

## Chesterfield Borough Council Internal Audit Plan

Not completed

Priority		2021/22 Days	2022/23 days	2023/24 Draft Days	Risk Factor / Corporate Risk link
	<b>Main Financial Systems</b>				
H/M	Main Accounting and Budgetary Control / MTFP	12	12	12	The Council's accounts cannot be produced/ reputational damage / possible lack of control over spending (Strategic Risk 1)
H/M	CIPFA Financial Management Code of Practice	0	0	10	Lack of financial resilience/ sustainability (Strategic Risk 1)
H	Payroll	30	0	30	Staff are paid incorrectly/ ghost employees created
M	Creditor Payments (Accounts Payable)	25	25	0	Duplicate/ fraudulent payments/reputational
H/M	Debtors (Accounts Receivable)	15	0	15	Loss of income
H/M	Treasury Management – Loans and investments	15	0	15	Poor investment decisions / fraud
H/M	Gov Grants – Business / household	15	15	5	Fraud / error
M	Cash and Banking	0	18	0	Loss of income / theft
M	Council Tax	0	20	0	Loss of income / fraud
H/M	Non Domestic Rates	20	0	20	Loss of income / fraud
M	Housing / Council Tax Benefits	21	20	0	Reputation damage / fraud
H	Housing Rents	20	20	20	Loss of income / Fraud
M	HRA Business Plan	5	5	0	HRA is not sustainable (Strategic Risk 1)

Priority		2021/22 Days	2022/23 days	2023/24 Draft Days	Risk Factor / Corporate Risk link
					and 9)
H/M	Housing Repairs – Capital	0	0	20	Reputational damage / poor workmanship / cost overruns
H/M	Housing Repairs – Voids	20	20	22	Reputational damage / poor workmanship / income loss
	<b>Total</b>	<b>198</b>	<b>155</b>	<b>169</b>	
	<b>Other Operational Audits</b>				
N/A	Brimington Parish Council	5	5	0	Accounts may be incorrect
L	Bulky Waste	0	6	0	Loss of income
M	Car Parks Income	0	25	0	Income loss, theft
L	Car Allowances / subsistence	0	10	0	Fraud
M	Contract final accounts	5	3	2	Poor contract management, fraud
L	Credit Card Usage	0	0	8	Inappropriate expenditure
H	Data Protection inc PCI Compliance	0	12	14	Reputational damage, financial penalties (Strategic Risk 7)
M	Electrical Testing Council Houses	0	0	10	Health & Safety (Strategic Risk 6)
H	Various Grants sign off	5	5	3	Fraud
M	Healthy Living Centre	15	0	15	Loss of income, theft
M	Homelessness	0	12	0	Reputational Damage
M	Joint Crematorium	12	12	12	Reputational damage
L	Licensing Income	0	10	0	Loss of income, safeguarding issues
M	Markets income	12	0	12	Loss of income, theft
L	Members Allowances / Civic Expenses	0	10	10	Fraud
M	Planning Fees	12	0	0	Loss of income
M	Private Sector Housing Grants	0	10	0	Fraud

Priority		2021/22 Days	2022/23 days	2023/24 Draft Days	Risk Factor / Corporate Risk link
M	Property Compliance Audit (Gas Servicing)	15	0	0	Health and safety risk (Strategic Risk 6)
M	Property Rents	0	12	12	Loss of Income / fraud
H	Property Repairs – non housing	12	0	0	Assets not fit for purpose, no budget to repair (Strategic Risk 11)
H	Queens Park Sports Centre	20	0	25	Loss of income, theft
M	Refuse Collection – Domestic	10	12	0	Reputational damage
M	Section 106/CIL	0	0	12	Income Loss, fraud, failure to provide projects
H	Staveley Town Council	0	0	5	Default on loan
M	VAT	0	0	8	Fines
M	Venues	0	20	0	Loss of income, theft
M	Waterside / Northern Gateway Rents	0	0	15	Loss of income
	<b>Total</b>	<b>123</b>	<b>164</b>	<b>163</b>	
	<b>Computer and IT Related</b>				<b>Risk Factor</b>
H	Cyber risks/Network Security/Laptops/Removable Media	0	15	20	Attack on Council's network (Strategic Risk 7)
M	IT Improvement / transformation Programme	12	12	0	IT failure (Strategic Risk 4)
L	Members IT equipment / phones	10	0	12	Data breaches, loss of equipment
H	New system review / system upgrades	10	10	10	Failure to test properly before implementation/ data protection
	<b>Total</b>	<b>32</b>	<b>37</b>	<b>42</b>	

Priority		2021/22 Days	2022/23 days	2023/24 Draft Days	Risk Factor / Corporate Risk link
	<b>Cross Cutting Issues</b>				
H	Corporate Governance and Annual Governance Statement	20	14	14	Poor Governance, risk and control arrangements in place. Reputational damage
M	Business Continuity Planning	15	0	0	Failure to provide services, reputational damage (Strategic Risk 5)
H	Climate Change	0	0	12	Reputation, failure to implement action plan / meet targets (Strategic Risk 12)
H	Financial Advice / Working Groups/Transformation Projects	25	25	25	Appropriate controls not in place
H	Health & Safety	0	12	12	Risk of injury or death, reputational damage (Strategic Risk 6)
M	Performance Management, Corporate Targets	12	0	0	Poor Governance
H	Procurement	0	15	10	Fraud, poor value for money, non-compliance with Financial Regulations (Strategic Risk 8)
H	Projects/Project management e.g. economic development,	20	30	15	Reputation, Value for Money (Strategic Risk 2)
M	Risk Management	5	8	0	Failure to identify and mitigate risks
M	Sickness Absence / Wellbeing	0	12	12	High sickness levels / poor motivation
	<b>Total</b>	<b>97</b>	<b>116</b>	<b>100</b>	
	<b>Fraud and Corruption</b>				
	Anti-Fraud, Bribery and Corruption Strategy	0	3	3	Fraud, poor culture
	National Fraud Initiative	5	5	8	Fraud

Priority		2021/22 Days	2022/23 days	2023/24 Draft Days	Risk Factor / Corporate Risk link
	<b>Total</b>	<b>5</b>	<b>8</b>	<b>11</b>	
	Special Investigations/Contingency/emerging risks/ Test schedule updates	60	35	30	Theft, fraud, reputation, health & safety
	Apprenticeship / training	30	30	30	Technical competence
	Audit Committee / Client Officer Liaison	15	15	15	Non- compliance with PSIAS
	<b>Planned Total Days</b>	<b>560</b>	<b>560</b>	<b>560</b>	

### **Reserve Areas for 2023/24**

Commercial Waste Income  
 Social Media  
 Leaseholder Charges  
 Market Hall Café  
 Sale of Land and Property  
 Careline  
 Food Hygiene  
 Recruitment and Selection