



Committee	Audit and Governance Committee
Date	08/07/2024
Subject	Corporate Risk Management Update
Cabinet Member	<p>Councillor Vince Langdon-Morris Cabinet Member with responsibility for Resources and Value for Money</p> <p>Councillor Tim Wilson Assistant Cabinet Member for Resources and Value for Money</p>
Report Author(s)	<p>Stacey Ransby Performance and Risk Officer stacey.ransby@eastsoffolk.gov.uk</p>
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Director	<p>Chris Bally Chief Executive Chris.bally@eastsoffolk.gov.uk</p> <p>Kate Blakemore Strategic Director Kate.blakemore@eastsoffolk.gov.uk</p>

Key Decision?	No
Is the report Open or Exempt?	OPEN

Category of Exempt Information and reason why it is NOT in the public interest to disclose the exempt information.	N/A
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Purpose/Summary

The purpose of this report is to provide the Committee with an overview of how the Council's strategic and operational risks are managed. It provides an overview of the identified risks and what is being undertaken to mitigate and control the risks.

To build on effective corporate risk management across the Council, it is recommended that the Committee reviews current risk reporting to ensure the reports continue to be useful and in an effective format. Members are asked to review the key risks on the register at regular intervals and consider corporate risk management when they are planning any future work programmes.

Following Audit and Governance Committee held on 8 January 2024 it was agreed that the corporate risk register would be reported every six months to provide greater reassurance and report the latest position of corporate risks.

Recommendation(s)

That Audit and Governance Committee:

1. Members are asked to note and make comment on the corporate strategic risks from the Council's current Corporate Risk Register (CRR) which is governed and monitored by the Corporate Leadership Team (CLT).

Strategic plan

How does this proposal support Our Direction 2028?

Environmental Impact	There are no direct environmental impacts arising from this report, other than risks relating to the environment (e.g. flooding)
Sustainable Housing	No specific impacts as a result of this report, other than risks contained within the corporate risk register.
Tackling Inequalities	No specific impacts as a result of this report, other than risks contained within the corporate risk register (e.g. cost of living).
Thriving Economy	No specific impacts as a result of this report, other than risks contained within the corporate risk register.
Our Foundations / governance of the organisation	Risk management is important in corporate governance because it protects the organisation. Proactively managing, identifying and monitoring risk in an effective manner reduces risk exposure and ultimately limits potential damage. Mechanisms are established and embedded within the Council with responsibilities clearly identified to allow risks to be escalated, when required, onto the corporate risk register. All corporate risks are assigned to a strategic theme within the East Suffolk Strategic Plan – Our Direction 2028 – which ensures risks are categorised effectively. The Risk Management Framework demonstrates the management of risks within the Council.

Justification for recommendations

1. Background

- 1.1. The Audit and Governance Committee has responsibility for overseeing risk management for East Suffolk Council. Corporate risk management includes the processes and structures by which the business and affairs of the Council are directed and managed. This is to improve long-term stakeholder confidence by enhancing corporate performance and accountability. Corporate Risk Management is now reported to Audit and Governance Committee twice yearly.
- 1.2. Corporate risk management is about building credibility, ensuring transparency and accountability as well as maintaining an effective channel of information disclosure that fosters good corporate governance and performance. Risk management also covers opportunity management where applicable.

2. Introduction

2.1 Management of Risks

The Council's approach to corporate risk management is to embed risk management across the Council so that it is the responsibility of all managers and teams rather than purely the responsibility of one team.

Overall Risk Management sits within the Digital, Programme Management and Customer Services service area, it is aligned to the management of the Strategic Plan and includes providing risk management advice and support to all officers across all services.

The Chief Finance Officer has specific responsibilities as Section 151 Officer, including ensuring assets are safeguarded and insurances in place, and the Head of Internal Audit takes an independent review of the governance of risks, however all Heads of Service ensure that risks within their areas of responsibility are recorded and managed appropriately, in line with the Risk Management Framework. This framework clearly identifies monitoring and reviewing risks; recording and reporting; and communication and consultation. Corporate Leadership Team (CLT) has overall responsibility to oversee the approach to risk management within the Council including its regular review and monitoring.

Risk Management processes

Risk registers form part of corporate leadership reporting and are designed to be living documents, updated regularly. The Corporate Risk Register (CRR) covers risks which affect our ability to achieve long-term Council objectives including those within the East Suffolk Strategic Plan and those which may affect service delivery or our district as a whole. Risks within the CRR state the cause, event and effect. For example, "**as a result of** bad weather, **there is a risk that** staff will not be able to get to the office and undertake their work **which will result in** unhappy service users and increased complaints."

Governance arrangements for the East Suffolk Strategic Plan ensure that risks are identified, categorised by the appropriate theme, monitored regularly and actively managed, ensuring that risk reporting takes place across the Council and is considered in our approach to everything we do. Risks can be identified and escalated from service areas to CLT to consider whether to include within the CRR, this process also allows risks to be moved or lowered (e.g., a corporate risk to be moved and managed at service level rather than corporate level) if appropriate.

The Risk Management Toolkit (Appendix B), developed with Zurich Insurance, is used to assess and manage corporate, operational, project and partnership risks. The Council's intranet has a dedicated Risk Management page containing useful information, including guidance, East Suffolk Risk and Opportunity Management Strategy and the Corporate Risk Register.

East Suffolk Risk and Opportunity Management Strategy

The East Suffolk Risk and Opportunity Management Strategy provides the purpose of risk management to ensure everyone is aware why it must be carried out robustly. The Strategy also includes opportunities arising from risk management and the risk management process is demonstrated including risk escalation, monitoring and review; roles and responsibilities; aims and objectives and the Council's risk appetite. Independent experts, Zurich Insurance, undertook a health-check of the Strategy at the end of 2021 which provided the Council with validation that the Strategy is fit for purpose and meets good practice. Audit and Governance Committee approved the Strategy on 13 December 2021.

Key Categories for Managing Risks

For the purposes of effectively managing risk, and in accordance with best practice, the Council manages risk within the below categories:

- **Corporate (also known as 'Strategic')** risks which affect our ability to achieve long-term Council objectives, such as those in the East Suffolk Strategic Plan – Our Direction 2028. These are recorded in the CRR and regularly reviewed and monitored by CLT.
- **Operational/Service level risks** are those that affect the day-to-day business of a service; for example, staff absence and its impact on service delivery. These are recorded, identified and managed by service areas. Heads of Service are expected to report high level risks within their service area to CLT to consider whether they are significant enough to be escalated to corporate level status.
- **Health and Safety** includes health and safety of service users as well as staff and councillors. This is overseen by Environmental Services and Port Health. Information, policies and risk assessments are available on the Council's intranet.
- **Emergency Planning and Business Continuity** are the responsibility of the Head of Operations. Emergency Planning and internal Business Continuity Services for the Council are provided by the District Emergency Planning Officer and the Emergency Planning Officer, employed by the Suffolk Joint Emergency Planning Unit. This enables the Council to react effectively to infrequent Major Emergencies, in partnership with other agencies, as required by the Civil Contingencies Act 2004. Further information is available on the Council's Intranet, while general information on the multi-agency response to Major Emergencies, together with plans available for public scrutiny are available at www.suffolkresilience.com

3. Proposal

To inform members of the progress and the current position of all the Council's corporate risks, including significant changes to risk scores and updates following the corporate risk report to Audit and Governance Committee on 8 January 2024.

3.1. Horizon Scanning Session with CLT

As part of the Risk Management Training Programme the Council's insurance providers and advisors, Zurich Insurance Group, facilitated the annual 'Horizon Scanning and Corporate Risk Challenge' session for CLT on 21 November 2023. The session confirmed that risks relevant to the Council, and identified within the global risk report, are captured within the Council's Corporate Risk Register. It also provided an opportunity to explore and consider potential and unknown risks to the Council. As a result of the horizon scanning session, the following new risks have been added to the corporate risk register:

NEW RISKS	Overview	Risk Score
Political risk	Changes in political leadership at a local and/or national level resulting in changes in policy and direction. Following the Horizon Risk Scanning session and further discussion and approval at CLT a new risk was added to the CRR relating to changes in political leadership at a local and/or national level resulting in changes in policy and direction.	B4 (Amber) Likelihood -high Impact - major
Business continuity	Significant risk if loss of business continuity, and plans, processes and systems fail across the council. If services were unable to operate key services the Council would be unable to deliver statutory and service services, particularly affecting the most vulnerable and urgent business.	D2 (Amber) Likelihood -low Impact - critical
Backlog of local audits (national issue)	The audit of the Council's financial statements not being completed in a timely manner. Last audit completed was 2020/21.	A4 (Amber) Likelihood -very high Impact - marginal

3.2. Future Horizon Scanning Sessions

As part of the regular risk review CLT agreed, at its meeting in February 2024, that the Chair of Audit and Governance Committee and Cabinet Member for Resources and Value for Money should be invited to attend future annual horizon scanning sessions.

3.3. Corporate Risks

The corporate risk register is a 'live document' which is regularly reported and reviewed by CLT and new/emerging risks are considered and existing risks monitored and managed effectively. The below reports significant updates to the corporate risk register in the last six months:

- (i) 'Unmitigated' risk scores have been included which identify what the risk score would be if there were no controls or mitigations in place. This demonstrates the heightened risk to the Council if no measures were in place and providing assurance that risks are being managed effectively.

