

Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 (to be finalised when the work is scoped)
Corporate Framework					
<p>Governance & Probity</p> <p>The corporate priorities are underpinned by sound leadership, management of resources, and governance</p>	<p>The Council's governance framework underpins everything it does; therefore, robust arrangements are key in managing this risk.</p>	<p>Harlow Trading Services (HTS) Property and Environment Ltd - oversight of operational governance arrangements</p>	<p>HTS – strategic governance audit</p> <p>Conflicts of interest with third parties (HTS, partnerships and shared services)</p>	<p>Members expenses and allowances (last audit 13/14)</p> <p>Equalities and use of impact assessments</p>	<p>Review of effectiveness of governance and oversight arrangements during periods of significant change. In 2017/18 IA (Internal Audit) will maintain a watching brief on the Council's relationship with HTS with an assurance audit in 18/19 as processes embed.</p> <p>Ex officio member of the 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>Fraud action plan</p>	<p>✓</p>	<p>✓</p>	<p>Co-ordinating data matching (NFI), training and awareness, interaction with corporate fraud initiatives including tenancy fraud.</p> <p>Potential for fraud considered in all audits.</p> <p>During 17/18 the fraud action plan supporting the Council's anti-fraud and corruption strategy will be developed and its impact on combatting fraud assessed.</p>
<p>Assurance Framework incl. Risk Management and support to</p>	<p>Risk in achieving corporate priorities as</p>	<p>Year-end assurance reporting</p>	<p>✓</p>	<p>✓</p>	<p>Co-ordination of year end assurance reporting and support to the Audit Committee.</p>

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Audit Committee	these are underpinned by sound leadership, management of resources, and governance.	Roll out of In-Phase			Assistance to Head of Finance in developing and embedding risk management processes as the new InPhase system for performance management, risk management and service planning is rolled out.
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.	General Data Protection Regulation	Data retention and disposal policy (deferred from 16/17)	Freedom of Information and Data Protection	IA will continue its work from 16/17 in helping the Council prepare for the new EU General Data Protection Regulation expected 2018. This includes construction and population of a corporate Information Asset Register and review of data related policy and procedures.
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.	InPhase performance management system HTS KPIs and links to contract payments	Place	Community Wellbeing	Key Performance Indicators (KPIs) considered within operational audits plus advice and oversight as the new InPhase performance management system is rolled out. Each year IA will examine key PIs within a specific service area including any reliance on third party data. In 17/18 the focus will be HTS and links to contract incentives and penalties and payment methods. .

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Value for Money (VfM) - Guiding principle of the Council	VfM helps the Council manage its corporate risk CR01 on financial resilience.	✓	✓	✓	VfM considered within operational audits including procurement. Specific VfM reviews could be undertaken e.g. use of consultants, printing, or cleaning. Previous VfM audits have included energy management and agency staff.
Joint Working, Shared Services, Outsourcing and Partnerships	On corporate risk register: CR06 - Lack of resources and capacity, Council and key partners.	Harlow Trading Services – contract management Community Wellbeing/ discretionary services	✓	✓	To ensure arrangements are working in the best interests of the Council with appropriate governance and monitoring arrangements in place. For 17/18 this will focus on HTS to ensure appropriate contract management processes are in place, as well as Community Wellbeing/discretionary services, both of which are covered elsewhere in the plan.
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.	Advice, guidance and oversight for the following projects: waste contract, cash office and new HR/payroll system	Capital projects programme	✓	Each year examine a sample of capital and smaller projects focusing on the key risks depending where there are in the process e.g. business case, procurement, delivery, return on investment, post project assessment. Ex officio member of the ICT Operational Board
Contingency	Annual provision for responsive work, special investigations	✓	✓	✓	Will also take into account themes/issues coming out of the Annual Governance Statement and completion of 16/17 Plan.

