

## PROVISIONAL 2025/26 BCP INTERNAL AUDIT PLAN

*Unless otherwise stated, all audits are 'assurance'*

| 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) / Board Risk Registers (BRR)                                                                                                                        | Link to Corporate Strategy                                                                                                                                                                      | Provisional Qtr |
|-------------------|-----------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>WELLBEING</b>  |                                   |               |                                                                                                                                                                                                  |                                   |                                                                                                                                                                                                                                  |                                                                                                                                                                                                 |                 |
| Wellbeing         | Human Resources (Service KAF)     | High          | To review HR process within Wellbeing to ensure that corporate policies are being complied with - including DBS checks, right to work checks, training, inductions and declarations of interest. | Legacy council/s                  | CR15 – We may fail to have in place suitable talent attraction, retention and succession planning, staff wellbeing and support (H)                                                                                               | <b>Our approach</b><br><br>Developing a passionate, proud, valued and diverse workforce<br><br>Creating an environment for innovation, learning & leadership                                    | 3               |
| 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)<br><br>SRR - Failure to ensure the quality standard of adult social care provision (H) | <b>Our people and communities</b><br><br>High quality of life for all, where people can be active, healthy and independent.                                                                     | 1               |
| Adult Social Care | Extra Care Housing                | High          | To review allocation & monitoring of extra care housing. Service request to review                                                                                                               | Legacy council/s                  | SRR - Failure to ensure the quality standard of adult social care provision                                                                                                                                                      | <b>Our people and communities</b><br><br>High quality of life for all, where people can be active, healthy and independent<br><br>Those who need support receive it when and where they need it | 2               |

## Appendix 5

| 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) / Board Risk Registers (BRR) | Link to Corporate Strategy                                                                                                                                                                                                                  | Provisional Qtr |
|-------------------|------------------------|---------------|------------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
|                   |                        |               |                                                                                    |                     |                                                                                                           | Good quality homes are accessible, sustainable and affordable for all                                                                                                                                                                       |                 |
| Adult Social Care | ASC Contact Centre     | Medium        | To review effectiveness of the ASC contact centre.                                 | n/a – new provision | SRR - Failure to ensure the quality standard of adult social care provision                               | <b>Our people and communities</b><br>Working together, everyone feels safe and secure<br>High quality of life for all, where people can be active, healthy and independent<br>Those who need support receive it when and where they need it | 2               |
| Adult Social Care | Emergency Duty Service | Medium        | To review the operation of the Emergency Duty Service. Service request.            | 2020/21             | SRR - Failure to ensure the quality standard of adult social care provision                               | <b>Our people and communities</b><br>Working together, everyone feels safe and secure<br>High quality of life for all, where people can be active, healthy and independent<br>Those who need support receive it when and where they need it | 3               |
| Adult Social Care | ASC Carers Service     | Medium        | Review of the ASC Carers service. This area has not been reviewed in recent years. | Legacy council/s    | SRR - Failure to ensure the quality standard of adult social care provision                               | <b>Our people and communities</b><br>High quality of life for all, where people can be active, healthy and independent<br>Those who need support receive it when and where they need it                                                     | 4               |

## Appendix 5

| 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) / Board Risk Registers (BRR) | Link to Corporate Strategy                                                                                                                                                                                                                  | Provisional Qtr |
|---------------------------------|---------------------------------|---------------|--------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Adult Social Care               | Community Mental Health         | Medium        | Review of the Community Mental Health service. This has not been reviewed in recent years. | Reviewed within wider audit 2020/21 | SRR - Failure to ensure the quality standard of adult social care provision                               | <b>Our people and communities</b><br>Working together, everyone feels safe and secure<br>High quality of life for all, where people can be active, healthy and independent<br>Those who need support receive it when and where they need it | 4               |
| Adult Social Care               | Safeguarding (Core KAF)         | High          | Annual KAF review of corporate safeguarding arrangements.                                  | 2024/25                             | SRR - Failing to respond to safeguarding people at risk and keeping our clients safe                      | <b>Our people and communities</b><br>Working together, everyone feels safe and secure                                                                                                                                                       | 4               |
| Adult Social Care               | Direct Payments (Counter Fraud) | High          | Part of Council's commitment to deterrence, prevention & detection of fraud.               | 2021/22                             | FRR - Direct payments are not spent as per care plan activities                                           | <b>Our people and communities</b><br>High quality of life for all, where people can be active, healthy and independent<br>Those who need support receive it when and where they need it                                                     | 3               |
| Adult Social Care Commissioning | Care Technology                 | Medium        | Review of the roll out of the Care Technology transformation project                       | Legacy council/s                    | SRR - Failure to ensure the quality standard of adult social care provision                               | <b>Our people and communities</b><br>High quality of life for all, where people can be active, healthy and independent<br>Those who need support receive it when and where they need it                                                     | 4               |

