

This Report will be made public on 8 March 2022



Report Number **AuG/21/23**

To: Audit and Governance Committee
Date: 16 March 2022
Status: Non-Executive Decision
Corporate Director: Charlotte Spendley – Director – Corporate Services (S151)

SUBJECT: DRAFT INTERNAL AUDIT PLAN 2022-23

SUMMARY: This report sets out the draft plan of work for the forthcoming 12 months for approval.

REASONS FOR RECOMMENDATION:

The Committee is asked to agree the recommendations set out below because: In order to comply with best practice, the Audit & Governance Committee should independently contribute to the overall process for ensuring that an effective internal control environment is maintained.

RECOMMENDATIONS:

- 1. To receive and note Report AuG/21/23.**
- 2. That Members approve (but not direct) the Council's Internal Audit Plan for 2022/23.**

1. Introduction and Background.

- 1.1 The purpose of the Council's Audit and Governance Committee is to provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent review of the Authority's financial and non-financial performance to the extent that it affects the Authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process.
- 1.2 In accordance with current best practice, the Audit & Governance Committee should "review and assess the annual internal audit work plan". The purpose of this report is to help the Committee assess whether the East Kent Audit Partnership has the necessary resources and access to information to enable it to fulfil its mandate and is equipped to perform in accordance with the professional standards for Internal Auditors.

2.0 Audit Mission & Charter.

- 2.1 The Audit Mission is a simple high-level statement setting out the objectives for the service, this was approved in March 2020 and no changes are currently proposed.

The four East Kent authorities Canterbury City Council (CCC), Dover District Council (DDC), Folkestone & Hythe District Council (F&HDC), and Thanet District Council (TDC) formed the East Kent Audit Partnership (EKAP) in order to deliver a professional, cost effective, efficient, internal audit function. A key aim for the EKAP, supported by an agreed Audit Charter, is to build a resilient service that provides opportunities to share best practice between the four councils and East Kent Services acting as a catalyst for change and improvement to service delivery as well as providing assurance on the governance arrangements in place.

EKAP provides an independent, objective assurance and consulting activity designed to add value and improve the councils' operations. It helps the partners accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The mission for internal auditing (linked to the definition above) is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight reflecting each Councils' Corporate Objectives.

- 2.2 The Audit Charter is an important document setting out the expectations of how the Internal Audit function will be delivered. Not only does having a Charter and keeping it up to date assist the Council in complying with best practice, but by considering the Audit Charter, the Audit &

Governance Committee is also demonstrating its effectiveness by ensuring that these mechanisms are in place and are working effectively.

2.3 The Audit Charter establishes the purpose, authority, objectives and responsibility of the East Kent Audit Partnership, it goes on to set out the Terms of Reference, Organisational Relationships and Independence, Competence and Standards of Auditors, the Audit Process and in providing an Internal Audit function to the partner councils; as well as the resources required across the four partnership sites and details how the resource requirements will be met.

2.4 The Audit Charter is a document that does not materially change from year to year and consequently it was agreed in March 2020 that it be approved for the next three years (to 31st March 2023) with the caveat that should any significant changes be required a revised Charter will be presented for consideration. There have been no required changes during 2021/22 and therefore this document will next be brought back for approval to this Committee in March 2023.

3.0 **2022/23 Risk Based Internal Audit Plan.**

3.1 The Audit Plan for the year 2022 to 2023 is attached as Annex A and has the main components to support the approved Audit Charter. The plan is produced in accordance with professional guidance, including the Public Sector Internal Audit Standards (PSIAS). A draft risk based plan is produced from an audit software database (APACE) maintained by the EKAP which records our risk assessments on each service area based upon previous audit experience, criticality, financial risk, risk of fraud and corruption etc. Amendments have been made following discussions with senior management, taking account of any changes within the Council over the last 12 months, and foreseen changes over the next year.

3.2 The plan has then been further modified to reflect emerging risks and opportunities identified by the Head of Paid Service, Directors, and Heads of Service and links to the Council's Corporate Plan and Corporate Risk Register. This methodology ensures that audit resources are targeted to the areas where the work of Internal Audit will be most effective in improving internal controls, the efficiency of service delivery and to facilitate the effective management of identified risks.

