

## Appendix 1

### North East Derbyshire District Council Internal Audit Plan 2020/21 – 2022/23

**Audit not completed**

Priority		2020/21 Days	2021/22 Days	22/23 Days	Risk Factor / Strategic Risk
	<b>Main Financial Systems</b>				
H/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)
H/M	CIPFA Financial Management Code	8	0	12	Financial Resilience / sustainability (Strategic Risk 2)
H/M	Payroll	0	15	0	Employees are paid incorrectly, there are ghost employees in the system
H/M	Creditor Payments	0	10	0	Incorrect or fraudulent payments are made (Strategic Risk 3)
H/M	Debtors	10	10	15	Loss of income, fraud
H/M	Treasury Management	0	15	0	Misappropriation of funds, poor investment decisions
H/M	Cash and Banking	18	0	18	Loss of income, theft
H/M	Council Tax	20	10	20	Loss of income, fraud (Strategic Risk 3)
H/M	Non Domestic Rates	0	20	10	Loss of income, fraud (Strategic Risk 3)
H	Housing / Council Tax Benefits	18	18	18	Reputational damage, fraud (Strategic Risk 3)
H/M	Business Grants	0	15	0	Monies not paid out in accordance with scheme
	<b>Total Main Financial Systems</b>	<b>74</b>	<b>128</b>	<b>93</b>	
	<b>Other Operational Audits</b>				
H	Clay Cross Town Deal	0	0	10	Risk that project won't be delivered /

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					reputational damage (Strategic Risk 6)
M	Committee Processes	0	8	12	Poor Governance, lack of transparency (Strategic Risk 8)
L	Dog Warden Services	5	0	0	Reputation, loss of income
M	Disabled Facilities Grants	10	0	0	Inability to deliver/fraud / reputational
L	Elections	10	0	0	Registers inaccurate / Incorrect payments
H	E Health Food Hygiene	13	12	12	Public Health risk (Strategic Risk 3)
M	Final Accounts (contractors)	0	0	4	Poor value for money
L	Grounds Maintenance	0	8	0	Reputational
M	Homelessness	10	12	0	Reputation, failure in statutory duty
M	Industrial Property Rents/Periodic Income	0	0	15	Loss of income, fraud
M	Insurance	0	10	10	Wrong cover levels and type, fraudulent claims
H/M	Killamarsh Leisure Centre	0	13	15	Loss of income, theft, poor practice (Strategic Risk 3)
L	Leisure Direct Debits	5	0	0	Loss of income, poor management
M	Leisure Reviews	20	0	15	Loss of income, theft, poor practice (Strategic Risk 3)
M	Planning Fees	0	0	10	Loss of income
M	Planning Processes & Procedures / Appeals	10	0	0	Poor decision making, reputation (Strategic Risk 3)
M	Recruitment and Selection	0	0	12	Fraud
M	Refuse Collection	0	10		Reputational Damage (Strategic Risk 3)
M	Section 106	0	12	0	Loss of income/fraud/ reputational damage, failure to deliver projects
M	Sickness Absence / Wellbeing	0	0	12	Staff morale (Strategic Risk 9)
M	Social Media	8	0	0	Reputation
L	Street Cleaning	10	0	0	Reputation (Strategic Risk 3)
M	Taxi Licensing	0	0	12	Safeguarding risk (Strategic risk 10)

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M	Transport / Vehicles / fuel	0	0	13	Theft / Health & Safety (Strategic Risk 6)
	<b>Total Operational Audits</b>	<b>101</b>	<b>75</b>	<b>152</b>	
	<b>Computer and IT Related</b>				
H	Cyber Security / Network Security/systems security / Transformation Programme - Digital	12	14	15	Attack on Council systems / business continuity/ reputational damage / financial (Strategic Risk 13)
M	Laptops / Removable Media	12	0	0	Theft, loss of data, reputation (Strategic Risk 4)
	<b>Total Computer and IT related</b>	<b>24</b>	<b>14</b>	<b>15</b>	
	<b>Rykneld Homes</b>	<b>97</b>	<b>97</b>	<b>97</b>	Partnership fails (Strategic Risk 7)
	<b>Cross Cutting Areas</b>				
M	Asset Management Arrangements	10	0	0	Poor value for money, assets not fit for purpose (Strategic Risk 2)
M	Business Continuity	0	8	0	Failure to deliver services (Strategic Risks 3 & 4)
H	Corporate Governance and AGS	2	2	2	Poor Governance (Strategic Risk 8)
M	Climate Change	5	0	0	Failure to deliver promises, reputation (Strategic Risk 1)
H/M	Data Protection	12	0	12	Mis- use of data, large fines
M	Ethics	10	10	0	Reputation, lack of transparency (Strategic Risk 8)
H	Financial Advice / Working Groups	12	12	20	Appropriate controls not in place

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M	Health and Safety	0	12	0	Risk of injury, death (Strategic Risk 8)
L	Mobile Phones / Communications	10	0	0	Poor VFM
M	Performance Management/Corporate Targets	15	10	0	Poor Governance (Strategic Risk 8)
H/M	Procurement	15	0	0	Fraud, poor value for money
M	Risk Management	0	7	0	Failure to identify and mitigate risks (Strategic Risk 8)
H/M	Safeguarding	0	8	0	Public safety, reputational risk (Strategic Risk 10)
H	Transformation Agenda	10	10	0	Fails to make the savings anticipated (Strategic Risk 2 and 6)
L	Use of Consultants / IR35	14	0	0	Not achieving value for money
	<b>Total Cross Cutting Areas</b>	<b>115</b>	<b>79</b>	<b>34</b>	
	<b>Fraud and Corruption</b>	<b>20/21 Days</b>	<b>21/22 Days</b>		<b>Risk Factor</b>
M	National Fraud Initiative	5	5	5	Fraud
	<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	
	<b>Location / Regularity</b>				
L	Petty Cash	0	0	5	Theft
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>5</b>	
	Special Investigations/Contingency	25	43	40	Fraud, loss of income

Priority		2020/21 Days	2021/22 Days	22/23 Days	Risk Factor / Strategic Risk
	Apprenticeship / Training	30	30	30	Lack of appropriately trained staff
	Audit Committee / Client Officer Liaison	15	15	15	Non- compliance with Public Sector Internal Audit Standards
	<b>Planned Total Days</b>	<b>486</b>	<b>486</b>	<b>486</b>	

### Reserve Areas

Grounds Maintenance

Business Centres

Transparency publication requirements

VAT

Property Compliance – Legionella, Asbestos, Lift Maintenance