Audit Area and Context	Corporate Risks	2019/20	2020/21	2021/22	Outline/Scope of work for 19/20 *(to be finalised when the work is scoped)*
Corporate Framework					
Governance & Probity

The corporate priorities are underpinned by sound leadership, management of resources, and governance | The Council's governance framework underpins everything it does; therefore, robust arrangements are key in managing this risk. | Conflicts of interest

Governance – Harlow and Gilston Garden Town | Equalities Act and use of impact assessments | Trading companies – governance arrangements (last audit 18/19) | Review of effectiveness of governance and oversight arrangements especially during periods of significant change.

In 2019/20 we will review how conflicts of interest for staff (and Members) are managed as this was the focus of several recent investigations by Internal Audit.

Also in 2019/20 Internal Audit (IA) will look at the governance arrangements to support the collaboration between Epping Forest, Harlow and East Herts to deliver the government's Garden Town initiative.

The 2020/21 the equalities audit will assess compliance with the Equalities Act and consider the use of Equality Impact Assessments within decision making, ensuring all decisions have a completed and evidence based assessment. |
| Fraud

Proactive fraud work | CR01 (Financial resilience) - any loss through fraud is a drain | ✓ | ✓ | ✓ | Member of the Corporate Fraud Group. Oversee the delivery of the Council's anti-fraud and corruption |

Audit Area and Context	Corporate Risks	2019/20	2020/21	2021/22	Outline/Scope of work for 19/20 *(to be finalised when the work is scoped)*
	on resources which, in turn, reduces the amounts available for service delivery.				action plan. Potential for fraud considered in all audits. Co-ordinate National Fraud Initiative data matching process.
Assurance Framework incl. Risk Management and support to Audit Committee	Risk in achieving corporate priorities as these are underpinned by sound leadership, management of resources, and governance.	✓	✓	✓	Co-ordination of year-end assurance reporting, including the Annual Governance Statement. Member of the Corporate Governance Group. Assistance to Head of Finance and the Insurance and Risk Manager in enhancing and embedding the Council's risk management framework. Support and training to the Audit Committee.
Information Management and Governance - Data protection and security. Data sets, owners and protocols. Governance and data sharing. Training and awareness	CR08 Information Governance and Data Compliance: Breach of data protection and other legislation related risks which could lead to significant fines and reputational damage.	Data retention and disposals GDPR (General Data Protection Regulation) checklist Information Governance Group	Data breach management Subject Access Requests HTS GDPR compliance	Data sharing with third parties (last audit 16/17)	Continue to assist the Council's Data Protection Officer (DPO) by providing assurance in targeted areas. For 2019/20 this will be a cross cutting review to ensure the Council's data retention and disposal policy is fit for purpose and being complied with. In addition IA will complete a GDPR checklist for all audits, feeding the results back to the DPO. Member of the Corporate Information Governance Group. The following year Internal Audit will consider the work undertaken by HTS during 2019/20 to ensure it is GDPR compliant.

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Performance Management: Data integrity & quality (collection, collation, analysis and validation). Use of performance targets	Risk of non-achievement of corporate priorities and lack of transparency.	Covered elsewhere	Place	Housing (last audit 2015/16)	The suitability and integrity of Performance Indicators (PIs) considered within operational audits. For 2019/20 this includes parks, landscapes and Streetscene, complementing the HTS (Harlow Trading Services) Best Value Review, Leah Manning Centre and Commercial Rents
Value for Money (VfM) - Guiding principle of the Council	VfM helps the Council manage its corporate risk CR01 on financial resilience.	Data analytics (purchase cards)	Print and stationery	Use of consultants Facility Management	Continue with short/sharp audits driven by data analytics. For 2019/20 this will include a follow up of the 2018/19 limited assurance purchase card audit. In 2019/20 we will assess the progress being made with the print project as well as looking at the Council's arrangements for buying stationery.
Joint Working, Shared Services, Outsourcing and Partnerships	On corporate risk register: CR06 - Lack of resources and capacity, Council and key partners.	Harlow and Gilston Garden Town (joint initiative with Epping Forest, and East Herts)	Events Management (last audit 17/18)	Harlow Trading Services (Property and Environment Ltd) – last audit 17/18	To ensure joint arrangements are working in the best interests for the Council with appropriate governance/monitoring arrangements in place. In 2019/20 this will be covered in the governance review of the Garden Town arrangements (see start of Plan).
Projects	Poor project management	Capital projects programme	IT projects and role of IT	Corporate approach to	Time set aside each year to examine a sample of projects. Capital projects

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Business case, project methodology, governance arrangements, contract management and viability	increases the risk of projects not being delivered on time, to budget or does not meet the needs of the Council.	(carried forward from 2018/19) Advice and guidance for the HR system project	Governance	project management	will take into account the revised project management methodology being developed within InPhase. Also in 2019/20 internal control advice and guidance will be given whilst procuring and implementing a new HR system.
Contingency	Annual provision for responsive work, special investigations and/or key/emerging risk areas	✓	✓	✓	Will take into account themes/issues coming out of the Annual Governance Statement.
Themed/cross cutting audits					
Income Streams *Management of resources features in the corporate plan*	To ensure financial resilience the Council needs to protect and maximise its income streams	Commercial rents – carried forward from 2018/19	Parking (last audit 15/16)	Playhouse (last audit 17/18)	Commercial properties rents will examine how leases are set up and rental income is monitored to ensure there are effective and efficient processes in place being a key source of income for the Council.
Procurement Themed audits - compliance, VfM, fraud, goods and services. End to end processes (need, selection,	Risks include non-compliance with legislation, fraud, not achieving value for money, poor service delivery.	HTS and Public Contract Regulations	Compliance with Contract Standing Orders – tendering process	Contract Management and Performance, including the waste contract	IA will assess the level of compliance by HTS to Public Contract Regulations.

