Quality of KCC commissioned / delivered services suffers as financial situation continues to worsen.

Should the Council be unable to address financial pressures and set a balanced budget, the Council would have to seek Exceptional Financial Support.

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
Despite re-introducing a multi-year settlement covering 2026-29, the overall amount of funding from central government and local taxation continues to be less than spending pressures. 2026-27 budget and the medium term to 2028-29 are likely to continue to be exceptionally challenging and will require further spending reductions and/or income generation and ultimately difficult decisions over Council Tax rates. Even though overall net cash is increasing, this is not sufficient to keep pace with forecast spending demands. There is also no certainty that additional central government funding to address spending pressures in social care will	Unsustainable financial situation and potential drawdown from reserves, ultimately resulting in need to request Exceptional Financial Support from Government, or issue a section 114 notice. Failure to deliver statutory obligations and duties or achieve social value. Potential for partner or provider failure – including sufficiency gaps in provision. Reduction in resident satisfaction and reputational damage. Reserves are reduced to below an adequate level. Impact on Council Tax, including increases above the referendum level becoming necessary.	**High** 20 Major (5) Likely (4)	25 ↘ -5	• Continuing to develop better scrutiny of spending bids and more detailed savings plans, to improve the overall robustness of the budget setting process, thereby improving financial resilience. • KCC Strategic Reset Programme established and reprioritised to focus on key budget delivery programmes. • Financial analysis conducted after each Chancellor of the Exchequer Budget Statement to review potential implications for future local government settlements. • Processes in place for monitoring delivery of savings and challenging targets to bear down on future cost growth, as well as the budget as a whole. • Ensure evidence of any additional KCC spend required to cover impacts relating to new burdens imposed. • Forecasts for future spending growth to be revised as necessary once estimates become more certain and only finalised in controllable budgets once uncertainties have been resolved. Greater consideration of affordability within growth forecasts.	Dave Shipton Amanda Beer Dave Shipton Dave Shipton Dave Shipton Dave Shipton	A -Accepted Control Control Control Control Control	31/01/2026	**High** 16 Serious (4) Likely (4)

be clearly identified in future settlements, adding additional demands on core funding. The level of savings required in 2026-27 and over the medium term continues to be challenging, driven largely by growth in spending rather than cuts in funding. A significant financial risk for the Council is the continuing and increasing underlying deficit and accumulated debt on the High Needs Block of Dedicated Schools Grant (DSG). Local Government Reorganisation proposals have been submitted, although structural changes on their own will not address the underlying causes of spending growth pressures.	Increased and unplanned pressure on resources. Decline in performance. Legal challenges resulting in reputational damage to the Council.			• Budget managers will be given clearer expectations regarding both affordable activity levels and cost/fee levels within budget assumptions.	Dave Shipton	Control
				• Robust budgeting and financial planning in place via Medium Term Financial Planning (MTFP) process, including stakeholder consultation.	Dave Shipton	Control
				• Regular review of HM Treasury forecasts and Government planned spending levels for Local Government.	Dave Shipton	Control
				• Engagement with CCN, Society of County Treasurers and other local authorities and Government of potential opportunities and issues around devolution, local government reorganisation and public service reform.	David Whittle	Control
				• KCC Quarterly Performance Report monitors key performance and activity information for KCC commissioned or delivered services. Regularly reported to Cabinet.	Matthew Wagner	Control
				• Ongoing monitoring and modelling of changes in supply and demand in order to inform strategies and service planning in key areas going forward.	Matthew Wagner	Control
				• Regular monitoring and oversight of progress against KCC's 'Safety Valve' agreement with the Department for Education (DfE).	Christine McInnes	Control
				• Regular analysis and refreshing of forecasts to maintain a level of understanding of volatility of demand which feeds into the relevant areas of the MTFP and business planning process.	Corporate Directors CD	Control
				• Assessing impact and responding to Government plans with the potential for significant financial implications for the Council, including adult and children's social care, changes to waste collection arrangements etc.	Corporate Directors CD	Control

Risk Ref	CRR0064	Risk Title and Event		Assigned To	Last Review da	Next Review
Risk of Failing to Deliver Effective Adult Social Care Services				Sarah Hammond	27/11/2025	27/02/2026

Impact on outcomes for people who draw on care and support and unpaid carers

Potential that people will come to harm and the Council will be unable to ensure that their safeguarding statutory duty under S.42 of the Care Act 2014 will be fully met.

Non-compliance with Care Act 2014, the Mental Health Act 1983, the Mental Capacity Act 2005 and associated legislation, and the regulatory requirements of the Care Quality Commission.

