

Appendix 1

North East Derbyshire District Council Internal Audit Plan 2024/25 – 2026/27

Audit not completed

Risk		2024/25 Days	2025/26 Days	2026/27 Days	Risk Factor / Strategic Risk
	Main Financial Systems				
M	Main Accounting/Budgetary Control/MTFP	12	0	0	Failure to produce a reliable set of accounts, lack of control over spending, (Strategic Risk 2)
M	CIPFA Financial Management Code	0	15	0	Financial Resilience / sustainability (Strategic Risk 2)
M	Payroll / new system	0	0	35	Employees are paid incorrectly, there are ghost employees in the system
M	Creditor Payments	20	0	0	Incorrect or fraudulent payments are made (Strategic Risk 3)
M	Debtors	15	0	15	Loss of income, fraud
M	Treasury Management	0	15	0	Misappropriation of funds, poor investment decisions
M	Cash and Banking/Income Management	10	0	0	Loss of income, theft
M	Council Tax	10	0	0	Loss of income, fraud (Strategic Risk 3)
M	Non- Domestic Rates	0	0	20	Loss of income, fraud (Strategic Risk 3)
M	Housing / Council Tax Benefits	0	20	20	Reputational damage, fraud (Strategic Risk 3)
	Total Main Financial Systems	67	50	90	
	Other Operational Audits				
M	Asset Management Arrangements	12	0	0	Assets not fit for purpose, not providing VFM
H	Business Centres – Coney Green & Midway	10	0	0	Loss of income, health & safety
M	Clay Cross Active	0	18	0	Loss of income, poor practice (Strategic

Risk		2024/25 Days	2025/26 Days	2026/27 Days	Risk Factor / Strategic Risk
					Risk 3, 24)
M	Commercial Waste	0	12	0	Loss of income
L	Corporate Credit Cards	8	0	0	Fraud, theft
M	Data Protection	0	0	13	Large fines, reputational damage
M	Disabled Facilities Grants	10	0	0	Fraud, poor VFM
M	Domestic Household Waste inc new food waste Regs	0	0	12	Reputational , health and safety risks (Strategic risk 1b)
M	Dronfield Active	0	16	0	Loss of income, poor practice (Strategic Risk 3)
M	Eckington Leisure Centre	15	0	0	Loss of income, theft, poor practice (Strategic Risk 3)
L	E.Health Licensing	8	0	0	Loss of income, reputational damage
L	Expenses and Allowances	10	0	0	Fraud, theft
M	Facilities Compliance	0	12	0	Staff health risk
L	Flytipping	0	8	0	Reputational damage
M	Food Hygiene (Joint with BDC)	0	0	10	Health & Safety
L	Grounds Maintenance	10	0	0	Reputational
M	Grant Compliance (UK Shared prosperity fund / Town Deal)	0	12	0	Repayment of grant if spent inappropriately (Strategic Risk 6)
M	Homelessness	0	0	12	Reputational, health & safety
H	Industrial Property Rents/Periodic Income	15	0	0	Loss of income, fraud
M	Insurance	0	12	12	Wrong cover levels and type, fraudulent claims
M	Killamarsh Leisure Centre	15	0	0	Loss of income, theft, poor practice (Strategic Risk 3)
L	Leisure Direct Debits	0	0	12	Loss of income (Strategic Risk 3)
L	Pest Control (Joint with BDC)	0	0	5	Loss of income, health & safety (Strategic Risk 3)
L	Petty Cash and year end floats	5	5	5	Theft

Risk		2024/25 Days	2025/26 Days	2026/27 Days	Risk Factor / Strategic Risk
M	Planning Fees and appeals	0	15	15	Loss of income, reputation (Strategic Risk 19)
M	Private Sector Housing Disrepairs	0	8	0	Health and Safety
M	Recruitment and Selection	0	15	0	Fraud (Strategic Risk 5)
M	Section 106	12	0	0	Loss of income/fraud/ reputational damage, failure to deliver projects
M	Social Media / communications / digital strategy	0	0	15	Reputational damage
M	Taxi Licensing	0	10	0	Safeguarding risk (Strategic risk 10)
H	Transport	8	0	14	Theft / Health & Safety (Strategic Risk 6)
M	Utilities – monitoring electricity/gas /water usage / meter readings	0	10	0	Poor value for money, loss of income
L	VAT	0	0	10	Fines through errors
	Total Operational Audits	138	153	135	
	Computer and IT Related				
H	Cyber Security / Network Security/systems security / Transformation Programme - Digital	15	0	0	Attack on Council systems / business continuity/ reputational damage / financial (Strategic Risk 13)
L	IT Inventory / disposal of Equipment	0	10	0	Theft, loss of data, reputation (Strategic Risk 13)
H	IT Audit (TBC)	0	0	15	Attack on Council systems / business continuity/ reputational damage / financial (Strategic Risk 13, 22)
	Total Computer and IT related	15	10	15	
	Rykneld Homes	97	97	97	Partnership fails (Strategic Risk 7)

Risk		2024/25 Days	2025/26 Days	2026/27 Days	Risk Factor / Strategic Risk
	Cross Cutting Areas				
H	Corporate Governance and AGS	2	2	2	Poor Governance (Strategic Risk 8)
H	Climate Change	12	12	0	Failure to deliver on targets, reputation (Strategic Risk 15)
L	Complaints Procedures	0	8	0	Reputational damage
M	Emergency Planning / Business Continuity	0	15	0	Failure to respond to an emergency appropriately, health and safety, reputation (Strategic Risk 4)
M	Ethics and Culture	0	15	0	Lack of governance, poor reputation, fraud (Strategic Risk 8)
N/A	Financial Advice / Working Groups	20	20	20	Appropriate controls not in place
N/A	Government Grants sign off	3	0	0	Loss of Grant funding
M	Health and Safety	10	0	0	Risk of injury, death (Strategic Risk 8)
M	Local Government Review	0	0	10	Failure of preparedness (Strategic Risk 1a)
M	Performance Management/Corporate Targets	0	14	0	Decisions made on inaccurate data (Strategic Risk 8)
H	Procurement	12	0	15	Fraud, poor value for money
M	Risk Management	10	0	12	Failure to identify and mitigate risks (Strategic Risk 8)
M	Safeguarding	10	0	0	Safety of the vulnerable, reputational risk (Strategic Risk 10)
	Total Cross Cutting Areas	79	86	59	
	Fraud and Corruption				
M	National Fraud Initiative	5	5	5	Fraud

Risk		2024/25 Days	2025/26 Days	2026/27 Days	Risk Factor / Strategic Risk
	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 2026/27

Committee Processes
Health & Safety
Money Laundering
Recruitment and Selection