

Appendix B

Risk based assurance map for Epping Forest District Council

Ref	Corporate risk	Risk profile as at March 20	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	B1 (red)	Dedicated project team	Council oversight Reporting to Local Plan Cabinet Committee	Internal Audit: 2015/16 Local Plan audit (substantial assurance), 2017/18 Local Plan Staff Resources audit (substantial assurance) and 2018/19 Planning Applications audit (substantial assurance). Planning Inspectorate examination.
2	Welfare Reform	C2 (amber)	Delivery of the migration action plan	Oversight through the Joint Benefits and Housing working group	Internal Audit: 2017/18 Housing Benefits audit (substantial assurance)
3	Finance Resilience	C1 (Amber)	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 2018/19 financial statements and an unqualified opinion on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources for 2018/19. A similar outcome is expected for the 2019/20 accounts. Internal Audit: number of key financial control and

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					income related audits including 2018/19 Council Tax and Business Rates (substantial assurance), 2018/19 Commercial Rents (substantial assurance), 2019/20 Housing Rents and Arrears (moderate assurance) and 2019/20 Fixed Assets (moderate assurance).
4	Economic Development	A2 (red)	Economic Development Team who are delivering the Economic Development implementation plan	Revised Economic Strategy and associated report approved by Cabinet, and priority projects for Covid Economic Recovery agreed. Delivery overseen by the Asset Management and Economic Development Cabinet Committee	Internal Audit: 2018/19 Economic Development audit (substantial assurance).
5	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.	Named Data Protection Officer (DPO) and Senior Information Risk Officer (SIRO) A corporate Information Governance Group (IGG) who reports in the Corporate Governance Group	Internal Audit monitors implementation of the IGG action plan. GDPR compliance is considered within each audit and outcomes fed back to the DPO.

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					Internal audit 2018/19 data retention and disposals (limited assurance)
6	Business Continuity (BC)	B1 (red)	Dedicated Officer – Contingency Planning and Corporate Safety Officer Consultant was used to develop the Council's approach to BC. Corporate and service level BC plans largely in place.	Oversight through the Officer Risk Management Group and Corporate Governance Group. BC desk top exercise completed February 2020. Covid-19 has proven that the Council's BC plans work in practice.	Internal Audit: 2018/19 Business Continuity audit (no assurance) 2016/17 IT Disaster Recover audit (substantial assurance) and being audited again as part of the 2020/21 Internal Audit Plan.
7	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 Council Housebuilding audits: 2015/16 (substantial assurance), 2017/18 (substantial assurance) and 2018/19 (moderate assurance) which included 141 receipts. Grant Thornton has been employed to carry out an overall review of finance processes

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8	Cyber security	C2 (amber)	Cyber security controls in place including system controls, data backups, firewalls, virus checkers and penetration testing. Also, IT monitoring and installing system updates and patches.	IT Security Officer Senior Information Risk Officer	Internal Audit: 2017/18 Cyber Security audit (substantial assurance). IT Disaster Recovery audit currently in progress
9	Delays in issuing Planning Permission	C1 (amber)	Regular meetings held with key stakeholders including Natural England	Interim Mitigation Strategy and draft Air Quality Strategy monitored by Cabinet.	Links with Planning Inspectorate examination of the Local Plan
10	Climate emergency	B2 (red)	A Climate Change and a Sustainable Transport Officer are in post.	Developing an action plan with services and Members with short, medium and long term targets with the overall objective of becoming carbon neutral by 2030.	Watching brief by Internal Audit since this new risk was introduced January 2020. Future audits being considered.
11	Accommodation project	C2 (amber)	Project overseen by the Director of Strategy, Delivery and Performance Hire of a change manager to support the embedding of New Ways of Working	Monthly Accommodation Board meeting manages risks and issues raised by workstream leads.	Watching brief by Internal Audit