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| 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) / Board Risk Registers (BRR)                                                                                                                                                                   | Link to Corporate Strategy                                                                                                                                                                                                                                                                                                                  | Provisional Qtr |
|---------------------------------|--------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Adult Social Care Commissioning | ASC Commissioning – Follow Up Review | High          | Partial audit opinion Partial audit opinion – extended follow up to ensure high (& other recs) implemented & embedded. | 2024/25                           | <p>SRR - Failure of local care market to meet increasing demand</p> <p>SRR - Unable to manage Adult Social Care pressures within budget.</p> <p>SRR - Internal Audit: Commissioning - Brokerage &amp; Contracts</p> <p>SRR - Internal Audit: Supplier Assurance 2024/25</p> | <p><b>Our people and communities</b></p> <p>Working together, everyone feels safe and secure</p> <p>High quality of life for all, where people can be active, healthy and independent</p> <p>Those who need support receive it when and where they need it</p> <p>Good quality homes are accessible, sustainable and affordable for all</p> | 2               |
| Public Health & Communities     | Public Health Grant                  | High          | Public Health – BCP Council from 1/4/25. Review to ensure all requirements of public health grant are met and managed. | New audit area                    | New directorate – no SRR in place yet                                                                                                                                                                                                                                       | <p><b>Our people and communities</b></p> <p>High quality of life for all, where people can be active, healthy and independent</p>                                                                                                                                                                                                           | 1               |
| Public Health & Communities     | Key Assurance Review                 | High          | New service directorate 1/4/25. Review to ensure key assurance / governance processes are in place.                    | New audit area                    | New directorate – no SRR in place yet                                                                                                                                                                                                                                       | <p><b>Our people and communities</b></p> <p>High quality of life for all, where people can be active, healthy and independent</p>                                                                                                                                                                                                           | 4               |
| 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)                                                                                                                                                                                                                          | <p><b>Our people and communities</b></p> <p>Good quality homes are accessible, sustainable and affordable for all.</p>                                                                                                                                                                                                                      | 1               |

## Appendix 5

| 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) / Board Risk Registers (BRR)                                                           | Link to Corporate Strategy                                                                                                                                                                        | Provisional Qtr |
|-----------------------------|--------------------------------------------------------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 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)                                                                                                                          | <b>Our people and communities</b><br>High quality of life for all, where people can be active, healthy and independent.                                                                           | 1               |
| Housing & Public Protection | Housing Quality New Social Housing Regulations Compliance                      | High          | Ensure that Council has arrangements in place to ensure compliance with the new Regulations                                                                                            | 2022/23           | SRR - various, including the below:<br>Regulatory notice served or poor inspection outcome.<br>Failure to provide homes that meet the revised decent homes standard | <b>Our people and communities</b><br>Good quality homes are accessible, sustainable and affordable for all                                                                                        | 2               |
| Housing & Public Protection | Procurement & Contract Management (KAF)                                        | High          | Service has had a number of high value breaches of Financial Regulations in recently years. To review compliance with corporate requirements to ensure future breaches will not arise. | 2022/23           | SRR - Failure to comply with Financial Regulations to achieve value for money and/or meet legislative requirements                                                  | <b>Our people and communities</b><br>Good quality homes are accessible, sustainable and affordable for all<br><br><b>Our approach</b><br>Using our resources sustainably to support our ambitions | 3               |
| Housing & Public Protection | Port Health                                                                    | Medium        | To ensure the Council is fulfilling its duties regarding port health, including the new regulations                                                                                    | New audit area    | SRR - Port Health Service                                                                                                                                           | <b>Our people and communities</b><br>High quality of life for all, where people can be active, healthy and independent                                                                            | 4               |
| Housing & Public Protection | Temporary Accommodation and B&B Financial Management – <i>Follow Up Review</i> | High          | Partial audit opinion – extended follow up to ensure high (& other recs) implemented & embedded.                                                                                       | 2024/25           | SRR - Increased use of B&B for homeless households                                                                                                                  | <b>Our people and communities</b><br>Good quality homes are accessible, sustainable and affordable for all                                                                                        | 4               |

