

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 <i>(to be finalised when the work is scoped)</i>
<b>Corporate Framework</b>					
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)  Public interest reports (lessons learnt) – not an audit  Corporate Governance Group (not an audit)	Governance – Qualis Group (Qualis Management) (last audit 2022/23)  Harlow and Gilston Garden Town (last audit 2019/20)  Corporate Governance Group (not an audit)	Governance – Qualis Group (Qualis Living)  Corporate Governance Group (not an audit)	Theme here is to review effectiveness of governance and oversight arrangements. In 2023/24 continue with Qualis governance audits being the Council's most significant partnership, focusing on Qualis Commercial (the development arm of the Qualis Group) In addition, Internal Audit will examine recent public interest reports to understand if there are any learning points for the Council.  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 - any loss through fraud is a drain on resources which, in turn, reduces the amounts available for service delivery	✓  A tick signifies that Internal Audit work will take place but it is not formally defined	✓	✓	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.

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 <i>(to be finalised when the work is scoped)</i>
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 Information Group and the operational 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 (OKRs): underperformance	✓	The suitability and integrity of Performance Indicators is considered within operational audits.  The 2024/25 audit will look at in detail corporate OKRs (Objectives and Key Results) indicators that regularly underperform to ensure the right OKR is being used and is being calculated correctly before understanding the reasons for the

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 (to be finalised when the work is scoped)
performance targets.					underperformance and what is being done to address it.
Value for Money (VfM)  Guiding principle of the Council.	VfM helps the Council manage its corporate risk on financial resilience	Use of data analytics (not an audit)	✓	✓	VfM is considered within operational audits in terms of 3Es (economy, efficiency and effectiveness) and bench marking.  In 2023/24 Internal Audit will continue to use data analytics to undertake short, sharp focused projects, for example to better understand the Council's use of consultants and agency staff across the Council
Joint Working, Shared Services, outsourcing, trading companies and Partnerships	Alternative working arrangements such as joint ventures, shared services, outsourcing and subsidiary companies are mechanisms for helping deliver the Council's corporate plan	Qualis Commercial	Qualis Management (last audit 2021/22)  Gilston and Harlow Garden Town (last audit 2019/20)	Qualis Living	Theme here is to ensure joint arrangements are working in the best interests for the Council with appropriate governance/monitoring arrangements in place. The audits listed here are not new audits but the same as those listed under governance.
Projects  Business case, project methodology, governance	Poor project management increases risk of projects not being delivered on time, to	New systems oversight - housing and finance	North Weald Airfield master plan	✓	Time is set aside each year for Internal Audit to attend appropriate project meetings, as well as providing ad hoc advice and support. For 2023/24 this will include

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 (to be finalised when the work is scoped)
arrangements, contract management and viability	budget or not meeting the needs of the Council				continued oversight of the new housing and finance systems.
Contingency	Annual provision for responsive work, special investigations or key/emerging risk areas.	✓	✓	✓	Will also take into account themes/issues coming out of the Annual Governance Statement.
<b>Themed/cross cutting audits</b>					
Income Streams  To ensure financial resilience the Council needs to protect and maximise its income streams	Finance resilience features on the corporate risk register	Commercial rents and leases (last audit 2018/19)	Parking (last audit 2018/19)	Waste contract (last audit 2019/20 on recycling element)	Each year a portion of Internal Audit work will focus on ensuring key income streams for the Council are maintained and adequately controlled. The 2023/24 commercial rents and leases audit is described in more detail later in this plan and is carried forward from the 2022/23 plan
Procurement  Themed audits - compliance, vfm, fraud, goods and services. End to end processes (need, selection, appointment, contract management and exit strategies)	Risks include non-compliance with legislation, fraud, not achieving value for money, poor service delivery.	Adherence to Procurement Rules and Financial Regulations (not an audit)	Contract management, including exit strategies	Tender and letting processes, including use of frameworks	Internal Audit, in its 2023/24 audits, will ensure, where applicable, that the Councils' Procurement Rules and Financial Regulations are being complied with.

