

Committee:	Audit and Governance		
Date of Meeting:	03 March 2021		
Subject:	Corporate Risks Update		
Report Author:	Audit Manager		
Contact Officer:	Kanchan Vasisht		
Implications:	Legal <input type="checkbox"/>	Community Safety <input type="checkbox"/>	
	Equalities <input type="checkbox"/>	Environment <input type="checkbox"/>	
	Financial <input type="checkbox"/>	Consultations <input type="checkbox"/>	
	Staffing <input type="checkbox"/>	Other <input type="checkbox"/>	
Wards Affected:	None		

Purpose

- 1 To provide an update on the authority's corporate risks.

Recommendations

- 2 **The Committee is recommended to review the council's Corporate Risk Register.**

Background

- 3 This report provides an update of the authority's corporate risks, to assist the committee in fulfilling their obligations to periodically review the authority's corporate risk register and to consider the effectiveness of the council's risk management arrangements.

Report

- 4 The council's Risk Management Strategy provides a framework to ensure that risks and opportunities are managed effectively, which is also an essential part of good corporate governance. The strategy is designed to strengthen, support and embed risk management across the council to ensure opportunities are maximised, there is effective delivery of services and objectives are met.
- 5 The council uses a 3x3 Risk Assessment Matrix (grid below) to assess both the likelihood of a risk occurring and the impact on the council in the event that it did occur. The risk is scored twice, an initial assessment, known as the inherent risk, and a further assessment, known as the residual risk, after considering the controls and mitigation the council already has in place. The second risk assessment, taking the controls into consideration, predominantly lowers the risk score but sometimes it can remain the same.

Impact	Risk Assessment Matrix		
Critical	CONSIDERABLE MANAGEMENT REQUIRED 6 (AMBER)	MUST MANAGE AND MONITOR RISKS 8 (RED)	EXTENSIVE MANAGEMENT REQUIRED 9 (RED)
Significant	RISKS MAY BE WORTH ACCEPTING WITH MONITORING 3 (GREEN)	MANAGEMENT EFFORT WORTHWHILE 5 (AMBER)	MANAGEMENT EFFORT REQUIRED 7 (RED)
Noticeable	ACCEPT RISKS 1 (GREEN)	ACCEPT RISKS, BUT MONITOR RISKS 2 (GREEN)	MANAGE AND MONITOR RISKS 4 (AMBER)
	Low	Medium	High
	Likelihood of Occurrence		

- 6 When considering whether a risk can be accepted without any further action, the Risk Assessment Matrix also identifies the level of management action required for the varying levels of risk.
- 7 In order to determine the level of risk the council is prepared to take, also known as Risk Appetite, the council has assigned the Red, Amber and Green status, to the residual risk assessment. Risks that have a Red status (score of 7, 8 or 9) are considered to be unacceptable and are high priority. Every effort must be made to reduce this level of risk to the council.
- 8 There are currently 36 risks on the Corporate Risk Register. Details of the corporate risks as at February 2021 are listed in Appendix A. Since the last update; the scores for 1 risk have been amended by the Risk Owner. This is detailed in Appendix A and relates to:
 - LLAL's financial performance and position deteriorates causing reduction of income to the council (LBC0077) – Risk scores have been reviewed and increased due to the significant impact of Covid-19 on the aviation industry, and uncertainties surrounding the medium-term future income from LLAL. A Framework for Stabilisation was approved by the Executive at its meeting on 9th February 2021.
- 9 Of these 36 risks, 31 risks have an inherent risk score of 7 or above (Red status). After considering the controls and mitigation the council already has in place the residual risk score of 7 or above (Red status) remain for 17 corporate risks. Although the authority is holding a number of high priority risks, it should be noted that this is a reflection of current unprecedented circumstances, and further mitigating action is being developed to address these risks. An update on the 17

high priority risks and the control measures in place to manage these risks are detailed below:

<u>Risk Details</u>	<u>Control Measure Update</u>
<p>Failure to keep to approved budget, particularly re: demand-led services, new requirements, savings targets, loss of income and the impact of Covid-19 on the Council and LLAL. (Risk Ref. LBC0006)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 8 (High)</i></p>	<p>Budget Monitoring.</p> <p>Review Summary: Covid-19 has added unprecedented additional pressures on the council's Budget from 2020/21, with further substantial costs and income losses affecting the council's finances, including the loss of returns from LLAL.</p> <p>The 2021/22 Budget takes into account the loss of income from LLAL and also the stabilisation and recovery plan in order to ensure financial stability for both LLAL and the Council.</p>
<p>Failure to recruit/retain staff (i.e. potentially losing top performing staff due to competitiveness of salary package in some sectors). (Risk Ref. LBC0008)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 7 (High)</i></p>	<p>Recruitment and Retention Plans. Development of a new People Plan. HR Redesign Project.</p> <p>Review Summary: Workforce Development Board is addressing specific issues in relation to social care.</p>
<p>Loss or collapse of key IT application / hardware or data corruption. Unauthorised access to personal data on council systems as a result of cyber-attack. (Risk Ref. LBC0013)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 8 (High)</i></p>	<p>IT policies and procedures. Network security. Back up regime. Cyber security training. Cyber Essentials certification.</p> <p>Review Summary: Risk is high as the threat of a cyber-attack is elevated during the pandemic.</p>
<p>Decrease in volume of airport traffic or closure resulting in reduction of key income stream. (Risk Ref. LBC0039)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 9 (High)</i></p>	<p>Contract with Airport company. Stabilisation and Recovery Plan.</p> <p>Review Summary: This is no longer a risk. It has become a reality, the consequences of which are being actively managed – in so far as we have control over the situation – by LLAL and the Council jointly.</p> <p>A Framework for Stabilisation was approved by the Executive at its meeting on 9th February 2021.</p>
<p>Failure to have effective Business Continuity Plans in place. (Risk Ref. LBC0058)</p>	<p>Development, Maintenance, and Review of Business Continuity Plans (BCP).</p>

<u>Risk Details</u>	<u>Control Measure Update</u>
<p><i>Inherent Risk Score = 7 (High)</i> <i>Residual Risk Score = 7 (High)</i></p>	<p>Business Continuity Plans have been tested substantially through Covid-19. There is a constant process to ensure they remain up to date. Where plans are out of date these are focussed on.</p> <p>Risk is high due to Covid-19 and EU Exit issues.</p>
<p>Greater resilience of service and response provided by support from other Bedfordshire Authorities, and emergency volunteers, to major incidents and emergencies. (Risk Ref. LBC0059)</p> <p><i>Inherent Risk Score = 8 (High)</i> <i>Residual Risk Score = 8 (High)</i></p>	<p>Maintain Partnership to provide resilience.</p> <p>Review Summary: Luton continues to work with the Bedfordshire Local Resilience Forum to plan, prepare and respond to emergencies, including Covid-19 and EU Exit issues.</p> <p>Response and Recovery Plans have been tested substantially through Covid-19. There is a constant process to ensure they remain up to date. Where plans are out of date these are focussed on.</p> <p>Risk is high due to Covid-19 and EU Exit issues.</p>
<p>Failure to maintain emergency response and recovery plans. (Risk Ref. LBC0060)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 8 (High)</i></p>	<p>Bedfordshire Local Resilience Forum (BLRF) Management Structure and Processes.</p> <p>Response and Recovery Plans have been tested substantially through Covid-19. There is a constant process to ensure they remain up to date. Where plans are out of date these are focussed on.</p> <p>Risk is high due to Covid-19 and EU Exit issues.</p>
<p>Implication of Brexit (Trade and Cooperation Agreement) (Risk Ref. LBC0070)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 8 (High)</i></p>	<p>Brexit Action Plan. Corporate Business Continuity Plans.</p> <p>Luton Council's EU-Exit Strategy refers to the Trade and Cooperation Agreement (TCA) as the second phase of the council's EU-Exit programme, indicating an account of ongoing actions and activities. This includes regular briefings to inform senior management and council members about latest information regarding changes due to Brexit, about impact on Luton, and about what actions and activities are undertaken to mitigate risks.</p> <p>Programme management further involves regular EU-Exit Steering Group meetings with</p>