- (ii) Target risk scores have also been reviewed and should be achievable once target actions are completed.
- (iii) Three new risks have been added 'political risk', 'business continuity' and 'backlog of local audits (national issue)' as per paragraph 3.1.
- (iv) One area of high risk was subsidy control in relation to the Freeport programme but this risk has been mitigated sufficiently enough for it to be reduced and CLT agreed for its removal on the CRR as it is no longer a corporate risk. A government announcement confirmed that the Freeports programme in England should be treated as a single subsidy scheme, covering the four HMRC-administered reliefs, business rates relief, and seed capital. This means that, for eligible seed capital and business rates subsidy awards, Freeport local authorities will not need to develop their own control principles assessments or make referrals to the Competition and Markets Authority. Instead, local authorities simply need to verify that awards comply with its terms and upload individual awards to the transparency database where they exceed the £100k threshold.
- (v) Other updates to corporate risks include:
- **Failure to deliver against our 2030 Carbon Neutral target** - Current risk score increased to B3 amber (from C4 Amber) due to becoming increasingly aware of the scale of the work needed to enable our leisure centres and fleet to be net zero and having not been successful in the last funding round for the leisure centres.
 - **Border Target Operating Model (BTOM)** - Risk description, controls and mitigations updated. Current risk score decreased from B2 (red) to C2 (amber) and target risk score becomes C3 (amber) from B1 (red) to reflect the current position.
 - **Ethical Standards** - Current risk improved to D4 green (was D3 amber) due to improvements including completion of New Code of Conduct, also no major issues have been reported.
 - **Freeport East** - Current risk score improved to D3 (amber) from C2 (amber).
 - **Increasing Anti-social Behaviour Incidents impacting on Council services** - The risk score has improved from C2 (amber) to C3 (amber). A dedicated Senior ASB Officer is in post providing support for the eight Communities Officers who lead on ASB in the community partnership areas and will work with service areas to improve corporate approaches and engage at Suffolk level meetings and programmes.
 - **Cost of living crisis** – Lack of capacity and resources to support residents in need as a result of the increased cost of living (specifically housing, energy and food related costs). Risk score updated from B3 amber to A3 amber.
 - **Major coastal erosion/incident** – Risk score had changed from B2 (red) to A3 (red), with a target score of C3 (amber). Increased sweating of assets and maintenance costs are increasing, resulting in having to close off sections/areas.
 - **Flooding/tidal surges (Lowestoft)** – Risk score was C2 (Amber) but has escalated to A3 (red) due to the funding issues and project ceasing. The target score has also escalated to B3 (red).

The full Corporate Risk Register is appended to this report (Appendix C).

There are currently **27 risks** on the Corporate Risk Register (**4 red risks, 18 amber risks and 5 green risks**). The risk management toolkit/matrix (Appendix B) is used to assess risk scores and monitor and manage all risks.

Below is a summary of the corporate risks. The summary of all corporate risks on the matrix is appended to this report (Appendix A):

Corporate Risk	Risk Scores		
	Unmitigated	Current	Target
Capacity to deliver Council's aims and ambitions	A2	C2	C3
Cyber Attacks including failure of ICT	A2	C2	D2
Border Target Operating Model	A3	C2	C3
Contracts/ partnerships (<i>under review</i>)	B2	D4	D4
Physical and mental health, wellbeing	B3	D4	D4
Equalities	B3	D4	E4
Recruitment	B3	C3	D4
Medium Term Financial Strategy (MTFS)	A2	D2	D2
Business Continuity	B2	D2	D3
Flood risk	A1	B1	B4
Major coastal erosion/incident	A3	A3	C3
Flooding / tidal surges (Lowestoft)	A3	A3	B3
Carbon Neutral target 2030	A2	B3	D4
Oil deposits on Gunton Beach	B3	C3	F5
Fire incident(s) in social and temporary housing assets	A1	D1	E3
Medium-term financial sustainability of HRA	C4	D3	D4
Cost of living crisis	A2	A3	C3
Safeguarding	B2	C3	C3
Anti-social Behaviour Incidents	B2	C3	D3
Sizewell C	C4	C3	D4
Pandemic outbreaks	C4	D4	D4
Ethical Standards	B3	D4	E4
Freeport East	B3	D3	D3
Corporate Health and Safety	B2	D3	D4
Housing Regulation – Breach of Rent Standard and 'Home' Consumer Stranding	B1	C2	D4
Backlog of local audits	A4	A4	E3
Political	B3	B4	B4

Table 1 – Unmitigated risk scores added.

4. Financial Implications

- 4.1. There are no direct financial implications as a result of this report, as this report's focus is to demonstrate that risks are managed and monitored effectively. Individual financial needs to mitigate risks are not part of this report but may be subject to individual reports and projects whereby our actions will assist with mitigating risk.

5. Legal Implications

- 5.1. There are no direct legal implications, other than ensuring risks are managed and monitored.

6. Risk Implications

- 6.1. All corporate risks of the Council are captured within this report.

7. Options

- 7.1. There are no options to be considered in relation to this report.

8. Recommendations

- 8.1. Members are asked to note and make comment on the corporate strategic risks from the Council's current Corporate Risk Register (CRR) which is governed and monitored by the Corporate Leadership Team (CLT).

9. Reasons for Recommendations

- 9.1. To provide assurance to Members that good governance arrangements are in place to manage and monitor risks within the Council. Risks are reported and reviewed regularly at Corporate Leadership Team meetings. Training continues to be delivered on risk management and a Horizon Risk Challenge session recently facilitated by Zurich Insurance to challenge and provide an external view on our risk management processes.
- 9.2. Members are fully informed of the current corporate risks within the Council and provided with information on what has been achieved and reasons as to why they are strategic risks, including current risks scores and target risk scores.

10. Conclusions/Next Steps

- 10.1. To continue to ensure the corporate risk register is up to date and reflects the current position, including ensuring appropriate monitoring and management of risks continues.

Areas of consideration comments

Section 151 Officer comments:

No further comments.

Monitoring Officer comments:

Not applicable

Equality, Diversity and Inclusion/EQIA:

An Equality Impact Assessment is not required as the recommendations of this report do not require changes in policy and service delivery.

Safeguarding:

Not applicable

Crime and Disorder:

Not applicable

Corporate Services implications:

(i.e., Legal, Finance, Procurement, Human Resources, Digital, Customer Services, Asset Management)

Not applicable.

Residents and Businesses consultation/consideration:

Not applicable.

Appendices:

Appendix A	Corporate Risks on risk matrix
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Appendix B	Risk Matrix/Toolkit
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Appendix C	Full Corporate Risk Register
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Background reference papers:

None

Corporate Risk Register: June 2024

Likelihood	Impact				
	Negligible (5)	Marginal (4)	Major (3)	Critical (2)	Catastrophic (1)
Very High (A)		26	11, 12, 17		
High (B)		27	13		10
Significant (C)			7, 14, 20, 18, 19	1, 2, 3, 25	
Low (D)		4, 5, 6, 21, 22	16, 23, 24	8, 9	15
Very Low (E)					
Almost impossible (F)					

Reference:
* Risks with external threat

Current Risks:

Our Foundations

- (1) Capacity to deliver Council's aims/aspirations
- (2) Cyber attacks (ICT failure)*
- (3) Import checks - Border Target Operating Model
- (4) Contracts/Partnerships *(under review)*
- (5) Physical and mental wellbeing
- (6) Equalities
- (7) Recruitment
- (8) Sustainable MTFS (for General Fund, HRA & Capital Programme)
- (9) Business continuity

Governance

- (21) Potential outbreak of pandemics*
- (22) Ethical Standards
- (23) Accountable Body for Freeport East
- (24) Health and safety
- (25) Housing Regulation Breaches
- (26) External Audit
- (27) Political

Environment Impact

- (10) Flood risk*
- (11) Major coastal erosion/incident*
- (12) Flooding/tidal surges (Lowestoft)*
- (13) Carbon Neutral
- (14) Oil deposits on Gunton Beach*

Sustainable Housing

- (15) Fire incident(s) social & temporary housing assets
- (16) HRA (MTFS) funding to deliver services & progs

Tackling Inequalities

- (17) Cost of living crisis*
- (18) Safeguarding the vulnerable
- (19) Anti-Social behaviour

Thriving Economy

- (20) Sizewell C*

Risk – and opportunity - management process and toolkit



This process is used to manage corporate, service, project, business case, and partnership risks and opportunities.

Roles All members and officers have a responsibility to manage risk in their work. There are also specific responsibilities:	
Cabinet	Consider risk when making decisions. Review key risks
Audit & Governance	Review strategy
CLT	Manage corporate risks. Escalate risks to CGG. Move corporate risks into team or service registers. Raise risks at meetings.
Team Leaders	Manage own risks. Update senior managers Escalate risks



Step 1: Identify

Do this at least once a year

- Look at the Strategic plan/business plans, especially priorities. What might stop your team delivering the Council's priorities – or delivering your service plan?
- Consider the types of risk
- Brainstorm with colleagues
- Examine **trends**; Analyse last year's problems
- Review information from other councils / situations
- Be aware of new initiatives / agendas & regulations
- What opportunities are there?

Do this frequently

- What might stop you delivering your service?
- Review situation. Brainstorm with team.

Step 1: Categories: Types of risk / opportunities (with examples): What if...?

Political	Change of political control locally or nationally
External	Changes outside the council's control
Assets	Property – land, buildings, and equipment
Economic & Social	Recession, deprivation, population growth, ageing population, changing demographic of area
Social	Population growth; aging population
Governance	Compliance requirements; controls
Communication & Relationships	Failure of systems; potential new partnerships
Legislative or Regulatory	Fail to meet requirements; law changes, legislation
Customers	Changing needs and expectations; poor quality/reduced service delivery
Partnerships	New initiatives, ways of working, policies/procedures, new relationships
Financial	Impact on budget; financial management regulations; interest rate change; financial loss; arrangements
Strategic / operational	Fail to meet Strategic Plan or team objectives
Resources (incl. HR, IT, Finance)	Staff illness; succession planning; system failure; new software; budget cut
Legal	Breach of contract; improved terms
Environmental	Extreme weather events; floods; good summer
Roles & Responsibilities	Using staff skills; lack of qualified staff
Stakeholders & Relationships	Disagreements; changed priorities
Change Management	Low staff morale; improved efficiency

Step 2: Analyse - Capture the main elements to a risk or opportunity

Cause	If / As a result of...	As a result of bad weather
Event	Then / There is a risk that...	there is a risk that staff will not be able to get to the office to do their work
Effect	So / Which will result in...	which will result in unhappy service users and increased complaints

For information on risk management, performance & policy, contact Stacey.ransby@eastsoffolk.gov.uk 01394 444232, Digital Programme Management and Customer Services



Risk – and opportunity - management process and toolkit

Step 5 - Monitor

Review the Register with colleagues (for example, as part of your Service Plan) at least quarterly

- What has changed?
- New risks or opportunities?
- Need to report or escalate risks?
- Have rankings changed?