3.3 Furthermore, wider risks are considered, by keeping abreast of national issues and advice from the auditing profession / firms. The annual "Risk in Focus" report provides an opportunity to track how risk priorities are developing over time. A number of dominant themes are emerging. Climate change and environmental sustainability has gained in prominence more than any other risk type over the past three years. It is a moving target that organisations will have to make continuous efforts to mitigate for decades to come. This should therefore be considered a "forever risk" that is likely to move up the risk rankings over time. Risks

related to business continuity, crisis management and disasters response have been heavily impacted by recent events, and the same is true of health, safety & security, human capital, diversity and talent management and organisational culture. These latter three have a clear human capital element to them. Organisations have been forced to flex and adapt over the past 18 months, protecting their workforces from harm as health risks sharply escalated. As the pandemic has rolled on for longer than many expected, organisations have had to think about the psychological wellbeing of their staff and what socially distanced and remote working conditions mean for staff cohesion and culture. The top ten identified risks through 'Risk in Focus' survey have been considered for inclusion in the 2022/23 plan as follows;

- 1 **IT Security- Response & Recovery** – It is predicted that Cybersecurity and data security will become somewhat less of a risk over the next three years, although this is relative. It is still expected to dominate the risk rankings and any threat mitigation will come from the fact that organisations are becoming better equipped at managing and minimising the risk of attacks and data breaches. For now, it remains the number one concern. Attention is focussed on response and recovery processes and procedures, and what to do in the event of ransomware events, to be confident to know how to respond if struck and can bring operations back online with minimal disruption by following established protocols. Naturally, the best means for avoiding disruption is by preventing attacks in the first place. This is why the human element is so important. It is estimated that 97% of phishing emails now contain some form of ransomware, and that 95% of IT security breaches result from human error. Staff training and awareness is the most effective way of minimising the likelihood of staff clicking on malicious links and harmful attachments (e.g. .doc, .dot and .exe files). The audit plan for 2022/23 covering this area has 10 days for IT Security.

- 2 **Rising Sustainability Regulations** – Arguably more impactful on the Financial and Banking sectors, however the research almost universally spoke of the increasing regulations their organisations face, with attention quickly turning to sustainability reporting. The aims are to make sustainability reporting more consistent, so that investors and the public can use comparable and reliable information. It is not an EKAP function to ensure compliance with regulations, but 'New legislation' is a risk factor we consider for each area within the audit plan. Having considered two key questions in drafting this plan it has been decided not to set any specific time to this area in 2022/23, and to maintain a watching brief on how these new regulations may affect the public sector. A) How well developed is the governance around sustainability reporting? For example, are roles and responsibilities clearly defined? B) Does the organisation have a system of prioritising regulations, whether related to sustainability or otherwise, and does it take an appropriately risk-based approach to managing compliance?

- 3 **Accelerated Digitalisation** – the risks and opportunities associated with digitalisation and the pace of this change were highlighted as a priority area of attention. With digitalisation shifting up a gear, the risk is whether the business model is being sufficiently adapted to meet the new digital reality, whether core risk management principles are being embedded into projects. Additionally, IT functions will need to ensure they know exactly what projects are in development and apply appropriate permissions controls so that critical data is not lost or misappropriated. All digital projects throughout the organisation should be mapped to check that this matches the current activities. In the broadest sense, this should check that digital projects, big and small, uphold the same standards expected of more traditional projects directly managed by the IT function, and confirm that there is appropriate oversight from the information security team. No time has been allocated in this year.