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
The Council is at risk of failing to deliver effective Adult Social Care services and there is the potential to not meet requirements of statutory services under the Care Act 2014, the Mental Health Act 1983, the Mental Capacity Act 2005 and associated legislation, and the regulatory requirements of the Care Quality Commission. The Council has been impacted by: - continued central government funding restraint - Demographic changes - Increased demand for services - Demand led statutory services which can be difficult to predict - Increasing costs due to increasing complexity of health and social care needs. - Increasing costs due to cost of living	Failure to fulfil our duty of care could result in serious harm or detriment or in extremely rare cases death to a person with significant impact on families, carers and support networks. This could in turn result in prosecution, having to pay compensation and a negative impact on the reputation of the Council. Reputational impact. Public perception of the council being willing to accept poor standards of care. Low public confidence in social care A loss of trust in the Council's ability to safeguard people who live in Kent. Overspending on the budget which may impact the wider council. Regulatory Intervention	**High** 20 Major (5) Likely (4)		• ASCH is undertaking further work to align our workforce with our strategic ambitions e.g those set out in Making a positive difference every day, with a strategic workforce plan due to be in place for 2026/27. • ASCH has restructured the roles and responsibilities of the two Directors of Operations to provide clarity on the accountabilities around short- and long-term support. • ASCH have developed delivery plans linked to individual Director of Operations and Assistant Directors Key area of accountability and delivery. • ASCH have enhanced governance and assurance arrangements which focus on delivery to plan and recovery actions when delivery is not to plan. • ASCH have restructured the roles and responsibilities of Assistant Directors to align service and strategic delivery with the key accountabilities of the two Directors of Operations • ASCH have aligned delivery plans with the quality improvements identified from Kent's CQC assurance visit.	Sarah Hammond Sarah Hammond Sarah Hammond Sarah Hammond Sarah Hammond Sarah Hammond	A -Accepted Control Control Control Control Control	03/04/2026	**Medium** 15 Major (5) Possible (3)

pressure/inflation/interest rates/utilities. - increasing costs from social care market providers - recruitment and retention of staff - recovering from the impacts of the Covid-19 pandemic on the sector, including the NHS Recovery Plan				• ASCH have commissioned additional capacity to support the delivery of Adult Safeguarding via a time limited peripatetic team, and statutory reviews in the locality of Thanet and South Kent Coast.	Sarah Hammond	Control		

Risk Register - Corporate Risk Register

Risk Ref	CRR0058	Risk Title and Event		Assigned To	Last Review da	Next Review

Capacity and capability of the workforce

Amanda Beer   10/11/2025   10/02/2026

Workforce capacity challenges - insufficient staff to meet service demands.

Capacity pressures within the management, and leadership teams potentially impacting time for reflection and decision making.

Impact on budgets from use of agency staff/contractors to fill roles to support service delivery.

There is a risk that services may not have the capacity to deal with the additional demand and associated cost pressures or may have to reduce quality to meet the need.

Complaints from Kent residents

Lack of depth / resilience of key personnel or teams.

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
KCC is experiencing increasing demand for services due to whole system pressures which placing pressure on the existing capacity of the workforce. As a result of the complexity and volatility of issues being faced in the organisation capacity in within the management, and leadership teams is stretched. Increasing complexity of issues being faced by KCC require capable and experienced officers with potentially different skill sets. The financial position of the Council limits the ability to manage in spikes operational	Adverse impact on productivity Negative impact on performance and / or delivery of statutory functions or services. Lack of experienced staff with specialist skills Reliance on interim and agency staff potentially impacting stability of teams and consistency of service. Inability to progress service development. Low staff morale and negative impact on wellbeing, potentially leading to burn out. Loss of discretionary effort/goodwill.	**High** 16 Serious (4) Likely (4)		• Post implementation teview of pay strategy to ensure it remains competitive and sustainable for the future. • Review spans and layers of management in order to make sure we have the right people in the right places doing the right things. • Promote learning opportunities including the coaching network, webinars and networking opportunities. • Promote the reward and recognition mechanism in place as part of communications about our new Pay Strategy, including individual recognition for exceptional work and the employee package. • Review our good conversation tool to look in more depth about the way career development conversation can be supported. • Implementation of action plans arising from latest staff survey.	Kerena Hunter Kerena Hunter Diane Christie Diane Christie Kirsty Ireland Corporate Management Team	A -Accepted 30/04/2026 A -Accepted 30/04/2026 A -Accepted 30/04/2026 A -Accepted 30/04/2026 A -Accepted 30/04/2026 A -Accepted 27/03/2026	**Medium** 12 Serious (4) Possible (3)

demand by way of recruitment. Newly qualified professionals in services require adequate time and support from senior officers, which has secondary capacity impacts. Impacts of supporting secondments on teams and services with limited capacity or on difficult to resource roles. As well as national skills shortages in key areas, attracting suitably qualified, skilled and experienced staff, and retaining them to ensure sufficient capacity and capabilities to deliver services continues to be reported as a challenge across directorates. This is influenced by internal and external factors such as the financial position of the Council, local and national elections and the subsequent political uncertainty. Tightened spending controls have been introduced to respond to the council's financial situation, including restrictions on recruitment.	Impact on delivery of projects to expected time scales. Employer and Service Reputational damage Negative impact on budgets and savings plans			• Workforce planning and appropriate career development and succession planning mechanisms in place.	Kerena Hunter	Control
				• Delivery of the People Strategy for 2022 2027 approved by Personnel Committee	Kerena Hunter	Control
				• Delivery of Management Development activities to provide clarity and guidance for KCC managers on their responsibilities and accountabilities, including focus on key areas, such as digital, hybrid, equality, inclusiveness.	Kerena Hunter	Control
				• KCC's Organisation Design principles set out and periodically refreshed and monitored to ensure they remain fit for purpose.	Kerena Hunter	Control
				• Communication, implementation and measurement of the impact of the People Strategy.	Kerena Hunter	Control
				• Regular staff survey conducted, followed by facilitation of engagement and action plans with senior management. Includes predictive analytics to explore key drivers of intention to leave to enable appropriate responses to develop.	Diane Christie	Control
				• Targeted advice, support and interventions available via HR business partners for areas of particular recruitment / retention concern relating to key roles.	Diane Christie	Control
				• Delivery of the Change Support Hub to provide suite of tools, knowledge, models, videos and change related resources to support leaders, managers, staff, and project delivery teams. The aim of the Change Hub is to aid employees to build change understanding and skills at a time right for them, to support the delivery of KCC ambitions through its many change programmes.	Diane Christie	Control
				• Exit and retention surveys in place to identify drivers for both leavers and for those who chose to stay	Diane Christie	Control

