

Audit Area and Context	Corporate Risks	2020/21	2021/22	2022/23	Outline/Scope of work for 20/21 <i>(to be finalised when the work is scoped)</i>
Corporate Framework					
Governance and Probity	The Council's governance framework underpins everything it does; therefore, robust arrangements are key in managing this risk.	Strategic governance – trading company(s)	Strategic governance – trading company(s) Member expenses and allowances	Conflicts of Interest (staff and Members) Member training and induction	Review effectiveness of governance and oversight arrangements including during periods of significant change. During 2020/21 Internal Audit (IA), will assess the governance arrangements in place for Qualis (Group and individual subsidiaries) both in 2020/21 and beyond.
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 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.

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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.	✓	✓	✓	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 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 sharing with third parties (last audit 2015/16) Data breach management	Freedom of Information and Subject Access requests	Continue to assist the Council's Data Protection Officer (DPO) by providing assurance in targeted areas. During 2020/21 Internal Audit will continue to complete a GDPR checklist for each audit, feeding the results back to the DPO. In addition, IA will actively assist in the delivery of the Information Governance Group's action plan, of which it is a member.
Performance Management Data integrity and quality (collection, collation, analysis)	Risk of non-achievement of corporate priorities	Performance Management framework	An aspect of Stronger Communities, Stronger Place and/or Stronger Council	An aspect of Stronger Communities, Stronger Place and/or Stronger Council	Performance Indicators (PIs) considered within operational audits plus specific reviews on an aspect of Corporate PIs. During 2020/21 IA will assist the Service Manager People and Performance in enhancing the Council's

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and validation). Use of performance targets.			depending on risk profiles	depending on risk profiles	performance management framework in terms of 1:1s and team meetings.
Value for Money (VfM) 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 Financial resilience features on the corporate risk register	Scheme of delegation	Staff expenses and staff timesheets	Use of consultants	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. In addition, VfM is considered within operational audits in terms of 3Es (economy, efficiency and effectiveness) and bench marking. Post 2020/21 continue with short/sharp audits driven by data analytics. The 2021/22 staff timesheet audit will assess the adequacy of the new electronic system to ensure these costs are adequately managed. The staff expenses audit will take into account the effect of the Council's staff travel plan. The 2022/23 use of consultants audit will focus on the approval process and business justification cases, as well as financial aspects.
Joint Working, Shared Services, outsourcing, trading	Reducing duplication of services across partners and	Qualis Commercial	Qualis Management	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

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companies and Partnerships	seeking out value for money for service delivery is a feature of the Corporate Plan				arrangements in place. In 2020/21 Internal Audit will review the delegations and approval processes regarding the Council's development company, Qualis Commercial. Internal Audit will examine the repairs operations of Qualis Management in 2021/22.
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 Strategic sites features on the corporate risk register	Council housebuilding programme (last audit (18/19)	St John's Road	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. In 2020/21 IA will revisit the Council's house building programme and assess the adequacy of reporting (financial and non-financial) and level of scrutiny to ensure the programme is meeting its objectives.
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.

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Themed/cross cutting audits					
<p>Income Streams</p> <p>To ensure financial resilience the Council needs to protect and maximise its income streams</p>	<p>Finance resilience features on the corporate risk register</p>	<p>Leisure Management contract (last audit 17/18)</p>	<p>Commercial rents and service charges (last audit 18/19)</p>	<p>Parking (last audit 18/19)</p> <p>Waste contract (last audit 19/20 on recycling element)</p>	<p>Each year a portion of Internal Audit work will focus on ensuring key income streams for the Council are maintained and adequately controlled.</p> <p>The 2021/22 leisure management contract audit is to ensure expected benefits (financial and non-financial) are being realised.</p>
<p>Procurement</p> <p>Themed audits - compliance, vfm, fraud, goods and services. End to end processes (need, selection, appointment, contract management and exit strategies)</p>	<p>Risks include noncompliance with legislation, fraud and not achieving value for money.</p>	<p>Contract management, including exit strategies</p>	<p>Tender and letting processes, including use of frameworks</p>	<p>Compliance with Procurement Rules and other legislation such as the Modern Slavery Act</p>	<p>Annually focus on an aspect of procurement which could range from need, selection, appointment, contract management and exit strategies. In 2020/21 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.</p>
<p>Health & Safety (H&S)</p>	<p>Risk of compromising the health and safety of individuals and noncompliance with H&S legislation</p>	<p>H&S council building and depot compliance (incl Fire Risk Assessments, asbestos management, gas safety and legionella)</p>	<p>Contractor H&S</p>	<p>Staff wellbeing and stress management</p>	<p>The 2020/21 audit will assess the adequacy of the Council to ensure statutory H&S testing is being complied with. And is separate to a similar audit also in 2020/21 regarding our housing stock (see later in Plan)</p>

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	leading to fines or imprisonment.				
Business Continuity Planning (BCP)	Business continuity is on the corporate risk register	IT Disaster Recovery (last audit 16/17) Business continuity follow up of 18/19 audit	Emergency Planning	Business Continuity (last audit 2019/20)	IT Disaster Recovery in 2020/21 is a technical review and will be undertaken by a specialist. Business continuity will ensure adequate progress has been made to further develop the Council's framework.
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	Cash and Banking (last audit 16/17) Treasury Management (last audit 16/17) Payroll (last audit 17/18)	Housing Benefits (last audit 17/18) General Ledger (last audit 17/18) Debtors (last audit 18/19)	Fixed assets (last audit 19/20) Housing rents and arrears (last audit 19/20) Council Tax and Business Rates (last audit 18/19)	Rolling programme of key financial control (KFC) audits. The debtors audit in 2021/22 will take into account the new debtors system implemented during 2020/21.
IT Audits: IT Governance, IT Regulation, Security/Privacy, Business Systems,	Risks around data and asset security and loss of service. Opportunity for IT to be an enabler	Active directory management Storage Area Network	Cyber security (last audit 2017/18) New Housing system	IT Strategy	A specialist IT Auditor will be brought in as required for the more technical audits. The 2020/21 active directory audit will ensure this reflects the Council's new structure and is working as intended.

