

Appendix 2: Risk based assurance map for Harlow

Ref	Corporate risk	Risk rating (gross)	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	21 (red)	18 (amber)	Medium Term Financial Strategy, budget setting and 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 2017/18 financial statements and an unqualified opinion on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources for 2017/18. Internal Audit undertakes a rolling programme of key financial control audits. Most recently 2017/18 creditors (moderate assurance) and 2017/18 General Ledger audit. Housing rents audit currently in progress.
CR02	The Harlow Offer	21 (red)	18 (amber)	Raft of activities and projects undertaken by dedicated Officers.	Infrastructure Plan, town centre improvements, housing mix. Enterprise Zone delivery lead, Economic	Internal Audit of Economic Development is being completed as part of the 2018/19 Audit Plan. 2016/17

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					Development Strategy. Links to the Local Plan and delivery of Junction 7A.	Enterprise Zone audit (substantial assurance).
CR03	Lack of suitable housing mix	21 (red)	21 (red)	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. Following approval of the Local Plan, audits are planned on delivery mechanisms and Development Management Garden Town audit planned for 2019/20.
CR04	Lack of adequate housing	13 (yellow)	17 (amber)	Raft of activities and projects undertaken by dedicated Officers Creation of Harlow Trading Services (Housing and Regeneration) company.	Pathfinder Project, Priority Estates schemes Modern Homes (Housing Investment) programme, Asset Management Strategy, Tenancy Strategy, Allocations Policy, Homelessness Strategy, Tenant and Leaseholder Engagement Strategy	2017/18 Priority estates audit (substantial assurance). Homelessness audit forms part of the 2019/20 Internal Audit plan, with the three year plan including audits on allocations and Asset Management Strategy.
CR05	Inability to fulfill Community Leadership role	18 (amber)	18 (amber)	Harlow Wellbeing Strategy, Safer Harlow	Oversight by the Head of Community Wellbeing, who sits on the Safer Harlow	2014/15 Community Safety audit (substantial assurance). Future

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				Partnership Consultation process/community engagement regarding discretionary services	Partnership Board.	audits planned on community safety and either Community Engagement or Health and Wellbeing Strategy
CR06	Lack of resources and capacity, Council and key partners	18 (amber)	18 (amber)	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. Council representatives sit on the North Essex Parking Partnership Board. Quarterly Joint Performance Review Meetings (JPRM) and Operations Board.	2017/18 HTS payment mechanisms audit (moderate assurance). 2018/19 HTS strategic governance audit (substantial assurance). Internal Audit oversight whilst the new waste contract was let. Three year audit plan (2019-22) includes Streetscene, parking and waste management.
CR07	Ability to support children and family aspirations	13 (yellow)	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	Oversight by the Head of Community Wellbeing	2017/18 Sam's Place audit (moderate assurance). Future audit planned on museum provision.

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				BMAT Stem Academy, Harlow Youth Council and Harlow School Readiness project		
CR08	Information Governance and Data Compliance	23 (red)	21 (red)	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). 2016/17 external data transfer audit (moderate assurance). Internal Audit is a member of the Information Governance Group. 2019/20 audit planned on data retention and disposal.
CR09	Provision of repairs, maintenance, landscape and Streetscene services	14 (yellow)	14 (yellow)	New Services Agreement. Contract wording and specifications confirm contractor requirements. HTS have regular reviews of Efficiency Plan and Risk Register.	Monthly performance reviews involving Portfolio holders. HTS risk register reviewed quarterly at Joint Performance Review Meeting (JPRM). Shareholders Sub Committee oversees HTS arrangements.	2017/18 HTS payment mechanisms audit (moderate assurance). 2018/19 HTS strategic governance audit (substantial assurance). 2016/17 External Works audit (substantial assurance). 2018/19 audit on

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					Best value review being led by the Head of Governance.	housing repairs currently in progress. Three year audit plan (2019-22) includes Streetscene.