				• Workforce profile report for the Personnel Committee gives detailed analysis on staffing levels and provides comparator information on previous years – now being provided more regularly to Personnel Committee for Member oversight and scrutiny.	Diane Christie	Control		
				• Promoting even more regular communications between managers and their teams while working remotely via "Good Conversations" tools etc.	Diane Christie	Control		
				• Communications and engagement campaigns will be delivered to support the implementation and embedding of People Strategy priorities. In particular, building awareness, understanding and use of our employee package will support staff retention.	Kirsty Ireland	Control		

Risk Register - Corporate Risk Register

Risk Ref	CRR0045	Risk Title and Event		Assigned To	Last Review da	Next Review
		Maintaining effective governance and decision making in a challenging financial and operating environment.		Amanda Beer	10/11/2025	10/02/2026

Members are unwilling or unable to agree necessary policy (service) decisions within required timescales to deliver a legally balanced budget and sustainable medium term financial plan (MTFP).

Members agree a budget requiring unrealistic and undeliverable efficiency savings leading to significant in year overspends.

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.

Insufficient progress made against stakeholder recommendations.

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
The continuation of a challenging financial and operating environment for Local Government (see risk CRR0009) requires difficult policy decisions to be made in a timely manner, which means continued effective governance and decision making is critical, as well as robust internal control mechanisms. Examples from other local authorities has shown the impact that ineffective decision making can have on financial resilience. KCC's constitution explicitly references the demarcation of Member and Officer roles, which consequently places dependency on the effectiveness of the member governance of the Council. Previous external auditor	Decisions challenged under judicial review on the appropriateness of the decision-making within KCC. Monitoring Officer / Head of Paid Service statutory report to Council. Reputational damage to the Council. Exceptional Financial Support needs to be requested or Section 114 Notice issued by the Section 151 Officer.	**High** 16 Serious (4) Likely (4)		• Medium Term Financial Plan and Budget Book agreed by Full Council and support/briefings provided for all political groups by officers on budget development options	Dave Shipton	Control		**Medium** 8 Serious (4) Unlikely (2)
				• Effective internal audit arrangements in place and robust monitoring arrangements for the delivery of internal audit recommendations to Governance & Audit Committee	Dave Shipton	Control		
				• Appropriately detailed and timely financial monitoring reports considered by Cabinet and Cabinet Committees	Dave Shipton	Control		
				• Appropriate performance reporting of corporate performance to Cabinet, Cabinet Committees and Full Council	David Whittle	Control		
				• Appropriate and effective corporate risk management procedures in place for the Council	David Whittle	Control		
				• 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.	David Whittle	Control		

reports have highlighted recommendations relating to governance arrangements at the council, for which the External Auditor acknowledged the hard work undertaken by KCC to establish improved governance, including arrangements to support effective decision making and internal assurance.   They also commented that further work is needed to complete the improvement journey, for which an action plan is being implemented.

A large number of new members have been inducted following the May 2025 local elections, with further training plans developed. | | | | • 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 | Control | |
				• Regular reporting to Governance & Audit Committee of implementation of the actions identified within Annual Governance Statements, and actions raised at Governance and Audit Committee. In addition, Members and key stakeholders have access to a Power BI suite which captures all actions and progress to date.	Petra Der Man	Control	
				• Annual Governance Statement (AGS) arrangements in place, providing an overview of the state of the Authority's governance and the controls that are in place to manage key governance risks.	Petra Der Man	Control	
				• Member and Officer Codes of Conduct in place and robustly monitored and enforced.	Petra Der Man	Control	
				• Member development and training programme in place and overseen by Selection and Member Services Committee.	Petra Der Man	Control	
				• Provision for Chief Officers to seek written direction from Executive Members within the KCC Constitution.	Petra Der Man	Control	
				• Appropriate officer development and training programme in place and overseen by CMT	Diane Christie	Control	
				• Key and significant decision-making process in place for Executive decisions and appropriately published Forward Plan of Executive Decisions.	Ben Watts & Petra Der Man	Control	
				• Democratic Services support effective Committee governance and scrutiny arrangements.	Ben Watts & Petra Der Man	Control	
				• Dedicated team in place within the Governance & Law functions to improve the awareness and application of governance and decision making across the council.	Ben Watts & Petra Der Man	Control	