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appointment, contract management & exit strategies)					
Health & Safety	Risk of compromising the health and safety of individuals and non-compliance with H&S legislation leading to fines or imprisonment.	Corporate H&S Framework, including policies	Staff H&S for those located away from the Civic office	Staff wellbeing including stress management	In 2019/20 we will assess the H&S framework in place to protect people working for and visiting the Council as the H&S function now sits in a different service.
Business Continuity Planning (BCP)	Without adequate BCP the Council could fail to deliver its services in the event of significant incident.	Business Continuity Planning	IT Disaster Recovery (last audited 16/17)	Emergency Planning	Using a checklist approach business continuity and IT Disaster recovery arrangements will be assessed. Followed by a technical review of the Council's IT Disaster Recovery arrangements the following year.

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Key Financial Controls (KFC) Four-year rolling programme of full system and key control audits (unless significant change in process/system or poor audit outcome)	CR01 (Financial resilience)	Fixed Assets Register (last audit 14/15) Treasury Management (last audit 15/16)	Payroll (last audit 16/17) Benefits (last audit 16/17) Cash and banking (16/17)	Council Tax and Business Rates (last audit 16/17) Debtors (last audit 16/17)	Rolling programme of key financial control (KFC) audits, therefore, some audits do not feature in this 3-year plan these being housing rents (last audit 18/19), creditors (last audit 17/18) and General Ledger (last audit 17/18). Treasury Management will take into account the Council's approach to property investments, being a potential growth area. The payroll audit will take place following implementation of the new HR system.
IT Audits: IT Governance, IT Regulation, Security/Privacy, Business Systems, DRP/BCP, Network, Emerging Technologies e.g. mobile devices, IT Applications and Projects	CR08 Information Governance and Data Compliance: Risks around data and asset security and loss of service. Opportunity for IT to be an enabler for delivering the Council's priorities.	Change and Patch Management	Provision of IT services to HTS IT Strategy	Cyber security (last audit 17/18)	A specialist IT Auditor will be brought in for more technical audits. In 2019/20 we will make sure there is a structured mechanism when making changes or applying patches.

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Operational/service audits - *Audits post 19/20 may change depending on the Council's risk profile*					
Housing: Housing Management Property Services Housing Needs and Options Sheltered Housing Area Housing Home Ownership	CR03 - Lack of Suitable Housing Mix CR04 - Lack of adequate Council housing	Homelessness Planned maintenance and major works (last audit 16/17)	Housing Allocations (last audit 2014/15) Voids management (last audit 14/15) Overview of H&S related inspections: gas, fire safety, electrical legionella, asbestos and lifts	Right To Buy (last audit 15/16) Sheltered Housing Leaseholders	The 2019/20 homelessness audit will take into account the Homelessness Reduction Act which came into force April 2018 and will build on similar audits undertaken at Epping Forest and Broxbourne. The planned maintenance/major works audit will focus on those works undertaken by HTS.
Community Wellbeing: Community Safety Community, Leisure and Culture Customer & Media Services Youth & Citizenship	CR05 - Inability to fulfil Community Leadership role CR07 - Ability to support children and family aspirations	Leah Manning Centre	Community Safety (last audit 14/15) Harlow Museum Playhouse follow up	Community Engagement or Health and Wellbeing Strategy and associated action plans Pets Corner Social Media	The Leah Manning Centre will cover mainly financial and regulatory aspects (Care Quality Commission)
Regeneration and Enterprise Zone	CR02 - The Harlow Offer CR06 - Lack of Resources and Capacity,	Covered under the Garden Town audit	Town Centre regeneration	Enterprise Zone (last audit 16/17)	The Town Centre regeneration audit will build on the outcomes of the 2018/19 Economic Development audit.

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	Council and key partners				
Place: Properties, facilities & projects Properties & estates Operations, energy & emergency planning Planning & Building Control Environmental Health Licensing Streetscene	CR06 - Lack of Resources and Capacity, Council and key partners	Parks, landscapes and Streetscene .	Waste management (recycling element) Non-housing property repairs and maintenance Planning and Building Control .	Asset Management Strategy delivery Development Management (and links to delivery of the Local Plan) Enforcement actions	The 2019/20 planning and building control audit will also include covenant control being a source of income for the Council. The parks and landscapes audit will assess new processes implemented 2018/19 and to include playgrounds
Governance: Corporate & Governance Support Legal Services Electoral Services Human Resources Procurement & Relationship (covered elsewhere in the plan) Policy &	Risk of corporate priorities not being met should these service areas fail to deliver.	Covered in other audits	HR system implementation review HR - Staff performance management (including appraisal arrangements)	Staff absence (2017/18)	HR related audits are dependent on implementation of the new HR system.

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Performance (covered under performance management)					
Finance: Revenues & Benefits (covered under KFC audits) ICT (covered elsewhere in the plan) Accountancy (see also KFC audits) Insurance Internal Audit	CR01 (Financial resilience)	Covered in other audits	Financial resilience (budgetary control, financial management, and business planning (last audit 2014/15)	Insurance (last audit 13/14), including services provided to HTS	.
Follow Up Audits Review of progress against recommendations on the tracker	Tracker process ensures risks identified in audits have been managed to an acceptable level.	✓	✓	✓	Includes specific follow up work especially where Limited assurance previously given. Includes maintaining the recommendation tracker, which is reported at each Audit and Standards Committee.