

Audit Area and Context	Corporate Risks	2021/22	2022/23	2023/24	Outline/Scope of work for 21/22 (to be finalised when the work is scoped)
<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	Strategic governance – Qualis Group (Qualis Management)	Strategic governance – Qualis Group (Qualis Development) Declarations of Interest (staff and Members)	Strategic governance – Qualis Group Member expenses and allowances	Review effectiveness of governance and oversight arrangements including during periods of significant change. In 2021/22 follow up of the previous year's Qualis governance audit as processes continue to embed, with a specific focus on Qualis Management being a common theme throughout this plan.
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	✓	✓	✓	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.
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

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					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	Information Governance Group action plan	Data retention and disposals (last audit 19/20)	Data sharing with third parties (last audit 2015/16) Freedom of Information requests	Continue to assist the Council's Data Protection Officer (DPO) by providing assurance in targeted areas. During 2021/22 Internal Audit will continue to actively assist in the delivery of the Information Governance Group's action plan, of which it is a member.  The 2022/23 data retention and disposals audit will follow up on the previous audit at a time when the accommodation project should be completed.
Performance Management  Data integrity and quality (collection, collation, analysis and validation). Use of performance targets.	Risk of non-achievement of corporate priorities and lack of transparency	Qualis Management – KPIs and payment mechanisms	Qualis Development	✓	Performance Indicators (PIs) considered within operational audits plus specific reviews on an aspect of Corporate PIs. In 2021/22 the focus will be on housing repairs.
Value for Money (VfM)  Guiding principle of the Council.	VfM helps the Council manage its corporate risk on financial resilience	Scheme of Delegation	Use of consultants	Staff expenses and staff timesheets	Not an audit in itself, but IA will continue to assist in the Council's review of its scheme of delegation and incorporate a review of delegations within individual audits.

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					In addition, VfM is considered within operational audits in terms of 3Es (economy, efficiency and effectiveness) and bench marking.
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 Management	Qualis Commercial	Qualis Living Gilston and Harlow Garden Town (last audit 2019/20)	To ensure joint arrangements are working in the best interests for the Council with appropriate governance/monitoring arrangements in place. In 2021/22 Internal Audit will review the delegations and approval processes regarding Qualis Management, as part of the other Qualis Management audits detailed in this plan.
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 not meeting the needs of the Council	New systems oversight - housing and planning  Council housebuilding programme (last audit (18/19) – initial review	Council housebuilding programme – full audit	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 2021/22 this will include oversight of the new housing system and planning system projects ensuring there is adequate oversight of project progress, budgets, capacity and prioritisation with other projects. The Council house building programme will be examined in two parts: an initial review in 2021/22, followed up by a more comprehensive audit in 2022/23 as the programme of work progresses.

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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	Leisure Management contract (last audit 17/18)	Parking (last audit 18/19)	Waste contract (last audit 19/20 on recycling element)  Commercial rents and service charges (last audit 18/19)	Each year a portion of Internal Audit work will focus on ensuring key income streams for the Council are maintained and adequately controlled. The 2021/22 leisure management contract and 2022/23 parking audits are described in more detail later in this plan
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 management, including exit strategies	Tender and letting processes, including use of frameworks	Compliance with Procurement Rules and other legislation such as the Modern Slavery Act	Annually focus on an aspect of procurement which could range from need, selection, appointment, contract management and exit strategies. In 2021/22 Internal Audit will examine a sample of medium to small contracts to ensure there are adequate contract management processes in place, including exit strategies should the need to do so arise.
Health & Safety (H&S)	Risk of compromising the health and safety of	Contractor H&S	Housing – statutory compliance	Corporate H&S (last audit 18/19)	The 2021/2022 contractor H&S audit is linked to contract management above to ensure there is adequate oversight by the Council to ensure

