

Audit Area and Context	Corporate Risks	2022/23	2023/24	2024/25	Outline/Scope of work for 22/23 (to be finalised when the work is scoped)
Corporate Framework					
Governance and Probity	The Council's governance framework underpins everything it does; therefore, robust arrangements are key in managing this risk	Governance – Qualis Group (Qualis Commercial) Declarations of Interest – staff (not an audit)	Governance – Qualis Group (Qualis Living) Harlow and Gilston Garden Town (last audit 2019/20)	Governance – Qualis Group (Qualis Management) (last audit 2021/22) Declarations of Interest (members)	Theme here is to review effectiveness of governance and oversight arrangements. In 2022/23 continue with Qualis governance audits being the Council's most significant partnership, focusing on Qualis Commercial (the development arm of the Qualis Group) Working with the Service Director Corporate Services Internal Audit will ensure there is a robust process to ensure any declaration of interests for staff are both captured and acted upon Member of the officer Corporate Governance Group
Fraud, including proactive fraud work Any loss through fraud is a drain on resources which, in turn, reduces the amounts available for service delivery	Financial resilience features on the corporate risk register	✓	✓	✓	Co-ordinating data matching (National Fraud Initiative), training and awareness, interaction with corporate fraud initiatives, oversight of the delivery of the Council's anti-fraud and corruption strategy and the Corporate Fraud Team. Potential for fraud considered in all audits. A tick signifies that Internal Audit work will take place but it is not formally defined

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Assurance Framework including Risk Management and support to Audit Committee	Risk in achieving corporate priorities	✓	✓	✓	Co-ordination of year-end assurance reporting, including the Annual Governance Statement. Member of the Corporate Governance Group. Assistance to the Risk Management Group who continue to develop and embed 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	Data/information features on the corporate risk register 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 Groups (IGG) and the Council's Data Protection Officer (DPO)	Data sharing with third parties (last audit 2015/16)	Data retention and disposals (last audit 2019/20)	Continue to assist the Council's Data Protection Officer (DPO) and officer Strategic and Information Owners Assets Groups by providing assurance in targeted areas.
Performance Management Data integrity and quality (collection, collation, analysis and validation). Use of	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

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performance targets.					underperformance and what is being done to address it.
<p>Value for Money (VfM)</p> <p>Guiding principle of the Council.</p>	<p>VfM helps the Council manage its corporate risk on financial resilience</p>	<p>Scheme of Delegation (not an audit)</p> <p>Use of data analytics (not an audit)</p>	<p>Use of consultants</p>	<p>Staff expenses and staff timesheets</p>	<p>Not an audit in itself, but IA will continue to assist in the Council's review of its scheme of delegation and incorporate a review of delegations within individual audits. In addition, VfM is considered within operational audits in terms of 3Es (economy, efficiency and effectiveness) and bench marking.</p> <p>In 2022/23 Internal Audit will use data analytics to undertake short sharp focussed projects starting with procurement and payments to build up expertise in the use of data analytics.</p>
<p>Joint Working, Shared Services, outsourcing, trading companies and Partnerships</p>	<p>Alternative working arrangements such as joint ventures, shared services, outsourcing and subsidiary companies are mechanisms for helping deliver the Council's corporate plan</p>	<p>Qualis Commercial</p>	<p>Qualis Living Gilston and Harlow Garden Town (last audit 2019/20)</p>	<p>Qualis Management (last audit 2021/22)</p>	<p>Theme here is to ensure joint arrangements are working in the best interests for the Council with appropriate governance/monitoring arrangements in place. In 2022/23 Internal Audit will review the delegations and approval processes regarding Qualis Commercial, as part of the other Qualis Commercial audit detailed in this plan.</p>

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<p>Projects</p> <p>Business case, project methodology, governance arrangements, contract management and viability</p>	<p>Poor project management increases risk of projects not being delivered on time, to budget or not meeting the needs of the Council</p>	<p>New systems oversight - housing and planning</p> <p>Council housebuilding programme – full audit</p>	<p>North Weald Airfield master plan</p>	<p>✓</p>	<p>Time is set aside each year for Internal Audit to attend appropriate project meetings, as well as providing ad hoc advice and support. For 2022/23 this will include continued oversight of the new housing system and planning system projects ensuring there is adequate oversight of project progress, budgets, capacity and prioritisation with other projects.</p> <p>The Council house building programme builds on the initial review in 2021/22 with this more comprehensive audit in 2022/23 as the programme of work progresses.</p>
<p>Contingency</p>	<p>Annual provision for responsive work, special investigations or key/emerging risk areas.</p>	<p>✓</p>	<p>✓</p>	<p>✓</p>	<p>Will also take into account themes/issues coming out of the Annual Governance Statement.</p>
<p>Themed/cross cutting audits</p>					
<p>Income Streams</p> <p>To ensure financial resilience the Council needs to protect and maximise its income streams</p>	<p>Finance resilience features on the corporate risk register</p>	<p>Commercial rents and leases (last audit 2018/19)</p>	<p>Parking (last audit 2018/19)</p>	<p>Waste contract (last audit 2019/20 on recycling element)</p>	<p>Each year a portion of Internal Audit work will focus on ensuring key income streams for the Council are maintained and adequately controlled. The 2022/23 commercial rents and leases audit is described in more detail later in this plan</p>

