

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 <i>(to be finalised when the work is scoped)</i>
<b>Corporate Framework</b>					
<p>Governance &amp; 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>Town centre project governance</p> <p>Corporate Governance Group (not an audit)</p>	<p>Harlow and Gilston Garden Town (last audit 2019/20)</p> <p>Members expenses and allowances</p> <p>Corporate Governance Group (not an audit)</p>	<p>HTS (Harlow Trading Services) Group (last audit 2021/22)</p> <p>Conflicts of Interest (last audit 2019/20)</p> <p>Corporate Governance Group (not an audit)</p>	<p>The theme here is to review effectiveness of governance and oversight arrangements. Throughout the 2023/24 Plan reference is made to the town centre projects – this will include a review of the governance arrangements in place to oversee delivery of these</p> <p>In addition, Internal Audit as an active member of the officer Corporate Governance Group</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>A tick signifies that Internal Audit work will take place but it is not formally defined as an audit</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 the National Fraud Initiative (NFI) data matching process.</p>
<p>Assurance Framework incl. Risk Management and support to Audit Committee</p>	<p>Risk in achieving corporate priorities</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 the Director of Finance and the Insurance and</p>

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					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.	Information Governance Group and support to the Data Protection Officer (DPO)	Data sharing with third parties (last audit 2016/17)	HTS General Data Protection Regulations compliance (last audit 2019/20)	Continue to assist the Council's Data Protection Officer (DPO) and officer led 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)	✓	The suitability and integrity of Performance Indicators (PIs) is considered within operational audits.  The 2024/25 audit will assess the Council's approach to PIs, being revised during 2023/24, and 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	Software licences  Service and business planning	✓	✓	Value for money and use of benchmarking is considered in all audits, including the 2023/24 software licence audit (also listed

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	CR01 financial resilience and the efficient Council strategic theme in the Corporate Strategy.	(not an audit)			under IT audits)  Also, working in conjunction with policy and performance, accountancy and risk services Internal Audit continues 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	CR08 – Supply chain disruption	Harlow Trading Services – see leaseholders audit later on	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 being the Council's most significant partnership, and for 2023/24 through the operational leaseholders 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	Town centre projects (governance)  Project and programme governance framework (not an audit)	Town centre projects (individual schemes)  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 2023/24 and 2024/25 the focus will be on town centre projects. 2023/24 will look at the governance arrangements (see top of the Plan) and any assurances required by central government as part of their funding requirements.  Also in 2023/24, Internal Audit will continue to assist the Council in developing and embedding its project and programme governance

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					framework.
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 2022/23 audit plan.
<b>Themed/cross cutting audits</b>					
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)	Harvey Centre See Council Tax and Business Rates under Key Financial Control audits	Parking (last audit 15/16) See Debtors and Housing Rents under Key Financial Control audits	✓	The 2023/24 Harvey Centre audit is to ensure the Council is getting an adequate return on their recent investment
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.	Town centre projects	Town centre projects	✓	Not a specific audit in itself, instead in 2023/24 and 2024/25 Internal Audit will ensure as part of the town centre projects audits officers are adhering to the Council's procurement rules and strategy with adequate contract management and monitoring arrangements

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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 Harlow Museum audit detailed lower down	H&S framework (last audit 2019/20)	Staff H&S for those located in buildings away from the Civic Centre or working outside of core business hours	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 Harlow Museum audit, being a slightly more high-risk area than the Council's offices and not previously audited.
Business Continuity Planning (BCP) and climate emergency response	CR09 (Business continuity) CR07 (Climate change)	Emergency Planning	Climate change strategy and action plan	Business Continuity planning (last audit 2019/20)	In 2023/24 ensure there is a holistic approach to emergency planning across the Council underpinned with robust relationships with those agencies the Council needs to work with
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)	Council Tax and Business Rates (last audit 2016/17) General Ledger (last audit 2017/18).	Housing rents (last audit 2018/19) Debtors (last audit 2016/17)	Housing Benefits (last audit 2021/22) Creditors (last audit 2020/21) Fixed assets (last audit 2020/21)	Rolling programme of key financial control (KFC) audits, therefore, some audits do not feature in this 3-year plan being payroll, treasury management and cash and banking

