

2025/26 BCP INTERNAL AUDIT PLAN

QUARTER 1 AUDITS PLANNED (provisional)

Service Area	Audit	IA Risk Score	Reason for Inclusion	Date last audited	Link to Risk Register/s Corporate (CRR) / Service Risk/s (SRR) / Fraud (FRR)	Link to Corporate Strategy
WELLBEING						
Adult Social Care	Deprivation of Liberty Safeguards	High	Ensuring safeguarding of individuals, compliance with legislation.	Legacy Council (Bournemouth 2018)	SRR - Unable to meet statutory obligations and deliver good outcomes for people due to long waiting times for assessments and reviews (H) SRR - Failure to ensure the quality standard of adult social care provision (H)	Our people and communities <u>Ambition:</u> High quality of life for all, where people can be active, healthy and independent. <u>Focus Area:</u> Support people to live independent, fulfilled lives, staying healthier for longer.
Housing & Public Protection	Leaseholder Charges	High	Recent Tribunal ruling effecting Leaseholder Charges, financial risks.	Legacy Council (Bournemouth 2016)	SR - Failure to collect cost from Leaseholders (M)	Our people and communities <u>Ambition:</u> Good quality homes are accessible, sustainable and affordable for all. <u>Focus Area:</u> More high quality, affordable and sustainable homes to meet residents' needs.
Housing & Public Protection	Food Safety Regulatory Compliance	High	Ensuring public safety and compliance of Food Safety Standards.	2020/21	SR - Reduction in Food Safety resource (M)	Our people and communities <u>Ambition:</u> High quality of life for all, where people can be active, healthy and independent. <u>Focus Area:</u> Work with partners to improve residents' health and wellbeing outcomes and reduce health inequalities.
CHILDREN'S SERVICES						
Education & Skills	The Priory Primary School	Medium	To ensure adequate financial Management at maintained schools.	2022/23	CR02 - We may fail to achieve appropriate outcomes and quality of service for children and young people including potential inadequate	Our people and communities <u>Ambition:</u> Skills are continually developed, and people can access lifelong learning.

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					safeguarding (H)	<u>Focus Area</u> : All children and young people have access to education, skills and employment opportunities.
Education & Skills	St Joseph's Primary School	Medium	To ensure adequate financial Management at maintained schools.	2022/23	CR02 - We may fail to achieve appropriate outcomes and quality of service for children and young people including potential inadequate safeguarding (H)	Our people and communities <u>Ambition</u> : Skills are continually developed, and people can access lifelong learning. <u>Focus Area</u> : All children and young people have access to education, skills and employment opportunities.
Quality, Improvement, Governance & Commissioning	Quality Assurance Framework	High	To ensure robust governance framework in place – to maintain and support continued improvement in Children's Services.	2022/23	CR02 - We may fail to achieve appropriate outcomes and quality of service for children and young people including potential inadequate safeguarding (H)	Our people and communities <u>Ambition</u> : Those who need support receive it when and where they need it. <u>Focus Area</u> : All children and young people have the best opportunities in life and are supported to flourish and grow.
OPERATIONS						
Customer & Property Operations	Corporate Buildings Fire Safety (KAF)	High	Annual KAF. Recent amalgamation of arrangements for corporate & HRA buildings. Audit to include new governance arrangements and statutory compliance. Partial audit report for Fire Safety in Children's Services has potential wider implications.	2024/25 (follow up)	SRR - Potential failure in the health and safety and fire safety arrangements protecting staff, councillors and the public/visitors/contractors. (M) H&S/Fire RR – various, including: Lack of appointed and trained Local Fire Safety Coordinator (M); Failure to secure vacant properties to prevent trespass or fire risk (H); Lithium-ion batteries & electric-powered vehicles (H), Support & advice available to schools where BCP Council is the employer of management of building hazards	Underpins delivery of Corporate Strategy.