				• Governance reviews from across the Local Government sector are analysed to identify any lessons learned and reported to relevant stakeholders, including Governance & Audit Committee.	Ben Watts & Petra Der Man	Control		

Risk Register - Corporate Risk Register

Risk Ref	CRR0052	Risk Title and Event		Assigned To	Last Review da	Next Review
Adaptation of KCC services to the impacts of a changing climate. There is a risk that a failure to adapt KCC services to a changing climate leads to adverse impacts on and increased costs to the Council, as a result of damage to or loss of physical and financial assets, staff sickness and lower productivity, transport disruption, and others.				Simon Jones	25/11/2025	25/02/2026

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
Seasonal weather events and increased severe weather incidents, including periods of prolonged dry weather and a lack of water and increased risks of flooding during periods of high rainfall. A lack of adaptation by the Council services (including those delivered and commissioned by KCC) to a changing climate as a result of inadequate planning and a lack of resourcing.	KCC bears significant financial costs due to the destruction/deterioration of its assets and services. Services responsible for the safety and wellbeing of staff and the general public are placed under greater demand for their services, resulting in greater expenditure and lower productivity. Kent's residents experience a decline in the quality of services that KCC provides across the county, leading to customer dissatisfaction and reputational damage.	**High** 16 Serious (4) Likely (4)		• Delivery of the KCC Climate Change Adaptation Plan (including service level climate change adaptation risks and incorporating climate adaptation into project and BAU activity delivery, etc.).	Liz Milne	Control		**Medium** 12 Serious (4) Possible (3)
				• Building environmental risks into KCC project work and the delivery of the KCC Environment Plan.	Helen Shulver	Control		
				• The KCC Strategic Statement focuses on adapting to changes in our weather, stronger environmental stewardship, visible improvements and a focus on the resident.	Matthew Smyth	Control		
				• Delivery of various strategies, including the Kent Environment Strategy, Energy and Low Emissions Strategy, Local Nature Recovery Strategy and Water Resources Plan.	Matthew Smyth	Control		
				• Estate rationalisation and building in additional measures to reduce the risk of impact from a changing climate.	Rebecca Spore	Control		
				• ISO 14001 accreditation (the international standard for Environmental Management Systems) implemented and maintained	Matthew Williams	Control		

Risk Register - Corporate Risk Register

Risk Ref	CRR0066	Risk Title and Event		Assigned To	Last Review da	Next Review
ASCH recommissioning programme				Helen Gillivan	14/11/2025	14/02/2026
Commissioning activity not delivered within expected timescales						

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
The current contractual arrangements for Older Persons Residential & Nursing; Care & Support in the Home; LD/PD/MH residential care; and Supported Living do not meet the services needs nor its ambitions. For example, they do not give sufficiency of supply, leading to use of off-framework providers with loss of control of quality and price; there is overuse of care home placements because alternatives do not meet needs; and there is a disconnect between the commissioning intentions and operational practice. Care Act duties sit with KCC, not providers, who can choose whether to accept a person into their care or not, which creates a power imbalance. Whilst local authority is half of the sectors income source, providers may choose to work with the NHS and private fee payers only. The timescales to deliver these large programmes of work concurrently present	All contract extensions have been exhausted (except LDPDMH which is listed as an action). If work is not delivered on time, then the current contracts would need to be extended further which would require Member approval. If this is not approved, then spot-purchasing arrangements would have to be utilised to ensure continuity of care; this could result in additional costs to the service, as spot-purchased providers are usually more expensive than a contracted provider.	**High** 16 Serious (4) Likely (4)		• Seek approval from the Cabinet Member for Adult Social Care to extend the LDPDMH Residential Contract to align with the new start date of the Supported Accommodation contract in June 2027.	Helen Gillivan	A -Proposed	31/01/2026	**Medium** 8 Serious (4) Unlikely (2)
				• A forward plan is being developed to support decision making around new contract lengths so ASCH can stagger future recommissioning and procurement activity to reduce the pull on resources.	Helen Gillivan	A -Proposed	28/02/2026	
				• Continuing with the micro enterprise market development work to create more diverse supply and alternative workforce	Kate Silver	Control		
				• Open framework approach to allow more new providers to join	Helen Gillivan	Control		
				• Pricing models are being developed closely with colleagues in Finance and Commercial and Procurement Division. Benchmarking with neighbouring authorities will be undertaken to ensure Kent is offering a pricing model that is representative of other comparable local authorities.	Helen Gillivan	Control		
				• Reinforce the right to transfer packages of care from providers who choose not to join the framework	Helen Gillivan	Control		
				• Resource has been assigned from the Transformation and Delivery Team and Innovation and Partnerships to support the recommissioning activity.	Helen Gillivan	Control		

