

Risk Area	Business/Risk Factors/Context	2016/17	2017/18	2018/19	Outline/Scope of work for 16/17 (to be finalised when the work is scoped)
Corporate Framework					
Governance & Probity	The Council's governance framework underpins everything it does.	Conflicts of Interest Gifts & Hospitality (deferred from 15/16) Transformation	✓	✓	16/17 Focussed audit work around the UK Bribery Act including conflicts of interest and gifts and hospitality. Ex-officio member of the Corporate Governance Group. Transformation (also in projects section). Provide advice and guidance to the Head of Transformation to ensure internal controls, governance and risk management processes remain robust during the change programme
Fraud	Proactive fraud work	✓	✓	✓	Co-ordinating data matching (NFI), training and awareness, interaction with corporate fraud initiatives and corporate fraud team. Potential for fraud considered in all audits.
Assurance Framework incl Risk Management and support to Audit Committee		✓	✓	✓	Coordination of year end assurance reporting and Audit Ctte support and attendance. Ex Officio member of Corporate Governance Group and Risk Management Group. Assistance to Director of Resources in developing and embedding risk management

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Information Management and Governance Data/information features on the strategic risk register	Data protection and security. Data owners and protocols. Governance and data sharing. Training and awareness.	Data retention and disposals EU General Data Protection Regulation	Data Protection Act	Freedom of Information	This year data retention and disposal processes plus Council's readiness for the new EU General Data Protection Regulation expected 2017. Following year Freedom of Information as the new FOI database will have been in place over a year.
Performance Management	Data integrity & quality (collection, collation, analysis and validation). Use of performance targets.	Neighbourhoods	✓	✓	KPIs considered within operational audits. Plus specific review each year on a key risk area. For 16/17 Neighbourhoods as they are often reliant on third party data.
Value for Money	Guiding principle of the Council and in the corporate risk register	Energy Management	Facilities Management	✓	VfM considered within operational audits. Specific vfm reviews could be undertaken e.g. printing and use of consultants. In 16/17 focus will be energy management.
Income Streams (Finance – income features on the strategic risk register)	To ensure financial resilience the Council needs to protect and maximise its income streams	Covered under Key Financial Control audits – see later	Commercial rents (last audited 15/16)	✓	Each year a portion of IA work will focus on ensuring key income streams for the Council are maintained and adequately controlled.

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Joint Working, Shared Services, Outsourcing and Partnerships	Partnerships feature on the corporate risk register	Community Safety	✓	✓	Ensuring arrangements are working in the best interest for the Council with appropriate governance and monitoring arrangements in place. For 16/17 this will include Community Safety, looking at the key partnerships in place and, linking with the safeguarding audit.
Projects (Strategic sites features on the corporate risk register)	Business case, project methodology, governance arrangements, contract management and viability	Langston Road New Homes. Project Methodology Transformation Programme	✓	✓	Each year examine a sample of capital and smaller projects focusing on the key risks dependent where there are in the process e.g. business case, procurement, delivery, return on investment, post project. For 16/17 this will include progress with the Langston Road retail park and the overall new homes building programme. In addition, we will work with the business in helping them develop a suite of templates for project managers.
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. Includes preparation time for the External Quality Assessment.

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Themed/cross cutting audits					
Procurement	Themed audits - compliance, vfm, fraud, goods and services. End to end processes (need, selection, appointment, contract management & exit strategies)	Contract Standing Orders Contract Management	✓	✓	The focus of IA work this year will ensure compliance with the new Contract Standing Orders (Procurement Rules), which will be covered in existing audits, as well as the management of contracts (rather than an audit of central procurement processes).
Health & Safety	Safeguarding features on the strategic risk register	See specific H&S audits under housing and neighbourhoods.	Staff H&S especially those not permanently located at the Civic Offices	Contractor H&S	Specific H&S audits for 16/17 detailed later on – Housing H&S statutory testing/compliance and depot H&S under neighbourhoods.
Business Continuity Planning (BCP)	Business continuity features on the strategic risk register	BCP oversight IT Disaster Recovery	✓		Continue oversight in 16/17 with full assurance audit in 17/18. Examine IT disaster recovery (DR) as part of this year's plan (see IT audits).

