

Audit Area and Context	Corporate Risks	2021/22	2022/23	2023/24	Outline/Scope of work for 2021/22 <i>(to be finalised when the work is scoped)</i>
Corporate Framework					
<p>Governance & Probity</p> <p>The corporate priorities are underpinned by the following principles: being the community leader, sound resource, management and equalities and fairness</p>	<p>The Council's governance framework underpins everything it does; therefore, robust arrangements are key in managing this risk</p> <p>CR08- Equality and Diversity</p>	<p>HTS Group – governance arrangements (last audit 18/19)</p>	<p>HTS (Housing and Regeneration)</p>	<p>Member expenses and allowances</p>	<p>Review of effectiveness of governance and oversight arrangements including during periods of significant change. The 2021/22 audit will examine the governance arrangements for the HTS Group, including HTS (Housing and Regeneration) Ltd which started trading October 2020. The following year will examine the operational arrangements of HTS (Housing and Regeneration) and its interaction with the Council.</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</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</p>

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	underpinned by the following principles : being the community leader, sound resource, management and equalities and fairness				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	Breach of data protection and other legislation related risks which could lead to significant fines and reputational damage.	Data breach management Active support to the officer Information Governance Group (IGG)	Data sharing with third parties (last audit 16/17) Information Governance Group	HTS General Data Protection Regulations compliance (last audit 19/20) Freedom of Information and Subject Access requests Information Governance Group	Continue to assist the Council's Data Protection Officer (DPO) by providing assurance in targeted areas, assisting in the review of data breach management arrangements and actively supporting IGG's action plan. Member of the Corporate Information Governance Group.

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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.	Performance Management framework	✓	✓	The suitability and integrity of Performance Indicators (PIs) is considered within operational audits. In addition, during 2021/22 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.
Value for Money (VfM) - Guiding principle of the Council	VfM helps the Council manage its corporate risk CR01 on financial resilience	Facility management – see later on	Spend analysis (analytical review) – use of contractors	✓	Value for money and use of benchmarking is considered in all audits. In 2022/23 Internal Audit will use data analytics to help identify where savings and rationalisation of suppliers could be made starting with contractors.
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 Waste contract – see later on	Harlow Trading Services	Harlow Trading Services Gilston and Harlow Garden Town (last audit 2019/20)	The theme here is to ensure joint arrangements are working in the best interests for the Council with appropriate governance/monitoring arrangements in place. Focus each year will be on HTS through the operational audits detailed throughout the plan being the Council's most significant partnership.
Projects Business case,	Poor project management increases the	Post implementation review of the new	Town centre projects and use of government	IT projects and role of IT	Time set aside each year to examine a sample of projects. This will include for 2021/22 ensuring lessons

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project methodology, governance arrangements, contract management and viability	risk of projects not being delivered on time, to budget or does not meet the needs of the Council	HR system Council housebuilding programme	funding	Governance New housing IT system - progress check	learnt from the recent HR system implementation project are built into the Council's approach to project management and ensuring there is a joined up approach regarding the Council's house building programme. Future years will focus on other significant, longer term, projects.
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 Sound resource management is one of the corporate plan principles	To ensure financial resilience the Council needs to protect and maximise its income streams (CR01)	✓	See Council Tax and Business Rates under Key Financial Control audits Parking (last audit 15/16)	See Housing Rents under Key Financial Control audits Waste management - recycling income	Covid-19 has had a detrimental effect on the Council's income streams; hopefully 2021/22 will see recovery in most areas therefore no specific audit work is planned unless something comes up during the year
Procurement Themed audits could include-compliance, VfM, fraud, goods and	Risks include non-compliance with legislation, fraud, not achieving value for money, poor	Adherence to the Council's procurement strategy	Contract management and monitoring	Compliance with Contract Standing Orders	Not a specific audit in itself, instead in 2021/22 Internal Audit will ensure in relevant audits that officers are adhering to the Council's procurement strategy which was approved by Cabinet in July 2020.