capacity challenges for the Commissioning team, Commercial and Procurement Division to support the activity and systems/arranging support for the mobilisation. The Council's financial position means efficiencies need to be achieved through recommissioning of contracts. This needs to be balanced against provider sustainability and ensure the pricing models offer a fair price to Providers and an affordable price to the Council.				• The recommissioning activities are complex and potentially high risk and therefore part of the Council's Strategic Reset Programme (SRP) and so receive support to ensure they are delivered successfully. Regular progress updates are provided to the Strategic Reset Programme Board.	Helen Gillivan	Control	
				• Engagement with the care sector and people with lived experience regarding specifications and proposed contract terms.	Helen Gillivan	Control	
				• Risks with a financial impact are to be quantified to demonstrate the risk budget that is required if any project risks materialise.	Helen Gillivan	Control	
				• Activities in place to restrict the use of off framework placements: Provider order of approach Finance monthly monitoring Exceptions are agreed by Assistant Directors	Helen Gillivan	Control	
				• Additional Commissioner posts, funded by SRP Reserves, are in post and supporting the recommissioning activity.	Helen Gillivan	Control	
				• Timelines for recommissioning activity have been developed with colleagues in Commercial and Procurement Division and a 3 month gap between each procurement exercise (for the big 3 contracts) has been put in place.	Helen Gillivan	Control	
				• Risk management advisory group established and chaired by Risk and Delivery Assurance Manager. This provides assurance, guidance and challenge on the risk management approach across recommissioning activity. Risks will be reported into ASCH DMT and SRP Board and fed into the Corporate Risk Register.	Helen Gillivan	Control	

			• An overarching recommissioning Business Processes, Systems and Mobilisation Group has been established to better prepare for the work required to mobilise the new contracts. This group will ensure resource requirements are understood and planned in advance.	Helen Gillivan	Control		

Risk Register - Corporate Risk Register

Risk Ref	*CRR0039*	Risk Title and Event		Assigned To	Last Review da	Next Review
Information Governance				Benjamin Watts	29/10/2025	29/01/2026

Failure to embed the appropriate processes, procedures and behaviours to meet regulations.
Failure to meet regulatory reporting deadlines.
Information security incidents (caused by both human error and / or system compromise) resulting in loss of personal data or breach of privacy / confidentiality.
Council accreditation for access to government and partner ICT data, systems and network is withdrawn.
Providers and or suppliers processing KCC data fail to embed the appropriate processes and behaviours.
Poor data quality negatively impacts AI algorithms

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
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. The Council has regulatory obligations into the management of SAR/FOI/EIR requests United Kingdom General Data Protection Regulations (UK GDPR) came into effect that have introduced significantly increased obligations on all data controllers, including the Council. There is insufficient resource available to undertake comprehensive oversight / assurance activity that provides assurance on compliance with existing information governance standards.	Information Commissioner's Office sanction (e.g., undertaking, assessment, improvement, enforcement or monetary penalty notice issued against the Authority). Serious breaches under UK GDPR could attract a fine. Increased risk of litigation. Reputational damage. Bias presenting in AI algorithms impacting outcomes and decision making Loss of trust in automated decisions	Medium 15 Significant (3) Very Likely (5)		• Services to complete data mapping process for their respective areas	Information A Asset Owners	-Accepted	01/04/2026	Medium 9 Significant (3) Possible (3)
				• Supply chain risk management program including keeping an inventory of all ICT suppliers and third party data transfers, cyber requirements built into procurement, regular assurance of supplier security to ISO 27001 and Cyber Essentials Plus, and regular risk assessments carried out to identify supply chain risks.	James Church	Control		
				• Data breach process enhanced by automated system, changes included auto reminders to services where further information is required. More data is available on service performance in relation to breach management and also allow for timely escalation where appropriate	Peter Healey	Control		
				• Senior Information Risk Owner for the Council appointed with training and support to undertake the role.	David Whittle	Control		
				• Caldicott Guardian appointed with training and support to undertake the role	Sarah Hammond	Control		
				• Overarching policy for use of Artificial Intelligence is in place and has been communicated to the wider organisation	Benjamin Watts	Control		

There is a dependency on the Council's Local Authority Trading Companies (CBS) and other material third parties to support Information Governance compliance for the KCC systems and network. KCC services' requirement for non-standard systems creates vulnerabilities. Failure to manage data lawfully when using automated decision making via algorithms.			• Staff are required to complete mandatory training on Information Governance and Data Protection and refresh their knowledge every two years as a minimum.	Benjamin Watts	Control
			• IG policies and procedures have been consolidated supported by communications. Policies reviewed regularly. Data Protection Officer in place to act as a designated contact with the ICO.	Benjamin Watts	Control
			• Management Guide/operating modules on Information Governance in place, highlighting key policies and procedures.	Benjamin Watts	Control
			• Corporate Information Governance Group established, chaired by the DPO and including the SIRO and Caldecott Guardian acting as a point of escalation for information governance issues and further escalation to the Corporate Management Team if required	Benjamin Watts	Control
			• Privacy notices as well as procedures/protocols for investigating and reporting data breaches reviewed and updated	Caroline Dodge	Control
			• Information Resilience and Transparency team in place, providing business information governance support.	Caroline Dodge	Control
			• The data capture mapping form is in place. Policy guidance requires Information Governance leads to review data maps with the services on a bi annual basis, or as and when a new DPIA is created reflected on the data map.	Hannah Rumball	Control
			• Data Protection Impact Assessment (DPIA) is supported with a matrix detailing the type of data and its usage. KCC testing of Microsoft Copilot is moving into its second phase, and the DPIA remains a live document and will be updated accordingly.	Hannah Rumball	Control
			• Cross Directorate Information Governance Working Group in place.	Hannah Rumball	Control

				ICT Commissioning function has necessary working/contractual relationship with the Cantium Business Solutions to require support on KCC ICT compliance and audit.	Sverre Sverreson	Control		

Risk Register - Corporate Risk Register

Risk Ref	*CRR0065*	Risk Title and Event		Assigned To	Last Review da	Next Review

Implementation of fit-for-purpose Oracle Cloud system.