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| 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) / Board Risk Registers (BRR)                                                                                                                                    | Link to Corporate Strategy                                                                                                                                                                         | Provisional Qtr |
|-----------------------------------|----------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Housing & Public Protection       | Housing Rents - 2024/25/26 Audit (KFS) | High          | Key financial system – review to ensure rents collected efficiently & effectively                                                                                                                          | 2024/25                                                 | SRR - Unrecoverable charges and bad debt                                                                                                                                                                                                     | <b>Our people and communities</b><br>Good quality homes are accessible, sustainable and affordable for all                                                                                         | 1               |
| Housing & Public Protection       | Right to Buy (Counter Fraud)           | High          | Part of Council's commitment to deterrence, prevention & detection of fraud.                                                                                                                               | 2022/23                                                 | FRR - Obtaining discount and property by providing false records of circumstances                                                                                                                                                            | <b>Our people and communities</b><br>Good quality homes are accessible, sustainable and affordable for all                                                                                         | 2               |
| <b>CHILDREN'S SERVICES</b>        |                                        |               |                                                                                                                                                                                                            |                                                         |                                                                                                                                                                                                                                              |                                                                                                                                                                                                    |                 |
| Commissioning Resources & Quality | Out of Borough Placements              | High          | Review the management, decision-making process, and financial oversight of OOB placements to ensure placements are appropriate and cost-effective. This review will be focussed on Social Care Placements. | Legacy council/s                                        | CR02 – We may fail to achieve appropriate outcomes and quality of service for children and young people including potential inadequate safeguarding<br>SRR - Assurance of the safeguarding and quality assurance of commissioned placements. | <b>Our people and communities</b><br>Those who need support receive it when and where they need it                                                                                                 | 1               |
| Commissioning Resources & Quality | Complaints                             | Medium        | Review the processes for managing complaints related to children's services, ensuring they are handled in a timely, transparent, and compliant                                                             | Included as part of previous audits (corporate/service) | CR02 - We may fail to achieve appropriate outcomes and quality of service for children and young people including potential inadequate safeguarding (H)<br>SRR – note risks many identified could lead to complaints                         | <b>Our people and communities</b><br>Those who need support receive it when and where they need it<br><br><b>Our approach</b><br>Using data, insights and feedback to shape services and solutions | 1               |

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| 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) / Board Risk Registers (BRR)                                                                                                                                                                                                                                                                  | Link to Corporate Strategy                                                                                                                                                                          | Provisional Qtr |
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|                                   |                                             |               | manner, with lessons learned feeding into service improvement.                                                                                                                   |                      |                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                     |                 |
| Commissioning Resources & Quality | Safeguarding - BCP Safeguarding Partnership | High          | Review of the effectiveness of the BCP Safeguarding Partnership now it has been in operation for 12 months.                                                                      | 2021/22              | CR02 – We may fail to achieve appropriate outcomes and quality of service for children and young people including potential inadequate safeguarding<br>CR16 – we may fail to secure or manage partnerships, miss out on associated funding and be unable to deliver services for communities<br>SRR - Failure to deliver effective safeguarding arrangements for children. | <b>Our people and communities</b><br>Those who need support receive it when and where they need it<br><b>Our approach</b><br>Working closely with partners, removing barriers and empowering others | 3/4             |
| Children's Social Care            | Parenting Assessment Team                   | High          | Review of the parenting assessment process to ensure they are in accordance with the Department of Health's Framework for The Assessment of children in need and their families. | No previous coverage | CR02 – We may fail to achieve appropriate outcomes and quality of service for children and young people including potential inadequate safeguarding<br>SRR - Failure to achieve appropriate outcomes and quality of service for young people.                                                                                                                              | <b>Our people and communities</b><br>Those who need support receive it when and where they need it                                                                                                  | 1               |
| Children's Social Care            | Pathway Plans                               | High          | Review to include how many are completed with young people and multi agency present                                                                                              | No previous coverage | CR02 – We may fail to achieve appropriate outcomes and quality of service for children and young people including potential inadequate safeguarding<br>SRR - Failure to achieve appropriate outcomes and quality of service for young people                                                                                                                               | <b>Our people and communities</b><br>Those who need support receive it when and where they need it                                                                                                  | 3               |
| Education & Skills                | Capital Programme                           | High          | Review the planning, governance, and delivery of the capital                                                                                                                     | 2021/22              | CR23 – Potential implications of the Dedicated Schools Grant financial deficit<br>SRR - Failure to be compliant with condition surveys in maintained schools                                                                                                                                                                                                               | <b>Our people and communities</b><br>Those who need support receive it when and where they need it<br>Skills are continually developed,                                                             | 2               |