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 <i>(to be finalised when the work is scoped)</i>
Health & Safety (H&S)	<p>Risk of compromising the health and safety of individuals and noncompliance with H&amp;S legislation leading to fines or imprisonment</p> <p>Failure of compliance with statutory housing regulations is on the corporate risk register</p>	Housing – H&S statutory compliance	Corporate H&S (last audit 2018/19)	✓	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 which is currently with the House of Lords.
Business Continuity Planning (BCP) and climate emergency response	Business continuity is on the corporate risk register	IT Disaster Recovery (last audit 2020/21)	Emergency Planning Climate emergency action plan	Business Continuity (last audit 2019/20)	The IT Disaster Recovery audit follows up on the previous limited assurance report.

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 <i>(to be finalised when the work is scoped)</i>
<p>Key Financial Controls (KFC)</p> <p>Rolling programme of full system and key financial control audits (unless significant change in process/system or poor audit outcome)</p>	<p>Finance resilience features on the corporate risk register</p>	<p>Council Tax and Business Rates (last audit 2018/19)</p> <p>Fixed assets (last audit 2019/20)</p> <p>Housing rents and arrears (last audit 2019/20)</p>	<p>Payroll (last audited 2020/21)</p> <p>Accounts payable (last audit 2020/21)</p>	<p>Treasury management (Last audit 2021/22)</p> <p>Housing Benefits (last audit 2021/22)</p>	<p>Rolling programme of key financial control (KFC) audits, therefore, some audits do not feature in this 3-year plan being debtors, general ledger and cash and banking as they were audited in 2022/23.</p>
<p>IT Audits:</p> <p>IT Governance, IT Regulation, Security/Privacy, Business Systems, Disaster Recovery plan (DRP)/BCP, Network, Emerging Technologies e.g. mobile devices, IT Applications and Projects</p>	<p>Cyber security features on the corporate risk register</p> <p>Opportunity for IT to be an enabler for delivering the Council's priorities.</p>	<p>IT Disaster Recovery (last audit 2020/21)</p>	<p>Cyber security (last audit 2022/23)</p>	<p>IT Strategy</p>	<p>A specialist IT Auditor will be brought in as required for the more technical audits. The 2023/24 IT Disaster Recovery audit is the same audit as described under business continuity.</p> <p>Due to the fast pace in IT technology changes and risk IT cyber security will be audited every two years</p>

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 (to be finalised when the work is scoped)
<b>Operational/service audits - Audits post 2023/24 may change depending on the Council's risk profile</b>					
Economic and Partnerships includes <ul style="list-style-type: none"> <li>• Digital Gateway</li> <li>• Town Regeneration</li> <li>• Enterprise Zone Schemes</li> <li>• Sustainable Transport projects</li> </ul>	Economic development feature on the corporate risk register	Shared Prosperity funding (not an audit)	Town centres regeneration	✓	In December 2022 the Council was awarded £1 million as part of the UK Shared Prosperity Fund. Internal Audit will ensure that monies are being spent in line with the government's criteria, and is making a difference to the District.
Contracts and Procurement <ul style="list-style-type: none"> <li>• Commercial</li> <li>• Contracts</li> <li>• Procurement (covered earlier)</li> </ul>	This service helps deliver the Council's three priorities: stronger council, stronger communities and stronger place	Waste contract (not an audit)	Parking (last audit 2018/19) Leisure contract (last audit 2021/22)	Waste contract (last audit 2019/20 on recycling element)	During 2023/24 Internal Audit will retain oversight as the waste contract goes for procurement.
Technical Services <ul style="list-style-type: none"> <li>• CountryCare</li> <li>• Building Control</li> <li>• Environmental Health and Protection</li> <li>• Fleet Ops</li> <li>• Grounds maintenance</li> <li>• Licencing</li> </ul>	These services helps deliver the Council's three priorities: stronger council, stronger communities and stronger place	Tree strategy	Grounds maintenance (last audited 15/16)	Building Control	The 2023/24 tree strategy audit will ensure there is a joined-up approach in the way the Council monitors and maintains its trees.