Oracle Cloud system not fit-for-purpose.

	Simon Jones	15/01/2026	15/04/2026

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
This is a critical programme for the organisation, replacing the current outdated infrastructure. It is a large and complex programme, which carries with it significant inherent risk. There have been reports in the public domain about other implementations that have been fraught with difficulties, so it is important that this organisation-wide risk features on the Corporate Risk Register for visibility and that the programme demonstrates robust governance, change and programme management, especially at a time where organisational capacity is stretched, with several major change activities in train.	1. Impact on finance - unable to carry out month/year end, paying suppliers/providers/clients and staff and receive payments in to the Authority. 2. Impact on HR - unable to run payroll and pay staff expenses, phase 2 effects every KCC employee. 3. Services unable to carry out operational duties. 4. Costs to the Oracle Cloud programme will increase as resources to the programme extended. 5. Reputational impact to the Authority.	Medium 10 Major (5) Unlikely (2)		• Right skills in place to carry out User Acceptance Testing (UAT).	Lisa Gannon	Control		Low 5 Major (5) Very Unlikely (1)
				• UAT phases - control points for sign off (payroll has a single pass/fail criteria).	Lisa Gannon	Control		
				• Build & Functional Test phases for each module built in to the programme with sign off required at end of each 'build' phase.	Lisa Gannon	Control		
				• Pre UAT & Training schedule as part of the programme.	Lisa Gannon	Control		
				• Any additional spend required for the programme to be discussed at the Oracle Cloud Programme Boards and approved by the SRO.	Simon Jones	Control		
				• Agree date of 'change freeze' across all applications that interface with Oracle	Simon Jones	Control		
				• Cloud readiness assessment (with Service Leads) phase undertaken to map out current processes and how these will fit to the new system taking on board 'ADOPT not ADAPT'	Simon Jones	Control		
				• Oracle Cloud Board Members to ask their respective areas to ensure that the programme is aware of any proposed changes to the current Oracle System or associated 3rd party systems to enable the programme to impact assess as otherwise it could result in additional costs.	Simon Jones	Control		
				• Programme Team to provide Internal communications with regular updates and key messages so that information is given in a timely matter.	Ben Sherreard	Control		
				• Transition / change managment planning to be completed.	Ben Sherreard	Control		

Risk Register - Corporate Risk Register

Risk Ref	CRR0049	Risk Title and Event		Assigned To	Last Review da	Next Review

Fraud and Error

Assigned To: Dave Shipton Last Review date: 15/12/2025 Next Review: 15/03/2026

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 risks that:
-    false representations made to make a gain or expose another to a loss
-    failure to notify a change of circumstances to make a gain or expose another to a loss
-    abuses of position, in which they are expected to safeguard to make a gain or expose another to a loss.

Given the size and complexity of KCC, with a significant number of payments going to a wide range of suppliers and other public bodies, whom have a legitimate need to amend their bank details, that this process is used to submit a fraudulent change of bank details (mandate fraud) to KCC in order to divert funds.

Compromise of physical security controls and/or infrastructure including unauthorised access to ICT systems could lead to fraudulent access and/or use of data.

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
As with any organisation, there is an inherent risk of fraud and/or error that must be acknowledged and proactively managed. 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. This is further impacted by inflation and the cost-of-living crisis. It is critical that management implements a sound system of internal control and always demonstrates commitment to it, and that investment in fraud prevention and detection technology and resource is sufficient. This includes ensuring that new emerging	Financial loss leading to pressures on budgets that may impact the provision of services to service users and residents. 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. Potential legal challenge. Reputational damage. Poor service delivery. Potentially enabling Serious Organised Crime.	**Medium** 10 Moderate (2) Very Likely (5)		• 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 • 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. This supports the work of the KIN. • Multiple layers of logical, physical and administrative security controls. Linked to CRR0014 Cyber Security Corporate Risk.	Nick Scott Dave Shipton James Church	Control Control Control		**Low** 5 Minor (1) Very Likely (5)