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	and/or key/emerging risk areas				
Themed/cross cutting audits					
Procurement Themed audits - compliance, VfM, fraud, goods and services. End to end processes (need, selection, appointment, contract management & exit strategies)	Risks include non-compliance with legislation, fraud and not achieving value for money.	Procurement and organised crime	Compliance with Contract Standing Orders – tendering process including contracts register	Contract Management – including the new waste arrangements	In December 2016 the Home Office issued its Organised Crime Procurement Pilot report. IA will use the suggested checklist to assess the Council's serious and organised crime risks relating to procurement.
Health & Safety	Risk of compromising the health and safety of individuals and non-compliance with H&S legislation leading to fines or imprisonment.	Covered elsewhere in the plan	HTS safe working practices	Corporate H&S Framework, including policies	H&S for 17/18 is covered elsewhere in the plan – see Place and Council buildings, and Community Wellbeing and discretionary services) In 18/19 IA will ascertain adequacy of assurances provided to Harlow District Council that HTS are following safe practices.
Business Continuity Planning (bcp)	Without adequate bcp the Council could fail to deliver its services in the	Business Continuity Planning - oversight	Business Continuity Planning – assurance audit	IT Disaster Recovery (last audited 16/17)	18/19 will be a formal assurance audit as during 17/18 IA will retain oversight of bcp through the tracker.

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	event of significant incident.				
<p>Key Financial Controls (KFC)</p> <p>Three-year rolling programme of full system and key control audits (unless significant change in process/system or poor audit outcome)</p>	CR01 (Financial resilience)	<p>Creditors (last audit 14/15)</p> <p>Cash & banking (last audit 14/15)</p> <p>Main accounting system/general ledger (last audit 14/15)</p> <p>Capital expenditure & fixed assets (last audit 14/15)</p>	<p>Treasury Management (last audit 15/16)</p> <p>Housing Rents (last audit 15/16)</p> <p>Housing Benefits (last audit 16/17)</p>	<p>Council Tax (last audit 16/17)</p> <p>Business rates (last audit 16/17)</p> <p>Payroll (last audit 16/17)</p> <p>Debtors (last audit 16/17)</p>	<p>Creditors audit will take into account the recent Agresso upgrade. Cash and banking will include review of the PARIS receipting system and focus on cash at the Council's satellite sites including the Playhouse and Latton Bush.</p> <p>Note housing benefits has been brought forward one year to alleviate the number of audits in any particular year within the Revenues and Benefits section.</p>
<p>Income Streams</p> <p><i>Management of resources features in the corporate plan</i></p>	To ensure financial resilience the Council needs to protect and maximise its income streams	Covered under Key Financial Controls audits above	See KFC audits above HTS – progress against the business case	See KFC audits above Green waste Commercial rents (last audit 14/15)	All income related audits will consider the impact of the Customer Service review and strategy on its residents and customers.
<p>IT Audits:</p> <p>IT Governance, IT Regulation, Security/Privacy, Business Systems,</p>	Risks around data and asset security and loss of service. Opportunity for	Cyber security	<p>IT Asset Management</p> <p>Provision of IT services to HTS</p>	<p>Mobile working</p> <p>Software licencing</p>	A specialist IT Auditor could be brought in for more technical audits as required. 17/18 will be a non-technical audit to assess the adequacy of the Council's

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DRP/BCP, Network, Emerging Technologies e.g. mobile devices, IT Applications and Projects	IT to be an enabler for delivering the Council's priorities.				<p>framework in preventing cyber-crime. The outcomes of which may help shape future IT related audits. In addition, IA will assess the impact to the Council (financial and non-financial) of IT providing services to HTS.</p> <p>Ex officio member of the ICT Operational Board.</p>
Operational/service audits - Audits post 17/18 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	Tenancy fraud and enforcement Responsive repairs to ensure the HTS is adequately managing these on behalf of the Council. Home ownership & leaseholders service charges (carried forward from 16/17)	Access to housing (combining homelessness and allocations) H&S – fire risk assessments Voids (last audit 14/15) and planned maintenance (last audit 16/17).	Major works (last audit 16/17). H&S – legionella Tenancy agreements Garages (last audit 13/14)	In 17/18 IA will provide support to new Housing Fraud Officer post. IA will examine the process for setting and recovering leaseholder service charges as well as ensuring responsive repairs targets are being met by HTS.

