

Appendix 1

Derbyshire Dales District Council Internal Audit Plan

Priority		2021/22 Actual Days	2022/23 Actual Days	2023/24 Planned Days	2024/25 Indicative Days	Risk Factor / Corporate Risk link
	Main Financial Systems					
H/M	Main Accounting and Budgetary Control / MTFP			14		The Council's accounts cannot be produced/ reputational damage / possible lack of control over spending (Strategic Risk 1)
H/M	CIPFA Financial Management Code of Practice				12	Lack of financial resilience/ sustainability (Strategic Risk 1)
H/M	Payroll	18			20	Staff are paid incorrectly/ ghost employees created
H/M	Creditor Payments	15			20	Duplicate/ fraudulent payments/reputational (Strategic Risk 6)
H/M	Debtors	10			15	Loss of income
H/M	Treasury Management			15	8	Poor investment decisions / fraud
H	Business Grants	99				Fraud / error / reputational
M	Cash and Banking			15		Loss of income / theft
H/M	Council Tax			10	20	Loss of income / fraud (Strategic Risk 6)
H/M	Non Domestic Rates		20			Loss of income / fraud (Strategic Risk 6)
H	Housing / Council Tax Benefits	15		20	20	Reputation damage / fraud (Strategic Risk 6)
	Total Main Financial Systems	157	20	74	115	

Priority		2021/22 Actual Days	2022/23 Actual Days	2023/24 Planned Days	2024/25 Indicative Days	Risk Factor / Corporate Risk link
	Other Operational Audits					
H/M	Asset Management			12		Poor value for money from assets, assets not fit for purpose (Strategic risk 1)
L	Bakewell Agricultural Centre		8			Loss of Income
H	Car Parks Income	4			10	Loss of income, poor contract management (SR6)
M	Choice Based Lettings				10	Reputational damage
L	Election expenses				8	Fraud
L	E.H Misc income				8	Loss of income
M	Energy Grants (required sign off)	5		5	5	Money not spent in accordance with grant terms / fraud
L	Expenses and Allowances			10		Fraud, error
M	Homelessness				10	Reputational damage, not meeting legislative requirements
M	Illuminations			2	2	Loss of income / fraud
M/L	Improvement Grants	8				Fraud, poor VFM
M	Insurance				10	Fraud
L	Land Charges				8	Loss of income
M	Leisure Contract Management		14			Poor contract management arrangements (Strategic Risk 6)
L	Markets				9	Loss of income
L	Parks			5		Loss of income
M	Planning Fees					Fraud, loss of income
H	Refuse Collection Contract	30		15		Reputational damage, poor performance
M	Section 106/CIL	10			12	Loss of income/reputational damage/ fraud

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M	Taxi Licensing	8				Health & safety / safeguarding
M	Transport / vehicles / plant / fuel			12		Loss of income / Safeguarding issues (SR8)
M	VAT				8	Fines
	Total Operational	65	22	61	100	
	Corporate/Cross Cutting					
M	Corporate Targets			10		Poor Governance, decisions could be made on incorrect data
M	Climate Change			10		Failure to act / reputational (SR 14)
M	Committee processes				10	Poor governance arrangements
M	CRM / Garden waste				10	Loss of income
H/M	Data Protection			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	4	Weaknesses continue
L	Freedom of Information			8		Lack of transparency
H/M	Health and Safety			12		Reputational Issues/ injury or death, financial cost (SR7)
H/M	Procurement			10		Poor value for money, Fraud (SR4)
M	Recruitment & Selection				10	
M	Risk Management	8			8	No identification or mitigation of risks (SR 10)

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	Total Cross Cutting	8		94	42	
	IT Systems					
H	Cyber Security / Network Security/ DR / Removable media	5			10	Network attack (Strategic Risk 13)
M	Laptops & Removable Media			10		Loss of data
L	Social media				8	Reputational damage
	Total IT	5		10	18	
	Fraud and Corruption					
M	National Fraud Initiative (Medium)	5		1	0	Fraud
	Total Fraud and Corruption	5		1	0	
	Contingency	15		62	27	
	Financial Advice/Working Groups	10		25	25	
	Management Time (IA Consortium Manager)	30		30	30	Non Compliance with PSIAS
	Grand Total	295	42	357	357	