Step 4 – Mitigate

- Assess current actions and controls: Are they adequate or more needed?

Treat – Accept -Terminate - Transfer

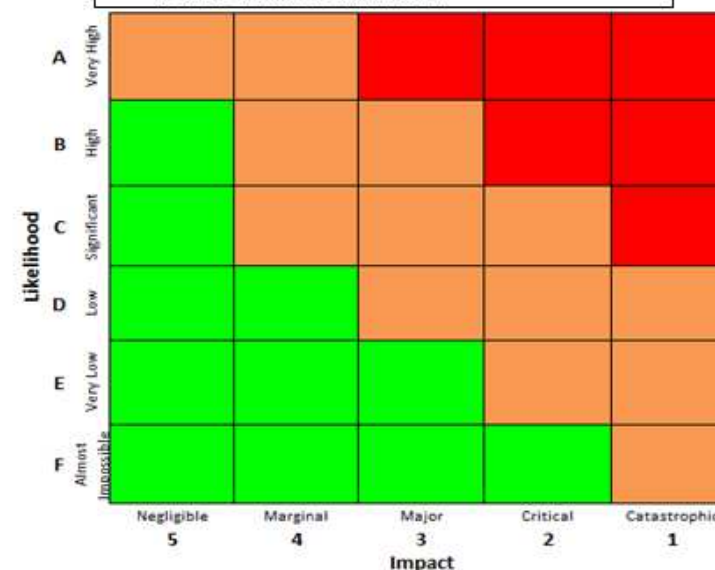
- Within your Service Plan - develop specific SMART actions that will either reduce the likelihood of the risk or minimise the impact – or maximize an opportunity and increase its likelihood.
- What should score be after taken action taken?
- Should this risk be escalated?



Likelihood	%	Description	Proximity/ Timing
A Very High	90%	Event is very likely to occur.	Within current financial year
B High	60% - 90%	Strong possibility the event will occur.	Will occur at least once per year
C Significant	30% - 60%	Will probably occur in most circumstances	Will occur within next 4 years
D Low	15% - 30%	Risk event likely to occur at some time.	Likely to occur once in 4 to 6 yrs
E Very Low	5% - 15%	Risk event could occur at some time.	Likely to occur within 6 to 10 yrs
F Almost Impossible	0% – 5%	May occur only in exceptional circumstances. Extremely unlikely or virtually impossible.	May occur once within 10 to 50 yrs

Step 3 – Prioritise using the matrix below

- How likely is this? How soon might it happen?
- How big an impact will it have?



	Impact	Service / Operational	Project or programme	Strategic	Financial	Opportunity
1	Catastrophic	Service suspended long-term or taken over. Statutory duties not delivered. Loss of life.	Milestones missed; key deliverables not achieved.	Corporate objectives not met; Mass staff leaving/unable to attract staff. Remembered for years, mentioned in Parliament. Loss of life or life-threatening injury.	In excess of authority's available balances, finances/ reserves wiped out.	Significant performance improvement, savings or income of 70%, service transferred.
2	Critical	Service suspended medium-term or taken over temporarily. Key objectives missed.	Project reduced/suspended in the medium-term. Major milestones & KPIs missed (red)	Statutory requirements not met. Industrial action, adverse national publicity.	£5m and above	Service transferred, savings/income 50%-70%
3	Major	Service reduced / suspended short-term / taken over for a minimal period. Key objectives or KPIs missed (annual - red) within one team/ service, or more than one service affected.	Project delayed / suspended short-term. Some major milestone, or KPIs missed (red).	Industrial action, adverse local and national publicity.	Over £1m less than £5m	Part of service transferred savings/income 30%-50%.
4	Marginal	Service slightly reduced Within one team/service some objectives or KPIs missed (amber annual, red quarter).	Project slightly delayed Some objectives or KPIs missed (amber).	Adverse local media, impact on an external inspection (s), some hostile relationships and minor non-co operation.	Over £½m less than £1m	Positive local media, financial impact 10%-30%, all PIs met, some partnership working.
5	Negligible	No impact on annual service, performance or team objectives.	No impact on final project due date, performance or objectives.	No effect on morale No effect on reputation or partnership. No media attention.	Less than £½ m	No impact on team objectives or performance. Financial impact below 10%.