- 4 **Workforce Fatigue and Cultural Erosion** – The review elicited opinions of risks not only on talent management and skills shortages, but the impact that remote working and hybrid models might be having on culture, irrespective of any productivity benefits. The lack of social interaction between colleagues may be eroding team cohesion and culture. If people feel less connected to their teammates and are unable to clearly see how their work contributes to the greater good of the organisation and its purpose, they could begin to stray. Disengagement has the potential to increase fraud and other misconduct as staff lose their sense of loyalty and put their own interests before the interests of their colleagues and the organisation. This may be compounded by limited oversight from management, which can result in the weakening of the soft controls environment and poorer internal communications and reporting, increasing the likelihood of undesirable behaviour. As effective as online collaboration tools and videoconferencing software have been in keeping the wheels turning and people connected virtually, there is no substitute for in-person interaction. It may be too early for internal audit to conduct formal assessments of how effectively behavioural and cultural risk is being managed, given the fluidity of the present situation, to gain an understanding of efforts being made to promote the organisation's core values and mission, identify what steps the organisation is taking to check in with staff (e.g. staff surveys), measure whether staff turnover is increasing, and how long it takes to fill vacant positions, determine whether talent management (to continuously attract and retain employees) is working, and whether efforts are being made to promote the organisation's core values and mission to establish and maintain a sound and healthy culture.

- 5 **Pandemic Response** – The pandemic has been pervasive, simultaneously impacting employees, suppliers and customers across the globe and for a duration previously not considered a possibility. It goes without saying that organisations should be updating their business continuity plans (BCPs). This will require careful examination of how effective crisis responses have been and BCPs should now include a pandemic scenario, incorporating lessons learned to better respond to

similar future crises. These will need to include staff safety, supply chain and cyber risk mitigation measures. Greater resilience can be achieved by covering these basics, putting the organisation on a stronger footing should another pandemic or other crisis event occur. The ability to anticipate and plan for future crises is how organisational resilience is achieved. Due to the work undertaken on this there are no days planned for the 2022/23 audit plan.

- 6 **Financial Resilience** – Last year’s Risk in Focus assessment showed that organisations were firmly concentrating on their financial resilience and liquidity, whilst this remains an issue for all organisations, there is a new focus to ensure that key business partners are being monitored. Insolvencies may rise in correlation with the withdrawal of government support, indeed, it has been estimated that insolvency rates will raise by 13%, Services, leisure, hospitality and travel sectors rely on government policy and, approaching two years into the pandemic, the future of businesses in these industries is still in question. Contractor or supplier failure remains a key risk. The longer-term impact of this risk is recognised in the Corporate Risk Register and through the financial modelling and MTPF. This area was considered for inclusion in the audit plan and no days have been allocated due to Treasury Management and Budget Monitoring reviews having been completed in recent years.
- 7 **Rising Inflation** – Inflation Risk may make organisations more exposed, facing the need to absorb higher costs. If inflation persists and interest rates rise as the pandemic recedes, banks may be forced to tighten monetary policy. The cost of borrowing will increase. A review of Treasury Management was completed in 2020 and concluded Substantial Assurance; a further review is not therefore proposed in 2022/23.
- 8 **Climate Change and Sustainability** – Climate change carries significant risks and opportunities. Environmental and sustainability risk is now a core risk topic that has firmly come to the fore over the past 12-18 months. At a top level, this should start with reviewing what strategic actions are being taken. These goals may include minimising environmental impacts such as deforestation, chemical waste, greenhouse gas emissions and water consumption; ensuring human rights and the promotion of economic inclusion through the supply chain; and developing products and services that do not harm people or the planet. Through direct activities and those of contractors and third parties. This area was reviewed in 2021/22 and there are no days for further review in 2022/23.
- 9 **Supply Chain Strain** – The V-shaped recovery in demand is currently contributing to new inflationary pressures, but a bigger risk than rising costs is short supplies of critical components causing production delays and lost revenues. If organisations are unable to secure vital supplies, then they cannot provide services. Complicating matters is the unpredictability and unevenness of the economic recovery, which is

likely to make demand forecasting a persistent challenge for every link in the supply chain. This may require a change in mindset, from prioritising the lowest price for goods towards greater certainty and resilience. This risk is closely linked to Risks 6 & 7 above; CSO Compliance has 10 days allocated and also 10 days are planned for Housing Contracts in 2022/23.

