

Risk Area	Business/Risk Factors/Context	2016/17	2017/18	2018/19	Outline/Scope of work for 16/17 (to be finalised when the work is scoped)
<b>Corporate Framework</b>					
Governance & Probity  <i>The corporate priorities are underpinned by sound leadership, management of resources, and governance</i>	The Council's governance framework underpins everything it does	Harlow Trading Services (HTS) set up	UK Bribery Act including conflicts of interest and gifts and hospitality	Members expenses and allowances (last audit 13/14)	Internal Audit will provide oversight as the new Local Authority Trading Company (HTS) unfold, and Kier Harlow is wound down.  In addition, IA will assess the impact on the Council's BAU (business as usual) activities to ensure internal controls, governance and risk management arrangements remain robust during period of change.  Ex officio member of the Corporate Governance Group and the Kier Harlow/LATC Governance Project group.
Fraud	Proactive fraud work	✓	✓	✓	Co-ordinating data matching (NFI), training and awareness, interaction with corporate fraud initiatives including tenancy fraud. Potential for fraud considered in all audits.
Assurance Framework incl. Risk Management and support to Audit Committee		✓	✓	✓	Co-ordination of year end assurance reporting and support to the Audit Committee. Ex officio member of Governance Group and Risk Management Group.  Assistance to Head of Finance in developing and embedding risk management as the new InPhase system for performance management, risk management and

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					service planning is developed. Time also set aside to prepare for External Quality Assessment of IA.
Information Management and Governance	Data protection and security. Data sets, owners and protocols. Governance and data sharing. Training and awareness	Data Protection Data retention and disposal policy (deferred from 15/16)	Data transfers and third party data	Freedom of Information and Data Protection	Data Protection will assess the Council's readiness for the new EU General Data Protection Regulation expected 2017. Data retention and disposals is carried over from 15/16.
Performance Management	Data integrity & quality (collection, collation, analysis and validation). Use of performance targets.	InPhase performance management system	Place	Community Wellbeing	KPIs considered within operational audits plus advice and oversight as the new InPhase performance management system is rolled out.  In 17/18 examine key PIs within Place including any reliance on third party data.
Value for Money	Guiding principle of the Council and in the corporate risk register	✓	✓	✓	VfM considered within operational audits including procurement. Specific VfM reviews could be undertaken e.g. use of consultants, printing, or cleaning. Previous VfM audits have included energy management and agency staff.
Joint Working, Shared Services, Outsourcing and Partnerships	On corporate risk register	Harlow Trading Services	✓	✓	To ensure arrangements are working in the best interests of the Council with appropriate governance and monitoring arrangements in place. For 16/17 this will focus on the setting up of Harlow Trading Services (HTS).

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Projects	Business case, project methodology, governance arrangements, contract management and viability	InPhase performance management system Agresso upgrade	✓	✓	Each year examine a sample of capital and smaller projects focusing on the key risks depending where there are in the process e.g. business case, procurement, delivery, return on investment, post project assessment. For 16/17 this will be the InPhase project (see above) and Agresso upgrade (see Finance).  Ex officio member of the ICT Operational Board
Contingency	Annual provision for responsive work, special investigations and/or key/emerging risk areas	✓	✓	✓	Will also take into account themes/issues coming out of the Annual Governance Statement
<b>Themed/cross cutting audits</b>					
Procurement	Themed audits - compliance, VfM, fraud, goods and services. End to end processes (need, selection, appointment, contract management & exit strategies)	Contract Management Compliance with Contract Standing Orders	Procurement Strategy	✓	The focus of IA work this year will be the management of contracts (rather than an audit of central procurement processes) and compliance with Contract Standing Orders; both will be picked up in existing audits.  Future years will consider application of the Council's procurement strategy to ensure a joined up Council-wide approach in achieving economies of scale.

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Health & Safety		Safeguarding Staff H&S – lone working (deferred from 15/16)	Harlow Trading Services (HTS) H&S	Housing Property H&S	16/17 Council's safeguarding practices to protect vulnerable clients (children & adults). Staff H&S carried forward from 15/16, focusing on front line staff working alone e.g. Housing and Community Safety Officers. In 17/18 IA will ascertain adequacy of assurances provided to Harlow District Council that HTS are following safe practices.
Business Continuity Planning		✓	✓		Continue oversight in 16/17 with full assurance audit in 17/18.
Key Financial Controls (KFC)	Three-year rolling programme of full system and key control audits (unless significant change in process/system or poor audit outcome)	Council Tax (last audit 13/14) Housing Benefits (last audit 13/14) Business rates (last audit 13/14) Payroll (last audit 13/14)	Creditors (last audit 14/15) Cash & banking (last audit 14/15) Main accounting system/general ledger (last audit 14/15) Capital expenditure & fixed assets (last audit 14/15)	Treasury Management (last audit 15/16) Debtors (last audit 15/16) Housing Rents (last audit 15/16)	16/17 will include oversight of the Agresso upgrade and early audit on CT and HB to ensure internal controls remain robust after restructure, including access to Civica 17/18 fixed asset review will also link to the Council's asset management strategies (housing & corporate) 17/18 cash and banking will include review of PARIS receipting system