Full Corporate Risk Register (June 2024)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
Capacity to deliver council's aims and aspirations	<p>a) Strategic Plan does not inform and drive work of council.</p> <p>b) Officers/services unable to clearly identify how they feed into delivering the Plan.</p> <p>c) Programme and projects fail to deliver expected benefits and outcomes and are not effectively implemented.</p> <p>d) Resources (financial/officer) insufficient to meet priorities.</p> <p>e) External funding limited/under review following Government reforms.</p> <p>f) Conflict of significant projects which have the same timeframe.</p>	<p>Vision, benefits and outcomes identified in the Strategic Plan not achieved. No clear identifiable link on how Strategy will be delivered and how services/work of teams feed into the Plan. Unable to utilise full potential of projects. New initiatives and projects delayed due to insufficient resources. Timescales of projects not met due to unavailability of resources. Impact of unexpected increased of projects (e.g. resources, increasing costs). Reputational risk to Council and pressure on finances including non-statutory. Impact on continuing to use reserves to finance projects and meet additional resourcing (staffing, new initiatives, etc). Long-term financial benefits not achieved. Implications on future funding/grants (e.g. match funding). Unable to manage expectations. Adverse publicity and reputational damage from delayed or reduced project delivery.</p>	Chief Executive	CLT	<p>Our Direction 2028 approved by Full Council in November 2023. Service plans for 2024/25 for each service area completed. CLT responsible for overall delivery and performance of the Council. Performance reporting aligned to Our Direction 2028 and proves effective in managing outcomes for this risk. Financial management controls in place, including MTFS and Capital Programme. Regular reporting on finances to Council and Cabinet, including reserves.</p>	<p>Regular reports and monitoring of progress to deliver Our Direction 2028 to be taken to CLT, including quarterly performance reports. Strategic Action Plan in development to be reported to CLT and Cabinet. KPIs under review, to align to Our Direction 2028. Performance reports and Strategic Action Plan presented to Informal Cabinet in 2024/25, ensuring transparency. Service Planning Performance Suites in development for all service areas providing mechanism to provide regular updates for key areas (strategic plan actions, KPIs, projects, risks). Project Management Framework established and regularly reviewed reflecting best practice. Compliance/review of CIPFA Code of Governance. Regular budget monitoring reports and meetings between HoS and Senior Accountants. Fees and charges. HR continuing to review recruitment and retention, focusing on hard to fill posts, identified as corporate risk.</p>	A2 (Red)	C2 (Amber)	30/06/2024 31/07/2024	<p>Strategic Action Plan to produced.</p> <p>New KPI dashboards developed to deliver priorities of Our Direction 2028</p>	C3 (Amber)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
Cyber Attacks including failure of ICT due to robustness of network (Cyber Security/ Resilience)	Services not recovered within reasonable timescale due to inadequate business continuity plans or loss of resilient capacity. Cyber threats upon the Council's systems.	Unable to deliver basic business services. Inability to recover to agreed service levels within agreed timescales following loss of service event. Breaches of GDPR and non-compliance with policies and procedures.	Chief Executive	Head of Digital, Programme Management & Customer Services	<p>Annual IT Health Check to PSN accreditation standard, to ensures ICT infrastructure, systems and processes are operating to industry best practice.</p> <p>ICT data back-up systems in place.</p> <p>Resilience requirements considered as part of ICT service design process.</p> <p>Member of the Infrastructure team currently undertaking CISSP (Certified Information Systems Security Professional) training.</p> <p>Attendance of East of England WARP (Warning, Advice, Reporting Point).</p> <p>ESC and Port Health ICT systems are on different networks providing additional layer of protection.</p> <p>Security monitoring of our networks (24 hour, 7 days a week, 365 days a year) by third party specialist company (Secon) in place (monitoring service in place since April 2022 to current date).</p> <p>Third party security company (3B Data Security) provides specialist cyber response services in the</p>	<p>Flexible working/mobile working solutions in place. Monitoring of Data Centre controls.</p> <p>Provision of data back-ups at East Suffolk House to increase resilience. Backups also stored off site on tape.</p> <p>A number of technical controls are in place to assist with the protection of network and systems from cyber-attacks, these include deployment of firewalls. Hardened laptop and server builds, patched and running supported software. AV software and endpoint security software. Web filters, email filters and use of protective DNS services (NCSC). Restrictions in place to prevent the unauthorised installation of software.</p> <p>In addition to technical controls, staff and members receive online training on cyber security as part of the corporate training programme. Staff and members are also tested on email security through receipt of Phishing Email attack simulations.</p> <p>Network Penetration Testing annually by a CHECK approved third party. Cyber security/business continuity exercise held in February 2023 to test resilience.</p>	A2 (Red)	C2 (Amber)	Autumn 2024 July 2024	As a result of Cyber Assessment framework and 360 review and penetration testing a new action plan is to be developed. Report to be taken to CLT in July 2024.	D2 (Amber)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
					event of an incident (from December 2022 onwards).	Reviewing 'Red Team' cyber security services to further identify potential weaknesses through the use of simulated, physical and social methods. NCSC Cyber Assessment Framework completed. LGA undertook Cyber 360 peer review and action plan to be implemented.					
Failure to deliver import checks required within the new Border Target Operating Model (BTOM)	<p>The first phase of BTOM has been delivered rolled out by DEFRA, there are two more phases. This will bring in the in checks rather than TODCOF and all the rules of easement will be turned off</p> <p>While this happens it will have an impact on the ROW world trade as well as the demand on the staff will become more.</p>	ESC has a Port Health Authority within its district, and are duty bound to complete import controls according to the schedules set out in law. BTOM requires more/less/different checks to be performed ESC must be able to complete them as prescribed in legislation. If they are not completed there will be a risk to public and animal health, and a risk to the reputation of ESC.	Strategic Director (NK)	Head of Environmental Services and Port Health	<p>SCPHA being able to deliver checks will rely on the clarity within the information provided by the National Competent Bodies some of these have been delivered but we are continuously being changed.</p> <p>Rest of World trade is staying the same, legislation wise, so goods are being added to the lists.</p> <p>SCPHA has daily stand up calls with Defra to make sure issues are feed back into DEFRA, which assists with sharing information with other Port Health Authorities and lessons learnt</p>	<p>Now that the BTOM has been launched, we have are making sure that we keeping the trade up to date with changes, as legislation changes are still happening. Management of the phone lines to make sure the ICA's don't become behind on work,</p> <p>The BTOM project manager role is crucial and playing a key part in working with outside Governmental agencies, as well as having two daily stand up calls for SCPHA to advise on the changes (early and late)</p> <p>Working with local recruitment agency's to recruit the staff that haven't been successfully filled.</p> <p>Use of Defra Helpdesk (serviced by Defra), to raise issues for help with releases which we are struggling to get released to the trade, this a UK wide helpdesk all Port Health Authorities feed</p>	A3 (Red)	C2 (Amber)	31/07/2024	1) Target date impacted by HM Gov publishing timeline. 2) Implementation of EU checks to be gradually phased in over 2024. 3) 30 April 2024 included the introduction of full sanitary and phytosanitary checks on certain goods imported from the EU. 4) Defra grant funding to expire end of July 2024 and additional	C3 (Amber)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
						<p>into this. This is also used when National systems are down to report and seek advice on how to release goods</p> <p>A close working relationship with London Port Health, to support each other and get each other's technical views on legislation change.</p> <p>Working closely with Harwich Port and Felixstowe Port to make sure the flow of trade continues and doesn't impact the trade.</p> <p>Stake holder forums are being held to keep the agents up to date on key changes, these are always full subscribed.</p>				Financial monitoring implemented to assess impact of additional checks on finances. 5) Prepare for next phase of implementation - new timeline impossible to state as dependant on National level decisions.	
<p>Frontline services not delivered if significant delivery contracts/partnerships fail</p> <p><i>(Under Review)</i></p>	<p>Services delivered on behalf of the Council not provided as expected by 'large/significant' contracts/partnerships:</p> <ul style="list-style-type: none"> - East Suffolk Services Limited - Places for People - Everyone Active - Anglia Revenue Partnership <p>Significant impact due</p>	<p>Adverse impact on service delivery with consequential publicity and reputational damage. Significant financial implications and statutory requirements not met. Services suspended or not able to run to full capacity.</p>	Strategic Director (NK)	<p>Head of Operations</p> <p>Chief Finance Officer</p> <p>Head of Communities and Leisure</p>	<p>Compliance with Contract Procedure Rules, particularly for commissioning and operational management. Partnership Boards for Places for Leisure, Everyone Active and ARP established for each contract with appropriate operational governance, including key and finance officers. Board of Directors in place for ESSL. The Council's SRG also monitors the companies performance. Partnership performance included within Internal Audit programme.</p>	<p>Review of Contract Procedure Rules ensuring alignment with business priorities and legislation. Development of more robust assurance programme and audit schedule. Assurance that appropriate level of business continuity in place and other business considerations. All contracts are regularly reviewed. ESSL is a Council owned company, more control is in place. ARP Strategy. -The Joint</p>	B2 (Red)	D4 (Green)	<p>Completed</p> <p>Ongoing</p>	<p>Ensuring that contract issues with all partnerships are managed effectively through strong, clear contract management arrangements. For ESSL this includes the OPG and SOPG meetings. Clearly worded</p>	D4 (Green)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
	to increasing costs experienced by partnerships due to economic situation, including energy, fuel, supply chain issues.					Committee reviewed the strategy in December 2023, and will approve the refreshed strategy at their meeting in January 2024.				contract in place with provisions that ensure that ESSL can take action on areas of concern. Leisure procurement and Contract management	
Physical and mental health and wellbeing	Internally: Impact on physical and mental health and wellbeing of staff/members. As a result of working in different ways, balancing work with homelife, challenges of remote working.	Sickness, including long-term sickness and health issues. Sickness not reported and officers continuing to work. Staff tending to work extra hours and not taking sufficient breaks. Loss of informal work-based contact/face to face interaction. Not meeting health and safety statutory responsibilities with regard to employees.	Strategic Director (KB)	HR & Workforce Development Manager / Head of Communities / Head of Environmental Services & Port Health	Policies in place for a range of topics which have the potential to support this risk, e.g. working from home, stress related policies (available on SharePoint). Mental health first aiders in place, including regular training. Health and safety policies and procedures in place. Corporate Health and Safety Group meets regularly with representatives from service areas. Statutory responsibilities adhered to (e.g. Health and Safety at Work), compliance with HSE guidance (stress at work - mental health conditions, work and the workplace). Managers review stress and risk assessments of teams and staff, also work with officers to find solutions and identify issues. Care First website available offering guidance/support to all staff and members on wellbeing (https://carefirst-	Health and safety assessments undertaken annually and this should identify those suffering from stress. Mind Survey complete Autumn 2023 New People Strategy launched – January 2024 which includes the proposal for a Workforce Health and Wellbeing Officer to be created – May 2024 Next Staff engagement survey due late 2024 Recruitment of additional mental first aiders and refresher training booked. MyConversation process refreshed and relaunched May 2024. Training for managers has commenced. Launch date 01.06.24	B3 (Amber)	D4 (Green)	Ongoing May 2024 Late 2024 June 2024	Health & Wellbeing Group to review further questions MIND/link through to My Conversation Appoint Workforce Health and Wellbeing Officer (May 2024) Staff Engagement survey MyConversation training for managers and launch of process	D4 (Green)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
					lifestyle.co.uk/extranet/my-homepage). HR continually reviewing training and support available. Health and Wellbeing Group and Natural Work Team established, available to offer support and services analysis and actions of results. New People Strategy has been launched - January 2024. Accommodation Principles Group in place (including agile working).						
Failure to implement the new Equality, Diversity and Inclusion Action Plan (including areas of improvement identified in Equalities Framework self-assessment (inc. Gender Pay Gap) and the Anti-Racism	Unable to fully address gaps and areas for improvement identified in the Equality Framework for Local Government self-assessment and Anti-Racism Charter Action Plan, included in the wider EDI Action Plan, resulting in the Council not being fully compliant with meeting legislative requirements or achieve its Equalities ambitions. Gender pay gap not reaching its target score. ESC could be required to report on disability in the workforce as part of Government plan to improve	Officers, members, staff and communities are not treated fairly and provided with equal opportunities and/or are discriminated against on the basis of the ten East Suffolk protected characteristics including ethnicity, gender, age, disability, etc. Significant legislative breach, reputational damage, financial implications. ESC not seen as a non-discriminatory authority or a positive place to work and be a Councillor.	Chief Executive	HR & Workforce Development Manager and Head of Communities	Two staff workshops informed the development of a new EDI Action Plan which includes actions from our Equality Framework for Local Government Self-Assessment and our Anti-Racism Charter Action Plan. Protected characteristic SWOT undertaken to identify current projects/work to support each of the ten groups. The EDI Plan includes a wide range of actions under three key themes. Equality Impact Assessments are integral part of decision making (BCAs are being reviewed which include EqlAs). Policies and procedures in place relating to equality (e.g. Equality and Diversity Policy sets out ambitions and vision inc. what is expected from staff in delivering services to the community) – plan to review in 2024/25. Gender	Feedback and input from all officers into new EDI Action Plan with Services for All representatives and Managers championing within Team Meetings. Plan includes ambitious actions around three key themes - ESC as an Inclusive Employer, ESC as a Community Leader and ESC Thinking Equalities in All We Do. Work continuing to reduce Gender Pay Gap including SCC's Springboard Programme for Women; and continual review of career grades and job evaluations to ensure consistency. Community Partnerships engage with a range of local organisations, includes feeds of information from groups such as Youth Voice and Disability Forums. New Youth Council to be formed from September	B3 (Amber)	D4 (Green)	Completed Ongoing June 2024 October 2024	EDI Action Plan early 2024 following approval by Cabinet in December 2023. Quarterly reviews of progress against actions by CLT. Recruitment of new Workforce Health and Wellbeing Officer New Organisational Development Business Partner role to deliver	E4 (Green)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
Charter Action Plan	employment opportunities for disabled people.				Pay Gap Report produced annually and published on Council's website. LG Transparency pay multiple. Services for All Group established and meeting every other month. Progress reported to CLT monthly.	<p>2024. HR site on internet includes policies, strategies relating to equality - Recruitment Microsite updated October 2022. Apprenticeship scheme in place.</p> <p>Workforce Health and Wellbeing Officer – new post June 2024 – to support staff/managers on ED&I matters</p> <p>Organisational Development Business Partner role – New post October 2024 with responsibility for delivering on the ED&I action plan</p>				on ED&I action plan	

