

## Key Risks for Audit Plan

## Appendix B

Risk Ref.in Risk Registers	Risk Description
CSD0016	Death or serious harm to a child that was or should have been in receipt of services, either from the council or a partner agency. There is an on-going need to ensure that services to all vulnerable children and young people have a focus on safeguarding and prevention of harm.
ORG0027	There is an ongoing risk of a cyber attack and/or major loss of IT.
RS0056	The Council may significantly overspend its budget, fail to deliver savings and continue to rely on dwindling reserves. As of September 2022 the Council is forecasting a £3.1m overspend against its budget for the year with savings at risk of non delivery. Reserves remain robust but there is a risk that the Medium Term Financial Strategy may require a significant draw down of reserves. Reserves can only be used once and therefore should not be used to plug permanent budget requirements
RSB0023	There is a risk that the statement of accounts will receive a qualified opinion for 2020 21.
ASD0015	<p>Death or serious harm to a vulnerable adult who was or should have been, in receipt of services, either from the council or a partner agency.</p> <p>Poor practice, insufficient information sharing and/or inadequate management oversight.</p> <p>Failure of quality control systems.</p> <p>Service user fails to work to agreed partnership / agency arrangements.</p> <p>Poor communication and partnership work.</p> <p>Poor resourcing of service areas against increased demand.</p> <p>Local authority contracted out service do not have sufficiently robust safeguarding arrangements.</p>
ASD0038	There is a risk that the Council will fail to comply with its obligations in relation to the Protection of Freedoms Act 2012 and therefore failing to meet the Code of Practice compiled under that Act by the Home Office Surveillance Camera Commissioner (SCC) for the operation of video surveillance systems. The Council may also fail to meet the requirements of the Data Protection Act 2018 related to the use and management of video surveillance systems
DRCPCD0062	Town Hall delay with completion beyond 2022 impacting fit out and moves programme by Dec 2022
ORG0026	There is a risk the Council will be unable to deliver critical and essential services.
PLC0023	Failure to prepare and take action in relation to the proposed Building Safety Bill
ICT0081	Exploitation of supply chain security vulnerability impacting vendors/partners/services

Risk Ref.in Risk Registers	Risk Description
ICT0076	The IT service is unable to maintain or recover essential services following an incident or event. Relates to ORG0027 There is an ongoing risk of a cyber attack and/or major loss of IT.
CSD0024	Written Statement of Action required for SEND. Local area joint SEND inspection has identified poor quality and oversight of EHC plans including the annual review and failure to meet the 20 week statutory requirement for EHCP completion.
CSD0026	Failure to provide sufficient childcare
DRPCD0057	New Town Hall Project): That the contingency budget allowance of £5m is not sufficient.
DRD0062	Insufficient resources to deliver the Capital Delivery Service's Work Programme
SBCD0029	If the contracts for the appointment of consultants and contractors are not awarded in a timely manner then this could have an impact on the overall delivery of the project, as it will hinder the progression of the works and appointment of sub consultants
DRD0063	There is a risk that uncoordinated processes within Capital Programme delivery and Client Teams will lead to delays in achieving outputs as set by the Strategic Plan and Mayors priorities covering housing and mixed site developments.
PAR0054	The P and BC team is now heavily reliant on income it is 85% income funded. The income sources range from pre app fees, PPAs, CIL and S106 admin fees, Land Charges, SN and N and planning application fees. Each of the different sources have their own rules and regulations about what the income can be used for etc. All are reliant on the continuation of development in the borough at similar levels to that we have seen in the last few years and also the system of income generation staying largely the same as at the moment. There are a number of reasons this may not be the case explored in the triggers. A linked risk is an increase in appeals/JRs there is no specific budget for such costs.
PMP0009	Where the rent reviews are not being agreed, then tenants are not paying the correct rent and the Council is failing in its fiduciary duty to get best consideration. Furthermore, should lease renewals be undertaken subsequent to lettings but not rent reviews then a two tier market emerges with some tenants benefitting from an inadvertent concessionary rent.
PPRMM0003	Management of Markets Follow Up Audit is assigned an inadequate assurance rating (Limited or Nil)
CLPRPM0066	Policy framework for the administration and control of parking permits not clearly laid down and approved.
PPRMM0001	Market services do not have a specific market management ICT system, which means services are run manually. A wider corporate ICT solution that was created has not been implemented leaving market services and the 2.5 million income vulnerable