<u>Risk Details</u>	<u>Control Measure Update</u>
	<p>corporate specialists and relevant Service Managers and Directors attending. Main item on the agenda is the EU-Exit Risk Management action plan which is evolving especially regarding mitigation of risks and evidence of action undertaken. Key subjects are Luton Traders/Businesses that trade with the EU, Residents and EU nationals, and relevant Council services. There are ongoing meetings with partners and government agencies to monitor the impact of the TCA, and information bulletins are issued to all stakeholders in Luton, including businesses and residents. We are reaching out to Luton communities and groups regarding promotion of the EU settlement status scheme in the community.</p>
<p>The risk of overspending the Homelessness budget due to the increase in homelessness demand and the rising costs of temporary accommodation. (Risk Ref. LBC0071)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 9 (High)</i></p>	<p>Budget Monitoring.</p> <p>Review Summary: This remains a key challenge for the council with significant demand for homelessness services, and for temporary accommodation. However, work is ongoing to bring numbers down through staffing changes and new processes. The first stage of the staffing changes has happened, with the Prevention Team shifting into the Housing department. A wide training programme for all staff has taken place, and the final stage of the change to regularise job descriptions across the whole team is well advanced. Covid-19 is also having an impact, as we are reducing evictions from temporary accommodation.</p> <p>Review of temporary accommodation usage and budget monitoring is done monthly under the purview of the Temporary Accommodation Reduction Project Board.</p>
<p>LLAL's financial performance and position deteriorates causing reduction of income to the council. (Risk Ref. LBC0077)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 8 (High)</i></p>	<p>Monitoring of Financial Performance. Stabilisation and Recovery Plan.</p> <p>Review Summary: Risk scores have been reviewed and increased due to the significant impact of Covid-19 on the aviation industry, and uncertainties surrounding the medium-term future income from LLAL.</p> <p>A Framework for Stabilisation was approved by the Executive at its meeting on 9th February 2021.</p>

<u>Risk Details</u>	<u>Control Measure Update</u>
<p>Luton Council needs to safeguard vulnerable children and adults from all forms of extremism and the threat of radicalisation. (Risk Ref. LBC0080)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 7 (High)</i></p>	<p>Prevent Procedures.</p> <p>Prevent staff have been confirmed to help develop the local planning and roll out of support and activity as Luton has been reassessed and remains one of the priority Prevent areas within the UK.</p> <p>Luton provides lead support to both the Channel and the Pan Bedfordshire Prevent response to safeguarding vulnerable individuals.</p> <p>Luton has had an increase in staffing resources to support the delivery of support to vulnerable children and adults in the Prevent space. Prevent is working with Luton Council colleagues in social care and education to deliver contextual safeguarding measures.</p>
<p>Significant budget overspend in children services as a result of high cost placements and agency workforce. (Risk Ref. LBC0082)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 7 (High)</i></p>	<p>Review Summary: There are detailed recovery plans in place, however whilst significant challenges continue, good progress has been made in the recruitment and retention of our social care workforce along with reducing the deficit position and demands on our placements budget stabilisation.</p> <p>In August 2019 a Children's Services directorate was formed to ensure greater focus on children's services and with this came the responsibilities for CSC commissioning. Our ambition is to enable improved quality, values and outcomes for our children and young people looked after in placements.</p> <p>The decision making for all placements outside of our own provision sits with the Service Director for operations. We now have an experienced permanent lead commissioner who joined us in October 2020 and this will support our development of our commissioning strategy and approach to managing the market. A Children's sub group of the Joint Strategic Commissioning Board is now in place to develop the commissioning work programme based upon priorities including value for money and improved quality and outcomes.</p>

