Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 *(to be finalised when the work is scoped)*
Corporate Framework					
Governance and Probity	The Council's governance framework underpins everything it does; therefore, robust arrangements are key in managing this risk. Strategic sites features on the corporate risk register. .	Governance – St Johns Road Transformation	Governance – Garden Town Transformation	Governance – Council house building programme Conflicts of interest with third parties (partnerships, significant contracts and shared services)	Ex-officio member of the Corporate Governance Group. In 17/18 examine the robustness of the decision making process for the St Johns Road development. Transformation – during 17/18 continue to provide advice and guidance as Transformation projects are delivered, ensuring internal controls, governance and risk management processes remain robust during the change programme In 18/19 Internal Audit (IA) will look at the collaboration between Epping Forest, Harlow and East Herts to deliver the government's Garden Town initiative.

Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 *(to be finalised when the work is scoped)*
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 and providing services are key in relation to the corporate risk register and achievement of the Council's corporate plan	✓	✓	✓	Co-ordinating data matching (National Fraud Initiative), training and awareness, interaction with corporate fraud initiatives and the corporate fraud team. Potential for fraud considered in all audits.
Assurance Framework including Risk Management and support to Audit Committee	Risk in achieving corporate priorities as these are underpinned by sound leadership, management of resources, and governance.	✓	✓	✓	Coordination of year end assurance reporting and Audit Committee 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

Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 *(to be finalised when the work is scoped)*
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 strategic risk register

Breach of data protection and other legislation related risks which could lead to significant fines and reputational damage. | Preparation for GDPR – Information Asset Register | Data Protection and third party data

Environmental Information Regulations (EIR) | Freedom of Information

Data retention and disposals | IA will continue its work from 16/17 in helping the Council prepare for the new EU General Data Protection Regulation (GDPR) which comes in effect May 2018. This includes construction and population of a corporate Information Asset Register and review of data related policy and procedures.

EIR in 18/19 will ensure there is a joined up Council approach for Environmental Information requests which UK public authorities must release by statute. |
| Performance Management

Data integrity and quality (collection, collation, analysis and validation). Use of performance targets. | Risk of non-achievement of corporate priorities | Corporate Performance Indicators (PIs) | Communities | Neighbourhoods | PIs considered within operational audits. In 17/18 Internal Audit will provide advice and guidance as the Council revamps its performance indicators (PIs) and Corporate Plan. |

Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 *(to be finalised when the work is scoped)*
Value for Money Guiding principle of the Council.	Financial resilience and providing services are key in relation to the corporate risk register and achievement of the Council's corporate plan	Agency staff (last audit 14/15)	Facilities Management	Use of consultants	VfM considered within operational audits. Specific vfm reviews could be undertaken e.g. printing and energy. In 17/18 focus will be agency staff.
Income Streams To ensure financial resilience the Council needs to protects and maximise its income streams	Finance – income features on the strategic risk register	Community Halls Card Payments	Langston Road Retail Park	Commercial rents (last audited 15/16) Leisure Management contract – to ensure expected benefits are being realised.	Each year a portion of IA work will focus on ensuring key income streams for the Council are maintained and adequately controlled. The 17/18 community halls review will also consider whether the Council is making best use of these facilities. The card payment audit will ensure there are robust controls in place where card payments are taken regardless of location.

Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 *(to be finalised when the work is scoped)*
Joint Working, Shared Services, Outsourcing and Partnerships Opportunities for cost savings and improved value for money through joint working is a feature of the Corporate Plan.	Partnerships feature on the corporate risk register	Community Safety (deferred from 16/17)	Museum and cultural services	✓	Ensuring arrangements are working in the best interest for the Council with appropriate governance and monitoring arrangements in place. For 17/18 this will include Community Safety, looking at the key partnerships in place and, linking with the safeguarding audit.
Projects Business case, project methodology, governance arrangements, contract management and viability	Poor project management increases risk of projects not being delivered on time, to budget or does not meet the needs of the Council Strategic sites features on the corporate risk register	Customer Services Capital projects programme	St Johns Road Development	Accommodation review	Internal Audit in 17/18 will ensure satisfactory progress is being made in the new way customer services is being delivered. Time has also been put aside in 17/18 for Internal Audit to provide advice and guidance to other Transformation projects. In 17/18 will also assess the bid process for capital projects, use of equality impact assessments and how progress in terms of budget, timescales and quality are assessed.

Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 *(to be finalised when the work is scoped)*
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.
Themed/cross cutting audits					
Procurement Themed audits - compliance, vfm, fraud, goods and services. End to end processes (need, selection, appointment, contract management and exit strategies)	Risks include noncompliance with legislation, fraud and not achieving value for money.	Contract Register	Procurement and organised crime	Contract Management	The focus of IA work this year will look at the framework to identify, prepare for and tender contracts before they expire. In December 2016 the Home Office issued its Organised Crime Procurement Pilot report. IA will use the suggested checklist in 18/19 to assess the Council's serious and organised crime risks relating to procurement.
Health & Safety (H&S)	Risk of compromising the health and safety of individuals and noncompliance with H&S legislation leading to fines or imprisonment.	Staff H&S – lone working.	Staff H&S of those located in the Council's satellite offices. Contractor H&S	Corporate H&S framework Staff wellbeing and stress management	Staff H&S in 17/18 will focus on front line staff working alone including Housing and Community Safety Officers.

Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 *(to be finalised when the work is scoped)*
Business Continuity Planning (BCP)	Business continuity features on the strategic risk register	Business Continuity Planning	Emergency Planning	IT Disaster Recovery (last audit 16/17)	During 16/17 Internal Audit maintained oversight of BCP. 17/18 is a full assurance audit.
Key Financial Controls (KFC)	Finance – income features on the strategic risk register	Payroll (deferred from 16/17) Debtors Main accounting system/general ledger Housing Benefits	Creditors Fixed assets/asset management	Cash & Banking Business Rates Housing Rents Council Tax Treasury Management	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 now takes place unless there is a major system or process change or significant concerns raised. The 17/18 payroll audit will take into account the new payroll/HR system iTrent.
IT Audits: IT Governance, IT Regulation, Security/Privacy, Business Systems, DRP/BCP, Network, Emerging Technologies e.g. mobile devices, IT Applications and Projects	Risks around data and asset security and loss of service. Opportunity for IT to be an enabler for delivering the Council's priorities.	Cyber security	Software Licencing Mobile working	IT Asset Management System specific system application audit (to be determined	A specialist IT Auditor will be brought in as required for more technical audits. Cyber security is a non-technical audit to assess the adequacy of the Council's framework in preventing cyber-crime. The outcomes of which may help shape future IT related audits.

Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 *(to be finalised when the work is scoped)*
Operational/service audits - *Audits post 17/18 may change depending on the Council's risk profile*					
Communities Housing Property Housing Operations Public Sector Housing and Communities Support	Housing capital, welfare reform and safeguarding feature on the strategic risk register	Safeguarding (carried forward from 2016/17) H&S – Fire Risk Assessments Anti-Social Behaviour (carried forward from 2016/17) Planned Maintenance and Major works	Leaseholders – Section 20 and major works Allocations Homelessness (last audit 15/16)	Housing Repairs (last audited 15/16) Right to Buy (last audited 15/16) Disabled Facility Grants (last audited 15/16) Garages Mutual Exchanges	17/18 safeguarding audit - focus not just within Communities but to ensure there is a joined up Council approach to protecting vulnerable children and adults. H&S- statutory testing and compliance will focus fire risk assessments in 17/18 as not previously audited. Anti-Social Behaviour (ASB) in 17/18 will to ensure there is a joined up approach to ASB across the Council (not just for our housing tenants). Planned maintenance and major works will ensure this high value investment for the Council maintains our housing stock at an acceptable standard

Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 *(to be finalised when the work is scoped)*
Neighbourhoods Neighbourhood Services Technical Services Forward Planning & Economic Development	Local Plan and Economic Development features on the strategic risk register.	Asset Management Strategy (deferred from 16/17) Leisure Management (new contract) North Weald Airfield (establishment audit) Local Plan – staffing resources Commercial Properties – service charges	Off street parking (new arrangements) Recycling management (waste management last audit 15/16) Environmental Health North Weald Airfield - commercialisation	Grounds maintenance (last audited 15/16) Licencing (last audit 15/16) Estates and Valuations Fleet Operations	Progress against the Asset Management Strategy will be assessed in 17/18. Internal Audit will examine the tender process for the new leisure contract and ensure robust contract monitoring arrangements in place to deliver the expected benefits. North Weald Airfield (NWA) is an 'establishment' audit to ensure key Council policy, processes and processes are being followed being remote from the Civic Offices. In 18/19 examine plans/proposals regarding the commercial viability of NWA. A revisit of the 16/17 Local Plan audit in 17/18 will assess the adequately of staffing resources (internal and external) to deliver this following recent staff movements. Commercial properties will build on the 15/16 commercial rents (substantial assurance) audit focusing this time on service charges and lease agreements.

Audit Area and Context	Corporate Risks	2017/18	2018/19	2019/20	Outline/Scope of work for 17/18 *(to be finalised when the work is scoped)*
Governance Governance & Performance Management (see earlier for Performance Management) Legal Services Development Management	Risk of corporate priorities not being met should these service areas fail to deliver.	Equality Impact Assessments (deferred from 16/17) Complaints	S106 agreements and income Building Control & Planning Fees (last audit 15/16)	Members expenses and allowances (last audit 15/16)	IA will examine the framework in place ensure the Council is compliant with equality and diversity legislation, and in particular the robustness of Equality Impact Assessments. Complaints will examine the new process introduced during 2016/17.
Resources Human Resources Benefits and Revenues (both covered under KFC audits) Accountancy ICT & Facilities Management (IT audits covered elsewhere)	Finance – income features on the strategic risk register. Risk of corporate priorities not being met should these service areas fail to deliver.	New payroll/HR system HR: Absence Management	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) Staff recruitment (last audit 16/17)	The payroll/HR system audit links with the key financial control payroll audit but will examine the HR side in more detail. Absence management will ensure there are adequate policy, procedures and tools available to managers in order for them to manage staff absences effectively.
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.