

Appendix 2

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
	Main Financial Systems				
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
	Total Main Financial Systems	153	132	166	

Priority		2019/20 Days	2020/21 Days	2021/22 Days	Risk Factor / Strategic Risk
	Other Operational Audits				
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

Priority		2019/20 Days	2020/21 Days	2021/22 Days	Risk Factor / Strategic Risk
M	Social Media	0	8	0	Reputation
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
	Total Operational Audits	144	132	126	
	Computer and IT Related				
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
	Total Computer and IT related	20	24	14	
	Cross Cutting Areas				
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)

Priority		2019/20 Days	2020/21 Days	2021/22 Days	Risk Factor / Strategic Risk
H	Financial Advice / Working Groups	12	12	12	Appropriate controls not in place
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
	Total Cross Cutting	116	115	79	
	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
	Planned Total Days	483	483	483	

Reserve Areas

Taxi Licences

Sickness absence

Land Charges

Sheltered Housing Scheme

IT Disposal of old equipment

Housing Repairs