

## Bolsover District Council Internal Audit Plan 2019/20 – 2021/22

Not completed 2020/21

Priority		2019/20 Days	2020/21 Days	2021/22 Days	Risk Factor / Strategic Risk
	<b>Main Financial Systems</b>				
M	Main Accounting/Budgetary Control / MTFP	15	0	15	Failure to produce a reliable set of accounts, lack of control over spending, (Strategic Risk 2)
M	CIPFA Financial Management Code	0	8	0	Lack of financial resilience / Sustainability (Strategic Risk 2)
H	Payroll	12	0	15	Employees are paid incorrectly, there are ghost employees in the system
H	Creditor Payments	15	0	10	Incorrect or fraudulent payments are made (Strategic risk 3)
H	Business Grants	0	0	15	Monies not paid out in accordance with scheme
H	Debtors	10	15	15	Loss of income, fraud
M	Treasury Management	10	0	15	Misappropriation of funds, poor investment decisions
M	Cash and Banking	18	13	18	Loss of income, theft
M	Council Tax	0	20	0	Loss of income, fraud (Strategic risk 3)
H	Non Domestic Rates	10	10	20	Loss of income, fraud (Strategic risk 3)
H	Housing / Council Tax Benefits	18	18	18	Reputational damage, fraud (Strategic risk 3)
H	Housing Rents	20	20	20	Loss of income, fraud (Strategic risk 3)
M	Housing Repairs	20	20	0	Reputational damage, health and safety risks
M	HRA Business Plan	0	0	5	Lack of financial resilience / Sustainability (Strategic Risk 2)
L	VAT	0	8	0	Financial penalties
L	Capital Accounting	5	0	0	Assets may not be properly accounted for
	<b>Total Main Financial Systems</b>	<b>153</b>	<b>132</b>	<b>166</b>	
	<b>Other Operational Audits</b>				

Priority		2019/20 Days	2020/21 Days	2021/22 Days	Risk Factor / Strategic Risk
L	Careline / Supporting People	0	10	0	Reputation
M	Central Garage/Transport	15	0	0	Poor Fleet Management, fraud
M	Clowne Leisure Centre	15	0	13	Loss of income / theft (Strategic risk 3)
M	Committee Processes	0	0	8	Lack of transparency (Strategic risk 8)
L	Community Safety	0	10	0	Public safety (Strategic risk 3)
M	Disabled Facilities Grants	0	10	0	Poor VFM, fraud (Strategic risk 3)
L	Elections (Carry fwd 19/20)	10	10	0	Registers inaccurate /Incorrect payments
L	E. Health Dog Warden Service	0	5	0	Reputation / loss of income
H	E Health Food Hygiene	0	13	12	Public Health risk (Strategic risk 3)
M	E Health - Taxi Licences	10	0	0	Safeguarding issues, safety issues (Strategic risk 10)
L	Facilities Management (carry fwd 19/20)	12	12	0	Poor VFM, Fraud
M	Final Accounts	6	7	5	Incorrect payments, fraud
M	Gas Servicing	0	12	0	Safety risk, reputational issues (Strategic risk 3)
L	Grounds Maintenance	0	0	8	Reputational (Strategic risk 3)
M	Homelessness	12	0	12	Reputation, public welfare, failure in statutory duty
M	Housing Allocations and Lettings	0	15	12	Reputational risk, fraud
M	Insurance	0	0	10	Wrong cover levels and type, fraudulent claims
L	Members Expenses	10	0	10	Fraud, reputational risk
M	Partnership Working	0	0	12	Lack of governance arrangements
M	Planning processes and procedures / appeals	0	10	0	Reputation, financial loss, loss of control (Strategic risk 3)
M	Pleasley Mills/Property Rents	15	0	0	Loss of income, fraud
L	Refuse Collection	12	0	0	Reputational Risk (Strategic risk 3)
M	Section 106	0	0	12	Loss of income/fraud/ reputational damage, failure to complete projects
M	Sheltered Housing	15	0	0	Fraud, reputational risk
M	Social Media	0	8	0	Reputation

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L	Street Cleaning	0	10	0	Reputational damage (Strategic risk 3)
M	Stores	0	0	12	Theft, poor contract management
M	The Tangent	12	0	0	Poor admin / loss of income
	<b>Total Operational Audits</b>	<b>144</b>	<b>132</b>	<b>126</b>	
	<b>Computer and IT Related</b>				
H	Cyber Security / Network Security / Systems Security/ Transformation programme/ Digital	10	12	8	Attack on Council systems (Strategic risk 12)
H	Disaster Recovery / Cyber Security	0	0	6	Failure to restore data in a timely manner (Strategic risk 6)
M	Laptops & Removable Media	0	12	0	Reputation, data protection (Strategic risk 12)
L	Members IT Equipment	10	0	0	Theft, misuse
	<b>Total Computer and IT related</b>	<b>20</b>	<b>24</b>	<b>14</b>	
	<b>Cross Cutting Areas</b>				
M	Asset Management Arrangements	0	10	0	Poor value for money, assets not fit for purpose
M	Climate Change	0	5	0	Reputation, failure to meet council objectives
M	Compliance Audit – Gas and Electric etc.	12	0	0	Safety of workforce
H	Corporate Governance and AGS	2	2	2	Poor Governance (Strategic Risk 8)
M	Data Protection	0	12	0	Mis- use of data, large fines
H	Business Continuity	10	0	8	Public Safety (Strategic Risk 6)
M	Ethics	0	10	10	Reputation, lack of transparency (Strategic Risk 8)
H	Financial Advice / Working Groups	12	12	12	Appropriate controls not in place

Priority		2019/20 Days	2020/21 Days	2021/22 Days	Risk Factor / Strategic Risk
M	Health and Safety	10	0	12	Risk of injury, death (Strategic Risk 8)
L	Mobile phones / communications	0	10		Poor VFM
H	Performance Management/ Corporate Targets	10	15	10	Poor Governance (Strategic Risk 8)
M	Procurement	15	15	0	Fraud, poor value for money
M	Risk Management	10	0	7	Failure to identify and mitigate risks (Strategic risk 8)
M	Safeguarding	8	0	8	Public safety, reputational risk (Strategic Risk 10)
H	Transformation Agenda	10	10	10	Failure to meet savings/transformation targets (Strategic Risk 5)
L	Use of Consultants / IR35 (Carry fwd 19/20)	17	14	0	Poor VFM, reputational risk
	<b>Total Cross Cutting</b>	<b>116</b>	<b>115</b>	<b>79</b>	
	Special Investigations /Contingency/Emerging risks	25	25	43	Fraud, loss of income
	Apprenticeship / training	0	30	30	Lack of appropriately trained staff
	NFI Key contact	10	10	10	Fraud
	Audit Committee / Client Officer Liaison	15	15	15	Non- compliance with Public Sector Internal Audit Standards
	<b>Planned Total Days</b>	<b>483</b>	<b>483</b>	<b>483</b>	

## Reserve Areas

Taxi Licences  
Sickness absence  
Land Charges  
Sheltered Housing Scheme  
IT Disposal of old equipment  
Housing Repairs