

Appendix 1

Derbyshire Dales District Council Internal Audit Plan

Priority		2023/24 Plan Days	2024/25 Planned Days	2025/26 Indicative Days	2026/27 Indicative Days	Risk Factor / Corporate Risk link
	Main Financial Systems					
M	Main Accounting and Budgetary Control / MTFP	14			14	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			12		Lack of financial resilience/ sustainability (Strategic Risk 1)
M	Payroll		20		20	Staff are paid incorrectly/ ghost employees created
M	Creditor Payments		20		20	Duplicate/ fraudulent payments/reputational (Strategic Risk 6)
M	Debtors		15		15	Loss of income
M	Treasury Management	15		15		Poor investment decisions / fraud
M	Cash and Banking	15		15		Loss of income / theft
M	Council Tax	10			20	Loss of income / fraud (Strategic Risk 6)
M	Non Domestic Rates			20		Loss of income / fraud (Strategic Risk 6)
H	Housing / Council Tax Benefits	20		20	20	Reputation damage / fraud (Strategic Risk 6)

Priority		2023/24 Plan Days	2024/25 Planned Days	2025/26 Indicative Days	2026/27 Indicative Days	Risk Factor / Corporate Risk link
	Total Main Financial Systems	74	55	82	109	
	Other Operational Audits					
H/M	Asset Management	12		12		Poor value for money from assets, assets not fit for purpose (Strategic risk 1)
H	Ashbourne Reborn		15	10	10	Fraud, poor value for money, poor governance
H	Car Parks Income		10		10	Loss of income, poor contract management (SR6)
L	Cemeteries			8		Reputational Damage
M	Choice Based Lettings			10		Reputational damage
L	Election expenses		10			Fraud
L	E.H Misc income			8		Loss of income
M	Energy Grants (required sign off)	5				Money not spent in accordance with grant terms / fraud
L	Expenses and Allowances	10				Fraud, error
M	Garden Waste Income		10			Loss of Income
M	Homelessness		10			Reputational damage, not meeting legislative requirements
M	Illuminations	2	2	2	2	Loss of income / fraud
M/L	Improvement Grants				10	Fraud, poor VFM
M	Insurance		12			Risks not covered / Fraud
L	Land Charges		10			Loss of income

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M	Leisure Contract Management			10		Poor contract management arrangements (Strategic Risk 6)
L	Markets		10			Loss of income
L	Members Expenses			8		Fraud
L	Parks	5	6			Loss of income
M	Planning Fees			10		Fraud, loss of income
L	Public Conveniences Income			5		Loss of income
H	Refuse Collection Contract	15			12	Reputational damage, poor performance
M	Section 106/CIL			10		Loss of income/reputational damage/ fraud
M	Social Media		9			Reputational Damage
M	Taxi Licensing			10		Health & safety / safeguarding
M	Transport / vehicles / plant / fuel	12			12	Loss of income / Safeguarding issues (SR8)
M	VAT		8			Fines
	Total Operational	61	112	103	56	
	Corporate/Cross Cutting					
M	Corporate Targets	10	10			Poor Governance, decisions could be made on incorrect data
M	Climate Change	10			10	Failure to act / reputational (SR 14)

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M	Committee processes			10		Poor governance arrangements
H/M	Data Protection	12			12	Loss of data, fines. Reputational damage (SR3)
M	Business Continuity	10				Disruption to business, reputational damage (SR5)
M	Ethics	12				Reputational damage (SR 10)
H	Follow up Previous Recommendations	10	10	10	10	Weaknesses continue
L	Freedom of Information	8				Lack of transparency
H	Government Grants		25	25	25	
H/M	Health and Safety	12	12			Reputational Issues/ injury or death, financial cost (SR7)
H/M	Procurement	10			10	Poor value for money, Fraud (SR4)
M	Recruitment & Selection		10			
M	Risk Management		10			No identification or mitigation of risks (SR 10)
M	Safeguarding			12		Reputational Damage / safety concerns
	Total Cross Cutting	94	77	57	67	

Priority		2023/24 Plan Days	2024/25 Planned Days	2025/26 Indicative Days	2026/27 Indicative Days	Risk Factor / Corporate Risk link
	IT Systems					
H	Cyber Security / Network Security/ DR / Removable media		13			Network attack (Strategic Risk 13)
M	Laptops & Removable Media	10		15	15	Loss of data
L	Social media					Reputational damage
	Total IT	10	13	15	15	
	Fraud and Corruption					
M	National Fraud Initiative (Medium)	1	1	1	1	Fraud
L	Gifts and Hospitality				5	Fraud
L	Money Laundering				5	Fraud
	Total Fraud and Corruption	1	1	1	11	
	Working on elections		2	2	2	
	Contingency	62	25	25	25	
	Financial Advice/Working Groups	25	25	25	25	
	Management Time (IA Consortium Manager)	30	30	30	30	Non Compliance with PSIAS
	Grand Total	357	340	340	340	