

Appendix 1

Bolsover District Council Internal Audit Plan 2021/22 – 2023/24

Not completed

Priority		2021/22 Days	2022/23 Days	2023/24 Days	Risk Factor / Strategic Risk
	Main Financial Systems				
M	Main Accounting/Budgetary Control / MTFP	15	15	0	Failure to produce a reliable set of accounts, lack of control over spending, (Strategic Risk 2)
M	CIPFA Financial Management Code	0	0	12	Lack of financial resilience / Sustainability (Strategic Risk 2)
H	Payroll	15	0	20	Employees are paid incorrectly, there are ghost employees in the system
M	Creditor Payments	10	20	0	Incorrect or fraudulent payments are made (Strategic risk 3)
M	Business Grants	15	0	0	Monies not paid out in accordance with scheme
M	Debtors	15	10	0	Loss of income, fraud
M	Treasury Management	15	10	0	Misappropriation of funds, poor investment decisions
M	Cash and Banking	18	18	0	Loss of income, theft
M	Council Tax	0	10	20	Loss of income, fraud (Strategic risk 3)
M	Non Domestic Rates	20	20	0	Loss of income, fraud (Strategic risk 3)
M	Housing / Council Tax Benefits	18	20	20	Reputational damage, fraud (Strategic risk 3)
M	Housing Rents	20	0	20	Loss of income, fraud (Strategic risk 3)
H	Housing Repairs	0	10	20	Reputational damage, health and safety risks (Strategic Risk 3)
M	HRA Business Plan	5	0	0	Lack of financial resilience / Sustainability (Strategic Risk 2)

Priority		2021/22 Days	2022/23 Days	2023/24 Days	Risk Factor / Strategic Risk
	Total Main Financial Systems	166	133	112	
	Other Operational Audits				
M	Asset Management Arrangements	0	0	12	Assets not fiT for purpose, poor VFM
M	Clowne Leisure Centre	13	0	15	Loss of income / theft (Strategic risk 3)
L	Commercial Waste	0	0	10	Loss of income
M	Committee Processes	8	12	0	Lack of transparency (Strategic risk 8)
M	Compliance Cncl Properties, Legionella, gas, electric	0	12	12	Health & Safety
M	Contract accounts and procedures	0	12	0	Value for money
H	Dragonfly	0	12	20	VFM, Poor Governance arrangements(Strategic Risk 5)
M	E Health Food Hygiene	12	12	0	Public Health risk (Strategic risk 3)
L	E.Health Misc Income	0	0	8	Income loss
L	Expenses & Allowances	0	0	12	Fraudulent / incorrect claims
M	Final Accounts	5	5	5	Incorrect payments, fraud
L	FOI / Env Regs	0	0	10	Lack of transparency
M	Gas Servicing	0	0	12	Safety risk, reputational issues (Strategic risk 3)
L	Grounds Maintenance	8	10	0	Reputational (Strategic risk 3)
H	Homelessness	12	12	12	Reputation, public welfare, failure in statutory duty (Strategic Risk 13)
M	Housing Allocations and Lettings	12	12	0	Reputational risk, fraud
M	Insurance	10	0	0	Wrong cover levels and type, fraudulent claims
L	Members Expenses	10	10	10	Fraud, reputational risk
M	Partnership Working	12	0	0	Lack of governance arrangements
L	Planning Fees	0	0	10	Loss of income
M	Pleasley Mills/Property Rents	0	12	0	Loss of income, fraud

Priority		2021/22 Days	2022/23 Days	2023/24 Days	Risk Factor / Strategic Risk
M	Pleasley Vale Outdoor Centre	0	12	12	Health & Safety
L	Rechargeable Repairs (Hsg)	0	0	6	Loss of income
M	Recruitment and Selection	0	12	0	Fraud
M	Refuse Collection	10	0	0	Reputational Risk (Strategic risk 3)
M	Right to Buy	0	0	12	Fraud
M	Section 106	12	0	0	Loss of income/fraud/ reputational damage, failure to complete projects
M	Sickness Absence / Wellbeing	0	12	12	Fraud, morale(Strategic Risk 4)
L	Stores	12	0	0	Theft, poor contract management
M	Taxi Licensing	0	12	0	Safeguarding (Strategic Risk 10)
M	The Tangent	0	12	0	Poor admin / loss of income
M	Transport, fuel, plant	0	13	0	VFM / fraud / theft
L	VAT	0	0	8	Penalties
	Total Operational Audits	126	194	198	
	Computer and IT Related				
H	Cyber Security / Network Security / Systems Security/ Transformation programme/ Digital / DR	14	15	0	Attack on Council systems (Strategic risk 12)
M	IT Inventory / disposal of old Equip	0	0	10	Theft of equipment / data
L	Members IT Equipment	0	0	12	Equipment not returned / issued in error
	Total Computer and IT related	14	15	22	
	Cross Cutting Areas				
H	Climate Change	0	0	12	Reputation, failure to meet council

Priority		2021/22 Days	2022/23 Days	2023/24 Days	Risk Factor / Strategic Risk
					objectives (Strategic Risk 14)
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
M	Business Continuity	8	0	0	Public Safety (Strategic Risk 6)
M	Ethics	10	0	0	Reputation, lack of transparency (Strategic Risk 8)
H	Financial Advice / Working Groups	12	20	20	Appropriate controls not in place
M	Health and Safety	12	0	0	Risk of injury, death (Strategic Risk 8)
M	Corporate Targets	10	12	0	Poor Governance (Strategic Risk 8)
M	Procurement	0	0	15	Fraud, poor value for money
M	Risk Management	7	0	0	Failure to identify and mitigate risks (Strategic risk 8)
M	Safeguarding	8	0	12	Public safety, reputational risk (Strategic Risk 9)
M	Transformation Agenda	10	0	0	Failure to meet savings/transformation targets (Strategic Risk 5)
	Total Cross Cutting	79	46	61	
	Special Investigations /Contingency/Emerging risks	43	40	40	Fraud, loss of income
	Apprenticeship / training	30	30	30	Lack of appropriately trained staff
	NFI / Key contact	10	10	5	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

Gifts and hospitality

Money Laundering