<u>Risk Details</u>	<u>Control Measure Update</u>
<p>Failure to improve the decline and look of the town centre. (Risk Ref. LBC0085)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 8 (High)</i></p>	<p>Town Centre Development Framework. Town Centre Strategic Operation Group.</p> <p>Review Summary: Second phase of the consultation concluded on 7th December 2020. The final report of consultation is due to be published in February 2021.</p> <p>In the process of drawing up the masterplan and delivery plan, which is expected to be completed in April 2021.</p> <p>The Masterplan Project Board meet monthly and last met in January 2021.</p>
<p>The impact of the coronavirus (Covid-19) on the health and wellbeing of Luton Council staff affecting the ability to deliver core services. (Risk Ref. LBC0086)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 8 (High)</i></p>	<p>Covid-19 Action Plan.</p> <p>Review Summary: Risk continues. New mitigation measures of mass testing and mass vaccination may have a positive impact in 2021/22.</p>
<p>Business growth and productivity are facing a decline with the current pandemic and remaining risk around the implications of the EU-Brexit deal and businesses struggling with customs and declarations. (Risk Ref. LBC0087)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 8 (High)</i></p>	<p>Business Support Action Plan.</p> <p>A Covid-19 Economic Recovery Plan has been approved by Executive covering four phases of Crisis, Rescue, Recovery and Reform. It sets out immediate action such as the implementation of the business grants announced by government and support for unemployed residents; along with longer term activities under the themes of People, Place and Business. Executive has requested sight of an implementation plan and communications strategy at a future meeting. This will come forward once the Economic Growth and Skills team has been recruited to (target date of May/June 2021).</p> <p>Lockdown 2 and 3 have brought with them a series of new business grants which has created confusion for many. This is an immediate action and this is the current focus.</p>

<u>Risk Details</u>	<u>Control Measure Update</u>
<p>The Local Authority has received an inadequate judgement for its Children's Services by Ofsted in January 2020. The LA will be subject at times to adverse publicity and could experience even greater difficulties in recruiting. The improvement requirements, combined with dealing with the Covid-19 pandemic and the financial challenges are a significant combination of factors to address which may compromise the pace of our improvement journey. In turn this may lead to consideration of an alternative delivery mechanism for Children's Services. (Risk Ref. LBC0089)</p> <p><i>Inherent Risk Score = 9 (High)</i> <i>Residual Risk Score = 7 (High)</i></p>	<p>The Local Authority has prioritised children's social care services. This has included additional investment to support frontline delivery and increase management capacity and oversight.</p> <p>The Executive has also signed of a robust children's improvement plan and set of delivery plans.</p> <p>We have a strong Children's Improvement Board, which has been independently chaired since August 2020. This supports the challenge and scrutiny of the improvement plan and its required impact, and strengthens the assurance to our children and families that we are making the required improvement. We have an appointed DFE adviser who is providing feedback, challenge and learning to the Children's Improvement Board. In addition, Ofsted noted the improvements that had been made particularly to our MASH in their visit in August 2020.</p>
<p>Risk of network failure. (Risk Ref. LBC0091)</p> <p><i>Inherent Risk Score = 8 (High)</i> <i>Residual Risk Score = 8 (High)</i></p>	<p>Project Plan in place to address this risk.</p>

- 10** At the December 2020 committee meeting, Members asked for clarification on the frequency of the meetings held and the work undertaken by the Climate Change Executive Working Group and the Officer Group to reduce the risk score for "failure to achieve the emission reduction target of 2040 of net zero carbon" (LBC0084). The Risk Owner has confirmed that the Climate Change Executive Working Group meets on a quarterly basis and last met in February 2021. The Officer Group will also meet on a quarterly basis, with its first quarterly meeting held in January 2021. The inherent risk score had been reduced from 9 (high) to 5 (medium), as at the time of the review the data showed positive signs, where there had been a significant reduction in car journeys due to the impact of the previous lockdowns.
- 11** More recently, in preparation for the 26th UN Climate Change Conference (COP26) and the council's commitment towards achieving net zero emissions by 2040, the council has released its first climate change guide, which aims to:
- Raise awareness of climate change;
 - Help people to identify and reduce their carbon footprint; and
 - Contains key facts and figures on energy conservation and carbon reduction measures.