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| 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) / Board Risk Registers (BRR)                                               | Link to Corporate Strategy                                                                                      | Provisional Qtr |
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|                    |                                   |               | programme within the Children's Directorate, ensuring projects are on time, within budget, and aligned with strategic priorities.                                                              |                                                               |                                                                                                                                                         | and people can access lifelong learning                                                                         |                 |
| Education & Skills | Adult Learning                    | Medium        | Examine the effectiveness of adult learning programmes, ensuring they meet the needs of the community, provide value for money, comply with statutory requirements and address any skill gaps. | Legacy council/s (note – grant work undertaken 23/24 & 24/25) | CR16 – we may fail to secure or manage partnerships, miss out on associated funding and be unable to deliver services for communities                   | <b>Our people and communities</b><br>Skills are continually developed, and people can access lifelong learning  | 2               |
| 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 safeguarding (H) | <b>Our people and communities</b><br>Skills are continually developed, and people can access lifelong learning  | 1               |
| 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) | <b>Our people and communities</b><br>Skills are continually developed, and people can access lifelong learning. | 1               |
| Education & Skills | Highcliffe St Mark Primary School | Medium        | To ensure adequate financial Management at maintained                                                                                                                                          | 2022/23                                                       | CR02 - We may fail to achieve appropriate outcomes and quality of service for children and young people including potential inadequate safeguarding (H) | <b>Our people and communities</b><br>Skills are continually developed, and people can access lifelong learning. | 3               |



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|--------------------------------------------------|--------------------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------|
|                                                  |                                                                                      |               | schools.                                                                                                               |                                                |                                                                                                                                                         |                                                                                                                 |                 |
| Education & Skills                               | St Edwards RC/CE VA 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) | <b>Our people and communities</b><br>Skills are continually developed, and people can access lifelong learning. | 3               |
| Education & Skills                               | Burton CE 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) | <b>Our people and communities</b><br>Skills are continually developed, and people can access lifelong learning. | 3               |
| 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) | <b>Our people and communities</b><br>Those who need support receive it when and where they need it.             | 1               |
| <b>OPERATIONS</b>                                |                                                                                      |               |                                                                                                                        |                                                |                                                                                                                                                         |                                                                                                                 |                 |
| Operations (All Services)                        | Health & Safety (KAF) – all services in Operations (except investment & development) | Medium        | Directorate KAF and requested assurance by Corporate Director                                                          | 2024/25 (overview in Investment & Development) | H&S included in individual service risk registers                                                                                                       | Underpins delivery of Corporate Strategy                                                                        | 2               |
| Operations (and other services)                  | Moveable Assets (Counter Fraud)                                                      | Medium        | Part of Council's commitment to deterrence, prevention & detection of fraud.                                           | Legacy council/s – various audits              | FRR - Assets and / or data stolen / used for personal use                                                                                               | Underpins delivery of Corporate Strategy                                                                        | 1               |

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| 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) / Board Risk Registers (BRR)  | Link to Corporate Strategy                                                                                                                                                                  | Provisional Qtr |
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| Planning & Transport  | Strategic CIL Governance Arrangements                                | High          | To assess implementation of Cabinet agreed new strategic CIL approach.                                                                             | 2024/25                                                                            | SRR - to be uploaded                                                                                       | <b>Our place and environment</b><br>People and places are connected by sustainable and modern infrastructure<br>Revitalised high streets and regenerated key sites create new opportunities | 4               |
| Planning & Transport  | Bus Subsidy Arrangements                                             | Medium        | To assess changes to bus subsidy arrangements to meet Council overall finance pressures.                                                           | Legacy audit/s – please note annual bus subsidy grant review undertaken every year | SRR - to be uploaded                                                                                       | <b>Our place and environment</b><br>People and places are connected by sustainable and modern infrastructure                                                                                | 2               |
| Planning & Transport  | Business Planning & Performance Management and Risk Management (KAF) | Medium        | To review new service plan for 2025/26 and associated performance and risk arrangements                                                            | 2022/23                                                                            | SRR - to be uploaded                                                                                       | Underpins delivery of Corporate Strategy.                                                                                                                                                   | 2               |
| 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                                                                            | FRR - Gaining access to Concessionary travel using false or omitted information / fraudulent use of permit | <b>Our place and environment</b><br>People and places are connected by sustainable and modern infrastructure.                                                                               | 2               |
| Commercial Operations | Seafront - Arrangements for compliance with planning -               | High          | To provide assurance correct planning consent obtained                                                                                             | Included as part of Bayside review                                                 | SRR - Events planning                                                                                      | <b>Our place and environment</b><br>Our communities have pride in our streets, neighbourhoods and public spaces                                                                             | 1               |