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
Recruitment of staff to key positions resulting in failure to deliver services	<p>Ongoing issues in recruiting staff to key and specialist positions within the Council. Lack of application for vacancies and in some instances not meeting threshold/calibre required to undertake the role. Salaries offered sometimes below those offered by other local authorities and public sector resulting in lack of interest and extensive competition.</p>	<p>Positions unfilled, successful candidates needing additional support and training. Re-advertising positions resulting in additional time required for recruitment process. Services not fully functional due to vacancies putting strain on existing officers and services. Potential delays to service delivery and implications on statutory requirements. Financial resource planning impacted.</p>	<p>Chief Executive</p>	<p>HR & Workforce Development Manager</p>	<p>Liaison with CLT and managers across the Council. HR policies and procedures in place. Job evaluation process robustly implemented in liaison with Unison. Corporate Strategy and People Strategy.</p>	<p>The People Strategy addresses succession planning, career development and retention of existing staff. Template to assist managers with planning for 5 to 10 years being considered. Revised People Strategy implemented early 2024. Working with other Suffolk LAs which includes the support of EELGA to address situation and ESC have joined the Infastats portal - a benchmarking club. Ensuring roles have been through job evaluation in the last 3 years - process ongoing. Any older than that HR are requesting up to date JD's to go through that process. Recruitment and Retention Project – initiatives in place. Retention payments been introduced for key Port Health ICT roles Procurement underway for a Strategic Recruitment Partner to assist with temporary agency roles and permanent recruitment for hard to fill roles. Procurement evaluation 05.06.24</p>	<p>B3 (Amber)</p>	<p>C3 (Amber)</p>	<p>Completed June 2024 July 2024</p>	<p>People Strategy approved and launched which focuses on recruitment and retention. Action plan currently being finalised to support the people strategy. Procurement for the strategic recruitment partner tender complete. Successful bidder made aware 13.06.24. Outcome confidential until standstill period has finalised on 24th June 2024.</p>	<p>D4 (Green)</p>

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
A sustainable Medium Term Financial Strategy (MTFS) for the General Fund, Housing Revenue Account (HRA) and the Capital Programme	Council unable to produce and deliver a timely and sustainable MTFS without significant budget gaps and depleting reserves and balances. Risks due to uncertainty of Government funding in the short-term and the timing of funding reforms. Other uncertainties and pressures include the cost of living crisis and inflation (including pay pressures). New compliance and regulatory requirements are create cost pressures in particular for the HRA. Supply chain issues continue to affect the delivery of the capital programme in terms of timing and cost.	Potential adverse impact on service delivery and inability to develop and delivery strategic plans and priorities and depletion of reserves and balances to below recommended and financially viable levels. Adverse impact on income levels from discretionary fees and charges and collection rates for Council Tax and Business Rates. Costs potentially exceeding budget assumptions over the MTFS. The demand for and nature of Council services changes and costs to the Council increase. Affordability of the capital programme becomes more difficult to manage with rising costs due to inflation and pressures on revenue funds of both the General Fund and HRA.	Chief Executive	Chief Finance Officer	<ol style="list-style-type: none"> 1) Quarterly monitoring to CLT and Cabinet. 2) Production and ongoing refresh of MTFS from November to February to Cabinet and to the Scrutiny Committee in January. 4) Strategic Property Group (formerly AMG) meets bi-monthly 5) Quarterly Treasury Management Reporting to the Audit and Governance Committee. 6) Section 114 responsibilities of Section 151 Officer ultimately require Council to set a balanced budget. 7) Financial Procedure Rules in place as part of the Constitution 8) Asset Management Strategy 2019 to 2023. 	<ol style="list-style-type: none"> 1) Ongoing monitoring of Local Government financial environment, wider public sector environment, and economic outlook, e.g. regularly updates from the Council's Treasury advisors and access to information from local government finance advisors, e.g. Pixel, LG Improve 2) Suffolk CFO work closely together and meet on a regular basis. 3) Budget meetings are held regularly with Service Managers and Heads of Service. 4) Committee reports require consideration of financial implications and input from the Finance Team. 5) Grant schemes in place including Council Tax discounts, housing benefits, discretionary housing payment and one-off hardship support. 6) Regular monitoring by ARP of Council Tax and Business Rates collection rates. 7) ESC Ease the Squeeze programme. 8) Monitoring compliance with the CIPFA Financial Management Code. 	A2 (Red)	D2 (Amber)	Ongoing	Budget sessions to be incorporated into CLT/Cabinet away days during 2024/25	D2 (Amber)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
Business Continuity	Significant risk if loss of business continuity, and plans, processes and systems fail across the council. Services would be unable to operate resulting in inability to deliver key services.	Council unable to deliver statutory and key services, particularly affecting the most vulnerable and urgent matters of business. Significant impact on operational teams within the Council effecting the whole operation of the organisation. Loss of key operating systems.	Strategic Director	Head of Operations/ ALL CLT	Business continuity planning managed and monitored within Emergency Plans and all service areas. Partnership working for emergency planning and processes/controls in place. Service-level business continuity planning and approach established throughout Council.	Review and testing of service business continuity plans to clarify ICT dependencies and ensure alignment with ICT provision. Reviewing BCP at service level on a continuous basis. Business continuity discussed at CLT	B2 (Amber)	D2 (Amber)	Ongoing End of 2024	Ongoing testing of business continuity plans. Emergency planning exercise.	D3 (Amber)
Inability to prevent incident management - flood risk due to flooding and tidal surges	Potential of flooding and tidal surges both in the short-term and the long-term, particularly as ESC has a large coastline. More frequent flooding and tidal surges due to climate change.	Additional demands on resource to undertaken post event inspections and repairs to our coastal assets. The additional support required by wider Councils is adding to the demands on team which has now over stretched CPE.	Head of Nationally Significant Infrastructure Planning until Oct 24	Head of CPE	Monitor weather regularly. Give communities that are at risk warnings and updates ahead of flood issues occurring. Liaise with other LA teams about potential risks and agree 'reactive' management plans. React to flood risk issues as they arise. Differing degrees of RMA partnership and Incident management involvement. EA Flood warning system	Obtain access from the EA of their 5 day forecasting for storms and tide forecasts and modelling outputs. This would save CPE time as weather monitoring we do is from 3rd parties and is not as accurate. Consistent data is needed. Under the Flood and water Mgt Act 2010 section 13 (1) and 14 the EA should share essential information with its professional partners. Developing Incident Management Documents - all relevant information for a specific location available in one place and in a consistent format.	A1 (Red)	B1 (red)	Ongoing	CPE Incident response protocol with Incident Response' Civil Contingencies, Environmental Health and Building Control (as appropriate per LA) and with other RMA's depending on flood risk sources	B4 (Amber)
Failure to manage high profile or major coastal erosion or coastal incident	Major erosion, slip or tidal surge event	Risk to life or loss of public or private assets. Resilience of team significantly reduced due to response work. Reputational risks dependent on event drivers and also LA	Head of Nationally Significant Infrastructure Planning until Oct 24	Head of CPE	Monitoring of weather / surge reports with appropriate engagement with civil contingencies teams, EA and Suffolk and Norfolk Resilience Forums. Out of office cover and emergency plans in place. Support from other RMA's and supplier network.	Need a more up to date accurate database of people in flooded areas and their health needs/disabilities. SODA looking at creating a template to links for more accurate records of health and wellbeing issues. This	A3 (Red)	A3 (Red)	Ongoing	CPE Incident response protocol with Incident Response' Civil Contingencies, Environmental Health and	C3 (amber)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
		reaction and actions to the event.			Emergency Event Plan In place for Lowestoft temporary flood barriers.	is needed for evacuation purposes.				Building Control (as appropriate per LA) and with other RMA's depending on flood risk sources	
Failure to protect people and properties against flooding / tidal surges-failure to deploy or operate the temporary barriers (For Lowestoft ONLY)	Funding for the Lowestoft barrier has not been possible. central part of town and Inner Harbour remain at high tidal risk. Continues to be long term risk and remains a high concern for ESC and CPE. project team staff have now left for new roles as a result- CPE resources for ongoing management of resilience in Lowestoft no longer exist. however we now need a new approach to managing resilience in the town in the absence of the full barrier solution.	If flooding occurred lives would be at risk and 500 homes would be directly flooded, plus potential for others to be impacted. Businesses would be forced to close temporarily or long-term if flooded or customers/access roads are affected by flooding. Flood risk presents a 'negative' effect on potential inward investment in the town and planned investment to support Levelling Up agenda. Stakeholders and community now solely protected by temporary barrier system ONLY in the centre of town and do not currently have 'resilience options' available to them. impacts and recovery from a flood may be worse as a result.	Head of Nationally Significant Infrastructure Planning until Oct 24	Head of CPE	Suffolk Resilience Forum - multi-agency partnership dealing with major incidences. Emergency planning framework in place to deal with major incidents, including evacuation plans. Temporary Barrier deployment plan in place with WMA. tested annually. CPE in discussion with Environment Agency regarding early warnings to get barrier deployed in timely fashion Partnership working. Review of existing strategies and policies (e.g. Local Plan - areas likely to flood). New tidal barrier installed at Lowestoft.	Workshop in July 2024 with EA and SCC to be agreed to discuss ongoing resilience of town in the absence of the barrier. the workshop will cover- Ongoing management of risk using temporary barriers, cost of deploying barriers and where funds come from. Who owns the tidal risk in Lowestoft and who will progress longer term flood risk options. Communications with Lowestoft stakeholders and communities- comms plan update. monitoring of weather and tides and operational response and incident management going forward. property level resilience options for those at risk. education and support. Evacuation plans to relocate people and business continuity plans are in place and a regularly tested/reviewed. ESC part of Emergency Planning Ongoing work to obtain funding/support to	A3 (Red)	A3 (Red)	Ongoing	Closing Down Pf Tidal Barrier Project. Gaining full funds back from EA for work done to date on tidal walls, barrier design and close down costs. Meeting with EA and SCC to discuss and allocate ongoing responsibilities for managing flood risk in Lowestoft. Updating community and partners on how a tidal flood incident will be managed and what support is available before	B3 (amber)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
						address immediate areas likely to flood. Temporary Barriers and procedure for their use is in place, regularly tested and deployed in significant tidal surges to protect Lowestoft central.				during and after an incident. New incident response plan to be completed ahead of the 2024 winter season and agreed by ESC CMT and JEPU and partners - EA etc.	
Failure to deliver against our 2030 Carbon Neutral target	Unable to effectively meet net zero emissions target by end of 2030; Unable to achieve environment impact priorities identified in 'Our Direction 2028'.	Negative impact on council's reputation. Unable to achieve net zero emissions contributing towards long term impact on the environment, economy, communities, biodiversity, health & wellbeing. Future financial benefits not fully achieved. Negative impact on working relationship with Suffolk Climate Change Partnership and member organisations thereof. Negative impact on confidence of Greenprint Forum and other community partners in the Council leading to disengagement. Negative impact on staff and member morale.	Strategic Director (NK)	Head of Environmental Services and Port Health; Lead officer Environment and Climate Change	Climate Change independent review undertaken. Council committed to being carbon neutral by 2030. Member Task Group established including regular reporting of progress. Annual Greenhouse Gas (AGHG) report conducted to measure energy consumption and emissions resulting from the council's own estates and operations.	Working towards the aspiration of making the county of Suffolk carbon neutral by 2030 with SCC and other partners across the county and region, including LEP and Public Sector Leaders. Work with Government to a) deliver its 25 year Environmental Plan and b) increase the powers and resources available to local authorities in order to make the 2030 target easier to achieve. ESC 'Our Direction 2028' includes the Environment Climate Change Action Framework and KPI dashboard produced and kept under regular review. Measurement of renewable energy generated on the Council's own estate to be reported in subsequent AGHG reports. Monitoring of impacts and	A2 (Red)	B3 (Amber)	31 December 2030	1. Review all Service Plans to identify Net Zero projects/actions and monitor. 2. Development & adoption of Environmental Impact Plan – to be taken to Full Council in July 2024. 3. Set up new Environment Theme Group to monitor progress and support delivery of net zero target. First	D4 (Green)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
						opportunities arising from government policy proposals and input to relevant consultations. Identify where additional government support / legislative framework is required and lobby MPs and government departments accordingly e.g. continued decarbonisation of National Grid. Regular external and internal communication of positive achievements and progress towards goal.				meeting 21 June 2024. 4. Complete and delivers required actions in Environmental Impact Plan.	