- 12** The risks on the Corporate Risk Register are monitored by the Risk Owners, and are reported to the Internal Governance Group, Corporate Leadership Management Team, and Audit and Governance Committee for review on a quarterly basis.
- 13** The council's risk management system issues automatic reminders to Risk Owners to update their risks when they become due for review. E-learning training on risk and how to use the council's risk management system is available to all staff. Risk training is also scheduled corporately for all Members on an annual basis.

Appendices

- 14** The following appendices are attached to this report:-
Appendix A – Corporate Risk Register Update.

List of Background Papers - Local Government Act 1972, Section 100D

- 15** (a) Corporate Risk Register.

Implications

Item	Details	Clearance Agreed By	Dated
Legal	<p>The Accounts and Audit Regulations 2015 (as amended in respect of the Coronavirus Act 2020) places an obligation on local authorities to maintain a system of internal audit whereby it:</p> <p><i>(a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;</i></p> <p><i>(b) ensures that the financial and operational management of the authority is effective; and</i></p> <p><i>(c) includes effective arrangements for the management of risk.</i></p> <p>The relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, and take</p>	Kemi Onakoya Principal Solicitor (Property & Planning)	23 rd February 2021

Item	Details	Clearance Agreed By	Dated
	<p>into account public sector internal auditing standards or guidance.</p> <p>Each financial year the council must conduct a review of the effectiveness of the system of internal control required by regulation and prepare an annual governance statement.</p> <p>This report addresses the statutory obligations for local audit processes in compliance with the 2015 Regulations in particular with regard to the requirement for the Council to have in place arrangements for the management of risk.</p>		
Finance	There are no financial implications to this Report other than those set out in the body of this Report.	Dev Gopal Service Director, Finance, Revenues and Benefits	19 th February 2021
Equalities			
Environment			
Community Safety			
Staffing			
Consultations			
Other			

Corporate Risk Register Update

<u>Risk Ref</u>	<u>Business Unit</u>	<u>Risk Details</u>	<u>Current Risk Assessment (Inherent)</u>	<u>Controlled Risk Assessment (Residual)</u>
LBC0003	Luton Council	Council reputation with all stakeholders and wider reputation of Luton as a place to live, work, learn and visit.	8 (High)	6 (Medium)
LBC0006	Luton Council	Failure to keep to approved budget, particularly re: demand-led services, new requirements, savings targets, loss of income and the impact of Covid-19 on the Council and LLAL.	9 (High)	8 (High)
LBC0007	Luton Council	Staff Performance – overload/stress.	9 (High)	6 (Medium)
LBC0008	Luton Council	Failure to recruit/retain staff (i.e. potentially losing top performing staff due to competitiveness of salary package in some sectors).	9 (High)	7 (High)
LBC0009	Luton Council	Uninsurable loss, for example pollution or terrorist attack.	8 (High)	6 (Medium)
LBC0013	Luton Council	Loss or collapse of key IT application/hardware or data corruption. Unauthorised access to personal data on council systems as a result of cyber-attack.	9 (High)	8 (High)
LBC0023	Luton Council	Council Acts Ultra Vires.	8 (High)	5 (Medium)
LBC0025	Luton Council	Loss or failure of key supplier, provider or partner.	8 (High)	5 (Medium)
LBC0026	Luton Council	Serious breach of health and safety legislation.	8 (High)	6 (Medium)
LBC0028	Luton Council	Industrial Action.	8 (High)	5 (Medium)
LBC0033	Luton Council	Financial controls not implemented resulting in potential loss to the council.	5 (Medium)	2 (Low)
LBC0035	Luton Council	Threats of violence received against staff.	8 (High)	4 (Medium)
LBC0039	Luton Council	Decrease in volume of airport traffic or closure resulting in reduction of key income stream.	9 (High)	9 (High)

