

Chesterfield Borough Council Internal Audit Plan

Not completed

Priority		2022/23 days	2023/24 Days	2024/25 Days	Risk Factor / Corporate Risk link
	Main Financial Systems				
M	Main Accounting and Budgetary Control / MTFP	12	12	0	The Council's accounts cannot be produced/ reputational damage / possible lack of control over spending (Strategic Risk 1)
M	CIPFA Financial Management Code of Practice	0	10	0	Lack of financial resilience/ sustainability (Strategic Risk 1)
H	Payroll	0	30	26	Staff are paid incorrectly/ ghost employees created
M	Creditor Payments (Accounts Payable)	25	0	0	Duplicate/ fraudulent payments/reputational
M	Debtors (Accounts Receivable)	0	15	0	Loss of income
M	Treasury Management – Loans and investments	0	15	0	Poor investment decisions / fraud
H/M	Gov Grants	15	5	0	Fraud / error
M	Cash and Banking	18	0	15	Loss of income / theft
M	Council Tax	20	0	0	Loss of income / fraud
M	Non Domestic Rates	0	20	0	Loss of income / fraud
M	Housing / Council Tax Benefits	20	0	20	Reputation damage / fraud
H	Housing Rents	20	20	0	Loss of income / Fraud

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M	HRA Business Plan	5	0	0	HRA is not sustainable (Strategic Risk 1 and 9)
H/M	Housing Repairs – Capital	0	20	20	Reputational damage / poor workmanship / cost overruns
H/M	Housing Repairs – Voids	20	22	20	Reputational damage / poor workmanship / income loss
	Total	155	169	101	
	Other Operational Audits				
N/A	Brimington Parish Council	5	0	0	Accounts may be incorrect
L	Bulky Waste	6	0	0	Loss of income
M	Careline	0	0	10	Change of system, expenditure greater than income
M	Car Parks Income	25	0	25	Income loss, theft
L	Car Allowances / subsistence	10	0	0	Fraud
L	Commercial Waste Income	0	0	12	Loss of Income
M	Contract final accounts	3	2	0	Poor contract management, fraud
L	Core fleet – vehicles, fuel, licence checks etc	0	0	12	Accidents, theft
L	Credit Card Usage	0	8	6	Inappropriate expenditure
M	Damp and Mould Programme	0	0	10	Reputational Damage / Risk to life
M	Data Protection inc PCI Compliance	12	14	0	Reputational damage, financial penalties (Strategic Risk 7)
H	Economic development Projects – Use of Markham Vale Business Rates Retention	30	15	32	Reputation, Value for Money (Strategic Risk 2)

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	Fund / Staveley Town Deal/Long Term Plan for Towns				
M	Electrical Testing Council Houses	0	10	0	Health & Safety (Strategic Risk 6)
L	FOI / Env Regs	0	0	10	Non -compliance with requirements
M	Food Hygiene	0	0	12	Reputational damage / public health
H	Various Grants sign off	5	3	0	Fraud
M	Green Waste Income	0	0	12	New system, income not received
M	Healthy Living Centre	0	15	0	Loss of income, theft
M	Homelessness	12	0	0	Reputational Damage
M	Insurance	0	0	12	Lack of appropriate cover
M	Joint Crematorium	12	12	12	Reputational damage
L	Land Searches Income	0	0	10	Loss of income
L	Leaseholder Charges	0	0	10	Loss of income
L	Licensing Income	10	0	0	Loss of income, safeguarding issues
M	Markets income	0	12	0	Loss of income, theft
L	Members Allowances / Civic Expenses	10	10	10	Fraud
H	Non Housing Property Repairs	0	0	6	Assets not fit for purpose, no budget to repair (Strategic Risk 11)
L	Outdoor Facilities	0	0	10	Loss of income
M	Planning Fees	0	0	12	Loss of income
M	Private Sector Housing Grants	10	0	0	Fraud
M	Property Compliance Audit (Gas Servicing)	0	0	0	Health and safety risk (Strategic Risk 6)

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M	Property Rents	12	12	0	Loss of Income / fraud
H	Queens Park Sports Centre	0	25	0	Loss of income, theft
M	Recruitment and Selection	0	0	12	Fraud
M	Refuse Collection – Domestic	12	0	0	Reputational damage
M	Sale of Council Houses	0	0	12	Fraud
M	Section 106/CIL	0	12	0	Income Loss, fraud, failure to provide projects
H	Staveley Town Council	0	5	0	Default on loan
L	Stores	0	0	10	Theft
M	Taxi Licensing	0	0	12	Reputational damage, safeguarding issues
M	VAT	0	8	0	Fines
M	Venues	20	0	0	Loss of income, theft
M	Waterside / Northern Gateway Rents	0	15	0	Loss of income
	Total	194	178	269	
	Computer and IT Related				Risk Factor
H	Cyber risks/Network Security/Laptops/Removable Media	15	20	20	Attack on Council's network (Strategic Risk 7)
M	IT Improvement / transformation Programme	12	0	0	IT failure (Strategic Risk 4)
L	Members IT equipment / phones	0	12	0	Data breaches, loss of equipment
H	New system review / system upgrades	10	10	0	Failure to test properly before implementation/ data protection
	Total	37	42	20	

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	Cross Cutting Issues				
H	Corporate Governance and Annual Governance Statement	14	14	15	Poor Governance, risk and control arrangements in place. Reputational damage
M	Business Continuity Planning	0	0	0	Failure to provide services, reputational damage (Strategic Risk 5)
H	Climate Change	0	12	0	Reputation, failure to implement action plan / meet targets (Strategic Risk 12)
H	Government Grants	0	0	15	
H	Health & Safety	12	12	8	Risk of injury or death, reputational damage (Strategic Risk 6)
M	Performance Management, Corporate Targets	0	0	0	Poor Governance
H	Procurement	15	10	15	Fraud, poor value for money, non- compliance with Financial Regulations (Strategic Risk 8)
M	Risk Management	8	0	0	Failure to identify and mitigate risks
M	Safeguarding	0	0	12	
M	Sickness Absence / Wellbeing	12	12	0	High sickness levels / poor motivation
	Total	61	60	65	
	Fraud and Corruption				

Priority		2022/23 days	2023/24 Days	2024/25 Days	Risk Factor / Corporate Risk link
	Anti-Fraud, Bribery and Corruption Strategy	3	3	0	Fraud, poor culture
	National Fraud Initiative	5	8	5	Fraud
	Total	8	11	5	
	Financial Advice / Working Groups/Transformation Projects	25	25	25	
	Special Investigations/Contingency/emerging risks/ Test schedule updates	35	30	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
	Planned Total Days	560	560	560	

Reserve Areas for 2025/26

Council Tax

Ethical Governance

Money Laundering

Choice Based Lettings

Environmental Pollution Prevention and Control

Use of Social Media