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| 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) / Board Risk Registers (BRR)                                                                                                                                                                                                                                                                                                                                                                                      | Link to Corporate Strategy                                                                                                                                                                           | Provisional Qtr |
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|                                | 2024/25/26 Audit                                                                  |               | following previous related investigation.                                                                                                                           | 22/23/24            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Our inclusive, vibrant and sustainable economy supports our communities to thrive                                                                                                                    |                 |
| Commercial Operations          | Major Events Governance                                                           | High          | To review new events framework due to be approved by Cabinet. To follow-up previous audit recs.                                                                     | 2022/23             | SRR - Events planning                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Our place and environment</b><br>Our communities have pride in our streets, neighbourhoods and public spaces<br>Our inclusive, vibrant and sustainable economy supports our communities to thrive | 3               |
| Commercial Operations          | Asset Management (Facilities Management) - BCP Leisure Health & Safety Compliance | High          | To review compliance concerns identified as part of leisure centres being brought back in-house.                                                                    | N/A                 | SRR - Insourcing Leisure Centres on a 12 month basis                                                                                                                                                                                                                                                                                                                                                                                                                                           | Underpins delivery of Corporate Strategy<br><b>Our people and communities</b><br>High quality of life for all, where people can be active, healthy and independent                                   | 4               |
| Commercial Operations          | Cash Income – Seafront Arcade (Counter Fraud)                                     | High          | Part of Council's commitment to deterrence, prevention & detection of fraud.                                                                                        | 2024/25             | FRR - Money due to the Council is intercepted                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Our place and environment</b><br>Our communities have pride in our streets, neighbourhoods and public spaces                                                                                      | 2               |
| Customer & Property Operations | Corporate Buildings Fire Safety (Core KAF)                                        | High          | Annual KAF. Recent amalgamation of arrangements for corporate & HRA buildings. Audit to include new governance arrangements and statutory compliance. Partial audit | 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)<br><br>H&S/Fire RR – various, including:<br>Lack of appointed and trained Local Fire Safety Coordinator (M);<br>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 | Underpins delivery of Corporate Strategy                                                                                                                                                             | 2               |

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|                                |                                                                                            |               | report for Fire Safety in Children's Services has potential wider implications.                               |                                                                           | building hazards                                                                                                                                                                                                      |                                                                                                                                                            |                 |
| Customer & Property Operations | Asset Management (Facilities Management) - BCP Homes Health & Safety Compliance (Core KAF) | High          | To provide additional scrutiny for BCP Homes Board over facilities management health and safety arrangements. | 2024/25                                                                   | SRR -Failure to ensure an appropriate level of FM Compliance                                                                                                                                                          | Underpins delivery of Corporate Strategy<br><br><b>Our people and communities</b><br>Good quality homes are accessible, sustainable and affordable for all | 3               |
| Customer & Property Operations | In House Team Operating Model                                                              | Medium        | To review new in-house repairs and maintenance team operating model and implementation.                       | New audit area                                                            | Emerging risk area                                                                                                                                                                                                    | <b>Our people and communities</b><br>Good quality homes are accessible, sustainable and affordable for all                                                 | 3               |
| Customer & Property Operations | Libraries Strategy Implementation Governance Arrangements                                  | Medium        | To review new libraries strategy and implementation arrangements.                                             | New audit area.<br>Library audit & library cash audit carried out at BCP. | SRR - Delivery of Financial savings to meet the 2024/25 budget pressures.                                                                                                                                             | <b>Our approach</b><br>Providing accessible and inclusive services, showing care in our approach                                                           | 4               |
| 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)                                                                                                                            | <b>Our place and environment</b><br>People and places are connected by sustainable and modern infrastructure.                                              | 1               |
| Environment                    | Passenger Transport Operations                                                             | High          | Reviewing Financial Management, governance                                                                    | 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 | <b>Our people and communities</b><br>Those who need support receive it when and where they need it                                                         | 1               |