fraud/error concerns are sufficiently risk assessed. As part of the Economic Crime and Corporate Transparency Act (ECCT), a new corporate criminal offence of 'Failure to Prevent Fraud' has been introduced. The offence is intended to hold large organisations to account if they profit from fraud. Under the offence, large organisations may be held criminally liable where an employee, agent, subsidiary, or other "associated person", commits a fraud intending to benefit the organisation.			• KCC reserves the right to carry out a dip sample of due diligence vetting checks in partnership with contract managers to verify declarations of non-involvement.	Clare Maynard	Control
			• Scheme of Delegation - compliance with Delegation Matrix and Spending the Council's Money	Clare Maynard	Control
			• Procurement standards reviewed, including rules relating to "Spending the Council's Money", which have been clarified, to ensure relevant controls are in place to mitigate e.g. declarations of interest for procurement fraud, authorisation levels etc.	Clare Maynard	Control
			• All tendering specification now include a requirement for the tenderer to provide details on what procedures they have in place to prevent fraud from occurring within the contract, both in the service delivery and invoicing into KCC. Support in evaluating these procedures will be obtained from the Counter Fraud Team as part of the overall evaluation process.	Clare Maynard	Control
			• Clear process within relevant Commissioning Departments for procurement under the PCR threshold	Clare Maynard	Control
			• With supplier consent, within the Tender Selection Questionnaire and subsequent contract Terms and Conditions.	Clare Maynard	Control
			• Communication of mandate fraud / cyber security to KCC supply chain.	Clare Maynard	Control
			• Mandatory training - Data Protection and Information Governance training is mandatory and requires staff to refresh periodically. Linked to CRR0014 Cyber Security Corporate Risk.	Benjamin Watts	Control

				• Communication, including messaging to encourage increased awareness of information security amongst staff. Linked to CRR0014 Cyber Security Corporate Risk.	Diane Christie	Control	
				• Internal Audit includes proactive fraud work in its annual audit plan, identifying potential areas where frauds could take place and checking for fraudulent activity.	James Flannery	Control	
				• Whistleblowing Policy in place for the reporting of suspicions of fraud or financial irregularity	James Flannery	Control	
				• Training and awareness raising is conducted periodically and is included in the Counter-Fraud action plan.	James Flannery	Control	
				• 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	Control	
				• Anti-fraud and corruption strategy in place and reviewed annually	James Flannery	Control	
				• Counter Fraud Action plan in place to manage resources in conducting reactive and proactive work across KCC.	James Flannery	Control	
				• Participate in the National Fraud Initiative exercise every two years to identify any fraud and error within key risk areas.	James Flannery	Control	
				• KCC Counter Fraud & Trading Standards are a member of the Kent Fraud Panel to help inform current fraud trends and emerging risks that may impact KCC and its residents.	James Flannery	Control	
				• Mandate fraud risks are communicated as part of the fraud awareness sessions.	James Flannery	Control	
				• Systems of internal control which aim to prevent fraud and increase the likelihood of detection e.g. financial controls such as authorisation of payments and spend.	Corporate Management Team	Control	

				• The Corporate Management Team is required to engage the Counter Fraud Team regarding all new policies, initiatives and strategies as per the anti-fraud and corruption strategy, and have relevant fraud risk assessments and mitigating controls in place on specific fraud risks associated with their areas.	Corporate Management Team	Control		

Risk Register - Corporate Risk Register

Risk Ref	CRR0042	Risk Title and Event		Assigned To	Last Review da	Next Review
Border fluidity, infrastructure and resilience				Simon Jones	08/12/2025	08/03/2026

That changes in border customs, checking and processing routinely disrupt local communities and both the strategic and local road networks.

That the Government does not provide sufficient capital and revenue financial support to departments, agencies, local authorities, infrastructure stakeholders and responding agencies required to address the necessary infrastructure, legislation and controls to ensure a long term plan for frictionless border movements.

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
Changes at the UK border with Europe means additional controls now exist on the movement of goods and people between the UK and the EU. The UK Government and the EU have introduced new border controls and further changes are being introduced including the new Entry/Exit System (EES) and European Travel Information and Authorisation system (ETIAS). KCC has been working with partners at a local and national level to assess potential implications for the county and prepare for various scenarios. KCC is reliant on coherent, coordinated governance and information across Government to aid the Kent & Medway Resilience Forum (KMRF) locally in planning our contingency arrangements	Significant slowdown in the existing flow of goods and people through border controls leads to long delays at Port of Dover and Eurotunnel. Impacts on the strategic & local road networks as a result of Operation Brock and other traffic management measures, leading to an increase in local and pan Kent road journey times, impacting communities and businesses. Significant detrimental impact on the county's economic competitiveness, attractiveness for inward investment and quality of life for Kent residents. Shortages and delays may impact local / national supply chains. Interruption and effect on business services, both statutory and discretionary, such as: • Adult's / children's social care staff making visits in	Medium 9 Significant (3) Possible (3)		• Update elected members regularly, including committee briefings. • Engagement with Government departments at a strategic level, regarding EES and long-term border resilience. • Work with KMRF partner agencies to update & maintain multi-agency plans & capabilities relating to border disruption. • Established an internal meeting structure, linked to the Cross Directorate Resilience Forum, to ensure KCC is prepared for EES implementation, including business continuity. • Ensure the KCC Resilience Training & Exercising Programme covers the testing of EES plans / capabilities. • Work with Government departments to secure funding to support EES preparations / response. • Coordinate planning & preparations for EES implementation with KMRF partners, in KCC's role as lead agency for EES (planning & response). • Work with central Government, National Highways, and ports to develop short, medium and long term plans & capabilities for border resilience, including infrastructure and technological solutions.	Simon Jones Simon Jones Andy Jeffery Andy Jeffery Andy Jeffery Andy Jeffery Andy Jeffery Andy Jeffery	Control Control Control Control Control Control Control Control		Low 6 Significant (3) Unlikely (2)

