

Audit Area and Context	Corporate Risks	2022/23	2023/24	2024/25	Outline/Scope of work for 2022/23 (to be finalised when the work is scoped)
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>Harlow and Gilston Garden Town (last audit 2019/20)</p> <p>Member expenses and allowances</p>	<p>HTS (Harlow Trading Services) Group</p>	<p>The theme here is to review effectiveness of governance and oversight arrangements.</p> <p>No specific audit is proposed for 2022/23 as HTS (Housing and Regeneration) was completed in 2021/22. Instead Internal Audit will retain oversight of governance through officer discussions and attendance at Corporate Governance Group (hence the tick in this box to signify there will be Internal Audit work in this area but is not formally defined).</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>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</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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					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.	Active support to the officer Information Governance Group (IGG) and the Council's Data Protection Officer (DPO)	HTS General Data Protection Regulations compliance (last audit 2019/20) Information Governance Group and support to the DPO	Data sharing with third parties (last audit 2016/17) Information Governance Group and support to the DPO	Continue to assist the Council's Data Protection Officer (DPO) and officer Information Governance Group by providing assurance in targeted areas.
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.	Corporate Performance Indicators (PIs): underperformance	✓	✓	The suitability and integrity of Performance Indicators (PIs) is considered within operational audits. The 2022/23 audit will look at in detail at those corporate PIs that regularly underperform to ensure the right PI is being used and is being calculated correctly before understanding the reasons for the underperformance and what is being done to address it.
Value for Money (VfM) - Guiding principle of the Council	VfM helps the Council manage its corporate risk CR01 financial	Analytical review - expenses (not an audit) Service and	✓	✓	Value for money and use of benchmarking is considered in all audits. In 2022/23 Internal Audit will use data analytics to undertake short sharp focussed projects starting with

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	resilience and the efficient Council strategic theme in the Corporate Strategy.	business planning (not an audit)			expenses as part of the payroll audit to build up expertise in the use of data analytics. Also, working in conjunction with policy and performance, accountancy 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.
Joint Working, Shared Services, Outsourcing, subsidiary companies and significant Partnerships	CR06 - Lack of resources and capacity, Council and key partners.	Harlow Trading Services	Harlow Trading Services 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 and 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, 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	Council housebuilding programme Project and programme governance framework (not an audit)	Town centre projects and use of government funding New housing IT system - progress check	IT projects and role of IT Governance	Time is set aside each year to examine a sample of projects. For 2022/23 this is ensuring there is a joined up approach regarding the Council's house building programme. In addition, Internal Audit continues to assist the Council in developing and embedding its project and programme governance framework.

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Contingency	Annual provision for responsive work, special investigations and/or key/emerging risk areas	✓	✓	✓	Will also take into account themes/issues coming out of the Annual Governance Statement and completion of audits from the 2021/22 audit plan.
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 cash and banking under Key Financial Control audits	See Council Tax and Business Rates under Key Financial Control audits	Parking (last audit 15/16) See Housing Rents under Key Financial Control audits	Rolling programme of key financial control audits to ensure income to the Council is adequately protected.
Procurement Themed audits could include-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.	Adherence to the Council's procurement strategy (not a specific audit)	Contract management and monitoring	Compliance with Contract Standing Orders	Not a specific audit in itself, instead in 2022/23 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) including linkages to the Modern Slavery Act and the Council's climate agenda

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Health & Safety	Risk of compromising the health and safety of individuals and non-compliance with H&S legislation leading to fines or imprisonment.	Covered in the audit of Pets' Corner	Staff H&S for those located in buildings away from the Civic Centre or working outside of core business hours	H&S framework (last audit 2019/20)	As well as keeping a watching brief of H&S, Internal Audit will provide assurances on how H&S is managed as part of the Pets' Corner audits, being a more high risk area than the Council's offices and not previously audited.
Business Continuity Planning (BCP) and climate emergency response	CR11 Business resilience	Climate change strategy and action plan	Emergency Planning	Business Continuity (BC) planning (last audit 2019/20)	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
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)	Payroll (last audit 2016/17) Treasury Management (last audit 2015/16) Cash and banking (2016/17)	Council Tax and Business Rates (last audit 2016/17) Debtors (last audit 2016/17)	Housing rents (last audit 2018/19) General Ledger (last audit 2017/18).	Rolling programme of key financial control (KFC) audits, therefore, some audits do not feature in this 3 year plan being housing benefits, creditor and fixed assets as these have been audited more recently. Cash and banking is included in the Pets' Corner audit (see later on) and is not a discrete audit.

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IT Audits: IT Governance, IT Regulation, Security/Privacy, Business Systems, DRP/BCP, Network, Emerging Technologies e.g. mobile devices, IT Applications and Projects	Risks around data and asset security and loss of service. Opportunity for IT to be an enabler for delivering the Council's priorities. Links to CR11 Business resilience	IT Strategy (last audit 2014/15)	Deep dive into a specific IT system e.g. Technology Forge or IDOX to ensure it is fit for purpose IT Disaster Recovery (last audited 2020/21)	Cyber security (last audit 2021/22) IT assets (last audit 2018/19)	A specialist IT Auditor will be brought in for more technical audits. In 2022/23 Internal Audit will assess how future proof the Council's IT strategy is, and adequacy of the supporting action plan and its linkage with budgets and assets
Operational/service audits - Audits post 2022/23 may change depending on the Council's risk profile					
Housing Operations (People): Housing Needs and Options, Supported Housing, Housing projects, Leah Manning Centre, housing assets and business systems, tenancy conditions, tenant and leaseholder engagement	CR04 - Lack of adequate Council housing	Service Charge Major Works repayment	Leaseholders and S20 works (last audit 2018/19)	Leah Manning Centre Allocations (last audit 2014/15)	In 2022/23 Internal Audit will assess the arrangements in place for leaseholders to pay for major works to ensure it is working for both parties. This will help inform the planned 2023/24 leaseholder audit
Housing and Property: Housing asset management	CR03 - Lack of suitable housing	Planned maintenance and major works (last	Housing property repairs and maintenance (last	Asset Management	The 2022/23 audit on planned maintenance and major works will include work being undertaken by