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|--------------------------|-------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-----------------|
|                          |                                                 |               | arrangements and links with other Service Directorates. Previous breach of Financial Regulations (c.£10m). |                        | SEND) are transported to and from school safely and ready to learn (H),<br>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),<br>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),<br>Delay to the project to replace Passenger Transport KL2 software (H) |                                                                                                            |                 |
| Environment              | Mortuary Service Digitalisation                 | Medium        | To review digitalisation of services plans following recent low score following inspection on this area.   | Mortuary audit 2024/25 | Emerging risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Our approach</b><br>Using data, insights and feedback to shape services and solutions                   | <b>3</b>        |
| Investment & Development | Housing Acquisitions Programme (24/25/26 Audit) | High          | To review programme governance arrangements following concerns over financial management.                  | New audit area         | SRR - Achieve CNHAS target of 1000 homes by November 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Our people and communities</b><br>Good quality homes are accessible, sustainable and affordable for all | <b>1</b>        |
| Investment & Development | Business Continuity (Service KAF)               | Medium        | To review compliance with corporate requirements.                                                          | Overview in 2024/25    | Emerging risk – new directorate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Underpins delivery of Corporate Strategy                                                                   | <b>3</b>        |
| Investment & Development | Procurement (Service KAF)                       | Medium        | To review compliance with corporate requirements.                                                          | Overview in 2024/25    | SRR – numerous project/procurement related risks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Underpins delivery of Corporate Strategy                                                                   | <b>4</b>        |
| <b>RESOURCES</b>         |                                                 |               |                                                                                                            |                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                            |                 |
| Finance                  | Social Services Financial                       | High          | Annual KAF to ensure robust                                                                                | 2024/25                | SRR – Failure to prevent, detect and recover fraud / error (M)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Underpins delivery of Corporate Strategy                                                                   | <b>1</b>        |

## Appendix 5

| 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) / Board Risk Registers (BRR)                                                                                                                                                                                      | Link to Corporate Strategy                                                                                                      | Provisional Qtr |
|--------------|-------------------------------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------|
|              | Assessment (KFS)                                |               | financial controls in operation. Significant risk due to high level of costs associated with Social Care.                                                                         |                   | SRR – Financial Services Systems Failures (M)<br><br>SRR - Weakness in Key Financial Systems (Failure of the CFO to understand weaknesses in Key Financial Systems) (M)                                                                                                                        |                                                                                                                                 |                 |
| 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)<br><br>SRR – Financial Services Systems Failures (M)<br><br>SRR - Weakness in Key Financial Systems (Failure of the CFO to understand weaknesses in Key Financial Systems) (M)                                                  | Underpins delivery of Corporate Strategy                                                                                        | 1               |
| Finance      | Asset Management – Estate Management (Core KAF) | High          | Annual KAF to ensure robust controls in operation over key Council assets (Land and Buildings). Significant area of spend income, depending on acquisition or disposal programme. | 2024/25           | CRR - Failure to comply with Asset Investment Strategy<br>CRR - Lack of Corporate Asset Management Plan<br>CRR - Lack of control and coordination in how we manage our assets (aspiration to move to a Corporate Landlord model)<br>CRR - Land Terrier and Asset Register not being up to date | Underpins delivery of Corporate Strategy<br><br><b>Our approach</b><br>Using our resources sustainably to support our ambitions | 4               |
| Finance      | Business Continuity (Core KAF)                  | High          | Annual KAF to ensure organisational wide compliance with Emergency Planning and Business Continuity measures.<br><br>Significant risk of                                          | 2024/25           | Resilience Board Risk Register – various<br>SRR - CORPORATE EMERGENCY PLANNING AND RESILIENCE                                                                                                                                                                                                  | Underpins delivery of Corporate Strategy                                                                                        | 4               |

## Appendix 5

| 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) / Board Risk Registers (BRR)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Link to Corporate Strategy                                                                                                  | Provisional Qtr |
|--------------|---------------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------|
|              |                                 |               | disruption and reputational damage.                                                                                                                             |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                             |                 |
| Finance      | Financial Management (Core KAF) | High          | Annual KAF to ensure robust financial controls in operation.<br><br>Significant financial challenge increasing risk of this audit.                              | 2024/25           | CR09 – we may fail to maintain a safe and balanced budget for the delivery of services, and managing the MTFP<br><br>SRR - FINANCIAL IMPLICATIONS OF:<br>a) Changes in Legislation, Government Policy etc and any reduction in Income as a Result of Changes to Fees and Charges<br>b) Not accounting and planning for financial implications of changes in legislation, government policy, best practice and any reduction in income as a result of changes to fees and charges within the Council's overall financial strategy. Failure in MTFP financial planning for services in the medium to long term | Underpins delivery of Corporate Strategy<br><b>Our approach</b><br>Using our resources sustainably to support our ambitions | 2               |
| Finance      | Health & Safety (Core KAF)      | Medium        | Annual KAF on the compliance within the organisation on Health and Safety matters. Significant risk of financial / reputational damage if non compliance found. | 2024/25           | Health & Safety Board Risk Register - various                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Underpins delivery of Corporate Strategy                                                                                    | 3               |
| Finance      | Procurement (Core KAF)          | Medium        | Annual KAF on operation of the Procurement function, including compliance with laws and regulations.<br><br>Key to all Council                                  | 2024/25           | SRR - Failure to comply with the requirements of Public Contracts Regulations 2015, Concession Contracts Regulations 2016 or Procurement Act 2023.<br><br>SRR - Procurement & Contract Management team failure to adequately support services and mitigate known generic risks wider than non-compliance with PA23.                                                                                                                                                                                                                                                                                          | Underpins delivery of Corporate Strategy                                                                                    | 3               |