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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 CR09 Business continuity	Cyber security (last audit 2021/22)  Software licences (last audit 2018/19)	IT Disaster Recovery (last audited 2020/21)  IT Strategy (last audit 2014/15)	Cyber security (last audit 2021/22)  IT assets (last audit 2018/19)	A specialist IT Auditor will be brought in for more technical audits. Due to the fast pace in IT technology changes and risk IT cyber security will be audited every two years. The software licences audit will ensure these are being adequately monitored and providing value for money to the Council
<b>Operational/service audits - Audits post 2023/24 may change depending on the Council's risk profile</b>					
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	Leaseholders and S20 works (last audit 2018/19)	Social Housing Regulation Bill preparedness  Allocations (last audit 2014/15) - following policy review in 2023/24	Leah Manning Centre  Garages (last audit 2013/14)	The 2023/24 leaseholder audit builds on the 2022/23 Service Charge Major Works repayment audit  The Social Housing Regulation Bill seeks to improve the regulation of social housing. The 2024/25 audit will assess how well the Council is prepared for this fundamental change which is currently going through Parliament
Housing and Property: Housing asset management	CR04 - Lack of adequate Council housing	Commercial rents (last audit 2019/20) – focus	Planned maintenance and major works (last	Housing property repairs and	The 2023/24 commercial rents audit is a discrete audit regarding Latton Bush to ensure all income due to the

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and facilities, surveying and technical services, estates management, non housing asset, property and facilities, office facilities, home ownership	CR08 - Supply chain disruption	on Latton Bush	audit 2016/17)	maintenance (last audit 2018/19)  Voids management (last audit 2013/14) or disrepair prevention	Council is being collected, leases and tenancy agreements are up to date and being adhered to
Environment: Environmental Health, licencing, Street Scene and trees, health and safety, environmental management including carbon management and GIS	CR08 - Supply chain disruption	Tree maintenance strategy and action plan progress check (last audit 2019/20)	Waste management (recycling)	Private Sector Housing	The 2023/24 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.
Community resilience: Safer Harlow Partnership/ Community Safety, health and wellbeing, youth and citizenship, safeguarding, Pets' Corner, Sam's Place, Harlow Museum,	CR03 - Community and Business Resilience	Harlow Museum	Playhouse (last audit 2019/20)  Safeguarding (last audit 2018/19)	Events Management (last audit 2017/18) or Sam's Place (last audit 2017/18)  Economic Development strategy (last audit 2018/19)	The 2023/24 Harlow Museum 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 2024/25

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Harlow Playhouse, arts, culture and tourism, economic growth and development (incl visitor economy), community engagement					
Regeneration: Regeneration projects, Council housing delivery, Harlow Innovation Park	CR02 - Infrastructure and Housing CR04 - Lack of adequate Council housing	Town centre projects	Town centre projects	Council house building programme (last audit 2022/23)	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
Planning and Building Control: Planning policy, development management, building control	CR02 - Infrastructure and Housing	✓	Building control	Development management – quality of services provided to residents	No specific audit for 2023/24, instead Internal Audit will review the departmental risk register to gain assurance these have been adequately articulated and are being managed to an acceptable level  The 2024/25 building control audit will assess the current collaboration with the Hertfordshire Building Control partnership
Corporate Services: Communications and media/website, performance management,	Risk of corporate priorities not being met should these service areas fail to deliver.	Covered in the IT audits section	Complaints (last audit 2018/19)	✓	The 2024/25 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

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project support, complaints/FOIs, Customer Services, print unit, ICT, business continuity	And fits in with the efficient Council strategic theme in the Corporate Strategy.				
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.	iTrent implementation (not an audit – oversight instead)	Staff training and development (including mandatory training)	HR - Staff performance management (including appraisal arrangements)	Internal Audit will continue to monitor progress of the iTrent system implementation as new modules are introduced including absence monitoring and training records
Finance: Finance and accountancy, Internal Audit, insurance and risk, Revenues and Benefits	CR01 - Financial resilience	Budgetary control	See KFC audits above	See KFC audits above	The 2023/24 budgetary control audit will ensure there are robust processes to both set the budget and to monitor this closely throughout the year at an operational level
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.