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and facilities, surveying and technical services, estates management, non housing asset, property and facilities, office facilities, home ownership	<p>numbers and mix of housing</p> <p>CR04 - Lack of adequate Council housing</p> <p>CR09 - Provision of repairs, maintenance, landscape and Streetscene services</p>	audit 2016/17)	audit 2018/19) Commercial rents (last audit 2019/20)	Strategy delivery Voids management (last audit 2013/14)	HTS and their use of business cases
Environment: Environmental Health, licencing, Street Scene and trees, health and safety, environmental management including carbon management and GIS	<p>CR06 - Lack of Resources and Capacity, Council and key partners</p> <p>CR09 - Provision of repairs, maintenance, landscape and Streetscene services</p>	<p>Houses of Multiple Occupancy (HMOs)</p> <p>Carbon management will be considered under the climate change strategy and action plan detailed earlier</p>	Tree maintenance strategy and action plan Licencing (last audit 2016/17)	<p>H&S framework (last audit 2019/20) – same audit as detailed above under H&S</p> <p>Waste management (recycling)</p>	<p>The 2022/23 HMO audit will take place in Q1 to link with the Council’s review of the effectiveness of its HMO policy as set out in its Local Plan. The Local Plan, which was adopted in December 2020, requires this review two years after its adoption.</p> <p>The 2022/23 tree maintenance strategy audit will follow up the 2020/21 limited assurance parks and landscapes audit to ensure there is a joined up approach both across the Council and with HTS. However, Internal Audit will continue to monitor progress during 2022/23.</p>

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Community resilience: Safer Harlow Partnership/ Community Safety, health and wellbeing, youth and citizenship, safeguarding, Pets' Corner, Sam's Place, Harlow Museum, Harlow Playhouse, arts, culture and tourism, economic growth and development (incl visitor economy), community engagement	CR05 - Inability to fulfil Community Wellbeing role CR07 - Ability to support children and family aspirations	Pets' Corner	Playhouse (last audit 2019/20) Community safety including Safer Harlow Partnership Events Management (last audit 2017/18)	Health and Wellbeing including role of the Health and Wellbeing Board Harlow Museum Sam's Place (last audit 2017/18)	The 2022/23 Pets' Corner audit will be a non-technical audit of the site to ensure adherence to a range of Council policies and procedures including health and safety, security, procurement practices, cash handling, use of volunteers and safeguarding. A similar approach will be taken for the Playhouse audit in 2023/24.
Regeneration: Regeneration projects, Council housing delivery	CR02 - The Harlow Offer CR04 - Lack of adequate Council housing CR10 - Inability to fulfil Community Leadership role	Council house building programme (last audit 2017/18)	Town centre projects	✓	The audit of the Council house building programme in 2022/23 and town centre projects in 2023/24 are the same audits as identified in the earlier project management section

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Planning and Building Control: Planning policy, development management, building control	CR02 - The Harlow Offer	Planning policy – see HMO audit under Environment above	Building control	Development management – quality of services provided to residents	The 2023/24 building control audit is as a result of the Council joining the Hertfordshire Building Control partnership subject to Council approval
Corporate Services: Communications and media/website, performance management, project support, complaints/FOIs, Customer Services, print unit, ICT, business continuity	Risk of corporate priorities not being met should these service areas fail to deliver. And fits in with the efficient Council strategic theme in the Corporate Strategy.	Covered elsewhere in the plan	Complaints (last audit 2018/19)	Freedom of Information and Subject Access requests	The 2023/24 complaints audit will ensure the two stage complaints process introduced January 2022 is working as intended for both the Council and complainants, and lessons learnt are identified and acted upon
Governance, HR and Legal: Corporate and Governance Support, Electoral services, HR, Legal Services, Local Land Charges	Risk of corporate priorities not being met should these service areas fail to deliver. And fits in with the efficient Council strategic theme in the Corporate Strategy.	See payroll audit under Key Financial Controls	HR - Staff performance management (including appraisal arrangements)	Staff absence (last audit 2017/18)	As well as the payroll audit in 2022/23, Internal Audit will continue to monitor progress of the iTrent system implementation as new modules are introduced such as expenses, time sheets, absence monitoring and training records.

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Finance: Finance and accountancy, Internal Audit, insurance and risk Revenues and Benefits	CR01 - Financial resilience	See KFC audits above Review of the accountancy function and Agresso upgrade (not an audit) Covid business support grants (not an audit)	See KFC audits above	See KFC audits above	During 2022/23 Internal Audit will work with the accountancy function to ensure the new structure is working as intended and controls previously in place remain robust. Ditto for the proposed Agresso upgrade. In addition, time has been set aside to provide assurances, if required, regarding the Council's distribution of central government's Covid business support grants
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.