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Disaster Recovery plan (DRP)/BCP, Network, Emerging Technologies e.g. mobile devices, IT Applications and Projects	for delivering the Council's priorities. Data/information features on the corporate risk register				
Operational/service audits - Audits post 20/21 may change depending on the Council's risk profile					
Community and Partnerships <ul style="list-style-type: none"> Community and partnerships Community resilience 	Building stronger communities is one of three Corporate objectives for the Council	Review of current risks	Community Safety and anti-social behaviour	Community Safety Parenthood Health and Wellbeing Strategy and action plans	No planned audits for 2020/21 as this area remains stable and previous audits, for example safeguarding, have been positive. Further assurances will be obtained during the year through review of their service risk register. In 2021/22 IA will assess the Council's approach to anti-social behaviour to ensure there is a consistent and targeted approach.
Commercial and Regulatory <ul style="list-style-type: none"> Commercial Regulatory Several areas underpinning	In this highly regulated area, key risk is non-compliance with legislation	Building Control	Insurance (last audited 14/15)	Licencing (last audit 15/16) Environmental crime - enforcement (last audit 16/17)	The 2020/21 and 21/22 audits have been chosen as these areas (building control and insurance) have moved directorates following the restructure.

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these are covered elsewhere in this Plan e.g. H&S, business continuity, projects and commercial income					
Housing and Property <ul style="list-style-type: none"> • Property maintenance • Housing • Development 	Housing capital features on the corporate risk register	Housing voids (last audit 16/17) Housing H&S – gas safety (last audit 16/17) and fire risk assessments (last audit 17/18)	Housing Repairs, following transfer into Qualis Management (last audited 15/16) Temporary accommodation (last audit 15/16)	Example audit areas could include: <ul style="list-style-type: none"> • Planned maintenance and major repairs (last audit 17/18) • Leaseholders e.g. service charges, section 20s and major works • Older people • Other housing H&S aspects e.g. legionella or asbestos 	<p>In 2020/21 IA will ensure there is a joined-up process to ensure voids are kept as low as possible and there is a robust mechanism to ensure the Council meets its gas safety and fire risk assessments requirements.</p> <p>In 2021/22 IA will examine the use of temporary accommodation (for example, Norway House, pods etc.)</p>

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				<p>management</p> <ul style="list-style-type: none"> • Right to Buy (last audit 18/19) 	
<p>Planning</p> <ul style="list-style-type: none"> • Planning Policy • Development Management 	Local Plan features on the corporate risk register	Delivery of the Local Plan	<p>Development Management, including processing times and pre-paid planning applications</p> <p>Section 106 agreements (last audit 18/19)</p>	<p>Planning Application processes (enforcement audited 18/19 and planning fees 15/16)</p> <p>Planning and how it integrates with Council priorities such as Economic Development or climate change strategy</p>	IA will assess in 2020/21 the processes in place to deliver the Local Plan, in particular the effectiveness of Planning Performance Agreements (PPAs)
<p>Contracts and Technical</p> <ul style="list-style-type: none"> • Technical • Contracts 	Keeping the District clean and green is a feature of the Corporate Plan	Leisure Management contract (last audit 17/18)	Grounds maintenance (last audited 15/16)	<p>Parking (last audit 18/19)</p> <p>Fleet operations</p>	The 2020/21 leisure audit is the same audit as that detailed earlier under income streams. The 2021/22 audit on grounds maintenance will also ensure the health and safety of operatives is not being compromised.

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Business Services <ul style="list-style-type: none"> • ICT and Business Support • Accountancy • Legal (shared service) • People Team (HR) <p>Note: IT audits covered elsewhere in the Plan</p>	<p>Efficient use of the Council's financial resources, building and assets is a key feature of the Corporate Plan. As well as enhancing skills and flexibility of our workforce</p>	<p>Staff performance management</p>	<p>Cashflows processes</p> <p>Staff recruitment (last audit 16/17)</p>	<p>Budgetary control and financial management (last audit 2015/16)</p>	<p>Work in 2020/21 on staff performance is the same as the work detailed earlier under performance management.</p> <p>The 21/22 audit of cashflows will be a technical audit to ensure implementation of the External Auditor's recommendations in this area are working as intended and the staff recruitment audit will take into account the new iTrent module for this.</p>
Customer Services <ul style="list-style-type: none"> • Electoral Services • Democratic Services • Revenue and Benefits (covered under key financial controls) • Customer Services 	<p>Engaging with the changing needs of our customers and having robust local democracy and governance is a key feature of the Corporate Plan.</p>	<p>Review of current service risks</p>	<p>Point of Sales (POS) – payment system</p>	<p>Social Media</p>	<p>An audit of customer services is being completed as part of the 2019/20 plan. The functions of Democratic Services are covered elsewhere in the Plan and Electoral Services is heavily regulated by central government. Therefore, as with Community and Partnerships further assurances will be obtained during the year through review of their service risk register</p> <p>In 2021/22, IA will examine the controls in place for iZettle, the incoming payment system, replacing the corporate POS solution, which includes stock control for the</p>

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					museum. And will complement the cash and banking audit planned for the same year.
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.