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services. End to end processes (need, selection, appointment, contract management & exit strategies)	service delivery.				
Health & Safety	Risk of compromising the health and safety of individuals and non-compliance with H&S legislation leading to fines or imprisonment.	See housing section below - overview of H&S related inspections: gas, fire safety, electrical legionella, asbestos and lifts	Remote and home working	Staff H&S for those located in buildings away from the Civic Centre	The 2021/22 housing H&S inspection audit is the same audit described in the housing section later on in the Plan. Future H&S audits links with the Council's accommodation review to help ensure the wellbeing of staff not working out of the Civic offices.
Business Continuity Planning (BCP) and climate emergency response	CR11 Business resilience	Business Continuity (BC) planning (last audit 19/20)	Climate change strategy	Emergency Planning	During 2021/22 Internal Audit will retain oversight of the Council's Covid-19 recovery arrangements and follow up on the 2019/20 BC audit. In 2022/23 Internal Audit will ascertain the Council's progress against its climate change strategy ensuring there are robust governance and reporting arrangements in place to support it

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<p>Key Financial Controls (KFC)</p> <p>Four-year rolling programme of full system and key control audits (unless significant change in process/system or poor audit outcome)</p>	<p>CR01 (Financial resilience)</p>	<p>Housing Benefits (last audit 16/17)</p> <p>Payroll (last audit 16/17)</p>	<p>Council Tax and Business Rates (last audit 16/17)</p> <p>Debtors (last audit 16/17)</p> <p>Cash and banking (16/17)</p>	<p>Housing rents (last audit 18/19)</p> <p>General Ledger (last audit 17/18).</p>	<p>Rolling programme of key financial control (KFC) audits, therefore, some audits do not feature in this 3-year plan being fixed assets register, treasury management and creditors (Accounts Payable) as they were audited in 2020/21.</p> <p>The housing benefit audit is carried forward from 2020/21 as it was delayed due to Covid-19 related issues. The payroll audit follows implementation of the new HR system during 2020/21. The 2022/23 cash and banking audit will take into account the new Civica pay system</p>
<p>IT Audits: IT Governance, IT Regulation, Security/Privacy, Business Systems, DRP/BCP, Network, Emerging Technologies e.g. mobile devices, IT Applications and Projects</p>	<p>Risks around data and asset security and loss of service. Opportunity for IT to be an enabler for delivering the Council's priorities</p>	<p>Cyber security (last audit 17/18)</p>	<p>IT Strategy</p>	<p>IT assets (last audit 18/19)</p> <p>IT Disaster Recovery (last audited 20/21)</p>	<p>A specialist IT Auditor will be brought in for more technical audits. In 2021/22 Internal Audit will assess the Council's cyber security framework especially for remote working. In 2022/23 Internal Audit will assess how future proof the Council's IT strategy is, and adequacy of the supporting action plan</p>

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Operational/service audits - Audits post 21/22 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 CR09 - Provision of repairs, maintenance, landscape and Streetscene services	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 loans including service and hardship loans	Voids management (last audit 2013/14) Allocations (last audit 2014/15)	Carried forward from 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. Also carried forward from 2020/21 the HTS Annual Service Charge audit will examine the £5.8M committed to HTS for various works including roofing, carpentry and decorating. 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 Youth & Citizenship Emergency planning Regeneration incl	CR05 & CR10 - Inability to fulfil Community Wellbeing and Community Leadership roles CR07 - Ability to support children and family aspirations CR02 - The	Council house building programme (last audit 17/18)	Events Management (last audit 17/18) Town Centre improvements (see earlier project management section)	Community grants Harlow Museum Leah Manning centre	The audit of the Council house building programme is the same audit as identified in the earlier project management section

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Enterprise Zone	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 CR09- Provision of repairs, maintenance, landscape and Streetscene services	Waste – contract management	Development Management (and links to delivery of the Local Plan Houses of Multiple Occupancy (HMOs)	Licencing (last audit 16/17) Waste management (recycling element)	The waste contract audit coincides with the Council being three years into this contract.
Governance: Corporate & Governance Support Legal Services Electoral Services Human Resources Procurement & Relationship Policy & Performance	Risk of corporate priorities not being met should these service areas fail to deliver.	Payroll Service/business planning and risk management	HR - Staff performance management (including appraisal arrangements)	Staff absence (last audit 2017/18) Playhouse (last audit 19/20)	The 2021/22 payroll audit will assess the robustness of controls following introduction of the new HR system (iTrent) in 2020/21. Also, 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 ensuring this is integrated with budget setting and risk management processes.

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Customer & Media Services Playhouse					
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)	Facility management – for staff and commercial properties	Non-housing property repairs and maintenance	Asset Management Strategy delivery	The 2021/22 facility management audit will examine how this service is provided to council buildings where Council staff are located as well as our commercial properties (including the science park), ensuring value for money can be demonstrated.
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.