

Audit Area and Context	Corporate Risks	2020/21	2021/22	2022/23	Outline/Scope of work for 20/21 (to be finalised when the work is scoped)
Corporate Framework					
<p>Governance & Probity</p> <p>The corporate priorities are underpinned by sound leadership, management of resources, and governance</p>	<p>The Council's governance framework underpins everything it does; therefore, robust arrangements are key in managing this risk.</p>	<p>Equalities Act and use of impact assessments</p>	<p>Trading companies – governance arrangements (last audit 18/19)</p>	<p>Member expenses and allowances</p>	<p>Review of effectiveness of governance and oversight arrangements including during periods of significant change.</p> <p>The 2020/21 equalities audit will assess compliance with the Equalities Act and consider the use of Equality Impact Assessments within decision making and large projects, ensuring all decisions have a completed and evidence based assessment.</p>
<p>Fraud</p> <p>Proactive fraud work</p>	<p>CR01 (Financial resilience) - any loss through fraud is a drain on resources which, in turn, reduces the amounts available for service delivery.</p>	<p>✓</p>	<p>✓</p>	<p>✓</p>	<p>Member of the Corporate Fraud Group. Oversee the delivery of the Council's anti-fraud and corruption action plan.</p> <p>Potential for fraud considered in all audits. Co-ordinate National Fraud Initiative data matching process.</p>
<p>Assurance Framework incl. Risk Management and support to Audit Committee</p>	<p>Risk in achieving corporate priorities as these are underpinned by</p>	<p>✓</p>	<p>✓</p>	<p>✓</p>	<p>Co-ordination of year-end assurance reporting, including the Annual Governance Statement. Member of the Corporate Governance Group. Assistance provided to Head of Finance and the Insurance and Risk</p>

Audit Area and Context	Corporate Risks	2020/21	2021/22	2022/23	Outline/Scope of work for 20/21 (to be finalised when the work is scoped)
	sound leadership, management of resources, and governance.				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 sharing with third parties (last audit 16/17) GDPR (General Data Protection Regulation) checklist Information Governance Group	Data breach management Subject Access Requests (SAR) Information Governance Group	HTS GDPR compliance (last audit 19/20) Freedom of Information requests Information Governance Group	Continue to assist the Council's Data Protection Officer (DPO) by providing assurance in targeted areas. For 2020/21 this will be a cross cutting review to ensure the Council is GDPR compliant where there is data sharing with third parties (commercial and non-commercial). 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.
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.	Performance Management framework	✓	✓	The suitability and integrity of Performance Indicators (PIs) is considered within operational audits. In addition, during 2020/21 time has been set aside for Internal Audit to assist Policy and Performance in their review of the performance management framework. In subsequent years, Internal Audit will audit various aspects of the framework depending on risk profiles.

Audit Area and Context	Corporate Risks	2020/21	2021/22	2022/23	Outline/Scope of work for 20/21 (to be finalised when the work is scoped)
Value for Money (VfM) - Guiding principle of the Council	VfM helps the Council manage its corporate risk CR01 on financial resilience.	HTS Best Value Review (see joint working below)	Spend analysis (analytical review) – see procurement section below for detail	Use of consultants (and other specialists)	Value for money and use of benchmarking is considered in all audits.
Joint Working, Shared Services, Outsourcing, subsidiary companies and significant Partnerships	On corporate risk register: CR06 - Lack of resources and capacity, Council and key partners.	Harlow Trading Services – progress against the 2019/20 Best Value Review (BVR)	Gilston and Harlow Garden Town (last audit 2019/20)	Harlow Trading Services	The theme here is to ensure joint arrangements are working in the best interests for the Council with appropriate governance/monitoring arrangements in place. For 2020/21 Internal Audit will review the adequacy of mechanisms to ensure the recommendations from the BVR are implemented with buy-in by all parties. The 2021/22 Gilston and Harlow Garden Town audit will build on the 2019/20 governance audit.
Projects Business case, project methodology, governance arrangements, contract management and viability	Poor project management increases the risk of projects not being delivered on time, to budget or does not meet the needs of the Council.	Advice and guidance for the HR system project	Post implementation review of the new HR system, and project management module within InPhase	IT projects and role of IT Governance	Time set aside each year to examine a sample of projects. During 2020/21 Internal Audit will review the adequacy of project methodology being used as well as providing internal control advice and guidance during the implementation of the HR system.
Contingency	Annual provision for responsive	✓	✓	✓	Will take into account themes/issues coming out of the Annual Governance Statement.

