Audit Area and Context	Corporate Risks	2024/25	2025/26	2026/27	Outline/Scope of work for 2024/25 *(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	Governance – Qualis Commercial Corporate Governance Group (not an audit)	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 2024/25 continue with Qualis governance audits being the Council's most significate partnership, focusing on Qualis Commercial (the development arm of the Qualis Group) 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.
Assurance Framework including Risk Management and	Risk in achieving corporate priorities	✓	✓	✓	Co-ordination of year-end assurance reporting, including the Annual Governance Statement. Member of the Corporate Governance Group.

Audit Area and Context	Corporate Risks	2024/25	2025/26	2026/27	Outline/Scope of work for 2024/25 *(to be finalised when the work is scoped)*
support to Audit Committee					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	✓	✓	✓	Continue to assist the Council's Data Protection Officer (DPO) and Senior Information Risk Officer (SIRO) through participation in the officer Strategic Information Governance Group and the operational Information Assets Owners Groups and providing assurance where requested.
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	✓	Corporate Performance Indicators (OKRs): underperform-mance	✓	The suitability and integrity of Performance Indicators is considered within operational audits. The 2025/26 audit will look at in detail corporate OKRs (Objectives and Key Results) indictors that regularly underperform to ensure the right OKR is being used and is being calculated correctly before understanding the reasons for the underperformance and what is being done to address it.

Audit Area and Context	Corporate Risks	2024/25	2025/26	2026/27	Outline/Scope of work for 2024/25 *(to be finalised when the work is scoped)*
Value for Money (VfM) Guiding principle of the Council.	VfM helps the Council manage its corporate risk on financial resilience	✓	✓	✓	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 Commercial (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 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	✓	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. This includes Internal Audit's participation in the officer Portfolio and Steering Group meeting, which is chaired by the Chief Operating Officer.
Contingency	Annual provision for responsive work, special investigations or	✓	✓	✓	This includes completion of relevant audits from the 2023/24 audit plan. And also take into account

Audit Area and Context	Corporate Risks	2024/25	2025/26	2026/27	Outline/Scope of work for 2024/25 *(to be finalised when the work is scoped)*
	key/emerging risk areas.				themes/issues coming out of the Annual Governance Statement.
Themed/cross cutting audits					
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) Council Tax and Business Rates (same audit as detailed later under Key Financial Controls	Parking (last audit 2018/19)	✓	Each year a portion of Internal Audit work will focus on ensuring key income streams for the Council are maintained and adequately controlled. The 2024/25 commercial rent and leases audit (carried forward from last year) will ensure the Council is collecting the rent due to them and that lease agreements are being adhered to
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.	Contract management	Tender and letting processes, including use of frameworks	✓	In 2024/25, the focus will be on contract management arrangements for small to medium contracts, and to ensure these are captured on the Council's contract register. In addition, where Internal Audit is carrying out its audits it will ensure, where applicable, that the Council's Procurement Rules and Financial Regulations are being complied with.
Health & Safety (H&S)	Risk of compromising the health and safety of	✓	Corporate H&S (last audit 2018/19)	✓	Internal Audit continues to be a member of the Corporate Health and Safety Group

Audit Area and Context	Corporate Risks	2024/25	2025/26	2026/27	Outline/Scope of work for 2024/25 *(to be finalised when the work is scoped)*
	individuals and noncompliance with H&S legislation leading to fines or imprisonment				
Business Continuity Planning (BCP) and climate emergency response	Business continuity is on the corporate risk register	Business Continuity (BC) – not an audit Climate emergency action plan	Emergency Planning	Business continuity	During 2024/25 Internal Audit will keep a watching brief as business continuity arrangements are embedded and review the outcomes of any BC exercises. The 2024/25 climate emergency audit is to ensure there is a joined up process across the Council in delivering its action plan.
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	Council Tax and Business Rates (last audit 2018/19) Debtors review (started at the end of 2023/24)	Payroll (last audited 2020/21) Fixed assets (last audit 2019/20) Accounts payable (last audit 2020/21)	Treasury management (Last audit 2021/22) Housing Benefits (last audit 2021/22)	Rolling programme of key financial control (KFC) audits, therefore, some audits do not feature in this 3-year plan being general ledger, fixed assets, cash and banking and housing rents as they have been audited in recent years.
IT Audits: IT Governance, IT Regulation, Security/Privacy,	Cyber security features on the corporate risk register	Cyber security (last audit 2022/23)	Potential audits could include: IT Strategy, IT asset management; IT disaster recovery;	Cyber security (last audit 2022/23)	A specialist IT Auditor will be brought in as required for the more technical audits.

