

Appendix 1

North East Derbyshire District Council Internal Audit Plan 2022/23 – 2024/25

Audit not completed

Priority		22/23 Days	2023/24 Days	2024/25 Days	Risk Factor / Strategic Risk
	Main Financial Systems				
M	Main Accounting/Budgetary Control/MTFP	0	0	12	Failure to produce a reliable set of accounts, lack of control over spending, (Strategic Risk 2)
M	CIPFA Financial Management Code	12	0	0	Financial Resilience / sustainability (Strategic Risk 2)
M	Payroll	0	20	0	Employees are paid incorrectly, there are ghost employees in the system
M	Creditor Payments	0	0	20	Incorrect or fraudulent payments are made (Strategic Risk 3)
M	Debtors	15	0	15	Loss of income, fraud
M	Treasury Management	0	10	0	Misappropriation of funds, poor investment decisions
M	Cash and Banking/Income Management	18	0	10	Loss of income, theft
M	Council Tax	20	0	10	Loss of income, fraud (Strategic Risk 3)
M	Non- Domestic Rates	10	10	0	Loss of income, fraud (Strategic Risk 3)
M	Housing / Council Tax Benefits	18	20	0	Reputational damage, fraud (Strategic Risk 3)
M	Business Grants	0	0	0	Monies not paid out in accordance with scheme / fraud
	Total Main Financial Systems	93	60	67	
	Other Operational Audits				
M	Asset Management Arrangements	0	0	12	Assets not fit for purpose, not providing VFM
H	Business Centres – Coney Green & Midway	0	15	10	Loss of income, health & safety
M	Clay Cross Town Deal	10	12	0	Risk that project won't be delivered / reputational damage (Strategic Risk 6)
M	Committee Processes	12	0	0	Poor Governance, lack of transparency (Strategic Risk 8)

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L	Corporate Credit Cards	0	0	8	Fraud, theft
M	Disabled Facilities Grants	0	0	10	Fraud, poor VFM
M	Eckington Leisure Centre	0	0	15	Loss of income, theft, poor practice (Strategic Risk 3)
M	E Health Food Hygiene	12	0	0	Public Health risk (Strategic Risk 3)
L	E.Health Licensing	0	0	8	Loss of income, reputational damage
M	E. H Pollution Prevention and Control	0	8	0	Public Health risk (Strategic Risk 3)
L	Expenses and Allowances	0	0	10	Fraud, theft
M	Facilities Compliance	0	15	0	Staff health risk
M	Final Accounts (contractors)	4	0	0	Poor value for money / fraud
L	FOI / Env Regs	0	10	0	Lack of transparency
L	Grounds Maintenance swapped for commercial waste 2023/24	0	10	10	Reputational
H	Industrial Property Rents/Periodic Income	15	15	15	Loss of income, fraud
M	Insurance	10	0	0	Wrong cover levels and type, fraudulent claims
M	Killamarsh Leisure Centre	15	15	15	Loss of income, theft, poor practice (Strategic Risk 3)
L	Land Charges	0	8	0	Loss of income
M	Leisure Reviews	15	0	0	Loss of income, theft, poor practice (Strategic Risk 3)
L	Members Allowances	0	10	0	Incorrect payments
H	Northwood Building Company	0	12	0	Company fails, projects fail, budget implications. Strategic Risk 20
L	Petty Cash	5	5	5	Theft
M	Planning Fees	10	0	0	Loss of income
M	Recruitment and Selection	12	0	0	Fraud
M	Section 106	0	0	12	Loss of income/fraud/ reputational damage, failure to deliver projects
M	Sickness Absence / Wellbeing	12	12	0	Staff morale / high absence levels (Strategic Risk 9)
M	Taxi Licensing	12	0	0	Safeguarding risk (Strategic risk 10)
H	Transport / Vehicles / fuel Swapped for Cemeteries 22/23	13	13	8	Theft / Health & Safety (Strategic Risk 6)

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L	VAT	0	8	0	Fines through errors
	Total Operational Audits	157	168	138	
	Computer and IT Related				
H	Cyber Security / Network Security/systems security / Transformation Programme - Digital	15	0	15	Attack on Council systems / business continuity/ reputational damage / financial (Strategic Risk 13)
L	It Inventory / disposal of Equipment	0	8	0	Theft, loss of data, reputation (Strategic Risk 13)
L	Members IT Equipment	0	12	0	Misuse, theft
	Total Computer and IT related	15	20	15	
	Rykneld Homes	97	97	97	Partnership fails (Strategic Risk 7)
	Cross Cutting Areas				
H	Corporate Governance and AGS	2	2	2	Poor Governance (Strategic Risk 8)
H	Climate Change	0	12	12	Failure to deliver on targets, reputation (Strategic Risk 15)
M	Data Protection	12	0	0	Mis- use of data, large fines
N/A	Financial Advice / Working Groups	20	20	20	Appropriate controls not in place
N/A	Government Grants sign off	0	0	3	Loss of Grant funding
M	Health and Safety	0	0	10	Risk of injury, death (Strategic Risk 8)
M	Performance Management/Corporate Targets	0	12	0	Decisions made on inaccurate data (Strategic Risk 8)
M	Procurement	0	0	12	Fraud, poor value for money
M	Risk Management	0	5	10	Failure to identify and mitigate risks (Strategic Risk

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M	Safeguarding	0	0	10	Safety of the vulnerable, reputational risk (Strategic Risk 10)
	Total Cross Cutting Areas	34	51	79	
	Fraud and Corruption				
M	National Fraud Initiative	5	5	5	Fraud
	Total	5	5	5	
	Special Investigations/Contingency	40	40	40	Fraud, loss of income
	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
	Planned Total Days	486	486	486	

Reserve Areas for 2024/25

Facilities Statutory Compliance

Street Cleaning

Business Continuity / Emergency Planning

Leisure Direct Debits

Corporate Targets