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	individuals and noncompliance with H&S legislation leading to fines or imprisonment				contractors are complying with H&S legislation. In 2022/23 provide assurance that the Council is making adequate preparations to ensure it meets its H&S responsibilities as set out in the government's Nov 20 white paper entitled 'The Charter for Social Housing Residents'. The audit will also consider the government's July 20 draft Safety Bill.
Business Continuity Planning (BCP)	Business continuity is on the corporate risk register	Business Continuity (last audit 2019/20) – watching brief	Emergency Planning	IT Disaster Recovery (last audit 20/21)	During 2021/22 Internal Audit will keep a watching brief over business continuity and in particular any impacts of Brexit and Covid-19 recovery
Key Financial Controls (KFC) Rolling programme of full system and key financial control audits (unless significant change in process/system or poor audit outcome)	Finance resilience features on the corporate risk register	Treasury Management (16/17) Housing Benefits (last audit 17/18) Debtors (last audit 18/19) Feeder systems and reconciliations (last audit 19/20)	General Ledger (last audit 17/18) Council Tax and Business Rates (last audit 18/19) Cash and Banking (last audit 16/17)	Fixed assets (last audit 19/20) Housing rents and arrears (last audit 19/20)	Rolling programme of key financial control (KFC) audits, therefore, some audits do not feature in this 3-year plan being payroll and accounts payable as they were audited in 2020/21. The 2021/22 feeder system and reconciliations audit follows up on the previous limited assurance report. The debtors audit takes into account the new debtors system implemented during 2021/22.
IT Audits: IT Governance, IT Regulation,	Cyber security features on the	Major Incident Management Strategy (MIMS)	Cyber security (last audit	IT Strategy	A specialist IT Auditor will be brought in as required for the more technical audits. Assessment in 2021/22 of the Council's MIMS which was

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Security/Privacy, Business Systems, Disaster Recovery plan (DRP)/BCP, Network, Emerging Technologies e.g. mobile devices, IT Applications and Projects	corporate risk register  Opportunity for IT to be an enabler for delivering the Council's priorities.		2017/18) – remote working		introduced towards the end of 2021/22.  In 2022/23 Internal Audit will assess the Council's cyber security framework especially for remote working.
<b>Operational/service audits - Audits post 21/22 may change depending on the Council's risk profile</b>					
Economic and Partnerships includes • Digital Gateway • Town Regeneration • Enterprise Zone Schemes • Sustainable Transport projects • Climate Emergency projects	Economic development and climate emergency feature on the corporate risk register	Town centre projects and use of government funding e.g. Future High Streets Fund	Climate emergency action plan	✓	During 2021/22 Internal Audit will focus on significant, longer term projects aimed at re invigorating the local economy as part of the Council's Covid-19 recovery plans. In 2022/23 focus on the actions being taken by the Council to address its climate emergency priority
Contracts and Technical Services • Commercial	These services help deliver the Council's three priorities:	Leisure Management contract (last audit 17/18)	Parking (last audit 18/19)	To be determined and could include:	The impact of Covid-19 and recovery from it will be the central theme of 2021/22 leisure management contract audit. It is the same audit as

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<ul style="list-style-type: none"> <li>• Technical</li> <li>• Contracts</li> <li>• Procurement (covered earlier)</li> <li>• Public Safety Services</li> <li>• Community Resilience</li> <li>• Asset Management/ Estates</li> </ul>	stronger council, stronger communities and stronger place			Grounds maintenance (last audited 15/16) Fleet operations Licencing (last audit 15/16) Environmental crime - enforcement (last audit 16/17)	that detailed earlier under income streams. Ditto for the 2022/23 parking audit.
Planning <ul style="list-style-type: none"> <li>• Planning Policy</li> <li>• Development Management</li> <li>• Private Sector Housing</li> <li>• Licencing</li> <li>• Building Control</li> </ul>	Local Plan and Delays in Issuing Planning permissions both feature on the corporate risk register	Section 106 agreements (last audit 18/19)	Delivery of the Local Plan Planning and how it integrates with Council priorities such as Economic Development or climate change strategy	Building Control Development Management, including processing times and pre-paid planning applications	The 2012/22 S106 audit will take into consideration planning permissions previously held up by habitats regulations and the need for a process for capturing money for mitigating impact on Epping Forest.  IA will assess in 2022/23 the processes in place to deliver the Local Plan, in particular the effectiveness of Planning Performance Agreements (PPAs) and consider whether there is a joint up process between planning and relevant corporate priorities.
Community and Wellbeing <ul style="list-style-type: none"> <li>• Homelessness and temporary accommodation</li> </ul>	These services help deliver the Council's stronger communities priority	Safeguarding (last audit 18/19)	Collections Rationalisation Programme	Temporary accommodation (last audit 15/16)	An audit of safeguarding in 2021/22 is proposed as responsibility for this has moved directorate. In addition, the contract management audit detailed earlier will also ensure our