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Key Financial Controls (KFC)	Three year rolling programme of full system and key controls unless significant change in process/system or poor audit outcome	Cash & banking Payroll(deferred from 15/16) Business rates follow up Housing Rents follow up Council Tax follow up E-invoices Treasury Management (deferred from 15/16)	Debtors Main accounting system/general ledger Housing Benefits	Creditors Fixed assets/asset management	<p>Previously KFC audits took place annually mainly due to External Audit requirements. As this is no longer the case a rolling 3 year programme of KFC audits will take place unless there is a major system or process change or significant concerns raised.</p> <p>In 16/17 IA work will examine the new e-invoicing process, new payroll system, treasury management and focus on the main income streams. Cash and banking will focus on our satellite offices and other outposts.</p>
IT Audits	IT Governance IT Regulation Security/Privacy Business Systems DRP/BCP Network Emerging Technologies e.g. mobile devices IT Applications Projects	IT Disaster Recovery IT Helpdesk	Cyber Attacks Mobile working	Access controls IT Asset Management	<p>Each year will include at least one technical audit to be determined with specialist IT Auditor and management and will include disaster recovery for 16/17.</p> <p>Non-technical IT audits could include asset management, procurement, IT strategy (including IT governance) and email/internet usage. In 16/17 this will include the IT helpdesk and service standards to ensure business needs are being met.</p>

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Operational/service audits - Audits post 16/17 may change depending on the Council's risk profile					
Communities (Housing capital and welfare reform features on the strategic risk register)	Housing Property Housing Operations Public Sector Housing and Communities Support	Safeguarding Mutual exchanges and tenant improvements H&S - statutory testing and compliance Voids Anti-Social Behaviour (ASB) Grants to Voluntary organisations (deferred from 15/16)	Home Ownership & Leaseholders service charges Planned maintenance and major works Allocations	Repairs (last audited 15/16) Right to Buy (last audited 15/16) Disability Facility Grants (last audited 15/16) Homelessness (last audited 15/16) Garages	Housing rents covered in 16/17 under KFC audits (see above). 16/17 Council's safeguarding practices to protect vulnerable clients (children & adults). Mutual exchanges and tenant improvements to be examined being a potential area for fraud and not previously audited. H&S- statutory testing and compliance will focus on specific areas e.g. gas safety, legionella, fire risk assessments, lifts, asbestos as not previously audited. Voids will ensure there is a joined up process to ensure void turnaround times are optimised. Anti-Social Behaviour in 16/17 will take in account new legislation in this area and include ASB regarding our housing tenants, as well as ASB in relation to HMOs (Houses in Multiple Occupation).

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Neighbourhoods (Local Plan and Economic Development features on the strategic risk register)	Neighbourhood Services Technical Services Forward Planning & Economic Development	Langston Road Depots H&S Asset Management strategy Enforcement.	Off street parking (new arrangements) Leisure Management (new contract) North Weald Airfield (longer term future and ensuring key risks being managed)	Grounds maintenance (last audited 15/16) Waste Management & Recycling (last audited 15/16) Licencing (last audit 15/16)	Each year we will consider some of the significant development projects taking place. In 16/17 this will be the new shopping complex in Langston Road as completion is expected in 2017. With the move of the main depot to Oakwood we will ensure monitoring of H&S arrangements remain robust, and at Townmead. Progress against the Asset Management strategy will be assessed in 16/17. IA will look at the work of the enforcement teams e.g. fly tipping, abandoned cars to ensure processes and internal controls are robust.
Governance	Governance & Performance Management (see earlier for Perf Mgt) Legal Services Development Management	Electoral Registration (last audited 05/06) Planning Application processes Equality and Diversity (deferred from 15/16)	S106 agreements and income Complaints	Building Control & Planning Fees (last audited 15/16) Members expenses (last audited 15/16)	Electoral Registration will include integrity and security of sensitive and personal data secure. Examination of planning application processes on the back of last year's planning fees audit. We will examine the framework in place to ensure the Council is compliant with equality and diversity legislation.

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Resources	Human Resources Benefits and Revenues (both covered under KFC audits) Accountancy ICT & Facilities Management (IT audits covered elsewhere)	Staff selection and recruitment (deferred from 15/16) New payroll/HR system	Insurance (last audited 14/15) HR - staff performance management incl appraisals	Budgetary control and financial management and links to service planning (last audited 15/16) Agency staff (last audited 14/15)	Staff selection and recruitment will look at both central and local processes to ensure the necessary checks are undertaken. Also in 16/17 IA will provide advice as the new HR/payroll system goes live.(as well as auditing the main payroll function)
Follow Up Audits	Review of progress against the recommendation tracker.	✓	✓	✓	Includes specific follow up audits especially where Limited assurance previously given. Includes maintaining the recommendation tracker.