

Appendix B: Risk based assurance map for Harlow to support the 2021/22 Internal Audit Plan

Ref	Corporate risk	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	18 (amber)	Medium Term Financial Strategy, budget setting and monthly 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 2018/19 financial statements with an unqualified opinion on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources Internal Audit undertakes a rolling programme of key financial control audits for example fixed assets in 2020/21 (moderate assurance) and accounts payable is in progress
CR02	The Harlow Offer	13 (yellow)	Raft of activities and projects undertaken by dedicated Officers including town centre regeneration and Discover Harlow campaign	Town investment plan, Enterprise Zone delivery lead, Economic Development Strategy	2018/19 Economic Development audit (moderate assurance) Review of major projects factored into 2021/22 Internal Audit Plan

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CR03	Lack of suitable housing numbers and mix of housing	14 (yellow)	Adoption of the Harlow Local Development Plan 2011-2033 December 2020 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. 2019/20 Harlow and Gilston Garden Town audit (substantial assurance)
CR04	Lack of adequate housing	13 (yellow)	Raft of activities and projects undertaken by dedicated Officers Creation of Harlow Trading Services (Housing and Regeneration) company.	Housing Development plan. Modern Homes (Housing Investment) programme, Asset Management Strategy, Tenancy Strategy, Allocations Policy, Homelessness Strategy, Tenant and Leaseholder Engagement Strategy	2018/19 housing repairs audit (moderate assurance) Audits of HTS (Housing and Regeneration) planned for 2021/22 and 2022/23
CR05	Inability to fulfill Community Leadership role	13 (yellow)	Harlow Wellbeing Strategy, Safer Harlow Partnership Consultation process/community engagement regarding discretionary services	Oversight by the Head of Community Wellbeing, who sits on the Safer Harlow Partnership Board. Health and Wellbeing Strategy. Regeneration Strategy	2020/21 Equalities Act and use of impact assessments audit (limited assurance)
CR06	Lack of resources and capacity,	18 (orange)	Essex Waste Management Plan, Waste Collection	Shareholders Sub Committee oversees	2018/19 HTS strategic governance audit (substantial)

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	Council and key partners		Contract, Street scene 'contract' with HTS, Landscapes 'contract' with HTS, Town Park regeneration project, NEPP (North Essex Parking Partnership).	HTS arrangements HTS Best Value Review reported to Council Council representatives sit on the North Essex Parking Partnership Board Quarterly Joint Performance Review Meetings (JPRM) and Operations Board.	assurance). 2019/20 parks and landscapes audit (moderate/limited assurance)
CR07	Ability to support children and family aspirations	13 (yellow)	Signposting for residents (often through ECC), partner agencies (statutory, voluntary, schools), promotion of and support to Harlow College and Anglia Ruskin University, Harlow Youth Council and Harlow School Readiness project and similar initiatives	Oversight by the Head of Community Wellbeing	2017/18 Sam's Place audit (moderate assurance). 2018/19 safeguarding audit (limited assurance)
CR08	Equality and Diversity	18 (amber)	Corporate Equalities Policy, Safeguarding Policies and Training, Equality training for all	Corporate Equalities Group Councillor champion for equality and	2020/21 Equalities Act and use of impact assessments audit (limited assurance).

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			Officers and Councillors, Partnership working with the Health and Wellbeing Board, Procurement Strategy reflects values of 'fairness and equality', Men's Shed project 'time credit' scheme in conjunction with Essex County, Promotion of volunteering amongst Harlow's residents	diversity Head of Community Wellbeing sits on the Health and Wellbeing Board	2018/19 safeguarding audit (limited assurance)
CR09	Provision of repairs, maintenance, landscape and Streetscene services	14 (yellow)	Service Agreement. Contract wording and specifications confirm contractor requirements. HTS has regular reviews of Efficiency Plan and Risk Register.	Monthly performance reviews involving Portfolio holders. HTS risk register reviewed at each quarterly SMB/HTS meetings Shareholders Sub Committee oversees HTS arrangements. HTS Best Value Review completed and reported to Council.	2018/19 audits of HTS strategic governance audit (substantial assurance) and housing repairs (moderate assurance). 2019/20 parks and landscapes audit (moderate/limited assurance)
CR10	Inability to fulfil community	14 (yellow)	Climate emergency measures. Lobbying for new infrastructure	Championed by the Chief Executive and	Review of major projects factored into 2021/22 Internal Audit

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	leadership role		(e.g. hospital and road network). Town centre improvements and funding. Town centre award.	Leader	Plan. Climate change strategy audit planned for 2022/23
CR11	Resilience and recovery	13 (yellow)	Emergency Planning, Business Continuity Plans including Disaster Recovery, Insurance Policies including Terrorism, Property maintenance plans, Engineering Inspection Contract, Statutory Testing of equipment, heating systems, electrical, Fire Risk Assessments, Cyber Security	Covid-19 Recovery Group Corporate Business Continuity Plan owned by SMB	2019/20 business continuity audit (moderate assurance) 2021/22 IT disaster recovery audit currently in progress