- 10 **Health & Safety** – The spread of coronavirus has impacted all manner of risks, however, from a pure health and safety perspective, the challenge is in ensuring that appropriate steps are taken to safeguard the physical and mental wellbeing of staff, customers and suppliers at the same time as maximising productivity and minimising service interruptions. Organisations have a legal obligation to protect their employees and others from harm, so health and safety will remain a prominent risk, even as the pandemic is gradually contained. No days have been allocated in 2022/23.
- 3.4 There are insufficient audit resources to review all areas of activity each year. Consequently, the plan is based upon a formal risk assessment that seeks to ensure that all areas of the Council's operations are reviewed within a strategic cycle of audits. In order to provide Members with assurance that internal audit resources are sufficient to give effective coverage across all areas of the Authority's operations, a strategic plan has been included.
- 3.5 To comply with the best practice, the agreed audit plan should cover a fixed period of no more than one year. Members are therefore being asked to approve the 2022/23 plan at the present time, and the future years are shown as indicative plans only, to provide Members with assurance that internal audit resources are sufficient to provide effective coverage across all areas of the Authority's operations within a rolling cycle.
- 3.6 The plan has been prepared in consultation with the Directors and the Council's statutory s.151 Officer. The plan is also designed to meet the requirements expected by the External Auditors for ensuring key controls are in place for its fundamental systems. This Committee is also part of the consultation process, and its views on the plan of work for 2022/23 are sought to ensure that the Council has an effective internal audit of its activities and Members receive the level of assurance they require to be able to place assurance on the annual governance statement.
- 3.7 The risk assessment and consultation to date has resulted in;
 - 77% Core Assurance Projects- the main Audit Programme
 - 6% Fraud Work – fraud awareness, reactive work and investigating potential irregularities
 - 0% Corporate Risk – testing the robustness of corporate risk mitigating action

17% Other Productive Work – Corporate meetings, follow up, general advice, liaison

For 2022/23 the days available for carrying out audits is 350 days. When compared to the resources available and working on the basis that the highest risk areas should be reviewed as a priority, the EKAP has sufficient resources to review 68% of the high-risk areas and 16% of the medium risk with a score of 250 or higher this equates to 28 audits covering 280 days.

17 high risk audit areas
11 medium risk audit areas
1 low risk audit area
Total number of audits 29

The audit plan equates to 29 audits out of a possible 104 audits that have been risk assessed, comprising 68% of the high risk and 16% of the medium risk areas. The current resources of the EKAP will allow for an opinion to be given on the Council's key risk areas and systems. This should be sufficient coverage to inform the Annual Governance Statement.

The detailed draft audit plan is contained in Appendix A.

4.0 Benchmarking the level of Internal Audit Provision.

4.1 Members should have regard to how audit resources within the Council compare to other similar organisations when considering the adequacy and effectiveness of the internal audit plan. The results of benchmarking show that the average number of internal audit days provided by district councils within Kent is circa 400 days annum. The audit plan of Folkestone & Hythe District Council of 350 days. The Folkestone & Hythe plan is therefore 12.5% less well-resourced than the Kent average.

5.0 Head of Internal Audit Opinion of the 2022/23 Internal Audit Plan.

5.1 This report is presented to Members by the Council's Director (Corporate Resources) whose s.151 responsibility it is to maintain an effective internal audit plan. In the interests of openness and transparency and in order to enable Members to make an informed decision on the internal audit plan presented for their approval consideration should also be given to the opinion of the Head of Internal Audit on the effectiveness of the plan.

5.2 It is the professional opinion of the Head of the East Kent Audit Partnership that the draft 2022/23 internal plan presented for Members' consideration is less well-resourced than the Kent average and accordingly our overall audit opinion at the end of the year will be limited

to commenting on the systems of internal control that have been examined. The current resources of the EKAP will allow for an opinion to be given on the Council's key risk areas and systems. This should be sufficient coverage to inform the Annual Governance Statement.

- 5.3 The Head of the East Kent Audit Partnership highlights that Members either approve the 2022/23 internal audit plan as drafted or they may recommend to Cabinet that additional resources should be allocated to bring the plan up to the Kent average. This would require an additional 50 days per annum, which at an estimated cost per audit day of £350 would cost £17,500 per annum.