APPENDIX A

<u>Risk Ref</u>	<u>Business Unit</u>	<u>Risk Details</u>	<u>Current Risk Assessment (Inherent)</u>	<u>Controlled Risk Assessment (Residual)</u>
LBC0058	Luton Council	Failure to have effective Business Continuity Plans in place.	7 (High)	7 (High)
LBC0059	Luton Council	Greater resilience of service and response provided by support from other Bedfordshire Authorities, and emergency volunteers, to major incidents and emergencies.	8 (High)	8 (High)
LBC0060	Luton Council	Failure to maintain emergency response and recovery plans.	9 (High)	8 (High)
LBC0062	Luton Council	Failure to act appropriately following receipt of a safeguarding alert in line with multi agency procedures for safeguarding alerts leading to death or serious harm to an adult at risk.	8 (High)	6 (Medium)
LBC0063	Luton Council	Safeguarding of Vulnerable Children.	9 (High)	6 (Medium)
LBC0067	Luton Council	Impact of the Care Act and implications for the Authority to provide a number of facilities to service users and rights of carers.	5 (Medium)	5 (Medium)
LBC0069	Luton Council	Failure to comply with PSN and PCI requirements.	7 (High)	2 (Low)
LBC0070	Luton Council	Implication of Brexit (Trade and Cooperation Agreement).	9 (High)	8 (High)
LBC0071	Luton Council	The risk of overspending the Homelessness budget due to the increase in homelessness demand and the rising costs of temporary accommodation.	9 (High)	9 (High)
LBC0074	Luton Council	Universal Credit will pose a risk to customers (increased debt, housing instability and unclear communications and processes) and to the council (arrears, difficult to collect housing benefit overpayments and an increase in vulnerability).	9 (High)	6 (Medium)
LBC0075	Luton Council	Failure to comply with data protection legislation risks enforcement action and possible fine, along with adverse publicity and civil action by data subjects.	5 (Medium)	5 (Medium)

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<u>Risk Ref</u>	<u>Business Unit</u>	<u>Risk Details</u>	<u>Current Risk Assessment (Inherent)</u>	<u>Controlled Risk Assessment (Residual)</u>
LBC0077 <i>Change in risk scores</i>	Luton Council	LLAL's financial performance and position deteriorates causing reduction of income to the council.	5 (Medium)	5 (Medium)
			9 (High)	8 (High)
LBC0078	Luton Council	Medical epidemic affect staff. Impact on service delivery.	9 (High)	5 (Medium)
LBC0080	Luton Council	Luton Council needs to safeguard vulnerable children and adults from all forms of extremism and the threat of radicalisation.	9 (High)	7 (High)
LBC0082	Luton Council	Significant budget overspend in children services as a result of high cost placements and agency workforce.	9 (High)	7 (High)
LBC0084	Luton Council	Failure to achieve the emission reduction target of 2040 of net zero carbon.	5 (Medium)	5 (Medium)
LBC0085	Luton Council	Failure to improve the decline and look of the town centre.	9 (High)	8 (High)
LBC0086	Luton Council	The impact of the coronavirus (Covid-19) on the health and wellbeing of Luton Council staff affecting the ability to deliver core services.	9 (High)	8 (High)
LBC0087	Luton Council	Business growth and productivity are facing a decline with the current pandemic and remaining risk around the implications of the EU-Brexit deal and businesses struggling with customs and declarations.	9 (High)	8 (High)
LBC0088	Luton Council	Deterioration in community cohesion.	9 (High)	4 (Medium)
LBC0089	Luton Council	The Local Authority has received an inadequate judgement for its Children's Services by Ofsted in January 2020. The LA will be subject at times to adverse publicity and could experience even greater difficulties in recruiting. The improvement requirements, combined with dealing with the Covid-19 pandemic and the financial challenges are a significant combination of factors to address which may compromise the pace of our improvement journey. In turn this may lead to consideration of an alternative delivery mechanism for Children's Services.	9 (High)	7 (High)

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<u>Risk Ref</u>	<u>Business Unit</u>	<u>Risk Details</u>	<u>Current Risk Assessment (Inherent)</u>	<u>Controlled Risk Assessment (Residual)</u>
LBC0090	Luton Council	Population churn in Luton causing surge in demand for key services.	5 (Medium)	5 (Medium)
LBC0091	Luton Council	Risk of network failure.	8 (High)	8 (High)