

Appendix B

Risk based assurance map for Epping Forest District Council

Ref	Corporate risk	Risk profile as at March 2023	1st line of assurance – delivering the risk and control environment	2nd line of assurance – oversight and assurance functions	3rd line of assurance – independent assurance and advice
HRA001	Increase in demand for housing	16 (red)	Dedicated service resources including private sector lettings.	Portfolio Holder and Cabinet oversight Monthly tracking for early identification of spikes in demand	Homelessness added to the 2023/24 Internal Audit (IA) plan. 2019/20 rent arrears audit (moderate assurance). 2021/22 Council house building programme audit (substantial assurance)
ECODEV001	Economic Development	4 (green)	Economic Development Team who are delivering the Economic Development implementation plan and recovery of local high streets plan.	Revised Economic Strategy and associated report approved by Cabinet, and priority projects for Covid Economic Recovery agreed. Delivery overseen by the Asset Management and Economic Development Cabinet Committee.	Internal Audit: 2018/19 Economic Development audit (substantial assurance). Internal Audit provided assurances on the payment of Covid-19 business grants, some of which were administered by the Economic Development Team. IA work planned around the UK Shared Prosperity Fund.
CORSER001	Risk of Data/information Breach	12 (amber)	Suite of data protection and retention policies and procedures. Supplemented with mandatory training and	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

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			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.	assurances to the groups where required (for example ensuring Register of Processing Activities are up to date and data retention periods are fit for purpose)
CORSERV002	Lack of and/or inadequate Business Continuity (BC) Plans	16 (red)	<p>Dedicated Officer – Contingency Planning and Corporate Safety Officer.</p> <p>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 2023/24.</p>	<p>Oversight through the Officer Risk Management Group and Corporate Governance Group.</p> <p>BC desk top exercise completed February 2020. To be repeated when plan refreshed. Covid-19 has proven that the Council's BC plans work in practice.</p>	<p>Internal Audit: 2018/19 Business Continuity audit (no assurance) and since then oversight to ensure recommendations implementation.</p> <p>2020/21 IT Disaster Recovery audit (limited assurance)</p>
ICT001	Risk of cyber security incident	16 (red)	Cyber security controls in place including system controls, data backups, firewalls, virus checkers and penetration testing. Also, IT monitoring and installing system updates and patches.	IT Security Officer Senior Information Risk Officer	<p>Internal Audit: 2020/21 Cyber Security audit (limited assurance). Audit to be repeated in 2023/24.</p> <p>See above for IT Disaster Recovery audit.</p> <p>2021/22 Major Incident Management Strategy</p>

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					audit (moderate assurance)
SUS001	Failure to achieve carbon emission targets.	25 (red)	<p>Dedicated Climate Change and a Sustainable Transport Officers.</p> <p>Delivery of the Climate Change Action Plan by services.</p>	<p>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.</p> <p>Climate Change Action Plan was submitted and approved by Cabinet in April 2022. Who oversee delivery of this.</p>	Watching brief by Internal Audit since this risk was introduced January 2020. Climate emergency action plan audit planned.
CONT001	Failure of Contractor/Service - waste	16 (red)	<p>Contract management.</p> <p>Communication with residents and Members</p> <p>New waste contract being procured</p>	Waste Management Portfolio Holder Advisory Group agreed by Cabinet to look at current issues and service improvements.	Recycling Management and Income audit 2019/20 (substantial assurance)
COMP001	Failure of compliance with statutory housing regulations	12 (amber)	Documented compliance checks maintained for each of the 'big six' (gas, electrical, fire, asbestos, legionella,	The interim Strategic Director has been designated Responsible Person for the HSE (Health and Safety Executive)	Gas Safety audit 2020/21 (substantial assurance). Asbestos Management 2019/20 (moderate assurance)

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			<p>lifting operations and lifting equipment regulations)</p> <p>Individual action plans track the progress against recommendations.</p> <p>There are regular management meetings on compliance for gas, FRA (fire risk assessments), electric and water using a dashboard approach.</p> <p>Stock condition surveys</p>	<p>The Director of Housing and Property has been appointed as Responsible Person for RSH (Regulator of Social Housing) Consumer Regulations</p>	<p>Housing – H&S statutory compliance audit planned for 2023/24</p>
FIN001	Failure to maintain a Balanced Budget and Sustainable Medium-Term Financial Plan (MTFP)	10 (amber)	The active monitoring and reporting on internal and external factors affecting the MTFP, including the 2024/25 Budget through the established Financial Planning Framework	Regular communication of financial position and future prospects to Members (through the Cabinet and Scrutiny process) and senior management, via SLT (Senior Leadership Team) route.	<p>External Audit annual opinion on the Council’s financial statements and arrangements for securing economy, efficiency, and effectiveness in its use of resources.</p> <p>Budgetary control added to the 2023/24 IA Plan</p>
FIN002	Failure to ensure continued financial viability of Qualis.	15 (red)	Contract management processes	Quarterly monitoring and reporting on progress	2021/22 Qualis Group Governance audit (substantial assurance)

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			<p>Service Level Agreements</p> <p>Service delivery performance monitoring</p>	<p>against Qualis Business Plan</p> <p>Quarterly reporting on Council budget position (including Qualis loan margins and other transactions) through Cabinet and Scrutiny process.</p> <p>Enhanced reporting (with effect from 2023/24 in compliance with December 2021 codes) through Audit and Governance Committee re Capital and Treasury Management strategies (especially on Qualis-related Service and Commercial Investments).</p>	<p>2022/23 Qualis Management – Key performance Indicators and Payment Mechanisms audit currently in progress</p>
FIN003	Failure to maintain and improve Value for Money (VFM).	12 (amber)	Redesign of service delivery arrangements in a range of areas (including the transfer of some services to Qualis),	<p>Quarterly performance monitoring and reporting through established Cabinet and Scrutiny progress.</p> <p>Ad hoc scrutiny of Qualis service-delivery performance.</p>	External Audit annual opinion on the Council's financial statements and arrangements for securing economy, efficiency, and effectiveness in its use of resources.

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					VFM is considered within operational audits in terms of 3Es (economy, efficiency and effectiveness) and bench marking.
FIN004	Failure to maintain adequate professional capacity in the Finance functions.	6 (amber)	Service development features (including professional capacity) embedded in established Corporate Finance Team Service Plan.	Oversight by the Council's S151 Officer	Internal Audit undertake a number of key financial control and income related audits to ensure processes and internal controls are working as expected. Including 2022/23 sundry debtors (reasonable assurance), and 2020/21 Accounts Payable (moderate assurance).