

## Appendix B

### Risk based assurance map for Epping Forest District Council

Ref	Corporate risk	Risk profile as at Feb 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. Following approval of the Local Plan audits are planned on delivery mechanisms.
3	Welfare Reform	A2 (red)	Delivery of the migration action plan	Oversight through the Joint Benefits and Housing working group	Internal Audit: 2017/18 Housing Benefits audit (substantial assurance)
4	Finance Resilience	C2 (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 Internal Audit: number of key financial control and

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					income related audits including 2017/18 General Ledger (moderate assurance), 2017/18 Card Payments audit (substantial assurance), 2017/18 Off-Street Car Parking Contract audit (moderate assurance), 2018/19 Council Tax and Business Rates (substantial assurance), 2018/19 Commercial Rents (substantial assurance).  2019/20 audit of Housing Rents and Fixed Assets currently in progress.
5	Economic Development	A2 (red)	Economic Development Team, who are consulting on an Economic Development Strategy. This will be supported by an Economic Development implementation plan	Economic Development progress report detailing projects being explored to each Asset Management and Economic Development Cabinet Committee	Internal Audit: 2018/19 Economic Development audit (substantial assurance).
6	Data/Information	C2 (amber)	Suite of data protection and retention policies and procedures, which were reviewed and updated before the General Data Protection Regulation	Named Data Protection Officer (DPO) and Senior Information Risk Officer  A corporate Information Governance Group (CGG)	Internal Audit monitors implementation of the IGG action plan.  GDPR compliance is considered within each

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			(GDPR) became law on 25 May 2018.		audit and outcomes fed back to the DPO.  Internal audit 2018/19 data retention and disposals (limited assurance)
7	Business Continuity (BC)	B1 (red)	Dedicated Officer – Contingency Planning and Corporate Safety Officer  Consultant has been 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  BC desk top exercise completed 19/2/20. Learning points to be formalized.	Internal Audit: 2018/19 Business Continuity audit (no assurance)  2016/17 IT Disaster Recover audit (substantial assurance)
10	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.
12	Waste Management (Material Recycling Facility)	C2 (amber)	Financial settlement being agreed with the contractor (Biffa) to mitigate some of the costs	Strategic Board monitors costs and market fluctuations	Internal Audit 2019/20 Recycling Management and Income audit (substantial assurance)

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13	Cyber security	C2 (amber)	Cyber security controls in place including system controls, data backups, firewalls, virus checkers and penetration testing.	IT Security Officer	Internal Audit: 2017/18 Cyber Security audit (substantial assurance). IT Disaster Recovery audit planned for 2020/21
14	Delays in issuing Planning Permission	A1 (red)	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
15	Climate emergency	B2 (red)	Recruitment of a Climate Change Officer	Climate Emergency action plan to be developed	Watching brief by Internal Audit as this is a new risk introduced January 2020
16	Qualis	C2 (amber)	Annual review of Qualis business cases and Business Plans by Cabinet Cabinet decision on any loans to Qualis Quarterly progress reports from Qualis to Cabinet	The Section 151 Officer will act on behalf of EFDC as the main conduit with Qualis Group and other Qualis Companies	Suite of internal audits planned for 2020/21 and beyond, starting with strategic governance.