6. RISK MANAGEMENT ISSUES

- 6.1 A summary of the perceived risks follows:

Perceived risk	Seriousness	Likelihood	Preventative action
Non completion of the audit plan	Medium	Low	Review of the audit plan on a regular basis
Non implementation of agreed audit recommendations	Medium	Medium	Review of recommendations by Audit and Governance Committee and Audit escalation policy.
Non completion of the key financial system reviews	Medium	Medium	Review of the audit plan on a regular basis. A change in the external audit requirements reduces the impact of non-completion on the Authority.

7. LEGAL, FINANCIAL AND OTHER CONTROLS/POLICY MATTERS

- 7.1 **Legal Officer's comments (DK)**

No legal officer comments are required for this report.

- 7.2 **Finance Officer's Comments (TM)**

Responsibility for the arrangements of the proper administration of the council's financial affairs lies with the Chief Finance Officer (S151). The internal audit service helps provide assurance as to the adequacy of the arrangements in place.

- 7.3 **Head of the East Kent Audit Partnership comments (CP)**

This report has been produced by the Head of the East Kent Audit Partnership and the comments detailed in the report are the East Kent Audit Partnership's own, except where shown as being management comments.

7.4 **Diversities and Equalities Implications (CP)**

This report does not directly have any specific diversity and equality implications however it does include reviews of services which may have implications.

8. CONTACT OFFICERS AND BACKGROUND DOCUMENTS

- 8.1 Councillors with any questions arising out of this report should contact either of the following officers prior to the meeting.

Christine Parker, Head of the Audit Partnership
Telephone: 01304 872160 Email: Christine.parker@folkestone-hythe.gov.uk

Charlotte Spendley, Director – Corporate Services (S151)
Telephone: 01303 853420 Email: Charlotte.spendley@folkestone-hythe.gov.uk

- 8.2 The following background documents have been relied upon in the preparation of this report:

Internal Audit Annual Plan 2021/22 - Previously presented to and approved at Audit & Governance Committee meetings.
Internal Audit working papers - Held by the East Kent Audit Partnership.
Previous audit strategies – previously presented and approved at Audit & Governance meetings

Attachments

Annex A Folkestone & Hythe District Council draft 2022/23 Internal Audit Plan

Plan Area	Risk register / Corporate Plan / Service	Year last audited	Previous assurance level	Follow up assurance	2022-23 Planned days	2023-24 Planned days	2024-25 Planned days	2025-26 Planned days
Financial Governance:								
Treasury Management	C4	2019-20	Substantial	Substantial			10	
Car Parking & Enforcement	C4	2018-19	Reasonable	Reasonable	10			
Bank Reconciliation	C4	2020-21	Reasonable	Reasonable	10			
Creditors & CIS	C4	2018-19	Substantial	Substantial	10			
Miscellaneous Income	C4	2016-17	Reasonable	Reasonable				10
Insurance	C4	2020-21	Substantial	Substantial				10
VAT	C4	2018-19	Reasonable	Reasonable			10	
Budgetary Control	C4	2018-19	Substantial	Substantial		10		
Housing Benefits – Overpayments	CP	2021-22	Substantial	Substantial			10	
Housing Benefits – Admin & Assessment	CP	2018-19	Substantial	Substantial	10			
Housing Benefits - Quality	CP	2020-21	Substantial	Substantial		10		
Housing Benefits - DHP	CP	2021-22	Substantial	Substantial				10
Housing Benefits Subsidy	CP	2016-17	Substantial	Substantial	10			
Council Tax	CP	2018-19	Substantial	Substantial	10		10	
Council Tax Reduction Scheme	CP	2019-20	Substantial	Substantial		10		
Business Rates	CP	2013-14	Substantial	Substantial		10		10
Business rates relief	CP	2018-19	Substantial	Substantial			10	
Debtors	C4	2020-21	Reasonable	Reasonable			10	
Technology / Cyber								
ICT reviews	C8	2021-22	Reasonable	Reasonable	10		10	
Capital								