Audit Area and Context	Corporate Risks	2020/21	2021/22	2022/23	Outline/Scope of work for 20/21 (to be finalised when the work is scoped)
	work, special investigations and/or key/emerging risk areas				
Themed/cross cutting audits					
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	Parking (last audit 15/16)	See Council Tax and Business Rates under Key Financial Control audits	Waste management - recycling income	Parking will examine on and off street parking arrangements, the role of the North Essex Parking Partnership as well as ensuring all parking income to the Council is collected being a key source of income for the Council.
Procurement Themed audits - compliance, VfM, fraud, goods and services. End to end processes (need, selection, appointment, contract management & exit strategies)	Risks include non-compliance with legislation, fraud, not achieving value for money, poor service delivery.	Financial Regulations and Contract Standing Orders – delegated authorities	Spend analysis (analytical review)	Contract Management and Performance	In 2020/21 Internal Audit will assess, in conjunction with the Head of Finance, whether the Council's delegated financial authorities are still fit for purpose; benchmarking as appropriate. In 2021/22 Internal Audit will use data analytics to help identify where savings and rationalisation of suppliers could be made.
Health & Safety	Risk of compromising the health and safety of individuals and non-compliance with H&S	See housing section below - overview of H&S related inspections: gas, fire safety, electrical	Remote (home) working	Staff H&S for those located in buildings away from the Civic office	The 2020/21 the housing H&S inspection audit is the same audit described in the housing section later on in the Plan. The 2021/22 audit links with the Council's accommodation review and will ensure the wellbeing of staff working

Audit Area and Context	Corporate Risks	2020/21	2021/22	2022/23	Outline/Scope of work for 20/21 (to be finalised when the work is scoped)
	legislation leading to fines or imprisonment.	legionella, asbestos and lifts			remotely. This will be a cross cutting audit including a review of relevant policies such as flexible/home working. And links with the cyber security audit also in the same year.
Business Continuity Planning (BCP)	Without adequate BCP the Council could fail to deliver its services in the event of significant incident.	IT Disaster Recovery (last audited 16/17)	Emergency Planning	Business Continuity planning (last audit 19/20)	For 2020/21 a specialist IT auditor will be used to undertake a technical review of the Council's IT Disaster Recovery arrangements.
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)	Housing Benefits (last audit 16/17) Cash and banking (16/17)	Payroll (last audit 16/17) Council Tax and Business Rates (last audit 16/17) Debtors (last audit 16/17)	Housing rents (last audit 18/19) Creditors (last audit 17/18) General Ledger (last audit 17/18).	Rolling programme of key financial control (KFC) audits, therefore, some audits do not feature in this 3-year plan these being fixed assets register and treasury management as these were both audited in 2019/20. The cash and banking audit will take into account the new Civca pay system. The payroll audit will take place during 2021/22 following implementation of the new HR system during 2020/21.
IT Audits: IT Governance, IT Regulation, Security/Privacy,	CR08 Information Governance and Data	Provision of IT services to HTS	Cyber security (last audit 17/18) IT Strategy	IT assets and remote working (last audit 18/19)	A specialist IT Auditor will be brought in for more technical audits. In 2020/21 Internal Audit will assess how future proof the Council's IT

