

Appendix B: Risk based assurance map for Harlow to support the 2020/21 Internal Audit Plan

Ref	Corporate risk	Risk rating (residual)	1st line of defence – delivering the risk and control environment	2nd line of defence – oversight and assurance functions	3rd line of defence – independent assurance and advice
CR01	Financial resilience	18 (amber)	Medium Term Financial Strategy, budget setting and monthly monitoring processes. Supporting policy and procedures including Financial Regulations and Contract Standing Orders.	Council approval Medium Term Financial Strategy, annual budget and regular monitoring of the financial position.	External Audit issued an unqualified opinion on the 2018/19 financial statements with an unqualified opinion on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. Internal Audit undertakes a rolling programme of key financial control audits. Most recently 2018/19 housing rents (overall substantial but moderate for former tenant arrears). Fixed assets and Treasury Management audits currently in progress.
CR02	The Harlow Offer	18 (amber)	Raft of activities and projects undertaken by dedicated Officers.	Infrastructure Plan (including M11/J7A), town centre improvements, housing mix. Enterprise Zone delivery lead,	2018/19 Economic Development audit (moderate assurance)

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				Economic Development Strategy.	
CR03	Lack of suitable housing mix	14 (yellow)	Duty to cooperate discussions. Housing studies including joint ones to support the Local Plan. Implementation of Local Development Plan and delivery of the Harlow and Gilston Garden Town.	Local Plan reporting to Cabinet with Council oversight The Managing Director and one Member sit on the Harlow and Gilston Garden Town Board.	Planning Inspectorate examination. Harlow and Gilston Garden Town audit currently in progress.
CR04	Lack of adequate housing	17 (amber)	Raft of activities and projects undertaken by dedicated Officers Creation of Harlow Trading Services (Housing and Regeneration) company.	Housing Development plan. Modern Homes (Housing Investment) programme, Asset Management Strategy, Tenancy Strategy, Allocations Policy, Homelessness Strategy, Tenant and Leaseholder Engagement Strategy	2018/19 housing repairs audit (moderate assurance). Homelessness audit currently in progress with the three year audit plan including audits on housing allocations, planned maintenance.
CR05	Inability to fulfill Community Leadership role	18 (amber)	Harlow Wellbeing Strategy, Safer Harlow Partnership	Oversight by the Head of Community Wellbeing, who sits on the Safer Harlow	Equalities Act and use of impact assessments audit planned for 2020/21.

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			Consultation process/community engagement regarding discretionary services	Partnership Board. Health and Wellbeing Strategy. Regeneration Strategy	Future audit planned on community safety.
CR06	Lack of resources and capacity, Council and key partners	14 (yellow)	Essex Waste Management Plan, Waste Collection Contract, Street scene 'contract' with HTS, Landscapes 'contract' with HTS, Town Park regeneration project, NEPP.	Shareholders Sub Committee oversees HTS arrangements. HTS Best Value Review reported to Council. Council representatives sit on the North Essex Parking Partnership Board. Quarterly Joint Performance Review Meetings (JPRM) and Operations Board.	2018/19 HTS strategic governance audit (substantial assurance). Internal Audit oversight when the new waste contract was let. Parks, landscapes and Streetscene audit in progress. Parking audit planned for 2020/21.
CR07	Ability to support children and family aspirations	9 (yellow)	Signposting for residents (often through ECC), partner agencies (statutory, voluntary, schools), promotion of and support to Harlow College and Anglia Ruskin University, the BMAT Stem	Oversight by the Head of Community Wellbeing	2017/18 Sam's Place audit (moderate assurance). 2018/19 safeguarding audit (limited assurance). Future audit planned on museum provision.

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			Academy, Harlow Youth Council and Harlow School Readiness project		
CR08	Information Governance and Data Compliance	18 (amber)	Suite of data protection and retention policies and procedures, which were reviewed and updated before the General Data Protection Regulation (GDPR) became law on 25 May 2018 Cyber security controls in place	Named Data Protection Officer Corporate Governance Information Group chaired by the Head of Governance	Internal Audit: 2017/18 Cyber Security audit (substantial assurance). 2019/20 HTS GDPR compliance audit (limited assurance) Audit on data retention and disposals currently in progress. Internal Audit is a member of the Information Governance Group.
CR09	Provision of repairs, maintenance, landscape and Streetscene services	14 (yellow)	Service Agreement. Contract wording and specifications confirm contractor requirements. HTS has regular reviews of Efficiency Plan and Risk Register.	Monthly performance reviews involving Portfolio holders. HTS risk register reviewed at each quarterly SMB/HTS meetings	2018/19 audits of HTS strategic governance audit (substantial assurance) and housing repairs (moderate assurance). Parks, landscapes and Streetscene audit

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				<p>Shareholders Sub Committee oversees HTS arrangements.</p> <p>HTS Best Value Review completed and reported to Council.</p>	currently in progress.