

Risk based assurance map for Epping Forest District Council

Ref	Corporate risk	Risk profile as at Sept18	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	A1 (red)	Dedicated project team	Council oversight Reporting to Local Plan Cabinet Committee	Internal Audit: 2015/16 Local Plan audit (substantial assurance) and 2017/18 Local Plan Staff Resources audit (substantial assurance)
2	Strategic Sites	A1 (red)	Named project managers	Work on strategic sites is co-ordinated through regular progress reporting to the Asset Management and Economic Development Cabinet Committee	Internal Audit: 2018/19 St John's Road audit (limited assurance), 2016/17 Langston Road Development audit (substantial assurance) and 2015/16 Langston Road Development audit (substantial assurance)
3	Welfare Reform	A2 (red)	Delivery of the migration action plan	Oversight through the Joint Benefits and Housing working group	Internal Audit: 2017/18 Housing Benefits audit (substantial assurance)
4	Finance Income	A1 (red)	Budget setting and financial monitoring processes which feed into the Medium Term Financial Strategy	Oversight by Cabinet via the Finance and Performance Management Cabinet Committee	External Audit issued an unqualified opinion on the 2017/18 financial statements and an unqualified opinion on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources for 2017/18

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					Internal Audit: 2017/18 General Ledger audit (moderate assurance), 2017/18 Card Payments audit (assurance) and Off-Street Car Parking Contract audit (moderate assurance) being a key income stream for the Council
5	Economic Development	A2 (red)	Economic Development Team, who are developing an Economic Development Strategy	Economic Development progress report detailing projects being explored to each Asset Management and Economic Development Cabinet Committee	Internal Audit of Economic Development to be completed as part of the 2018/19 Audit Plan.
6	Data/Information	C2 (amber)	Suite of data protection and retention policies and procedures, which were reviewed and updated before the General Data Protection Regulation (GDPR) became law on 25 May 2018 Cyber security controls in place	Named Data Protection Officer A corporate governance information group to be set up following the disbandment of the Officer GDPR Working Group.	Internal audit: 2017/18 Cyber Security audit (substantial assurance). Regarding GDPR, during 2018/19 Internal Audit has reviewed the Council's Register of Processing Activities and GDPR compliance is considered within each audit.

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7	Business Continuity	D2 (green)	Dedicated Officer – Contingency Planning and Corporate Safety Officer Corporate business continuity plan (bcp) supported by service level plans (but these need updating). Desk top exercise of bcp undertaken by the Leadership Team in May 2016.	Oversight through the Officer Risk Management Group	Internal audit on bcp currently in progress 2016/17 IT Disaster Recover audit (substantial assurance)
9	Safeguarding	C2 (amber)	Safeguarding policy applicable to both staff and Members, supported by a set of procedures. mandatory safeguarding training.	Corporate Safeguarding Group Safeguarding strategy and action plan has been adopted by Cabinet	Internal audit on safeguarding to be completed as part of the 2018/19 Plan
10	Housing Capital Finance	C2 (amber)	Council house building programme. Close monitoring of financial position regarding Right to Buy Receipts.	Position monitored by the Council Housebuilding Cabinet Committee	Internal Audit: 2017/18 Council Housebuilding audit (substantial assurance) and 2015/16 Council Housebuilding audit (substantial assurance)
11	Transformation Programme	B1 (red)	Management of the programme of works through Pentana	Regular meetings of the Transformation Programme Board and monitoring reports presented to every Cabinet meeting	Use of consultants (KPMG) when developing the accommodation strategy Internal Audit: 2017/18 Non-Housing Capital Programme Projects

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					audit (substantial assurance)
12	Waste Management (Material Recycling Facility)	B1 (red)	Financial settlement being agreed with the contractor (Biffa) to mitigate some of the costs	Strategic Board monitors costs and market fluctuations	None at present – new risk added Sept 18.