

Appendix B

Risk based assurance map for Epping Forest District Council

Ref	Corporate risk	Risk profile as at March 2022	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
1	Local Plan	B1 (red)	Dedicated project team	Council oversight Reporting to Local Plan Cabinet Committee Scrutiny Function undertaken by Stronger Place Select Committee	Internal Audit: 2015/16 Local Plan audit (substantial assurance), 2017/18 Local Plan Staff Resources audit (substantial assurance) and 2018/19 Planning Applications audit (substantial assurance). Planning Inspectorate examination.
2	Increase in demand for financial and housing assistance	C2 (amber)	Customer signposting and development of a hub approach to service delivery  Dedicated service resources including private sector lettings and Domestic Abuse Navigator	Portfolio Holder and Cabinet oversight	Internal Audit: 2021/22 Housing Benefits audit (substantial assurance)
3	Finance Resilience	C1 (amber)	Budget setting, efficiency savings and financial monitoring processes which feed into the Medium Term Financial Strategy  Qualis - Council's interests directly overseen	Oversight by Cabinet via the Stronger Council Select Committee	External Audit issued an unqualified opinion on the 2019/20 financial statements and an unqualified opinion on the Council's arrangements for securing economy, efficiency and effectiveness

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			and managed by Section 151 Officer with tailored support from specialist professional advisors		<p>in its use of resources for 2019/20. A similar outcome is expected for the 2020/21 accounts.</p> <p>Internal Audit: number of key financial control and income related audits including 2021/22 Payroll (substantial assurance) and 2020/21 Accounts Payable (moderate assurance).</p> <p>Qualis Group Governance audit 2020/21 (substantial assurance)</p>
4	Economic Development	C2 (amber)	Economic Development Team who are delivering the Economic Development implementation plan	<p>Revised Economic Strategy and associated report approved by Cabinet, and priority projects for Covid Economic Recovery agreed.</p> <p>Delivery overseen by the Asset Management and Economic Development Cabinet Committee</p>	<p>Internal Audit: 2018/19 Economic Development audit (substantial assurance).</p> <p>Internal Audit has provided assurances on the payment of Covid-19 business grants, some of which were administered by the Economic Development Team.</p>
5	Data/Information	C2 (amber)	Suite of data protection and retention policies and procedures.	Named Data Protection Officer (DPO) and Senior Information Risk Officer (SIRO)	Internal Audit monitors implementation of the IGG and IAOG action plans. Also assists in providing advice and assurances to

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			Supplemented with mandatory training and a staff awareness programme.	A corporate Information Governance Group (IGG) which reports into the Corporate Governance Group. The operational Information Assets Owners Group reports into IGG.	the groups where required (for example ensuring Register of Processing Activities are up to date and data retention periods are fit for purpose)  GDPR compliance is considered within each audit and outcomes fed back to the DPO and IGG.  Internal audit 2018/19 Data Retention and Disposals (limited assurance)
6	Business Continuity (BC)	C2 (amber)	Dedicated Officer – Contingency Planning and Corporate Safety Officer  Consultant was used to develop the Council’s approach to BC. Corporate and service level BC plans largely in place. These will be reviewed and updated during 2022/23.	Oversight through the Officer Risk Management Group and Corporate Governance Group.  BC desk top exercise completed February 2020. Covid-19 has proven that the Council’s BC plans work in practice.	Internal Audit: 2018/19 Business Continuity audit (no assurance) and since then oversight to ensure recommendation implementation.  2020/21 IT Disaster Recovery audit (limited assurance)
7	Cyber security	C2 (amber)	Cyber security controls in place including system controls, data backups, firewalls, virus checkers and penetration testing. Also, IT monitoring and	IT Security Officer  Senior Information Risk Officer	Internal Audit: 2017/18 Cyber Security audit (substantial assurance). Audit to be repeated in 2022/23.

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			installing system updates and patches.		See above for IT Disaster Recovery audit  2021/22 of Major Incident Management Strategy currently in progress
8	Delays in issuing Planning Permission	C2 (amber)	Regular meetings held with key stakeholders including Natural England	Interim Air Pollution Mitigation Strategy has been agreed with Natural England and approved by full Council on 8 February 2021, opening the potential release of 260 planning permissions.	Links with Planning Inspectorate examination of the Local Plan
9	Climate emergency	B2 (red)	A Climate Change and a Sustainable Transport Officer are in post.  The draft Climate Change Action Plan went for public consultation and finished on 26 November 2021	Continued development of the action plan based on comments and feedback from the consultation. A report of the findings will go to Overview and Scrutiny at the end of March 2022 following this a revised plan will go to Cabinet in April.	Watching brief by Internal Audit since this new risk was introduced January 2020. Climate emergency action plan audit planned for 2022/23