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<ul style="list-style-type: none"> <li>• Housing register and allocations</li> <li>• Health, Well Being and Grants</li> <li>• Community and Culture</li> <li>• Heritage and Venues</li> <li>• Safeguarding</li> </ul>					<p>contractors have an embedded Safeguarding Policy for their staff.</p> <p>The collection rationalisation programme is a large project which will take a few of years to complete. Internal audit will assess progress of this project in 2022/23.</p>
<p>HRA (Housing Revenue Account)</p> <ul style="list-style-type: none"> <li>• Council House Building</li> <li>• Home Ownership</li> <li>• Property Services</li> <li>• Housing Management</li> <li>• HRA Account</li> <li>• Older People Services</li> </ul>	<p>These services support the Council's stronger place priority</p> <p>Housing capital features on the corporate risk register</p>	<p>Housing Repairs, following transfer into Qualis Management (last audited 15/16)</p>	<p>Housing voids (last audit 16/17)</p> <p>Service charges – tenants and leaseholders</p>	<p>Planned maintenance and major repairs (last audit 17/18)</p> <p>Older People services</p>	<p>The 2021/22 housing repairs audit is Internal Audit's first operational audit of Qualis. This audit will seek assurances that the working relationship between the Council and Qualis is working as intended. Linked to this the voids audit in the following year will ensure there is a joined-up process to ensure voids are kept as low as possible.</p> <p>The 2022/23 service charge audit will ensure new processes introduced recently are working as intended.</p>
<p>Customer Services</p> <ul style="list-style-type: none"> <li>• Revenue and Benefits (covered under</li> </ul>	<p>Welfare reform and financial resilience both feature on the corporate risk register</p>	<p>Covid-19 business grants</p> <p>Housing Benefits and Debtors (same audit as detailed earlier</p>	<p>Council Tax and Business Rates (same audit as detailed earlier under key financial controls)</p>	<p>Social Media</p>	<p>During 2021/22 both Internal Audit and Corporate Fraud will continue to actively support the Council's response in distributing central government's Covid-19 business grants and other initiatives</p>



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key financial controls) <ul style="list-style-type: none"> <li>• Customer Services</li> <li>• Community data and insights</li> <li>• External communication</li> </ul>		under key financial controls)	Waltham Abbey Community Hub		
Corporate Services <ul style="list-style-type: none"> <li>• ICT</li> <li>• Business Support</li> <li>• Accountancy</li> <li>• Legal (shared service)</li> <li>• People Team (HR)</li> <li>• Internal communication</li> <li>• Contingency Planning</li> <li>• Council Safety Officer</li> </ul> <p>Note: IT audits covered elsewhere in the Plan</p>	These services support the Council's stronger council priority	Staff recruitment (last audit 16/17)	Budgetary control and financial management (last audit 15/16)  Insurance	Staff performance management (including absence management)	<p>Many of the financial, business support and H&amp;S aspects are covered elsewhere in the plan. The 2021/22 staff recruitment audit will assess the success of the iTrent recruitment module introduced January 2020.</p> <p>The focus of the 2022/23 budgetary control and financial management audit is the adequacy and timeliness of information available and its use and understanding by Officers and members in ensuring financial resilience. The audit of insurance in the same year will ensure new arrangements being put in place 2021/22 are working as intended.</p>

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<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>• Accommodation Programme</li> <li>• Democratic Services</li> <li>• Electoral Services</li> </ul>	<p>These services help the Council achieve its three priorities: stronger council, stronger communities and stronger place</p> <p>The accommodation project features on the corporate risk register</p>	✓	✓	✓	<p>Internal Audit work in these areas is captured earlier in this plan. The Chief Internal Auditor meets regularly with the Strategy, Delivery &amp; Performance Director to discuss up and coming issues</p>
<p>Follow Up Audits</p> <p>Review of progress against recommendations on the tracker.</p>	<p>Tracker process ensures risks identified in audits have been managed to an acceptable level.</p>	✓	✓	✓	<p>Includes specific follow up audits especially where Limited assurance previously given. Includes maintenance of the recommendation tracker.</p>