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
Unquantified risk to public health and to the marine environment from exposed historic fuel oil deposits on Gunton Beach	<p>Presence of oil deposits on Gunton Beach caused by a collision between two fuel oil tankers in 1978. The spilled oil was moved by hand into trenches dug into the sand dunes and covered over with soil and sand.</p> <p>The impact of coastal erosion and storms has uncovered some of the oil deposits and situation is expected to worsen. This has created an unknown risk to human health, wildlife and the marine environment via the potential direct exposure to the weathered solidified and viscous deposits of fuel oil.</p>	<p>The beach area where the deposits are located is the responsibility of ESC, therefore any duty of care obligations fall to the council. Specifically the council has a duty to assess whether there is significant possibility of significant harm (SPOSH) to human health and the environment as defined under Part 2a of the Environmental Protection Act 1990</p> <p>There are associated risks: Public health- oil deposits left uncovered and signage not maintained. Financial – costs of further consultancy surveys and validation. Costs of physical remediation if required. Costs of safety measures for UXO. Physical injury due to the presence of unexploded ordnance. Legal – Not fulfilling legal requirements to manage contaminated land. Reputational – not dealing with in a timely manner and as a result of the above failures.</p>	Strategic Director	Head of Environmental Services and Port Health: Environmental Protection manager	<p>ESSL have confirmed they have a preparedness plan in case of storms and further exposure of the deposits. Signage is good and checked during the fortnightly beach inspections by EP. Minimal contact from members of the public regarding the oil deposits.</p> <p>UXO Report completed and site risk classed as medium if construction works undertaken.</p> <p>Regular liaison with leaseholder of land (Suffolk Wildlife Trust).</p> <p>Partnership with Coastal Protection to ensure managed potentially conflicting objectives.</p> <p>In depth discussions taken place with CEFAS who are aware of the deposits and a point of contact if needed.</p>	<p>Hydrock were commissioned to assess the delineation of the oil deposits along the beach and sand dunes, an assessment of UXO risk, to determine if the area falls under Part 2A EPA 90 and to advise on appropriate remedial measures.</p> <p>To date we have been provided with a reasonable understanding of delineation and a risk category of medium for the UXO.</p> <p>The Part 2A determination and potential remediation measures are in progress.</p>	B3 (Amber)	C3 (Amber)	Completed September 2024	<p>1. Award contract to consultant to undertake final phase of work ie risk assessment to human and ecological health and provide options by 16 February 2024. Awarded March 2024</p> <p>2. Report was due by April 2024 but delayed, further site investigation works undertaken w/c 10 June and report now due late July 2024.</p> <p>3. Review report and provide feedback to key stakeholders on next steps by September 2024.</p>	F5 (Green)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
Risk to life from fire incident(s) in social and temporary housing assets	A fire in a residential block of flats could lead to risk to life of residents.	Potential loss of life of building occupants Lack of available, emergency housing resources to re-house displaced occupants in the short-term, or to provide adequate housing in the medium term. Adverse national publicity and reputational damage Financial costs upon authority arising from compensation claims. Possible criminal charges against senior management/ councillors. SFRS Prohibition action would require ESC to relocate all residents immediately.	Chief Executive / Strategic Director	Head of Housing	<p>Fire Risk Assessments are all in date and part of a cyclical programme of re-inspections, which is either annually or bi-annually depending on the risk profile.</p> <p>Following FRA's in 2022/23, an extensive programme of fire protection works has been completed at the schemes, which had a substantial risk.</p> <p>The NOD's at Amy Court and Wesley House have been removed, as has the Enforcement Notice at Harry Chamberlain Court</p> <p>The most recent FRA's have shown that there are no longer any substantial risk FRA's, the highest is now moderate.</p> <p>Monthly monitoring by Housing Health & Safety Board to ensure actions from FRA's are completed within agreed timescales Weekly meetings by operational teams to manage compliance work programmes Annual Risk Assessments by a competent, external Fire Risk Assessor. Evacuation strategy (stay put), which is reviewed in liaison with partners, including the Fire Authority and competent Fire Risk Assessors</p>	<p>Commissioned remedial works to eliminate breaches in compartmentation throughout affected buildings. Sufficient capital budget to ensure sufficient financial resources are available (04.10.22) Implemented a programme of annual inspections of all high risk buildings to include alarms, sprinkler, AOV, risers and fire doors. Improved and continuous communication with Tenants around fire safety. An Asset Review of St Peter's Court was completed in August 2023 and the report and recommendations were considered by Cabinet on 2nd October 2023. Cabinet decided to re-house all residents over a 12 month period, and remove the building from our housing stock. The building will be demolished and the site re-developed.</p>	A1 (Red)	D1 (Amber)	<p>Summer 2024</p> <p>October 2024</p>	<p>Invest in necessary works to maintain buildings in accordance with legislation, so the risk of fire spread is effectively managed</p> <p>All residents in St Peter's Court will be re-housed (to be followed by demolition) - On target for all residents to be rehoused by Sept 2024.</p>	E3 (Green)

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	<p>to meet the Decent Homes Standard (including a recent focus on elimination of damp and mould)</p> <ul style="list-style-type: none"> environmental goals proposed by DLUHC to improve energy performance and decarbonise the stock (EPC C by 2030 and zero carbon by 2050) <p>Other financial pressures arise from:</p> <ul style="list-style-type: none"> Historical errors resulting in overpayments by many Tenants in Rent and Service Charges over the last 12 years. The cost of refunding these overpayments to Tenants and Housing Benefit amounts to ca. £8.6million. (These errors are a breach of the Rents Standard) The new Social Housing (Regulation) Act was enacted in July 2023 and imposes new responsibilities on Landlords. Proposed changes to the Consumer Standards, 										

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
	<p>and the requirement to involve Tenants in the ongoing design of our social housing service, will bring new burdens and require financing.</p> <ul style="list-style-type: none"> Changes to the design and capacity of the service to improve performance and governance. This includes a new safety Compliance team, improve contract and contractor management and improved systems for storing and using housing data to deliver the service. External factors including inflation and the cost of living crisis 										
<p>Cost of living crisis Lack of capacity and resources to support residents in need as a result of the increased</p>	<p>Significant increase in cost of living impacting on individuals and communities in East Suffolk. Increasing pressure on services (including communities, housing teams and revenues and benefits) and resources within ESC - unable to fully support</p>	<p>Pressure on council services and teams, staff operating beyond capacity. Rents not paid impacting on housing, increase in homelessness, more ASB incidents. Mortgages not paid, Council Tax payments missed. Employment deprivation increasing. More claims for benefits and higher numbers of people seeking support with debt issues. Mental wellbeing/health severely</p>	<p>Strategic Director (NK)</p>	<p>Head of Communities / Head of Housing</p>	<p>Partnership working between ESC departments and with external partners e.g. DWP, other local authorities, community organisations, voluntary sector and police. Oversight at Suffolk level through the Collaborative Communities Board and the Tackling Poverty Steering Group Community Help Hub in place to triage cost of living referrals and provide financial inclusion support</p>	<p>£100k provided by the Community Partnership Board in 2022/23 for the Ease the Squeeze programme, matched by ECB funding from Councillors (2022/23), UK Shared Prosperity Fund and Suffolk County Council Community Grant funding. Total funding of almost £1 million over 3 years for the Community Help Hub and Ease the Squeeze Programme. Staffing for CHH increased to 3.2.</p>	<p>A2 (Red)</p>	<p>A3 (Red)</p>	<p>Completed March 2025</p>	<p>Additional funding secured from the Community Partnership Board and from unspent ECBs. Need to agree a way forward for both the wider ETS programme</p>	<p>C3 (Amber)</p>

