

Bolsover District Council Internal Audit Plan 2023/24 – 2025/26

Audits not completed

Priority		2023/24 Days	2024/25 Days	2025/26 Days	Risk Factor / Strategic Risk
	Main Financial Systems				
M	Main Accounting/Budgetary Control / MTFP	0	15	0	Failure to produce a reliable set of accounts, lack of control over spending, (Strategic Risk 2)
M	CIPFA Financial Management Code	12	0	0	Lack of financial resilience / Sustainability (Strategic Risk 2)
M	Payroll	20	0	22	Employees are paid incorrectly, there are ghost employees in the system
M	Creditor Payments	0	20	0	Incorrect or fraudulent payments are made (Strategic risk 3)
M	Government Grants / sign off	0	3	0	Monies not paid out in accordance with scheme
M	Debtors	0	15	0	Loss of income, fraud
M	Treasury Management	0	15	0	Misappropriation of funds, poor investment decisions
M	Cash and Banking	0	20	0	Loss of income, theft
M	Council Tax	0	20	20	Loss of income, fraud (Strategic risk 3)
M	Non Domestic Rates	20	0	0	Loss of income, fraud (Strategic risk 3)
M	Housing / Council Tax Benefits	20	20	0	Reputational damage, fraud (Strategic risk 3)
M	Housing Rents	20	0	20	Loss of income, fraud (Strategic risk 3/12)
M	Housing Repairs (now Dragonfly Management)	20	0	0	Reputational damage, health and safety risks (Strategic Risk 3)
H	HRA Business Plan	0	0	10	Plans are unaffordable (Strategic Risk 3)
	Total Main Financial Systems	112	128	72	
H	Dragonfly – Company audits		73	73	Company failure, poor governance, reputational damage, financial loss

Priority		2023/24 Days	2024/25 Days	2025/26 Days	Risk Factor / Strategic Risk
H	Corporate Governance Arrangements with Dragonfly (external review taking place)	20	15	0	Poor Governance
	Other Operational Audits				
M	Asset Management Arrangements (Joint audit with Dragonfly)	12	8	10	Assets not fit for purpose, poor VFM
L	Careline	0	0	12	Vulnerable adults are not appropriately supported
M	Clowne Leisure Centre	15	0	20	Loss of income / theft (Strategic risk 3)
L	Commercial Waste	10	0	0	Loss of income
M	Compliance Cncl Properties, Legionella, gas, electric	12	0	0	Health & Safety
L	Corporate Credit Card	0	5	0	Inappropriate spend
M	Domestic / Household Waste	0	0	12	Reputational Damage
M	Disabled Facilities Grants	0	10	0	Reputational / fraud
L	E.Health Misc Licensing	0	8	0	Income loss, reputational
L	E.Health Pollution Prevention & Control	8	0	0	Income loss, non compliance with legislation
L	Expenses & Allowances	12	0	0	Fraudulent / incorrect claims
M	Final Accounts	5	0	0	Incorrect payments, fraud
L	Flytipping	0	0	8	Reputational Damage
L	FOI / Env Regs	10	0	0	Lack of transparency
M	Gas Servicing (now Dragonfly Management)	12	0	0	Safety risk, reputational issues (Strategic risk 3)
M	Homelessness	12	0	0	Reputation, public welfare, failure in statutory duty (Strategic Risk 13)
M	Housing Allocations and Lettings	0	0	13	Reputational risk, fraud
M	Insurance	0	12	0	Wrong cover levels and type, fraudulent claims

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L	Leisure – Extreme Wheels	0	8	0	Health & Safety
L	Members Expenses	10	12	0	Fraud, reputational risk
L	Money Laundering	0	5	0	Fraud
L	Private Sector Housing Disrepairs	0	0	8	Reputation
L	Petty Cash	0	5	0	Inappropriate Spend
L	Planning Fees	10	0	0	Loss of income
M	Pleasley Vale Outdoor Centre	12	0	0	Health & Safety
L	Rechargeable Repairs (Hsg, now Dragonfly Management)	6	0	0	Loss of income
M	Right to Buy	12	0	0	Fraud
M	Section 106	0	12	0	Loss of income/fraud/ reputational damage, failure to complete projects
M	Sickness Absence / Wellbeing	12	0	0	Fraud, morale(Strategic Risk 4)
M	Social Media / Facebook / Bolsover TV	0	10	12	Reputational Damage
M	Taxi Licensing	0	0	10	Safeguarding (Strategic Risk 10)
M	Transport, fuel, plant	0	0	15	VFM / fraud / theft
L	VAT	8	0	0	Penalties
	Total Operational Audits	178	95	120	
	Computer and IT Related				
H	Cyber Security / Network Security / Systems Security/ Transformation programme/ Digital / DR	0	15	0	Attack on Council systems (Strategic risk 12)
M	IT Inventory / disposal of old Equip	10	0	10	Theft of equipment / data
L	Members IT Equipment	12	0	0	Equipment not returned / issued in error
	Total Computer and IT related	22	15	10	

Priority		2023/24 Days	2024/25 Days	2025/26 Days	Risk Factor / Strategic Risk
	Cross Cutting Areas				
M	Bolsover Regeneration Fund	0	0	14	Failure to spend the money on time and risk of repayment of grant (Strategic Risk 5)
M	Business Continuity / Emergency Planning - DCC	0	0	12	Inadequate plan in place to be able to continue in the event of an emergency (Strategic Risk 6/11)
H	Climate Change	12	12	0	Reputation, failure to meet council objectives (Strategic Risk 14)
L	Complaints Procedures	0	0	8	Complaints go unanswered damaging the reputation of the Council
H	Corporate Governance and AGS	2	2	2	Poor Governance (Strategic Risk 8)
M	Data Protection	0	0	13	Mis- use of data, large fines (Strategic Risk 3)
M	Ethical Governance *	0	0	15	There is a poor culture in place leading to poor VFM and fraud etc (Strategic Risk 8)
H	Financial Advice / Working Groups	20	20	20	Appropriate controls not in place
M	Health and Safety	0	10	0	Risk of injury, death (Strategic Risk 8)
M	Corporate Targets	0	12	0	Poor Governance (Strategic Risk 8)
H	Procurement	15	0	15	Fraud, poor value for money
M	Risk Management	0	10	12	Failure to identify and mitigate risks (Strategic risk 8)
M	Safeguarding	12	0	0	Public safety, reputational risk (Strategic Risk 9)
M	UK Shared Prosperity Grant – Grant compliance	0	0	12	Grant spent inappropriately, risk of repayment (Strategic Risk 5)
	Total Cross Cutting	61	66	123	
	Special Investigations /Contingency/Emerging risks	40	40	40	Fraud, loss of income

Priority		2023/24 Days	2024/25 Days	2025/26 Days	Risk Factor / Strategic Risk
	Apprenticeship / training	30	30	30	Lack of appropriately trained staff
	NFI / Key contact	5	6	0	Fraud
	Audit Committee / Client Officer Liaison	15	15	15	Non- compliance with Global Internal Audit Standards
	Planned Total Days	483	483	483	

Reserve area

Recruitment and Selection

*Ethical governance audit includes – values, behaviours, culture, Codes of Conduct, whistleblowing policy, gifts and hospitality, declarations of interest, Anti-fraud policy, expenses and allowances policy, recruit,ent policy