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<p>Procurement</p> <p>Themed audits - compliance, vfm, fraud, goods and services. End to end processes (need, selection, appointment, contract management and exit strategies)</p>	<p>Risks include non-compliance with legislation, fraud, not achieving value for money, poor service delivery.</p>	<p>Adherence to Procurement Rules and Financial Regulations (not an audit but use of data analytics instead)</p>	<p>Contract management, including exit strategies</p>	<p>Tender and letting processes, including use of frameworks</p>	<p>Annually focus on an aspect of procurement which could range from need, selection, appointment, contract management and exit strategies. Linked with the vfm theme above data analytics will be used in 2022/23 to ensure compliance with Procurement Rules and Financial Regulations.</p> <p>In 2023/24 Internal Audit will examine a sample of medium to small contracts to ensure there are adequate contract management processes in place, including exit strategies should the need to do so arise.</p>
<p>Health & Safety (H&S)</p>	<p>Risk of compromising the health and safety of individuals and noncompliance with H&S legislation leading to fines or imprisonment</p>	<p>H&S assurance mapping (not an audit)</p>	<p>Housing – H&S statutory compliance</p>	<p>Corporate H&S (last audit 2018/19)</p>	<p>Working with the Strategic Safety Group, of which Internal Audit (IA) is a member, IA will map out the H&S framework at the Council to identify where there are gaps in assurance provision so the group can develop a plan to address these.</p> <p>In 2023/24 provide assurance that the Council continues to make making adequate preparations to ensure it meets its H&S responsibilities as set out in the government’s November 2020 white paper entitled ‘The Charter for Social Housing Residents’. The audit will also consider the Building Safety Bill</p>

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					which is currently with the House of Lords.
Business Continuity Planning (BCP)	Business continuity is on the corporate risk register	Business Continuity (last audit 2019/20) – watching brief	Emergency Planning	IT Disaster Recovery (last audit 2020/21)	During 2022/23 Internal Audit will keep a watching brief over business continuity as the Council reinvestigates its approach to it during the year
Key Financial Controls (KFC) Rolling programme of full system and key financial control audits (unless significant change in process/system or poor audit outcome)	Finance resilience features on the corporate risk register	Debtors (last audit 2018/19) General Ledger (last audit 2017/18) Cash and Banking (last audit 2016/17)	Council Tax and Business Rates (last audit 2018/19) Fixed assets (last audit 2019/20) Housing rents and arrears (last audit 2019/20)	Payroll (last audited 2020/21) Accounts payable (last audit 2020/21)	Rolling programme of key financial control (KFC) audits, therefore, some audits do not feature in this 3-year plan being treasury management and housing benefits as they were audited in 2021/22. The debtors audit takes into account the new debtors system (ASH) implemented during 2021/22 and include billing, collection and write offs
IT Audits: IT Governance, IT Regulation, Security/Privacy, Business Systems, Disaster Recovery plan (DRP)/BCP, Network, Emerging Technologies	Cyber security features on the corporate risk register Opportunity for IT to be an enabler for delivering the Council's priorities.	Cyber security (last audit 2017/18) – remote working	ITIL adherence	IT Strategy	A specialist IT Auditor will be brought in as required for the more technical audits. In 2022/23 Internal Audit will assess the Council's cyber security framework especially for remote working. ITIL is a framework for managing IT as a service. The 2023/24 ITIL adherence audit will assess the Council's current status regarding capacity management and availability management.

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e.g. mobile devices, IT Applications and Projects					
Operational/service audits - Audits post 2022/23 may change depending on the Council's risk profile					
<p>Economic and Partnerships includes</p> <ul style="list-style-type: none"> • Digital Gateway • Town Regeneration • Enterprise Zone Schemes • Sustainable Transport projects • Climate Emergency projects 	<p>Economic development and climate emergency feature on the corporate risk register</p>	<p>Climate emergency action plan</p>	<p>Harlow and Gilston Garden Town</p>	<p>Town centre regeneration</p>	<p>In 2022/23 focus on the actions being taken by the Council to address its climate emergency priority</p>
<p>Contracts and Technical Services</p> <ul style="list-style-type: none"> • Commercial • Technical • Contracts • Procurement (covered earlier) • Public Safety Services 	<p>These services help deliver the Council's three priorities: stronger council, stronger communities and stronger place</p>	<p>Adherence to Procurement Rules (same audit as described under the Procurement theme above)</p>	<p>Parking (last audit 2018/19)</p> <p>Tree strategy (and links with grounds maintenance)</p>	<p>Waste contract (last audit 2019/20 on recycling element)</p> <p>Other audits to be determined and could include:</p> <p>Grounds maintenance</p>	<p>The 2023/24 tree strategy audit will ensure there is a joined-up approach in the way the Council monitors and maintains its trees.</p> <p>The 2024/25 waste contract will assess future arrangements as November 2024 is the end of the first ten years of the contract</p>