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 (to be finalised when the work is scoped)
<ul style="list-style-type: none"> <li>• Private Sector Housing</li> <li>• Safeguarding</li> </ul>					
Planning <ul style="list-style-type: none"> <li>• Planning Policy</li> <li>• Development Management</li> <li>• Local Plan implementation</li> <li>• Building Control</li> </ul>	Local Plan and Delays in Issuing Planning permissions until March 2023 featured on the corporate risk register	Delivery of the Local Plan	Development Management, including processing times and pre-paid planning applications	✓	IA will assess towards the end of 2023/24 the processes in place to deliver the Local Plan (following its recent 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"> <li>• Community and Wellbeing</li> <li>• Heritage and Venues</li> </ul>	These services help deliver the Council's stronger communities priority	✓	✓	✓	No specific audit for 2023/24, instead Internal Audit will review the departmental risk register to gain assurance these have been adequately articulated and are being managed to an acceptable level
HRA (Housing Revenue Account) and Property <ul style="list-style-type: none"> <li>• Council House Development</li> <li>• Home Ownership</li> <li>• Property and Operational Assets</li> </ul>	These services support the Council's stronger place priority  Increase in demand for housing features on the corporate risk register	Commercial rents and leases (last audit 2018/19)  Homelessness (last audit 2015/16 on temporary accommodation)	Planned maintenance and major repairs (last audit 2017/18)  Social Housing Regulation Bill preparedness	Responsive Repairs (last audit 2022/23)  Potential other audits could include:  Delivery of the asset management strategy	The 2023/24 commercial rent and leases audit will ensure the Council is collecting the rent due to them and that lease agreements are being adhered to. The homelessness audit is to ensure homelessness prevention measures are working as intended.  The Social Housing Regulation Bill seeks to improve the regulation of social housing. The 2024/25 audit



Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 <i>(to be finalised when the work is scoped)</i>
<ul style="list-style-type: none"> <li>• Rent income operational assets</li> <li>• HRA land and estates</li> <li>• Neighbourhood Services</li> <li>• Caretaking</li> <li>• HRA Account</li> <li>• Older People's Services</li> <li>• Homelessness</li> <li>• Rehousing</li> </ul>				Service charges – tenants and leaseholders  Home Ownership	will assess how well the Council is prepared for this fundamental change which is currently going through Parliament  .
Customer Services <ul style="list-style-type: none"> <li>• Revenues and Benefits (covered under key financial controls)</li> <li>• Customer Services</li> <li>• Community data and insights</li> <li>• External communication</li> </ul>	Financial resilience features on the corporate risk register	Council Tax and Business Rates	✓	✓	The 2023/24 Council Tax and Business Rates audit is the same audit as detailed earlier under key financial controls
Corporate Services <ul style="list-style-type: none"> <li>• Business Support</li> </ul>	These services support the Council's	Budgetary control and financial management (last audit 2015/16)	Staff performance management (including	✓	Many of the financial, business support and H&S aspects are covered elsewhere in the plan.

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 <i>(to be finalised when the work is scoped)</i>
<ul style="list-style-type: none"> <li>• Accountancy</li> <li>• Legal (shared service)</li> <li>• People Team (HR)</li> <li>• Internal communication</li> <li>• Contingency and Emergency Planning</li> <li>• Council Safety Officer</li> <li>• Electoral Services</li> <li>• Democratic Services</li> <li>• Insurance and risk</li> </ul>	stronger council priority		absence management)		The 2023/24 budgetary control audit will ensure there are robust processes to both set the budget and to monitor this closely throughout the year at an operational level
<p>Strategy, Delivery &amp; Performance</p> <ul style="list-style-type: none"> <li>• Corporate Strategy &amp; Policy</li> <li>• Programme &amp; Project Delivery</li> <li>• Corporate Performance &amp; Reporting</li> <li>• ICT - note: IT audits covered</li> </ul>	These services help the Council achieve its three priorities: stronger council, stronger communities and stronger place	✓	✓	✓	Internal Audit work in these areas is captured earlier in this plan. Internal Audit attends the PMO (Project Management Office) portfolio governance group meetings and provides challenge, advise and good practice from elsewhere.

Audit Area and Context	Corporate Risks	2023/24	2024/25	2025/26	Outline/Scope of work for 2023/24 <i>(to be finalised when the work is scoped)</i>
elsewhere in the Plan					
Follow Up Audits  Review of progress against recommendations on the tracker.	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.