Audit Area and Context	Corporate Risks	2020/21	2021/22	2022/23	Outline/Scope of work for 20/21 (to be finalised when the work is scoped)
Business Systems, DRP/BCP, Network, Emerging Technologies e.g. mobile devices, IT Applications and Projects	Compliance: Risks around data and asset security and loss of service. Opportunity for IT to be an enabler for delivering the Council's priorities.				strategy is, and adequacy of the supporting action plan. Internal Audit will also assess whether IT services provided by the Council to HTS works for both parties.
Operational/service audits - Audits post 20/21 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	Overview of H&S related inspections: gas, fire safety, electrical legionella, asbestos and lifts HTS Annual Service Charge	Planned maintenance and major works (last audit 2016/17) Housing Allocations (last audit 2014/15) Voids management (last audit 13/14)	Right To Buy (last audit 15/16) Supported Housing Leaseholders Post implementation of the new housing case management system	The 2020/21 the H&S inspection audit builds on audits undertaken in recent years on gas safety and asbestos to give a holistic view on this is being managed for the Council's housing properties. The HTS Annual Service Charge audit will examine the £5.8M committed to HTS for various works including roofing and carpentry. And takes into account the outcomes of the recent HTS Best Value Review.
Community Wellbeing: Community Safety Community, Leisure and Culture, including the museum and Pets Corner	CR05 - Inability to fulfil Community Leadership role CR07 - Ability to support children and family	Events Management (last audit 17/18)	Harlow Museum Council house building programme (last audit 17/18)	Community Safety (last audit 14/15) Town Centre regeneration	The 2020/21 audit will look at the role of the recently created Events Officer post and ensure there is a joined up approach across the Council which meets the public's needs.

Audit Area and Context	Corporate Risks	2020/21	2021/22	2022/23	Outline/Scope of work for 20/21 (to be finalised when the work is scoped)
Youth & Citizenship Emergency planning Regeneration incl Enterprise Zone	aspirations CR02 - The Harlow Offer CR06 - Lack of Resources and Capacity, Council and key partners				
Environment and Planning: Operations and, energy planning Planning & Building Control Environmental Health Licensing Streetscene Health and Safety	CR06 - Lack of Resources and Capacity, Council and key partners	Planning and Building Control	Waste – contract management Houses of Multiple Occupancy (HMOs)	Development Management (and links to delivery of the Local Plan) Licencing (last audit 16/17) Waste management (recycling element)	The 2020/21 planning and building control audit will also include covenant control being a source of income for the Council.
Governance: Corporate & Governance Support Legal Services Electoral Services Human Resources Procurement & Relationship Policy &	Risk of corporate priorities not being met should these service areas fail to deliver.	HR system implementation Service/business planning and risk management Staff absence (last audit 2017/18)	HR system implementation review Payroll	HR - Staff performance management (including appraisal arrangements) Social Media Playhouse (last audit 19/20)	During 2020/21 Internal Audit will provide internal control advice and guidance as the new HR system (iTrent) is implemented and undertake an audit of staff absence, with a specific focus on sickness absence. In addition, working in conjunction with the policy, performance and risk services Internal Audit will continue to help the Council develop its approach to service and business planning

Audit Area and Context	Corporate Risks	2020/21	2021/22	2022/23	Outline/Scope of work for 20/21 (<i>to be finalised when the work is scoped</i>)
Performance Customer & Media Services Playhouse					ensuring this is integrated with budget setting and risk management processes.
Finance: Revenues & Benefits (covered under KFC audits) ICT (covered elsewhere in the plan) Accountancy (see also KFC audits) Insurance Internal Audit Properties, facilities & projects Properties & estates	CR01 (Financial resilience)	Insurance (last audit 13/14), including services provided to HTS	Budgetary control and financial management (last audit 2014/15) Non-housing property repairs and maintenance	Asset Management Strategy delivery Facility management – for staff and commercial properties	The 2020/21 insurance audit will also look at the agreement with HTS, to ensure it is working for both parties.
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 has previously been given. Includes maintaining the recommendation tracker, which is reported at each Audit and Standards Committee.