

## Appendix B

Chesterfield Borough Council Internal Audit Plan 2016/17 – 2018/19							
	<b>Main Financial Systems</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Priority</b>	<b>Last Review</b>	<b>Risk Factor</b>
	Main Accounting and Budgetary Control	18	15	12	H	Annual	The Council's accounts cannot be produced/ reputational damage / no control over spending
	Bank Reconciliation	8	0	7	M	2016/17	A Fraud may go undetected or system failures
	Payroll	25	20	20	H	Annual	Staff are paid incorrectly/ ghost employees created (Corporate Risk 11)
	Creditor Payments (Accounts Payable)	25	25	25	H	Annual	Duplicate/ fraudulent payments (Corporate Risk 11)
	Debtors (Accounts Receivable)	15	15	15	H	Annual	Loss of income (Corporate Risk 11)
	Treasury Management – Loans and investments	16	15	5	H	Annual	Poor investment decisions / fraud
	Cash and Banking	15	15	8	H	Annual	Loss of income / theft (Corporate Risk 11)
	Council Tax	10	15	20	H	Annual	Loss of income / fraud (Corporate Risk 11)
	Non Domestic Rates	15	15	15	H	Annual	Loss of income / fraud (Corporate Risk 11)
	Housing / Council Tax Benefits	21	21	21	H	Annual	Reputation damage / fraud (Corporate Risk 11)
	Housing Rents including Universal credit implications	20	20	20	H	Annual	Loss of income / Fraud (Corporate Risk 11)
	Housing Repairs – Capital and Revenue	20	0	30	M	2016/17	Reputational damage / poor workmanship

	<b>Total</b>	<b>208</b>	<b>176</b>	<b>198</b>			
	<b>Other Operational Audits</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Priority</b>	<b>Last Review</b>	<b>Risk Factor</b>
	Choice Based Lettings	10	0	0	L	2016/17	Reputational damage, fraud
	Car Parks Income	25	20	0	M	2017/18	Income loss, theft
	Careline	0	0	12	L	2011/12	Reputational damage
	Contract final accounts	10	5	5	H	Ongoing	Poor contract management, fraud
	Commercial Waste	10	0	0	M	2016/17	Reputational damage
	Disabled Facilities Grants	0	0	12	L	2013/14	Fraud
	Expenses and Allowances	0	8	0	L	2017/18	Incorrect or fraudulent payments
	Gas and electric Servicing	0	0	15	M	2015/16	Safety of council tenants
	Healthy Living Centre	20	0	20	M	2016/17	Loss of income, theft
	Homelessness	10	0	0	L	2016/17	Reputational damage
	Insurance	0	0	12	M	2013/14	High premiums, fraudulent claims
	Joint Crematorium	12	12	12	H	Annual	Reputational damage
	Markets	10	0	12	M	2016/17	Loss of income, theft
	Market Hall Café/ Commercial Catering	0	0	6	M	New	Loss of income , theft
	Members and civic expenses	0	10	0	L	2017/18	Incorrect or fraudulent payments
	OSD Commercial Works	0	0	10	M	New	Fails to make a profit, reputational damage
	Outdoor facilities	0	0	12	L	2013/14	Loss of income, theft
	Planning Fees	10	0	0	M	2016/17	Loss of income , fraud
	PPP Client Monitoring Procedures	5	5	5	H	Annual	Poor contract management (Corporate Risk 10)
	Property Rents	8	15	0	M	2017/18	Loss of income , fraud
	Property Repairs – non housing	0	8	0	H	2017/18	Assets not fit for purpose
	Queens Park Sports Centre	25	14	25	M	2017/18	Loss of income , theft
	Rechargeable Repairs / leaseholders	0	0	12	L	2013/14	Loss of income
	Sale of Council Houses (Right to Buy)	0	10	0	M	2017/18	Fraud
	Section 106/CIL Follow up	12	8	0	H	2017/18	Income Loss, fraud, failure to provide

							projects
	Spirepride / Grounds Maintenance	0	0	15	L	2012/13	Reputational damage
	Taxi Licences	0	15	0	M	2017/18	Loss of income , safeguarding issues
	Venues	0	30	0	M	2017/18	Loss of income , theft
	<b>Total</b>	<b>167</b>	<b>160</b>	<b>185</b>			
	<b>Computer and IT Related</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Priority</b>	<b>Last Review</b>	<b>Risk Factor</b>
	BACS	8	0	0	L	2016/17	Wrong payments, fraud
	Cyber risks/Network Security	10	10	0	H	2017/18	Attack on Council's network (Corporate Risk 8a)
	Data Protection/FOI follow up	8	8	0	H	2017/18	Reputational damage, financial penalties (Corporate Risk 8b)
	Laptops / removable media	0	0	15	M	Part 17/18	Data breach , loss of equipment
	New system review / system upgrades	10	10	15	M	N/A	Failure to test properly before implementation
	Social Media	0	0	10	M	New	Reputational damage
	<b>Total</b>	<b>36</b>	<b>28</b>	<b>40</b>			
	<b>Cross Cutting Issues</b>						
	Corporate Governance and Annual Governance Statement	20	17	20	H	Annual	Poor Governance, reputational damage
	Brimington Parish Council	5	5	5	N/A	Annual	Fraud, poor record keeping
	Financial Advice / Working Groups/Transformation Projects	35	25	25	H	Annual	Appropriate controls not in place
	Sheffield City Region Projects and grants/Loans	0	10	10	H	Annual	Lack of Governance, financial loss

(CBC)						(Corporate Risk 11)
Performance Management, Corporate Targets	0	14	0	M	2017/18	Poor Governance
Health and Safety	15	10	0	H	2017/18	Risk of injury or death, reputational damage (Corporate Risk 6)
Risk Management	6	0	0	M	2016/17	Failure to identify and mitigate risks
Safeguarding	13	13	0	M	2016/17	Reputational damage, safety of vulnerable children and adults (Corporate Risk 13)
Sickness absence	0	0	12	M	New	Reputational damage and financial loss, poor morale
<b>Total</b>	<b>94</b>	<b>94</b>	<b>72</b>			
<b>Fraud and Corruption</b>						
Anti-Fraud and Corruption Strategy	5	0	5	M	2016/17	Fraud, poor culture
Money Laundering	0	3	0	L	2017/18	Fraud
National Fraud Initiative	0	10	0	M	2017/18	Fraud
Procurement	0	15	0	H	2017/18	Fraud, poor value for money, non-compliance with OJEU (Corporate Risk 9)
Sale of Land and Property	0	10	0	L	2017/18	Fraud, Loss of income
<b>Total</b>	<b>5</b>	<b>38</b>	<b>5</b>			
<b>Location / Regularity</b>						
Petty Cash	5	5	5	L	Annual	Theft
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>			
Special Investigations/Contingency	30	34	30	H	Annual	Theft, fraud
Updates/review of test schedules		10	10	H	Annual	Current risks not assessed
Audit Committee / Client Officer Liaison	15	15	15	H	Annual	Non- compliance with PSIAS

	<b>Planned Total Days 2018/19</b>	<b>560</b>	<b>560</b>	<b>560</b>			