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
<p>cost of living (specifically housing, energy and food related costs)</p>	<p>communities and individuals. Pressure on council finances to meet increased needs through hardship grants and other forms of support. Increase in rent debt leading to increased levels of homelessness. Universal credit cuts and sanctions lead people seeking help to access emergency food and fuel support.</p>	<p>impacted resulting in additional support required. Uncertainty of future impact of energy and fuel price increases, inflation, supply chain impacting increase in cost of living. Demographics of district changing with increased deprivation, particularly areas with already high levels of deprivation. Usage of foodbanks and fuel support increased.</p>			<p>working with the Financial Inclusion Officers in the Housing Service (who work with ESC tenants). In March 2023 HRA funded an additional FIO to increase capacity from 0.7 to 1.7 FTE to work with tenants and the Flo capacity in the Communities Team working with non-ESC Tenants has increased to 3.2 FTE. Increased funding for both Citizens Advice East Suffolk and our two Disability Advice Services agreed from April 2024 onwards Tenants management group. Cost of Living Crisis working group in place. 12 projects within the initial Ease the Squeeze Programme, focussing on access to food and essentials, energy and fuel support and support with money. Programme of workshops and briefing sessions held for key staff, Councillors, partners and Town and Parish Councils and 17 roadshows held in all key towns in East Suffolk in late 2022. Full review undertaken of Winter 2022/23 programme and used to inform Winter 2023/04 programme. 11 of the 12 original projects still live, plus the Cost of Living Community Grant scheme (final year).</p>	<p>Financial Inclusion Officers and 5 Community Help Officers from September 2023 although this funding is only in place until March 2025. ESC promotes resources available at Suffolk level including Local Welfare Assistance Scheme and Surviving Winter Grants. Emerging sustainable food model for Suffolk being piloted in East Suffolk, including Community Pantries and Fridges and a Food Network Co-ordinator (hosted by CAS, along with a SCC funded post working in East Suffolk). Warm Homes advice and grants available. Ongoing support to tenants. Grant schemes in place inc. council tax discounts, housing benefits, discretionary housing payment and one-off hardship support. The HRA has also further invested in the Daily Processing module for our predictive analytics software to further reduce the caseload for officers providing additional capacity for them to work on more complex cases with tenants.</p>				<p>and, essentially, the Community Help Hub staffing as this is only funded to March 2025</p>	

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
Safeguarding - ESC policies and processes fail in identifying vulnerable children, young people and adults at risk and ensuring they receive appropriate help from the relevant organisations, including via the MASH, when safeguarding concerns are identified.	<p>Unable to identify and protect those who are most vulnerable and in need of protection within East Suffolk communities - children, young people and adults at risk. Safeguarding regulations/ procedures not fully met by ESC.</p> <p>Any delays in receiving information/ disclosure from the police when licensed hackney carriage/private hire drivers are under investigation or arrested. ESC Licensing has a statutory duty to only licence, and permit to remain licenced, fit and proper persons. ESC Licensing cannot efficiently and effectively carry out this duty if we do not receive timely, or any notification, when our drivers are under investigation or arrested on suspicion of criminal act(s).</p>	<p>Increased risk of failure. Risk to the safety and wellbeing of the travelling public in East Suffolk. Serious reputational risk to the Council (and the police and SCC Safeguarding) as regulating authority.</p>	Strategic Director	Head of Communities / Head of Legal & Democratic Services	<p>Safeguarding Policy and procedures in place. Section 11 Audit completed each year and submitted to Safeguarding Partnership at Suffolk level for review and feedback. Training for Councillors and Staff on Safeguarding Adults and Children, including to embed awareness of established reporting process, including internal process for capturing Multi Agency Safeguarding Hub (MASH) referrals via DASH.</p> <p>New face to face training developed for licensing taxi drivers.</p> <p>Taxi licences issued periodically, including full DBS check. Licensing Committee established and regular reports submitted. Comprehensive policies and procedures in place, inc. safeguarding training for taxi drivers. Partnership working with other local authorities/agencies through the Safeguarding Partnership. New one day a week Safeguarding lead (Digital Marketing, Safeguarding and Communities Manager) recruited to work with Head of Communities to ensure that our policies, processes and training is as effective</p>	<p>Services for All Group re-established to provide oversight of Safeguarding and Equality/Diversity. Meeting held with SCC to address gaps in terms of referral processes and thresholds – including ‘Meet the MASH’ training sessions and briefing note produced for staff on Adult Safeguarding and referrals. Reassurance provided about cumulative reporting from the same or different agency. Preventative measures to be incorporated in safeguarding activities. Lessons learned meetings re the Stella Maris case in Babergh. New ASB Transformation role to ensure our ASB processes are consistent, robust and victim focussed. Safeguarding Policy under review. Relaunch of refresher training for all appropriate officers and all members. Ongoing dialogue between the licensing authorities and police.</p>	B2 (Red)	C3 (Amber)	Ongoing	<p>Services for All Group oversee actions, refresher Audit undertaken, Training available to Councillors and Officers - to be reviewed as part of review of policies and procedures. Regular review of Safeguarding referrals by Services for All Group.</p>	C3 (Amber)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
					as possible and embed best practice. Safeguarding internal audit review completed to provide assurance - minor risks identified. Head of Legal and Democratic Services, Licensing Manager, Senior Licensing Officer and Licensing Officer met with two police disclosure officers on 25 January 2024 to discuss concerns. Disclosure processes explained and assurance provided by the police that ESC Licensing will receive disclosure if there is a risk to public safety.						
Increasing Anti-social Behaviour incidents impacting on Council services	Anti-social behaviour incidents consistently increasing impacting on services throughout the Council. Multiple departments involved in dealing with ASB reports (Housing re tenant matters, Environmental Services re noise and smell complaints, Planning re hedges and planning issues, Communities re a range of other ASB incidents). Neighbourhood disputes have increased significantly.	Lack of capacity across the council to deal with growing number of incidents reported. Impact on other projects and work of teams, potentially resulting in delays. Increased pressure on existing funding and resources available. Increase in the number of ASB cases leading to ASB Case Reviews, Appeals to SCC (who lead this process for Suffolk) and onto the LG Ombudsman. Negative impact on council, increased negative media coverage. Wider impact on communities.	Strategic Director (NK)	Head of Communities	Anti-social Behaviour Policy in place. Transformation project in 2022/23 has led to implementation of a number of changes. Regular liaison between service areas, regular meetings set-up to review structure and processes. Member involvement (new administration consider priority).	Regular liaison between service areas. Report proposing changes to structures (at corporate and individual Communities Service level produced and costed). Two year Senior ASB Officer post from April 2024 and new ASB Support Officer role. ASB training sessions delivered for relevant officers in the Communities Team. Budget - clearly an issues in terms of resource versus demand. Options paper available with a range of costed options for consideration by CLT. Communication review,	B2 (Red)	C3 (Amber)	Completed	Senior ASB role in Communities will provide support for the eight Communities Officers who lead on ASB in the CP areas and also work with Housing and EP leads to try and improve corporate approaches and engage with Suffolk level meetings and	D3 (Amber)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
	<p>Customers are often passed round to different service areas due to the complexity of their complaints and the need for different expertise.</p> <p>Customer expectations on Council's involvement to deal with incidents has increased. Each service involved in ASB has different structures e.g. in Communities Service, ASB currently embedded within the Communities Officer roles but skills gaps have been identified.</p>					and media campaigns on ESC's responsibilities.				programmes	
Failure to manage impact of the construction of Sizewell C on delivery to Council's services	The Development Consent Order (DCO) was triggered on 15 th Jan. 2024. Final Investment Decision (FID) expected summer 2024 so the project is now underway	Huge potential skills and employment uplift which may have some negative impacts on existing employment provision and housing. Mitigation packages to address impacts are set out in a Deed of Obligation that accompanies the DCO which addresses the potential for significant 'disruption' for at least 10 years if not carefully managed.	Chief Executive	Head of Nationally Significant Infrastructure Planning	ESC Members and Officers have regular meetings with SZC Ltd, SCC, and others as part of the governance set out in the Deed of Obligation to monitor and manage the delivery programme. Monies been received and managed through Finance and CIL team to ensure project spend by ESC is managed effectively	The governance as set out in the Deed of Obligation provides the necessary controls. Other internal groups established to coordinate and inform ESC's input in to the governance and delivery management including the establishment of the NSIP Working Group	C4 (Amber)	C3 (Amber)	Ongoing	Detailed senior officer and member involvement working closely with communities to maximise the potential whilst minimising the impacts.	D4 (Green)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
Impact of potential pandemic outbreaks on service delivery	Council unable to effectively deliver services (including essential services and statutory functions) due to impact of any potential pandemic and ability to manage potential outbreaks. Unable to fully carry out emergency planning procedures.	Disruption to service delivery including potential staff absence and increased workloads. Difficult to conduct business as usual due to pandemic and Government restrictions. Possible financial impact on Council resources through reduction in Council funds (e.g. from business rates) in the medium/long term. Damage to Council's reputation and unable to deliver statutory functions. Home visits paused on all non-essential home visits.	Chief Executive	Chief Executive	<ul style="list-style-type: none"> CLT oversight and review (internal) + attendance at Suffolk Chief Officers Leadership Team and Suffolk Public Sector Leaders Group (external). Meetings/reporting structures in place to manage and monitor situation. Effective partnership working in place including with partnerships and other local authorities/groups. HR policies and strategies in place. Business continuity plans in place for all services. Review of Corporate Business Continuity Policy completed - February 2024 	Flexible working in place - regularly reviewed by HR to meet the needs of the organisation including supporting staff. Accommodation needs regularly reviewed. Emergency planning exercises regularly undertaken. Corporate training delivered covering a range of topics to support staff working from home/in their roles generally. Outbreak Control Plan in place. Adoption of financial relief measures offered by Government. Continued lobbying of Government in relation to local financial impact. Non-urgent work reviewed/paused as required to ensure statutory needs of organisation continued, including supporting vulnerable customers and referral to outside agencies where appropriate.	C4 (Amber)	D4 (Green)			D4 (Green)
Loss of public confidence due to failure to adhere to member and officer code of conduct	Strategic approach to the promotion and compliance of ethical standards is ineffective. Standards and protocols not meet.	Negative impact on quality of decision making. Adverse publicity and reputational damage. Possible crime sanctions arising from allegations of bribery/corruption and non-declaration of interests. Complaints against councillors if Code of Conduct breached.	Chief Executive	Monitoring Officer	Regular meetings between Chief Executive, Directors and Leaders. Regular 'golden triangle' meetings of statutory officers (Chief Executive, Chief Finance Officer and Monitoring Officer). Audit and Governance Committees has a responsibility to promote and maintain high	<p>Reviewing and greater promotion of Officer Code of Conduct requirements including the registration and declaration of interests therein.</p> <p>Continuing to promote Members Code of Conduct and consider and determine any Code of</p>	B3 (Amber)	D4 (Green)	July 2024 September 2024	June to July 2024 - Review of Officer Code of Conduct by Constitution Review Working Group in June 2024	E4 (Green)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
and promote and maintain Ethical Standards					standards. Appropriate Codes and protocols in place and published on websites. The MO has regular meetings with other MOs County wide to share best practice and knowledge.	Conduct complaints received.				June to September 2024 - implementing agreed actions from Internal Audit report into officer registration/declaration of interests (Limited assurance with 4 low level corporate risks identified. Action plan agreed).	
Failure to effectively deliver the Accountable Body for Freeport East	General lack of guidance from DLUHC. Funding to cover operational costs is reliant on Gateway 14 initially for Business Rates until other sites come forward. Additional demand on ESC resources (people) being able to meet the needs of Freeport East when required.	Risk of non-compliance with Subsidy Control and being able to secure seed capital funding in a timely manner. Freeport East activities become constrained or delayed.	Chief Executive	Head of Legal & Democratic Services / Chief Finance Officer	1) Freeport East Supervisory Board is in place and meetings are held bi-monthly. 2) Audit and Finance Committee and meetings are held bi-monthly. 3) Business Cases for seed capital funding must be signed off by the CFO this includes being satisfied that the Subsidy Control Assessments have been completed. 4) External legal advice is sought when required.	1) Heavy involvement of the CFO and Head of ED&R. 2) ESC provides the finance support to Freeport East including detailed financial monitoring. ESC is working with Freeport East to model funding shortfall for operating costs - additional funding source is interest income earned on seed funding held 3) SLA agreement currently being drafted between ESC and Freeport East 4) Freeport East is in regular dialogue with DLUHC. 5) DLUHC have	B3 (Amber)	D3 (Amber)	Ongoing	1) Outcome of DLUHC's Governance / assurance reviews of Freeport East and the Accountable Body is yet to be received. This was originally timetabled for Autumn 2023. 2) Internal Audit review is due in 2024/25 of	D3 (Amber)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
						<p>issued guidance (May 2024) for the Freeports programme in England to be treated as a single subsidy scheme, covering the four HMRC-administered reliefs, business rates relief, and seed capital. This means that, for eligible seed capital and business rates subsidy awards, Freeport local authorities will not need to develop their own control principles assessments or make referrals to the Competition and Markets Authority.</p> <p>6) DLUHC's Governance/assurance reviews of Freeport East and the Accountable Body is yet to be received. This was originally timetabled for Autumn 2023.</p> <p>7) Internal Audit review is due in 2024/25 of ESC's Accountable Body role.</p>				ESC's Accountable Body role.	