## Appendix 5

| 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) / Board Risk Registers (BRR)                                                                                                                                                                                                        | Link to Corporate Strategy               | Provisional Qtr |
|--------------|----------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------|
|              |                            |               | spend areas (aside from commissioning), therefore key risk area.                                                                                                                                         |                   |                                                                                                                                                                                                                                                                                                                  |                                          |                 |
| Finance      | Risk Management (Core KAF) | High          | Annual KAF on operation of Risk Management function, to ensure risks are being analysed and identified correctly, then reported.<br><br>Issues with organisation not being aware of new risks facing it. | 2024/25           | Core governance function                                                                                                                                                                                                                                                                                         | Underpins delivery of Corporate Strategy | 4               |
| Finance      | Council Tax (KFS)          | High          | Annual Key Financial System review. Councils key revenue source which requires regular assurance.                                                                                                        | 2024-25           | SRR - WEAKNESS IN KEY FINANCIAL SYSTEMS<br>a) Failure of the CFO to understand weaknesses in Key Financial Systems<br>SRR - Implementation of new single Council Tax, Business Rates, Benefits and Bids system with integrated Workflow / Eforms and hosted in the Cloud<br>SRR - Revenues income and compliance | Underpins delivery of Corporate Strategy | 1               |
| Finance      | NDR (KFS)                  | High          | Annual Key Financial System review. Councils key revenue source which requires regular assurance.                                                                                                        | 2024/25           | SRR - WEAKNESS IN KEY FINANCIAL SYSTEMS<br>a) Failure of the CFO to understand weaknesses in Key Financial Systems<br>SRR - Implementation of new single Council Tax, Business Rates, Benefits and Bids system with integrated Workflow / Eforms and hosted in the Cloud                                         | Underpins delivery of Corporate Strategy | 2               |



## Appendix 5

| 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) / Board Risk Registers (BRR)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Link to Corporate Strategy                                                                                                  | Provisional Qtr |
|--------------|------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------|
|              |                              |               |                                                                                                                                                        |                   | SRR - Revenues income and compliance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                             |                 |
| Finance      | Debtors (KFS)                | High          | Annual Key Financial System review. Councils key revenue source which requires regular assurance.                                                      | 2023/24           | SRR - WEAKNESS IN KEY FINANCIAL SYSTEMS<br>a) Failure of the CFO to understand weaknesses in Key Financial Systems<br>SRR - Revenues income and compliance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Underpins delivery of Corporate Strategy                                                                                    | 3               |
| Finance      | Main Accounting System (KFS) | High          | Annual Key Financial System Review. Significant financial impact if main account system not effectively controlled.                                    | 2023/24           | CR09 – we may fail to maintain a safe and balanced budget for the delivery of services, and managing the MTFP<br>SRR - FINANCIAL IMPLICATIONS OF:<br>a) Changes in Legislation, Government Policy etc and any reduction in Income as a Result of Changes to Fees and Charges<br>b) Not accounting and planning for financial implications of changes in legislation, government policy, best practice and any reduction in income as a result of changes to fees and charges within the Council's overall financial strategy. Failure in MTFP financial planning for services in the medium to long term<br>SRR - WEAKNESS IN KEY FINANCIAL SYSTEMS<br>a) Failure of the CFO to understand weaknesses in Key Financial Systems | Underpins delivery of Corporate Strategy<br><b>Our approach</b><br>Using our resources sustainably to support our ambitions | 2               |
| Finance      | Creditors (KFS)              | High          | Annual Key Financial System. After employee expenses, main source of spend is on suppliers and contracts. Essential to ensure this is well controlled. | 2024/25           | SRR - WEAKNESS IN KEY FINANCIAL SYSTEMS<br>a) Failure of the CFO to understand weaknesses in Key Financial Systems                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Underpins delivery of Corporate Strategy                                                                                    | 4               |