Plan Area	Risk register / Corporate Plan / Service	Year last audited	Previous assurance level	Follow up assurance	2022-23 Planned days	2023-24 Planned days	2024-25 Planned days	2025-26 Planned days
Capital	C4	2018-19	Reasonable	Reasonable		10		
Housing Systems								
Rent Setting, Accounting, Collection and Debt Management	C13	New				10		
Tenancy & Estate Management	C13	New			10			
Responsive Repairs & Maintenance	C13	New			10			
Resident Engagement	C13	2021-22	Reasonable	To do				10
Void Property Management	C13	2021-22	Reasonable	Reasonable			10	
Leasehold Services	C13	New				10		
Tenants' Health and Safety	C13	New	Sub to No	Sub/Reasonable	10		10	
Tenancy Fraud	C13	New			10			
Contract Letting / Procurement Process/ Specification of Works	C13	New				10		
Contract Management	C13	New			10			
Sheltered & Supported Housing (Inc Hostels)	C13	New				10		
Pumping Stations	C13	New						10
Handyman Services	C13	New						10
Data Integrity Post-Handover	C13	New				10		
Capital Programme, Planned Maintenance	C13	New			10			
Rechargeable Works / Service charges	C13	New				10		
Garage Deposits / Management	C13	2021-22	Reasonable	To do				10
Cash Incentive Grants	C13	New				10		
New Build Capital Programme	C13	New			10			
Carbon Reduction, Fuel Poverty & Energy Efficiency	C13	New				10		

Plan Area	Risk register / Corporate Plan / Service	Year last audited	Previous assurance level	Follow up assurance	2022-23 Planned days	2023-24 Planned days	2024-25 Planned days	2025-26 Planned days
Improvement Plan \Housing Regulator	C13	New					10	
Private Sector Housing, HMOs	C13	New				10		
Improvement Grants/DFG	CP	2017-18	Substantial	Substantial	10			
Anti-Social Behaviour	C13	New			10			
Homelessness inc Rent Deposit	CP	2013-14	Reasonable	Substantial	15			
Housing Allocations	CP	2019-20	Reasonable	Substantial		10		
Right to Buy	CP	2016-17	Reasonable	Substantial	10			
HRA Business Plan	Service	2018-19	Substantial	Substantial				10
Decent Homes		New				10		
Partnership Working	C13	New					10	
White Paper	C13	New						10
New Single IT system	C13	New						10
Information Governance:								
Data Protection/FOI/Information Management	Service	2018-19	Limited	Reasonable		10		10
Corporate Governance:								
Members' Code of Conduct and Standards Arrangement	C1	2020-21	Substantial	Substantial				10
Officers' Code of Conduct	C1	2020-21	Reasonable	Reasonable				10
Whistleblowing / Anti Money Arrangements	C1	2020-21	Reasonable	Reasonable	5			
Local Code of Corporate Governance	C1	2017-18	Substantial	Substantial				10
Complaints Monitoring	C11	2016-17	Substantial	Substantial				10
Oportunitas Governance	C1	2019-20	Substantial	Substantial		10		
Otterpool Governance	C3	2019-20	Reasonable	Substantial	10			
Scheme of Officer Delegations	C1	2016-17	Reasonable	Substantial			10	

Plan Area	Risk register / Corporate Plan / Service	Year last audited	Previous assurance level	Follow up assurance	2022-23 Planned days	2023-24 Planned days	2024-25 Planned days	2025-26 Planned days
Corporate/Governance and Audit Committee			N/A	N/A	35	35	35	35
Financial Procedure Rules	C4	2019-20	Reasonable	Substantial		5		
Transformation Governance	C8	2019	Reasonable	Reasonable				10
Constitution	CP	2019-20	Substantial	Substantial				10
Performance Management:								
Performance Management	C11	2020-21	Reasonable	Reasonable			10	
Fraud								
Fraud Assurance	C4	2018	N/A	N/A	10		10	
Fraud Arrangements Review	C4	2016-17	Reasonable	Reasonable				10
Risk Management								
Risk Management	C1	2017-18	Substantial	Substantial			10	
Other								
Liaison with External Auditor			N/A	N/A	1	1	1	1
Previous Year Work in Progress b/fwd.			N/A	N/A	10	10	10	10
Follow-Up			N/A	N/A	14	14	14	14
Procurement & Contracts:								
Contract Standing Orders	C8	2020-21	Reasonable	Reasonable	10			
E-Procurement inc Corporate Purchase Cards	C8	2015-16	Substantial	Substantial			10	
Asset Management								
Asset Management	Service	2018-19	Substantial	Substantial	10			
Service Level								
Cemeteries and Crematorium	C11	2017-18	Reasonable	Reasonable			10	
Child Protection - Safeguarding	C11	2021-22	Reasonable	To do			10	
Climate Change	C15	New	New			10		

