

Appendix 1

Bolsover District Council Internal Audit Plan 2022/23 – 2024/25

Audits not completed

Priority		2022/23 Days	2023/24 Days	2024/25 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	12	0	Lack of financial resilience / Sustainability (Strategic Risk 2)
M	Payroll	0	20	0	Employees are paid incorrectly, there are ghost employees in the system
M	Creditor Payments	20	0	20	Incorrect or fraudulent payments are made (Strategic risk 3)
M	Government Grants / sign off	0	0	3	Monies not paid out in accordance with scheme
M	Debtors	10	0	15	Loss of income, fraud
M	Treasury Management	10	0	15	Misappropriation of funds, poor investment decisions
M	Cash and Banking	18	0	20	Loss of income, theft
M	Council Tax	10	0	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	20	20	20	Reputational damage, fraud (Strategic risk 3)
M	Housing Rents	0	20	0	Loss of income, fraud (Strategic risk 3)
M	Housing Repairs (now Dragonfly Management)	10	20	0	Reputational damage, health and safety risks (Strategic Risk 3)
	Total Main Financial Systems	133	112	128	

Priority		2022/23 Days	2023/24 Days	2024/25 Days	Risk Factor / Strategic Risk
H	Dragonfly – Company audits			73	Company failure, poor governance, reputational damage, financial loss
H	Corporate Governance Arrangements with Dragonfly	12	20	15	Poor Governance
	Other Operational Audits				
M	Asset Management Arrangements (Joint audit with Dragonfly)	0	12	8	Assets not fit for purpose, poor VFM
M	Clowne Leisure Centre	0	15	0	Loss of income / theft (Strategic risk 3)
L	Commercial Waste	0	10	0	Loss of income
M	Committee Processes	12	0	0	Lack of transparency (Strategic risk 8)
M	Compliance Cncl Properties, Legionella, gas, electric	12	12	0	Health & Safety
M	Contract accounts and procedures	12	0	0	Value for money
L	Corporate Credit Card	0	0	5	Inappropriate spend
M	Disabled Facilities Grants	0	0	10	Reputational / fraud
M	E Health Food Hygiene	12	0	0	Public Health risk (Strategic risk 3)
L	E.Health Misc Licensing	0	0	8	Income loss, reputational
L	E.Health Pollution Prevention & Control	0	8	0	Income loss, non compliance with legislation
L	Expenses & Allowances	0	12	0	Fraudulent / incorrect claims
M	Final Accounts	5	5	0	Incorrect payments, fraud
L	FOI / Env Regs	0	10	0	Lack of transparency
M	Gas Servicing (now Dragonfly Management)	0	12	0	Safety risk, reputational issues (Strategic risk 3)
L	Grounds Maintenance	10	0	0	Reputational (Strategic risk 3)
M	Homelessness	12	12	0	Reputation, public welfare, failure in statutory duty (Strategic Risk 13)
M	Housing Allocations and Lettings	12	0	0	Reputational risk, fraud

Priority		2022/23 Days	2023/24 Days	2024/25 Days	Risk Factor / Strategic Risk
M	Insurance	0	0	12	Wrong cover levels and type, fraudulent claims
L	Leisure – Extreme Wheels	0	0	8	Health & Safety
L	Members Expenses	10	10	12	Fraud, reputational risk
L	Money Laundering	0	0	5	
L	Petty Cash	0	0	5	Inappropriate Spend
L	Planning Fees	0	10	0	Loss of income
M	Pleasley Mills/Property Rents (Now Dragonfly Management)	12	0	0	Loss of income, fraud
M	Pleasley Vale Outdoor Centre	12	12	0	Health & Safety
L	Rechargeable Repairs (Hsg, now Dragonfly Management)	0	6	0	Loss of income
M	Recruitment and Selection	12	0	0	Fraud
M	Right to Buy	0	12	0	Fraud
M	Section 106	0	0	12	Loss of income/fraud/ reputational damage, failure to complete projects
M	Sickness Absence / Wellbeing	12	12	0	Fraud, morale(Strategic Risk 4)
M	Social Media / Facebook / Bolsover TV	0	0	10	Reputational Damage
M	Taxi Licensing	12	0	0	Safeguarding (Strategic Risk 10)
M	The Tangent (Now Dragonfly Management)	12	0	0	Poor admin / loss of income
M	Transport, fuel, plant	13	0	0	VFM / fraud / theft
L	VAT	0	8	0	Penalties
	Total Operational Audits	182	178	95	
	Computer and IT Related				
H	Cyber Security / Network Security /	15	0	15	Attack on Council systems (Strategic risk 12)

Priority		2022/23 Days	2023/24 Days	2024/25 Days	Risk Factor / Strategic Risk
	Systems Security/ Transformation programme/ Digital / DR				
M	IT Inventory / disposal of old Equip	0	10	0	Theft of equipment / data
L	Members IT Equipment	0	12	0	Equipment not returned / issued in error
	Total Computer and IT related	15	22	15	
	Cross Cutting Areas				
H	Climate Change	0	12	12	Reputation, failure to meet council objectives (Strategic Risk 14)
H	Corporate Governance and AGS	2	2	2	Poor Governance (Strategic Risk 8)
M	Data Protection	12	0	0	Mis- use of data, large fines
H	Financial Advice / Working Groups	20	20	20	Appropriate controls not in place
M	Health and Safety	0	0	10	Risk of injury, death (Strategic Risk 8)
M	Corporate Targets	12	0	12	Poor Governance (Strategic Risk 8)
M	Procurement	0	15	0	Fraud, poor value for money
M	Risk Management	0	0	10	Failure to identify and mitigate risks (Strategic risk 8)
M	Safeguarding	0	12	0	Public safety, reputational risk (Strategic Risk 9)
	Total Cross Cutting	46	61	66	
	Special Investigations /Contingency/Emerging risks	40	40	40	Fraud, loss of income
	Apprenticeship / training	30	30	30	Lack of appropriately trained staff
	NFI / Key contact	10	5	6	Fraud
	Audit Committee / Client Officer	15	15	15	Non- compliance with Public Sector Internal

Priority		2022/23 Days	2023/24 Days	2024/25 Days	Risk Factor / Strategic Risk
	Liaison				Audit Standards
	Planned Total Days	483	483	483	

Reserve Areas

IT Inventory / disposal of old equipment
Street Cleaning
Ethical Governance