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									01/05/2024	specific month. New starters H&S induction session being developed for new starters in their first week.	
									Ongoing	Member safety to be reviewed with portfolio member for Community Safety in view of anticipated increased engagement with public in run up to general election.	
Housing Regulation - Breach of the Rent Standard and the 'Home' Consumer Standard	ESC is not compliant with the Rent Standard and 'Home' Consumer Standard and has self-referred to the Regulator for Social Housing. RSH published a Regulatory Notice on 23.05.22. Rental charges dating back to ESC's	Significant reputational risk to the Council. Impact on finances to provide back payments to tenants Impact on finances to provide additional building safety assessments and remedial works, to ensure full compliance takes place and ensure that the situation does not happen in future.	Strategic Director (AJ)	Head of Housing	Monthly meetings with the Regulator of Social Housing • Quarterly reports to Cabinet • In-depth review of the Housing Service conducted in line with the Regulatory (Rent) and Consumer Standards. • Independent consultants appointed to review historic approach to rent conversions and also to assess whether there	Rent Standard • A financial, forensic audit was commissioned from expert, external auditors. 9,280 rent accounts were audited, and confirmed that Tenants and Housing Benefit made overpayments of £8.6million on rent and service charges between 2010 and March 2023. • A 'Benefits' workstream	B1 (Red)	C2 (Amber)	Ongoing Dec 2023	Regular monthly meetings with Housing Regulator All ESC properties are compliant for safety inspections, servicing and surveys	D4 (Green)

Risk Name	Description	Consequences	Owner	Manager	Current Controls	Mitigating Actions	Unmitigated Risk Score	Current Risk Score	Target Date	Target Actions	Target Risk Score
	predecessor authority WDC did not meet requirements set out in 'Rent Standard'. Some Tenants who moved in after 2014 were charged higher rents. A heating service charge was also levied incorrectly. A financial, forensic audit has confirmed that Tenants and Housing Benefit made overpayments of £8.6million on rent and service charges between 2010 and March 2023. Breaches of the Homes Standard included aspects of health and safety of some properties; fire risk assessments, asbestos management, water safety, gas and electrical safety, and passenger lifts.				<p>are/were any other areas of non-compliance against the rent standard.</p> <ul style="list-style-type: none"> • ESC commissioned an independent inquiry into the governance/decision making issues raised in respect of the Rent Standard issues (now complete) • Legal opinion sought on heating service charges, and several other matters. • Thorough audit of all aspects of building safety compliance and development of action plan. • A permanent Housing Health & Safety Board has been created and provides senior level monitoring, control and direction • Procurement of 3rd party independent checking of ESC approaches, data and outcomes as a standard, permanent governance procedure • ESC has recruited a new Strategic Director position, focussed on governance, bringing leadership, direction and organisational resilience. 	<p>is correcting Tenants benefit payments, and will return ca. £3.5million to the DWP. This work is expected to be completed in December 2023.</p> <ul style="list-style-type: none"> • A 'data and systems' workstream has assured data quality, configured IT systems and prepared for a range of 'case management' tasks with individual tenancies (eg tenants with rent arrears, evictions, deceased tenants). • During w/c 20.11.23 letters were sent to Tenants who have NOT been affected by these historical errors. • Individual case management for affected tenants started on 28/11/23 and generates bespoke letters to each tenant providing a financial breakdown. • We expect case management and refunds for ALL tenants to take several months to complete (est. end September 2024) • Some uncertainty remains around a proportion of Former Tenants, for whom we have no up-to-date contact information. Plans are being developed for this cohort. <p>Homes Standard</p> <ul style="list-style-type: none"> • Building Safety 			<p>Completed</p> <p>August 2024</p> <p>Oct 2024</p>	<p>(completed)</p> <p>Housing Benefit overpayments are returned to DWP. COMPLETED</p> <p>All rent accounts have been credited and tenants have been informed by letter</p> <p>RSH removes the Regulatory Notices</p>	

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						<p>compliance consultants employed to ensure the right policies, processes and mechanisms for monitoring are in place.</p> <ul style="list-style-type: none"> • Following extensive work ESC is now compliant for safety inspections, servicing and surveys. • Ongoing work is delivering remedial safety works to buildings. • An Asset Review of St Peter's Court was completed in August 2023 and the report and recommendations were considered by Cabinet on 2nd October 2023. Cabinet decided to re-house all residents over a 12 months period, and remove the building from our housing stock. The building will be demolished and the site re-developed. This has been communicated to tenants, and a programme of work is in progress to "decant" the 65 occupied flats, and to buy-back 2 leasehold flats. 					
Backlog of local audits (national issue)	The audit of the Council's financial statements is not being completed in a timely manner. Last audit completed for the Council was 2020/21.	Any audit adjustments are not being reported and identified in a timely manner which may have financial implications for current financial monitoring. Lack of public confidence in the sector as timely independent assurances are not being provided.	Chief Executive	Chief Finance Officer	The Council continues to deliver draft Statement of Accounts in accordance with the statutory deadline, including publishing on ESC's website. Annual Governance Statements are prepared. Audit and Governance Committee, Cabinet and Full Council regularly receive	2020/21 audit is now complete. External Audit are currently carrying out Value for Money work on 2021/22 and 2022/23 until legislative changes have been made to clear the backlog by an anticipated backstop date of 30 September 2024.	A4 (Amber)	A4 (Amber)	31/03/2025	Working with EY on the 2023/24 audit approach to return to a traditional timetable, with all outstanding	E3 (Green)

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		Audit may have to issue Disclaimer of Opinions to clear the backlog. Significant internal resource, particularly the finance team, to deal with historic matters/queries raised by external audit and cumulative backlogs impacting on future years, this includes overlapping the budget setting.			financial reports and progress relating to audit of accounts, to ensure transparency.	Internal Audit work of council processes and controls is key to ensure good governance.				audits up to date and completed by 31 March 2025	
Changes in political leadership at a local and/or national level resulting in changes in policy and direction.	Changes in political leadership at a local and/or national level brings changes in policy and direction provides opportunities for new ideas and projects and enhanced reputation of authority.	Change of focus to vision/aim of the Council. Potential implications on reputation if existing projects not delivered. Changes in national policy/ impact on resources.	Chief Executive	CLT	Strong and skilled officer cohort, CLT, Statutory Officers to advise Members. Member Development. Structured Induction Programme. Medium Term Financial Strategy. 4-year Capital Programme. Robust Governance and Constitution. Links to LGA/EELGA/DCN.	Regular meetings and liaison with members, including Leader of the Council/Cabinet. Committee structure in place, including Cabinet and Full Council. CLT regular meetings in place discussing corporate activities of the council, including governance, finance, risk, and performance. Liaison with Government departments. Strategic Plan developed/refreshed in line to meet political vision of elected parties locally, providing local direction.	B3 (Amber)	B4 (Amber)			B4 (Amber)