Plan Area	Risk register / Corporate Plan / Service	Year last audited	Previous assurance level	Follow up assurance	2022-23 Planned days	2023-24 Planned days	2024-25 Planned days	2025-26 Planned days
Community Safety Partnership	C11	2021-22	Reasonable	To do		10		
Coast Protection / Engineers	Service	2021-22	Reasonable	To do		10		
Corporate Responsive Repairs	Service	2019-20	Reasonable	Reasonable	10			
Dog Warden Enforcement	C11	2019-20	Substantial	Substantial			10	
Electoral Finance	C1	2017-18	Reasonable	Reasonable			10	
Environmental Health - Food Safety / H&S	C11	2016-17	Reasonable	Substantial		10		
Environmental Protection - Pollution / Noise	C11	2017-18	Reasonable	Reasonable		10		
Environmental Health – Public Health Burials	C11	2018-19	Substantial	Substantial		10		
Folkestone Community Works Programme	C12	2021-22	Reasonable	To do				10
Emergency Out of Hours Service	C11	2018-19	Reasonable	Reasonable				10
Emergency Planning / Business Continuity	C11	2016-17	Substantial	Substantial			10	
Employee Health, Safety and Welfare	Service	2017-18	Reasonable	Reasonable		10		
Equality and Diversity	Service	2017-18	Reasonable	Reasonable			10	
Events Management	Service	2018-19	Substantial	Substantial			10	
Grounds Maintenance	Service	2020-21	Reasonable	Substantial				10
Folkestone Parks & Pleasure Grounds Charity	Service	2020-21	Substantial	Substantial				10
Land Charges	CP	2020-21	Reasonable/Ltd	Substantial /Reasonable			10	
Licensing	C4	2019-20	Reasonable/Ltd	Reasonable			10	
Lifeline	Service	2015-16	Reasonable	Reasonable			10	
Members Allowances and Expenses	C1	2018-19	Reasonable	Reasonable	10			
Planning Income	C4	2016-17	Reasonable	Reasonable	10			
Planning Section 106s / CILS	C4	2020-21	Limited	WIP		10		
Building Control Income	Service	2018-19	Reasonable	Reasonable				10

Plan Area	Risk register / Corporate Plan / Service	Year last audited	Previous assurance level	Follow up assurance	2022-23 Planned days	2023-24 Planned days	2024-25 Planned days	2025-26 Planned days
Property Charges - Industrial Estates	C4	2019-20	Reasonable	Substantial				10
Security of the Civic Building	Service	2019-20	Reasonable	Reasonable				10
Sports Income	C4	2019-20	Reasonable	Reasonable				10
Hythe Swimming Pool	Service	2017-18	Reasonable	Reasonable			10	
Taxis	Service	2019-20	Reasonable/Ltd	Reasonable			10	
Waste Management	C8	2019-20	Reasonable/Ltd	Reasonable		15		
Waste Recycling	C8	2016-17	Reasonable/Ltd	Reasonable	10			
Councillor Grants	C4	2021-22	Reasonable	To do			10	
People Management								
Recruitment/ Leavers	C1	2018-19	Reasonable	Substantial	10			
Flexi / Sick Leave / Annual leave	C1	2016-17	Reasonable	Reasonable				10
Payroll, SMP and SSP	C1	2020-21	Substantial	N/A		10		
Employee Allowances and Expenses	C1	2019-20	Substantial	Substantial				10
Employee Benefits-in-Kind	C1	2017-18	Substantial	Substantial	10			
Total Planned Days					350	350	350	350