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<ul style="list-style-type: none"> • Community Resilience • Asset Management/ Estates • Private Sector Housing • Licencing 				(last audited 15/16) Fleet operations Licencing (last audit 15/16) Environmental crime - enforcement (last audit 16/17)	
Planning <ul style="list-style-type: none"> • Planning Policy • Development Management • Local Plan implementation • Building Control 	Local Plan and Delays in Issuing Planning permissions both feature on the corporate risk register	Delivery of the Local Plan	Building Control	Development Management, including processing times and pre-paid planning applications	IA will assess in 2022/23 the processes in place to deliver the Local Plan (assuming its adoption), in particular the effectiveness of Planning Performance Agreements (PPAs) and consider whether there is a joined-up process between planning and relevant corporate priorities such as Economic Development or climate change strategy
Community and Wellbeing <ul style="list-style-type: none"> • Homelessness • Rehousing • Community, Culture and Wellbeing • Heritage and Venues • Safeguarding 	These services help deliver the Council's stronger communities priority	Community grants	Temporary accommodation (last audit 2015/16)	Museum	Working with the Corporate Fraud team, Internal Audit will examine in 2022/23 the community grant process to ensure legitimate community groups are using their grants for the purposes it was awarded.

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<ul style="list-style-type: none"> Housing and Community Strategy 					
<p>HRA (Housing Revenue Account)</p> <ul style="list-style-type: none"> Council House Development Home Ownership Property and Operational Assets Rent income operational assets HRA land and estates Neighbourhood Services Caretaking HRA Account Older People's Services 	<p>These services support the Council's stronger place priority</p> <p>Housing capital until recently featured on the corporate risk register</p>	<p>Commercial rents and leases (last audit 2018/19)</p>	<p>Housing voids (last audit 2016/17)</p> <p>HRA Strategy</p>	<p>Planned maintenance and major repairs (last audit 2017/18)</p> <p>Service charges – tenants and leaseholders</p> <p>Older People's services</p>	<p>The 2022/23 commercial rent and leases audit will ensure the Council is collecting the rent due to them and that lease agreements are being adhered.</p> <p>The 2023//24 voids audit will ensure there is a joined-up process across the Council and with Qualis to ensure void turnaround times are minimised where possible. The HRA Strategy audit in the same year is a high level review of its strategic delivery rather than transitional checking.</p>
<p>Customer Services</p> <ul style="list-style-type: none"> Revenues and Benefits (covered under key financial controls) 	<p>Welfare reform and financial resilience both feature on the corporate risk register</p>	<p>Covid-19 business grants</p> <p>Debtors (same audit as detailed earlier under key financial controls)</p>	<p>Council Tax and Business Rates (same audit as detailed earlier under key financial controls)</p> <p>Waltham Abbey Community Hub</p>	<p>Social Media</p>	<p>During 2022/23 both Internal Audit and Corporate Fraud will continue to actively support the Council's response in distributing central government's Covid-19 business grants and other initiatives should the need arise</p>

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<ul style="list-style-type: none"> • Customer Services • Community data and insights • External communication 					
<p>Corporate Services</p> <ul style="list-style-type: none"> • Business Support • Accountancy • Legal (shared service) • People Team (HR) • Internal communication • Contingency Planning • Council Safety Officer • Electoral Services • Democratic Services 	<p>These services support the Council's stronger council priority</p>	<p>See H&S assurance mapping above (under H&S)</p>	<p>Budgetary control and financial management (last audit 2015/16)</p>	<p>Staff performance management (including absence management)</p>	<p>Many of the financial, business support and H&S aspects are covered elsewhere in the plan. The focus of the 2022/23 budgetary control and financial management audit is the adequacy and timeliness of information available and its use and understanding by Officers and members in ensuring financial resilience. The audit of insurance in the same year will ensure new arrangements being put in place 2021/22 are working as intended.</p>
<p>Strategy, Delivery & Performance</p>	<p>These services help the Council achieve its three priorities: stronger council,</p>	<p>✓</p>	<p>✓</p>	<p>✓</p>	<p>Internal Audit work in these areas is captured earlier in this plan. The Chief Internal Auditor meets regularly with the Strategy, Delivery and Performance Director to discuss</p>

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<ul style="list-style-type: none"> • Corporate Strategy & Policy • Programme & Project Delivery • Corporate Performance & Reporting • ICT - note: IT audits covered elsewhere in the Plan 	stronger communities and stronger place				up and coming issues and attends the PMO (Project Management Office) portfolio governance group meetings and provides advise and good practice from elsewhere.
<p>Follow Up Audits</p> <p>Review of progress against recommendations on the tracker.</p>	Tracker process ensures risks identified in audits have been managed to an acceptable level.	✓	✓	✓	Includes specific follow up audits especially where Limited assurance previously given. Includes maintenance of the recommendation tracker.