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Income Streams <i>Management of resources features in the corporate plan</i>	To ensure financial resilience the Council needs to protect and maximise its income streams	Covered under Key Financial Controls audits above [Green waste]	Commercial rents (last audit 14/15)	See KFC audits above	In 16/17 assessment of the green waste service which has been in existence since April 2015. All income related audits will consider internet payments as the Council seeks to increase use of these by its residents and customers.
IT Audits	IT Governance IT Regulation Security/Privacy Business Systems DRP/BCP Network Emerging Technologies e.g. mobile devices IT Applications Projects	Disaster Recovery [System Access]	Specialist IT audit(s) Email and Internet Use Mobile working	Specialist IT audit(s)  IT Asset Management	Specific review areas to be determined with specialist IT Auditor and management. In 16/17 this will include IT disaster recovery system and a non-technical audit on system access rights.  Ex officio member of the ICT Operational Board.
<b>Operational/service audits - Audits post 16/17 may change depending on the Council's risk profile</b>					
Housing  <i>More and better housing is a corporate priority.</i>	Housing Management Property Services Housing Needs and Options Sheltered Housing Area Housing Home Ownership	Tenancy fraud and enforcement  Home ownership & Leaseholders service charges  [Responsive repairs – recharges only]	Responsive repairs to ensure the HTS is adequately managing these on behalf of the Council.  Garages (last audit 13/14)  Voids (last audit 14/15)  Allocations (last	H&S - statutory testing and compliance e.g. gas safety, legionella, fire risk assessments, lifts, asbestos etc.(last audit 15/16)  Right to Buy (last audit 15/16)  Planned maintenance and	In 16/17 IA will provide help and support to Housing in tackling tenancy fraud. In addition, IA will examine the process for setting and recovering service charges as well as responsive repairs recharges where these are the tenant's responsibility.

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			audit 14/15)	major works (last audit 15/16)	
Community Wellbeing (excluding Regeneration)  <i>Wellbeing and social inclusion and successful children and young people - are corporate priorities</i>	Community Safety Community, Leisure and Culture Customer & Media Services Youth & Citizenship	Anti-Social Behaviour [Media – implementation of the new Social Media policy]  [Leah Manning Centre (if it becomes self-funding)]	Customer contact - following implementation of the new strategy  Complaints – service engagement (last audit 14/15)	Community Safety (last audit 14/15)  Discretionary Services (last audit 15/16)	Anti-Social Behaviour in 16/17 will take into account new legislation in this area and include ASB regarding our housing tenants. It will also consider ASB in relation to HMOs (Houses in Multiple Occupation). Youth covered under proposed 16/17 safeguarding review to ensure the Council has adequate assurances and training in place.
Regeneration  <i>Regeneration and a thriving economy is a corporate priority</i>	Regeneration Enterprise Zone	Priority estates	Enterprise Zone (last audit 15/16)	✓	Each year IA will provide assurances on at least one aspect of regeneration and growth (including the Enterprise Zone) due to the monetary values involved and long lead in times. In 16/17 how the Council delivers neighbourhood regeneration and Priority Estate schemes
Place  <i>A clean and green environment is a corporate priority</i>	Properties, facilities & projects Properties & estates Operations, energy & emergency planning	Licensing (last audit 13/14) [Technology Forge]  [Planning fees and income (last	Asset management strategy (including acquisitions and disposals)  Building Control	Parks and landscapes (following creation of the new delivery model)  Energy management (last	Licensing will cover the main activities of the section with detailed focus on taxis, taking into account Scrutiny Panel's review of licensing in Feb 15.  Internal Audit in 16/17 will aid the Council in assessing the suitability

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	Planning & Building Control Environmental Health Licensing Street Scene	audit 12/13)]	(assessing how new arrangements are working in practice if Harlow joins the Essex Partnership)  Development Management	audit 14/15) Disabled Facilities Grants (last audit 14/15)  Waste and recycling as replacement for current Veolia contract should be in place	of its asset management system (Technology Forge). Planning fees will ensure government guidelines on fees are being followed and income properly accounted for.
Governance	Corporate & Governance Support Legal Services Electoral Services Human Resources Procurement & Relationship (covered elsewhere in the plan) Policy & Performance (covered under performance management)	Covered elsewhere in the plan  [Electoral Services (deferred from 15/16)]	HR - Staff performance management (including appraisal arrangements)	HR – Absence management	Electoral Services carried over from 15/16. Legal Services covered under Information Management and Governance section as they are now responsible for Data Protection and Freedom of Information.
Finance	Revenues & Benefits (covered under KFC audits) ICT (covered elsewhere in the	Oversight during the Agresso finance system upgrade	Insurance (last audit 13/14)	Finance – Budgetary control/financial management (last audit 14/15)	The 18/19 audit on budgetary control/financial management will take into account the new budget module within Agresso that is proposed as part of the upgrade in

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	plan) Accountancy (see also KFC audits) Insurance				16/17.
Follow Up Audits	Review of progress against recommendations on the tracker.	✓	✓	✓	Includes specific follow up audits especially where Limited assurance previously given. Includes maintaining the recommendation tracker.