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Customer & Property Operations	Blue Badges (Counter Fraud)	Medium	Part of Council's commitment to deterrence, prevention & detection of fraud.	2021/22	Fraud RR - Use of a counterfeit / stolen / deceased / fraudulently obtained Blue Badge (M)	Our place and environment <u>Ambition:</u> People and places are connected by sustainable and modern infrastructure. <u>Focus Area:</u> Provide a safe, accessible, sustainable and convenient transport network that meets the needs of all residents.
Planning & Transport	Concessionary Travel (Counter Fraud)	Medium	Part of Council's commitment to deterrence, prevention & detection of fraud. New combined travel pass process. Cases of fraudulent use identified.	2020/21	Fraud RR - Gaining access to Concessionary travel using false or omitted information / fraudulent use of permit	Our place and environment <u>Ambition:</u> People and places are connected by sustainable and modern infrastructure. <u>Focus Area:</u> Provide a safe, accessible, sustainable and convenient transport network that meets the needs of all residents
Environment	Passenger Transport Operations	High	Reviewing Financial Management, governance arrangements and links with other Service Directorates. Previous breach of Financial Regulations (c.£10m).	2022/23	SR - Home to School Transport. This service is inherently risky in that the Council has a duty of care to ensure that young people with a statutory entitlement (including those with additional vulnerability due to SEND) are transported to and from school safely and ready to learn (H), Home to Day Opportunities / Social Care Transport. This service is inherently risky because the Council has a duty of care to transport members of society vulnerable due to age, disability mental or physical, financial or other reasons on socially necessary journeys (H), The future of and equitable access to Community Transport in BCP. A service review is necessary to ensure a consistent offer is retained across BCP (H), Delay to the project to replace Passenger Transport KL2 software (H)	Our people and communities <u>Ambition:</u> Those who need support receive it when and where they need it. <u>Focus Area:</u> Enhance social care and support arrangements, increasing understanding and reducing inequalities for those receiving care.

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RESOURCES						
Finance	Financial Assessment (KFS)	High	Annual KAF to ensure robust financial controls in operation. Significant risk due to high level of costs associated with Social Care.	2024/25	SRR – Failure to prevent, detect and recover fraud / error (M) SRR – Financial Services Systems Failures (M) SRR - Weakness in Key Financial Systems (Failure of the CFO to understand weaknesses in Key Financial Systems) (M)	Underpins delivery of Corporate Strategy.
Finance	Housing Benefit & Council Tax Reduction (KFS)	High	Annual KAF to ensure robust financial controls in operation. New system in operation.	2024/25	SRR – Failure to prevent, detect and recover fraud / error (M) SRR – Financial Services Systems Failures (M) SRR - Weakness in Key Financial Systems (Failure of the CFO to understand weaknesses in Key Financial Systems) (M)	Underpins delivery of Corporate Strategy.
Finance\IT and Programmes	BACS Bureau	High	Key system for processing payments which has not been reviewed for some time. Potential to cause significant financial losses if not operating effectively.	Legacy Council	CR09 – Failure to maintain a balanced budget FRR – Access to key systems, theft and fraudulent payments SRR – Cyber Crime...illegal activities conducted using computers or networks...	Our Approach Using data, insights and feedback to shape services and solutions.
IT and Programmes	Licensing	High	Significant cost of licensing in key systems, management of access to key systems through granting of licenses.	Legacy Council	CR09 – Failure to maintain a balanced budget FRR – Theft, access to key systems SRR – Cyber Security risks of licenses not correctly allocated.	Our Approach Using data, insights and feedback to shape services and solutions.
IT and Programmes	IT Equipment Asset Management	High	Significant cost of IT equipment and	2022/23	CR09 – Failure to maintain a balanced budget	Our Approach Using data, insights and

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	(KAF)		management of valuable assets that have been subject to theft in the past. Previous 'partial' audit opinion.		FRR – Theft of portable and valuable equipment. SRR – Cyber Crime (including theft of assets)...illegal activities...encompassing theft of BCP owned IT (inc. laptops)	feedback to shape services and solutions.
Marketing, Comms & Policy	Social Media Management	High	Key communication platform for the Council which, if not used correctly, can bring significant reputational damage to the Council.	New audit area	CR04 – Risk of Cyber attack SRR – Cyber Security risk if access was to be gained to social media systems which the Council has active. Significant potential reputational damage.	Our Approach Using data, insights and feedback to shape services and solutions.

Key: KAF – Key Assurance Function, KFS – Key Financial System