Audit Area and Context	Corporate Risks	2024/25	2025/26	2026/27	Outline/Scope of work for 2024/25 *(to be finalised when the work is scoped)*
Business Systems, Disaster Recovery plan (DRP)/BCP, Network, Emerging Technologies e.g. mobile devices, IT Applications and Projects	Opportunity for IT to be an enabler for delivering the Council's priorities.		change and patch management, software licences		Due to the fast pace in IT technology changes and risk IT cyber security will be audited every two years
Operational/service audits - *Audits post 2024/25 may change depending on the Council's risk profile*					
Contracts, Partnerships and Procurement • Contracts & procurement • Leisure and car parking • Waste • Commercial and corporate operations	Future waste service delivery is on the corporate risk register	Covered elsewhere in the plan	Waste delivery	Leisure contract (last audit 2021/22)	From November 2024 waste collection services will be delivered by the Council's wholly owned company, Terra Verde Services Ltd (TVS). The 2025/26 audit will assess the governance and monitoring arrangements to ensure successful delivery of this service.
Regulatory services • Arboriculture • Community resilience • CountyCare • Environmental health	These services helps deliver the Council's three priorities: stronger council, stronger communities, and stronger place	Tree strategy	Grounds maintenance contract (last audited 2015/16 when in house)	✓	The 2024/25 tree strategy audit (carried forward from last year) will ensure there is a joined-up approach in the way the Council monitors and maintains its trees.

Audit Area and Context	Corporate Risks	2024/25	2025/26	2026/27	Outline/Scope of work for 2024/25 *(to be finalised when the work is scoped)*
• Private sector housing • Grants • Environmental protection • Licencing • Fleet operations					
Planning Development • Development Management • Building Control • Sustainable travel • Climate change • Planning Policy and implementation	Climate change features featured on the corporate risk register	Development Management Committee Review - progress check (not an audit)	Delivery of the Local Plan	Development Management, including processing times and pre-paid planning applications	During 2024/25 Internal Audit will assess progress being made following the 2023/24 review undertaken by the Planning Advisory Service Internal Audit will assess in 2025/26 the processes in place to deliver the Local Plan (following its 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
Customer and Community and Wellbeing • Customer services • Community and wellbeing • Community hub	Economic development features on the corporate risk register	✓	Economic Development	✓	No specific audit work for 2024/25. 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 The 2025/26 economic development audit is to ensure there is a joined up

Audit Area and Context	Corporate Risks	2024/25	2025/26	2026/27	Outline/Scope of work for 2024/25 *(to be finalised when the work is scoped)*
• Public health improvement • Economic Development • Heritage and Venues					approach, especially between Economic Development and Community and Wellbeing in delivering the Council's Economic Development priorities.
Housing and Property • Housing assets • Housing development • Housing strategy • Housing needs and management	Compliance with social housing regulation, homelessness and Council house build programme all feature on the corporate risk register	Voids	Responsive Repairs (last audit 2022/23) Potential other audits could include: Delivery of the asset management strategy Service charges – tenants and leaseholders Home Ownership Planned maintenance and major repairs (last audit 2017/18) Section 20s and leaseholders	✓	In 2024/25 Internal Audit will ensure there is a joined up process both within the Council and with Qualis to ensure voids are dealt with in a timely and cost efficient way
Corporate Services including HR and Finance	These services support the Council's stronger council	People Strategy Budgetary control	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	2024/25	2025/26	2026/27	Outline/Scope of work for 2024/25 *(to be finalised when the work is scoped)*
• Business Support • Legal (shared service) • Health and safety • Business Continuity • Democratic and Member services • External communication • Accountancy • Insurance • Payment solutions • People Team • Revenues and Benefits • Corporate Fraud • Internal Audit	priority and financial resilience risks		absence management)		The 2024/25 people strategy audit will assess the mechanisms in place to address the corporate risk around future proofing the workforce The 2024/25 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
ICT & Transformation and strategic projects • Digital Innovation Zone • ICT - note: IT audits covered	These services help the Council achieve its three priorities: stronger council, stronger communities and stronger place	✓	✓	✓	Internal Audit work in these areas is captured elsewhere in this plan.

Audit Area and Context	Corporate Risks	2024/25	2025/26	2026/27	Outline/Scope of work for 2024/25 *(to be finalised when the work is scoped)*
elsewhere in the Plan • Project Management Office • Continuous improvement • Strategic projects					
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.