

Appendix 1

Bolsover District Council Internal Audit Plan 2024/25 – 2026/27

Audits not completed

Priority		2024/25 Days	2025/26 Days	2026/27 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	Payroll	0	22	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	3	0	0	Monies not paid out in accordance with scheme
M	Debtors	15	0	18	Loss of income, fraud (Strategic Risk 3)
M	Treasury Management	15	0	18	Misappropriation of funds, poor investment decisions (Strategic Risk 3)
M	Cash and Banking	20	0	0	Loss of income, theft
M	Council Tax	20	20	0	Loss of income, fraud (Strategic risk 3)
M	Non Domestic Rates	0	0	20	Loss of income, fraud (Strategic risk 3)
M	Housing / Council Tax Benefits	20	0	0	Reputational damage, fraud (Strategic risk 3)
M	Housing Rents	0	20	0	Loss of income, fraud (Strategic risk 3/12)
H	HRA Business Plan	0	10	12	Plans are unaffordable (Strategic Risk 3)
	Total Main Financial Systems	128	72	103	
H	Dragonfly – Company audits	73	73	0	Company failure, poor governance, reputational damage, financial loss
H	Corporate Governance Arrangements with Dragonfly (external review taking place)	15	0	0	Poor Governance

Priority		2024/25 Days	2025/26 Days	2026/27 Days	Risk Factor / Strategic Risk
	Other Operational Audits				
M	Bolsover Regeneration Fund	0	14	12	Failure to spend the money on time and risk of repayment of grant (Strategic Risk 5)
L	Careline	0	12	0	Vulnerable adults are not appropriately supported
M	Clowne Leisure Centre	0	20	0	Loss of income / theft (Strategic risk 3)
M	Commercial Property Compliance – asbestos, legionella, lift maintenance, fire risk assessments, gas and electrical safety	0	0	15	Health & Safety
L	Corporate Credit Card	5	0	0	Inappropriate spend
M	Crematorium	0	0	12	Loss of Income, Reputational damage
M	Domestic / Household Waste	0	12	0	Reputational Damage
M	Disabled Facilities Grants	10	0	0	Reputational / fraud
L	E.Health Misc Licensing	8	0	0	Income loss, reputational
L	Flytipping	0	8	0	Reputational Damage
M	Food Hygiene (Joint with NEDDC)	0	0	10	Health & Safety
M	Housing Allocations and Lettings	0	13	0	Reputational risk, fraud
M	Insurance	12	0	0	Wrong cover levels and type, fraudulent claims
L	Land Charges	0	0	10	Loss of Income, reputational damage
M	Landlord Compliance Council Housing – Legionella & Asbestos	0	0	12	Health & Safety, Reputational Damage
M	Landlord Compliance Council Housing – Fire Safety & Lift Maintenance	0	0	12	Health & Safety, Reputational Damage
M	Landlord Compliance Council Housing – follow up gas safety and electrical testing previous recommendations	0	0	8	Health & Safety, Reputational Damage

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L	Leaseholder Charges	0	0	10	Loss of income
L	Leisure – Extreme Wheels	8	0	0	Health & Safety
L	Members Expenses	12	0	0	Fraud, reputational risk
L	Money Laundering	5	0	0	Fraud
M	Partnership Working	0	0	12	Lack of governance
L	Pest Control (Joint with NEDDC)	0	0	5	Loss of income
M	Planning fees and appeals	0	0	12	Loss of income, reputational damage
L	Private Sector Housing Disrepairs	0	8	0	Reputation
L	Petty Cash	5	0	0	Inappropriate Spend
M	Pleasley Vale Outdoor Centre	0	0	12	Health & Safety
M	Recruitment & Selection	0	0	12	Fraud, Reputational damage
M	Section 106	12	0	0	Loss of income/fraud/ reputational damage, failure to complete projects
M	Social Media / Facebook / Bolsover TV	10	12	0	Reputational Damage
L	Street Cleaning	0	0	10	Reputational Damage
L	Stores	0	0	12	Theft
M	Taxi Licensing	0	10	0	Safeguarding (Strategic Risk 10)
M	Transport, fuel, plant	0	15	0	VFM / fraud / theft
L	VAT	0	0	10	Penalties
M	Voids	0	0	20	Lost Income
	Total Operational Audits	87	124	206	
	Computer and IT Related				
H	Cyber Security / Network Security / AI	15	0	0	Attack on Council systems (Strategic risk 12)
M	IT Audit	0	0	15	
M	IT Inventory / disposal of old Equip	0	10	0	Theft of equipment / data

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L	Members IT Equipment	0	0	0	Equipment not returned / issued in error
	Total Computer and IT related	15	10	15	
	Cross Cutting Areas				
H	Asset Management Arrangements	8	10	10	Assets not fit for purpose, poor VFM
M	Business Continuity / Emergency Planning - DCC	0	12	0	Inadequate plan in place to be able to continue in the event of an emergency (Strategic Risk 6/11)
H	Climate Change	12	0	0	Reputation, failure to meet council objectives (Strategic Risk 14)
L	Complaints Procedures	0	8	0	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	13	14	Mis- use of data, large fines (Strategic Risk 3)
H	DBS Procedures follow up	0	0	6	Reputational damage (Strategic Risk 9)
M	Ethical Governance	0	15	0	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	10	0	0	Risk of injury, death (Strategic Risk 8)
M	Corporate Targets	12	0	0	Poor Governance (Strategic Risk 8)
M	Local Government Reorganisation	0	0	10	Poor preparation, unreadiness (Strategic Risk 17)
H	Procurement	0	15	0	Fraud, poor value for money
M	Risk Management	10	12	0	Failure to identify and mitigate risks (Strategic risk 8)
M	Safeguarding	0	0	12	Public safety, reputational risk (Strategic Risk 9)
M	UK Shared Prosperity Grant – Grant compliance	0	12	0	Grant spent inappropriately, risk of repayment (Strategic Risk 5)
	Total Cross Cutting	74	119	74	

Priority		2024/25 Days	2025/26 Days	2026/27 Days	Risk Factor / Strategic Risk
	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	6	0	0	Fraud
	Audit Committee / Client Officer Liaison	15	15	15	Non- compliance with Global Internal Audit Standards
	Planned Total Days	483	483	483	

Reserve areas

Health and Safety
Homelessness