

Appendix B: Risk based assurance map for Harlow to support the 2022/23 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 setting and regular monitoring of the financial position	External Audit annual opinion on the Council's financial statements and 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 (moderate assurance). And has been advising on a new service plan template.
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) Internal Audit is assisting the Council in improving its project and programme governance

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					framework following its moderate assurance 2020/21 capital programme audit
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 Chief Executive Officer 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 Council 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 Scrutiny Committee receives report on the Council housing building programme	Audit of HTS (Housing and Regeneration) in progress. And an audit on the overview of housing H&S related inspections planned
CR05	Inability to fulfill Community	13 (yellow)	Harlow Wellbeing Strategy, Safer Harlow	Oversight by the Director of Communities and	2020/21 Equalities Act and use of impact assessments audit

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	Leadership role		Partnership Consultation process/community engagement regarding discretionary services	Environment, who sits on the Safer Harlow Partnership Board. Health and Wellbeing Strategy. Regeneration Strategy	(limited assurance)
CR06	Lack of resources and capacity, Council and key partners	18 (orange)	Essex Waste Management Plan, Waste Collection Contract, Street scene 'contract' with HTS, Landscapes 'contract' with HTS, Town Park regeneration project, NEPP (North Essex Parking Partnership).	Shareholders Sub Committee oversees 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.	Waste contract audit currently in progress 2021/22 HTS (Harlow Trading Services) Best Value Review audit (substantial assurance) 2021/22 Provision of IT Services to HTS (moderate assurance) Internal Audit is monitoring progress against the 2019/20 parks and landscapes audit (moderate/limited assurance)
CR07	Ability to support children and family aspirations	9 (yellow)	Signposting for residents (often through ECC), partner agencies (statutory, voluntary, schools), promotion of and support to Harlow College and Anglia Ruskin University,	Director of Communities and Environment oversight	2017/18 Sam's Place audit (moderate assurance). 2018/19 safeguarding audit (limited assurance)

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			Harlow Youth Council and Harlow School Readiness project and similar initiatives. Ensure council activities are available "virtually"		
CR08	Equality and Diversity	18 (amber)	Corporate Equalities Policy, Safeguarding Policies and Training, Equality training for all 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	Corporate Equalities Group Councillor champion for equality and diversity Director of Communities and Environment sits on the Health and Wellbeing Board	2020/21 Equalities Act and use of impact assessments audit (limited assurance). 2018/19 safeguarding audit (limited assurance)
CR09	Provision of repairs, maintenance, landscape and Streetscene services	18 (amber)	Service Agreement. Contract wording and specifications confirm contractor requirements. HTS	Monthly performance reviews involving Portfolio holders. HTS risk register reviewed at each quarterly	2018/19 audits of HTS strategic governance audit (substantial assurance) and housing repairs (moderate

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			has regular reviews of Efficiency Plan and Risk Register.	SMB/HTS meetings Shareholders Sub Committee oversees HTS arrangements. HTS Best Value Review completed and reported to Council.	assurance). Internal Audit is monitoring progress against the 2019/20 parks and landscapes audit (moderate/limited assurance)
CR10	Inability to fulfil community leadership role	14	Climate emergency measures. Lobbying for new infrastructure (e.g. hospital and road network). Town centre improvements and funding. Town centre award.	Championed by the Chief Executive and Leader	Climate change strategy audit planned for 2022/23
CR11	Resilience and recovery	13	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 (moderate assurance) 2021/22 Cyber Security (moderate assurance) Internal Audit Covid-19 Grant assurance work