and responding appropriately. KCC continues to work with KMRF partners and government on EES, for which phased implementation began on 12th October 2025. EES checks commenced at a 10% level starting with freight traffic, and increasing to 100% checks for all traffic over the following 6 months. The risk profile will be reviewed as the percentage of checks increases.	affected areas. • Operation of care homes. • KCC staff living / working in affected areas. • Critical KCC infrastructure, including schools, offices (including where KCC staff work in another agency's buildings), and other parts of the KCC estate.			• An internal EES comms plan is in place, including communication with staff via direct and group email, KNet and the various meeting structures. This will include the planning and response to any impacts, and covers general information, business continuity and ensuring managers are aware of all necessary actions to support their teams.	Diane Christie	Control
				• Update & maintain the following EES external comms plans & capabilities: - KMRF EES Communications Strategy (reviewed monthly) - KMRF Media and Comms Plan (reviewed annually) - Driver Welfare Comms Plan (reviewed twice a year) - Media and Comms Group (set up as required)	Christina Starte	Control
				• Ensure business continuity plans are up-to-date to minimise disruption to service delivery.	Service Managers	Control

Risk Ref	CRR0067	Risk Title and Event		Assigned To	Last Review da	Next Review
SEND Delivery Improvement Insufficient improvement in areas identified within Ofsted timescales and children with SEND do not meet sufficient progress within the available financial resource. Insufficient resources and focus on the new inspection framework. Failure to maintain effective and continued delivery progress against the APP.				Christine McInnes	14/01/2026	14/04/2026

Cause	Consequence	Current Risk	Previous Current Risk	Control / Action		Control / Action	Target Date	Target Risk
The Kent local area inspection by Ofsted and the CQC for children with SEND took place in January 2019. This inspection found nine significant areas of weakness across the local area which resulted in a Written Statement of Action being issued. In September 2022, the Local Area was revisited by Inspectors from both Ofsted and the CQC, who found that the area had not made sufficient progress in addressing the weaknesses as set out in their letter dated 9 November 2022. An Improvement Notice was subsequently issued 31 March 2023. Concurrent to this event KCC was also in discussion with the DfE regarding participating in a financial recovery programme, known as Safety Valve, as a potential approach to addressing the growing actual and projected overspend in the High Needs	In the event the Kent local area fails to continue to adequately mitigate weaknesses identified in its special educational needs and disability (SEND) provision there would be: Serious Service Risk: Adverse impact on outcomes for vulnerable children and young people. Serious Compliance Risk: Should the Secretary of State not be satisfied with the Council's progress at any stage, they may choose to invoke statutory powers of intervention (s497A Education Act 1996) to direct the Council to take any further actions deemed necessary to secure the improvements required in SEND services. Potential for legal action if statutory time limits or processes are not met. Significant Reputation Risk: Dissatisfaction from families and potential for adverse press at a national and local level for a prolonged period.	Medium 8 Serious (4) Unlikely (2)	12 ↘ -4	• Delivery of SEND Improvement Programme, which includes delivery of requirements detailed in the Kent Accelerated Progress Plan. • The Council has been working to a Department for Education (DfE) and NHS England (NHSE) approved Improvement Plan (Accelerated Progress Plan) to deliver appropriate and sustainable improvement, covering the areas identified in the Ofsted and CQC revisit report of 9 November 2022, as well as recommendations made by the Department. • Continual lobbying of Government on two matters; increased funding in both the short and medium term, and structural changes to government policy to help reduce the demand i.e. via County Council Network, Association of Directors of Children's Services. Includes provision of evidence of the impact of the High Needs pressures on the quality of education children receive, schools, other providers and the Local Authority. • Local area SEND Strategy developed in collaboration with partners, which goes beyond the Written Statement of Action to enable sustained improvement and transform Kent's SEND offer.	Christine McInnes Christine McInnes Christine McInnes Christine McInnes	A -Accepted Control Control Control	27/01/2026	Medium 8 Serious (4) Unlikely (2)

Funding Block. To address the identified weaknesses an Improvement Plan (Accelerated Progress Plan - APP) was formalised by the Local Area September 2023 against which Outcome and Impact based KPIs are being scrutinised and addressed. Progress against APP actions has been made and the Improvement Notice was lifted August 2024 on the understanding that the provision of SEND services remains a priority. Progress continues on outstanding APP actions which are subject to regular review and DfE oversight. The Government have indicated that they are not going to pause or suspend the new inspection framework for SEND. This risk for Kent is that the focus remains on the previous nine areas of weakness which are at odds with the new inspection framework. This could result in insufficient resource being directed to addressing the key issues in the new framework.			Robust programme management in place, ensuring appropriate alignment between project workstreams and overall programme delivery arrangements.	Christine McInnes	Control
			KCC SEND Transformation Strategic Board in place, with responsibility for coordinating activity and tracking improvement progress, reporting into the Kent SEND Partnership Board.	Christine McInnes	Control
			Kent and Medway Children and Young People's Programme Board joint governance mechanism with Health partners (sub-group of Integrated Care Board)	Christine McInnes	Control
			Independently chaired Kent SEND Partnership Board in place, including representation from the Local Authority (including Members and cross directorate colleagues), Health, Learning and Teaching settings, representatives of parents and carers, and where appropriate young people.	Christine McInnes	Control