

Appendix B

Risk based assurance map for Epping Forest District Council

Ref	Corporate risk	Risk profile as at March 2024	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 from homeless could increase financial need	12 (amber)	<p>Senior officers authorise all placements.</p> <p>Entered into a block booking arrangement with a local provider at a reduced cost.</p> <p>Building our own stock.</p> <p>New provision other social housing providers.</p> <p>Taskforce of key staff in place to improve collection rates of charges</p>	<p>Portfolio Holder and Cabinet oversight</p> <p>Monthly tracking for early identification of spikes in demand</p>	2023/24 homelessness audit in progress
HRA002	House building programme	12 (amber)	<p>Programme-wide risk management schedule is in place.</p> <p>Project management of all schemes</p> <p>Reviews of contractor performance</p> <p>Use of feasibility studies</p>	Portfolio Holder and Cabinet oversight	2021/22 and 2022/23 Council house building programme audits (both substantial assurance)

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ECODEV001	Economic Development	4 (green)	<p>Economic Development and Community and Wellbeing are delivering the Economic Development priorities.</p> <p>Designated project leads</p>	<p>Economic Strategy and associated report approved by Cabinet.</p> <p>Designated Lead Officer for reporting back to Government</p>	<p>Internal Audit: 2018/19 Economic Development audit (substantial assurance).</p> <p>Internal Audit provided assurances on the payment of Covid-19 business grants, some of which were administered by the Economic Development Team.</p>
CORSER001	Risk of Data/information Breach	12 (amber)	<p>Suite of data protection and retention policies and procedures.</p> <p>Supplemented with mandatory training and a staff awareness programme.</p>	<p>Named Data Protection Officer (DPO) and Senior Information Risk Officer (SIRO).</p> <p>A corporate Information Governance Group (IGG) which reports into the Corporate Governance Group. The operational Information Assets Owners Group (IAOG) reports into IGG.</p>	<p>Internal Audit monitors implementation of the IGG and IAOG action plans by sitting on these groups. Internal Audit also assists in providing advice and assurances to both groups where required (for example ensuring Register of Processing Activities are up to date and data retention periods are fit for purpose)</p>
CORSERV002	Lack of and/or inadequate Business Continuity (BC) Plans	12 (amber)	<p>Dedicated Officer – Contingency Planning and Corporate Safety Officer.</p>	<p>Oversight through the Corporate Governance Group.</p> <p>Learning points from the BC desk top exercise</p>	<p>Internal Audit: 2018/19 Business Continuity audit (no assurance) and since then oversight to ensure</p>

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			<p>Consultant was initially used to develop the Council's approach to BC. Corporate and service level BC plans largely in place. These were reviewed and updated during 2023/24.</p>	<p>completed December 2023 by the Wider Leadership Team.</p>	<p>recommendations implementation.</p> <p>2020/21 IT Disaster Recovery audit (limited assurance) and 2023/24 Cyber Security audit (substantial assurance)</p> <p>Internal Audit were part of the December 2023 BC desk top exercise.</p>
ICT001	Risk of cyber security incident	16 (red)	<p>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.</p>	<p>IT Security Officer Senior Information Risk Officer</p>	<p>2020/21 and 2022/23 Cyber Security audits (both limited assurance)</p> <p>See above for IT Disaster Recovery audit.</p> <p>2021/22 Major Incident Management Strategy audit (moderate assurance)</p>
SUS001	Climate Change	12 (amber)	<p>Dedicated Climate Change and a Sustainable Transport Officers.</p> <p>Delivery of the Climate Change Action Plan by services.</p>	<p>Climate Change Steering Group</p> <p>Climate Change Action Plan was submitted and approved by Cabinet in April 2022; who oversee delivery of this.</p>	<p>Watching brief by Internal Audit since this risk was introduced January 2020.</p> <p>Climate Emergency Action Plan audit planned for 2024/25.</p>

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CONT001	Future waste service delivery	10 (amber)	External project manager Delivery of the three work streams: waste service delivery, mobilise waste vehicle facility at North Weald Airfield and procure a vehicle fleet.	Cabinet oversight Waste Management Partnership Board	Recycling Management and Income audit 2019/20 (substantial assurance) Waste Delivery audit planned for 2025/26 following formation of the the Council's wholly owned company, due to go live in November 2024.
COMP001	Failure of compliance with statutory housing regulations	10 (amber)	Documented compliance checks maintained for each of the 'big six' (gas, electrical, fire, asbestos, legionella, lifting operations and lifting equipment regulations). Monitored via a specialist IT dashboard. Stock condition surveys Comprehensive suite of policies	The Chief Operating Officer is the agreed lead on Health and Safety for Housing (as required by the Regulator). The Director for Housing & Property is lead for Consumer Standards (as required by the Regulator). Weekly oversight of compliance by the Executive Leadership Team.	Gas Safety audit 2020/21 (substantial assurance). Asbestos Management 2019/20 (moderate assurance) 2023/24 Housing H&S statutory compliance audit in progress
FIN001	Failure to maintain a Balanced Budget and Sustainable Medium-Term	10 (amber)	The active monitoring and reporting on internal and external factors affecting the MTFP (Medium Term	Regular communication of financial position and future prospects to Members (through the Cabinet and Scrutiny	External Audit annual opinion on the Council's financial statements and arrangements for securing economy,

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	Financial Plan (MTFP)		Financial Plan), including the 2024/25 Budget through the established Financial Planning Framework	process) and senior management, via SLT (Senior Leadership Team) route.	efficiency, and effectiveness in its use of resources (currently stalled due to national issues). Budgetary Control audit added to the 2024/25 Internal Audit Plan
FIN002	Failure to ensure continued financial viability of Qualis.	12 (amber)	<p>Contract management processes</p> <p>Service Level Agreements</p> <p>Service delivery performance monitoring</p> <p>Monitoring and reporting on monthly Cash Flow Statement from Qualis</p>	<p>Quarterly monitoring and reporting on progress 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</p>	<p>2021/22 Qualis Group Governance audit (substantial assurance)</p> <p>2022/23 Qualis Management – Key Performance Indicators and Payment Mechanisms audit (limited assurance)</p> <p>Qualis Commercial audit planned for 2024/25</p>

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				Commercial Investments).	
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>	<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>VFM is considered within operational audits in terms of 3Es (economy, efficiency and effectiveness) and bench marking.</p>
PEOPLE001	Future proofing the workforce	12 (amber)	<p>People Strategy 2024/27 in place</p> <p>A dedicated L&D (Learning and Development) budget and team</p> <p>Apprentice Scheme</p> <p>Hybrid/flexible way of working</p> <p>Leadership development programmes and career pathways</p>	Oversight by Executive Leadership Team	An audit around the People Strategy is planned for 2024/25

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			Partnership working/shared services other authorities and public services which offers potential career, specialist and personal development.		
PLA004	Quality of Major Planning Application Decisions	15 (red)	Trained Officers Planning policies Case management	Management monitoring of quality of appeal decisions	An Internal Audit progress check against the Development Management Committee Review, undertaken by the Planning Advisory Service, is planned for 2024/25