

Bolsover District Council Internal Audit Plan 2020/21 – 2022/23

Not completed

Priority		2020/21 Days	2021/22 Days	2022/23 Days	Risk Factor / Strategic Risk
	Main Financial Systems				
H/M	Main Accounting/Budgetary Control / MTFP	0	15	15	Failure to produce a reliable set of accounts, lack of control over spending, (Strategic Risk 2)
H/M	CIPFA Financial Management Code	8	0	0	Lack of financial resilience / Sustainability (Strategic Risk 2)
H/M	Payroll	0	15	0	Employees are paid incorrectly, there are ghost employees in the system
H/M	Creditor Payments	0	10	20	Incorrect or fraudulent payments are made (Strategic risk 3)
H/M	Business Grants	0	15	0	Monies not paid out in accordance with scheme
H/M	Debtors	15	15	10	Loss of income, fraud
H/M	Treasury Management	0	15	10	Misappropriation of funds, poor investment decisions
H/M	Cash and Banking	13	18	18	Loss of income, theft
H/M	Council Tax	20	0	10	Loss of income, fraud (Strategic risk 3)
H/M	Non Domestic Rates	10	20	20	Loss of income, fraud (Strategic risk 3)
H/M	Housing / Council Tax Benefits	18	18	20	Reputational damage, fraud (Strategic risk 3)
H/M	Housing Rents	20	20	0	Loss of income, fraud (Strategic risk 3)
H/M	Housing Repairs	20	0	10	Reputational damage, health and safety risks
H/M	HRA Business Plan	0	5	0	Lack of financial resilience / Sustainability (Strategic Risk 2)
M	VAT	8	0	0	Financial penalties
	Total Main Financial Systems	132	166	133	
	Other Operational Audits				
L	Careline / Supporting People	10	0	0	Reputation, Health & Safety
M	Clowne Leisure Centre	0	13	0	Loss of income / theft (Strategic risk 3)

Priority		2020/21 Days	2021/22 Days	2022/23 Days	Risk Factor / Strategic Risk
M	Committee Processes	0	8	12	Lack of transparency (Strategic risk 8)
L	Community Safety	10	0	0	Public safety (Strategic risk 3)
M	Compliance Cncl Properties, Legionella, gas, electric	0	0	12	Health & Safety
M	Contract accounts and procedures	0	0	12	Value for money
M	Disabled Facilities Grants	10	0	0	Poor VFM, fraud (Strategic risk 3)
L	Elections	10	0	0	Registers inaccurate /Incorrect payments
L	E. Health Dog Warden Service	5	0	0	Reputation / loss of income
H/M	E Health Food Hygiene	13	12	12	Public Health risk (Strategic risk 3)
L	Facilities Management	12	0	0	Poor VFM, Fraud
M	Final Accounts	7	5	5	Incorrect payments, fraud
M	Gas Servicing	12	0	0	Safety risk, reputational issues (Strategic risk 3)
L	Grounds Maintenance	0	8	10	Reputational (Strategic risk 3)
M	Homelessness	0	12	12	Reputation, public welfare, failure in statutory duty (Strategic Risk 1)
M	Housing Allocations and Lettings	15	12	12	Reputational risk, fraud
M	Housing Building Company	0	0	12	VFM, Reputation
M	Insurance	0	10	0	Wrong cover levels and type, fraudulent claims
L	Members Expenses	0	10	10	Fraud, reputational risk
M	Partnership Working	0	12	0	Lack of governance arrangements
M	Planning processes and procedures / appeals	10	0	0	Reputation, financial loss, loss of control (Strategic risk 3)
M	Pleasley Mills/Property Rents	0	0	12	Loss of income, fraud
M	Pleasley Vale Outdoor Centre	0	0	12	Health & Safety
M	Recruitment and Selection	0	0	12	Fraud
M	Refuse Collection	0	10	0	Reputational Risk (Strategic risk 3)
M	Section 106	0	12	0	Loss of income/fraud/ reputational damage, failure to complete projects
M	Sickness Absence / Wellbeing	0	0	12	Fraud, morale(Strategic Risk 4)

Priority		2020/21 Days	2021/22 Days	2022/23 Days	Risk Factor / Strategic Risk
M	Social Media	8	0	0	Reputation
L	Street Cleaning	10	0	0	Reputational damage (Strategic risk 3)
L	Stores	0	12	0	Theft, poor contract management
M	Taxi Licensing	0	0	12	Safeguarding (Strategic Risk 10)
M	The Tangent	0	0	12	Poor admin / loss of income
M	Transport, fuel, plant	0	0	13	VFM
	Total Operational Audits	132	126	194	
	Computer and IT Related				
H	Cyber Security / Network Security / Systems Security/ Transformation programme/ Digital / DR	12	14	15	Attack on Council systems (Strategic risk 12)
M	Laptops & Removable Media	12	0	0	Reputation, data protection (Strategic risk 12)
	Total Computer and IT related	24	14	15	
	Cross Cutting Areas				
M	Asset Management Arrangements	10	0	0	Poor value for money, assets not fit for purpose
H/M	Climate Change	5	0	0	Reputation, failure to meet council objectives
H	Corporate Governance and AGS	2	2	2	Poor Governance (Strategic Risk 8)
H/M	Data Protection	12	0	12	Mis- use of data, large fines
M	Business Continuity	0	8	0	Public Safety (Strategic Risk 6)
M	Ethics	10	10	0	Reputation, lack of transparency (Strategic Risk 8)
H	Financial Advice / Working Groups	12	12	20	Appropriate controls not in place
M	Health and Safety	0	12	0	Risk of injury, death (Strategic Risk 8)
L	Mobile phones / communications	10	0	0	Poor VFM

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M	Corporate Targets	15	10	12	Poor Governance (Strategic Risk 8)
M	Procurement	15	0	0	Fraud, poor value for money
M	Risk Management	0	7	0	Failure to identify and mitigate risks (Strategic risk 8)
M	Safeguarding	0	8	0	Public safety, reputational risk (Strategic Risk 10)
M	Transformation Agenda	10	10	0	Failure to meet savings/transformation targets (Strategic Risk 5)
L	Use of Consultants / IR35	14	0	0	Poor VFM, reputational risk
	Total Cross Cutting	115	79	46	
	Special Investigations /Contingency/Emerging risks	25	43	40	Fraud, loss of income
	Apprenticeship / training	30	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

Right to Buy Sales
Sheltered Housing
Planning Fess