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<p>Community Wellbeing: Community Safety Community, Leisure and Culture Customer & Media Services Youth & Citizenship</p>	<p>CR05 - Inability to fulfil Community Leadership role</p> <p>CR07 - Ability to support children and family aspirations</p>	<p>Sam's Place Customer service strategy/action plan</p> <p>Discretionary services – Parndon Wood Nature Reserve and Town Park</p> <p>Safeguarding (deferred from 16/17)</p>	<p>Anti-Social Behaviour (deferred from 16/17)</p> <p>Customer Services Leah Manning Centre (if it becomes self-funding)</p>	<p>Community Safety (last audit 14/15)</p> <p>Playhouse (as new partnership arrangements should be in place)</p> <p>Harlow Museum including Science Alive</p>	<p>Financial and budgetary controls within Sam's Place will be assessed early in 17/18 before it goes out to tender.</p> <p>Internal Audit will provide oversight and challenge in the delivery of the customer service action plan.</p> <p>Discretionary services will look at in detail key risk areas for a sample of services including partnership and funding arrangements and more operational aspects such as H&S.</p> <p>The 17/18 safeguarding review will ensure for children and vulnerable adults the Council has adequate assurances including training in place.</p> <p>Anti-Social Behaviour in 18/19 will be a corporate review to ensure a consistent approach across the Council include housing.</p>
<p>Regeneration and Enterprise Zone</p>	<p>CR02 - The Harlow Offer</p> <p>CR06 - Lack of Resources and Capacity, Council and key partners</p>	<p>Priority estates</p>	<p>Town Centre regeneration</p>	<p>Enterprise Zone (last audit 16/17)</p>	<p>Each year IA will provide assurances on at least one aspect of regeneration and growth (including the Enterprise Zone) due to the monetary values involved and long lead in times. In 17/18 delivery of the Council's Priority Estate schemes.</p>

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Place: Properties, facilities & projects Properties & estates Operations, energy & emergency planning Planning & Building Control Environmental Health Licensing Street Scene	CR06 - Lack of Resources and Capacity, Council and key partners	Council building repairs and maintenance	Asset management strategy (including acquisitions and disposals) Parks and landscapes and Streetscene (following creation of the new delivery model) Waste and recycling as replacement for current Veolia contract should be in place	Commercial property – rent reviews Planning and Building Control Development Management Energy management (last audit 14/15) Disabled Facilities Grants (last audit 14/15)	17/18 assess adequacy of the transition to HTS maintenance of Council properties including statutory H&S testing requirements such as gas safety, fire risk assessments, legionella and lifts.
Governance: Corporate & Governance Support Legal Services Electoral Services Human Resources Procurement & Relationship (covered)	Risk of corporate priorities not being met should these service areas fail to deliver.	Mostly covered elsewhere in the plan HR – Absence management	HR - Staff performance management (including appraisal arrangements)	HR – starters, movers and leavers.	HR absence management will include arrangements to manage sickness absence.

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elsewhere in the plan) Policy & Performance (covered under performance management)					
Finance: Revenues & Benefits (covered under KFC audits) ICT (covered elsewhere in the plan) Accountancy (see also KFC audits) Insurance	CR01 (Financial resilience)	Agresso upgrade – budget module	Insurance (last audit 13/14)	Finance – Budgetary control/financial management (last audit 14/15)	IA will maintain a watching brief as the Agresso upgrade continues with the new budget module in 17/18. 18/19 insurance audit will also consider the arrangements the Council has in providing insurance services to HTS. The 18/19 audit on budgetary control/financial management will take into account
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 previously given. Includes maintaining the recommendation tracker which is reported to each Audit Committee.