## Appendix 5

| 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) / Board Risk Registers (BRR)                                                                                                                                       | Link to Corporate Strategy                                                                | Provisional Qtr |
|-------------------------|-------------------------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------|
| Finance                 | Treasury Management (KFS)                       | Medium        | Annual Key Financial System Review. Management of Council's loans and investments requires regular review. Significant investments undertaken.              | 2024/25           | SRR - WEAKNESS IN KEY FINANCIAL SYSTEMS<br>a) Failure of the CFO to understand weaknesses in Key Financial Systems<br>SRR - Revenues income and compliance                                                                                      | Underpins delivery of Corporate Strategy                                                  | 4               |
| Finance                 | Contract Payment – All Services (Counter Fraud) | High          | Part of Council's commitment to deterrence, prevention & detection of fraud.                                                                                | 2024/25           | FRR - Unfair award of contract to a supplier / incorrect payment made to suppliers<br>SRR - Procurement & Contract Management team failure to adequately support services and mitigate known generic risks wider than non-compliance with PA23. | Underpins delivery of Corporate Strategy                                                  | 2               |
| Finance\IT & 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<br>FRR – Access to key systems, theft and fraudulent payments<br>SRR – Cyber Crime...illegal activities conducted using computers or networks                                                      | <b>Our Approach</b><br>Using data, insights and feedback to shape services and solutions. | 1               |
| IT & 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<br>FRR – Theft, access to key systems<br>SRR – Cyber Security risks of licenses not correctly allocated.                                                                                           | <b>Our Approach</b><br>Using data, insights and feedback to shape services and solutions. | 1               |
| IT & Programmes         | IT Equipment Asset Management                   | High          | Significant cost of IT equipment and management                                                                                                             | 2022/23           | CR09 – Failure to maintain a balanced budget<br>FRR – Theft of portable and valuable equipment.<br>SRR – Cyber Crime (including theft of assets)...illegal                                                                                      | <b>Our Approach</b><br>Using data, insights and feedback to shape services and solutions. | 4               |

## Appendix 5

| 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) / Board Risk Registers (BRR)                               | Link to Corporate Strategy                                                                | Provisional Qtr |
|-----------------|-------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------|
|                 | (Service KAF)           |               | of valuable assets that have been subject to theft in the past. Previous 'partial' audit opinion.                                                                                                                      |                   | activities...encompassing theft of BCP owned IT (inc. laptops)                                                                          |                                                                                           |                 |
| IT & Programmes | Application Development | High          | Significant numbers of applications being developed by "citizen" developers around the organisation. Assurance required that they adhere to corporate requirements on data security, access, governance and integrity. | New audit area    | Emerging risk area                                                                                                                      | <b>Our Approach</b><br>Using data, insights and feedback to shape services and solutions. | 3               |
| IT & Programmes | Guest WiFi Networks     | Medium        | Concerns noted on the security of Guest WiFi networks across council sites which could compromise secure networks if not effectively controlled.                                                                       | New audit area    | CR04 – We may suffer a loss or disruption to IT Systems and Networks from cyber attack<br>SRR – Cyber Crime (including theft of assets) | <b>Our Approach</b><br>Using data, insights and feedback to shape services and solutions. | 2               |
| IT & Programmes | ICT (Core KAF)          | Medium        | Annual Key Assurance Function on the core provision of IT. This review may include reviewing organisational                                                                                                            | 2024/25           | CR04 – We may suffer a loss or disruption to IT Systems and Networks from cyber attack<br>SRR – various risks                           | <b>Our Approach</b><br>Using data, insights and feedback to shape services and solutions. | 2               |

## Appendix 5

| 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) / Board Risk Registers (BRR)             | Link to Corporate Strategy               | Provisional Qtr |
|------------------|-----------------------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------|
|                  |                                               |               | wide policies, security, assets and so forth. The scope will be informed by discussions with the service closers to commencement of the audit.                                            |                      |                                                                                                                       |                                          |                 |
| IT & Programmes  | Project & Programme Management (Core KAF)     | Medium        | Annual Key Assurance Function review on the corporate provision of Project Management support to the organisation. Risks of ineffective projects and lack of effective controls in place. | 2024/25              | SRR - Risk of including Construction Project Managers within the IT Programmes and Project Management (PPM) function. | Underpins delivery of Corporate Strategy | 2               |
| People & Culture | Business Continuity (Service KAF)             | Medium        | To review Business Continuity arrangements within People & Culture. Including reviewing continuity arrangements for key systems such as Payroll                                           | No previous coverage | SRR - Emergency Response and Business Continuity<br>SRR - IT & Telecom outage or interruption of energy supply        | Underpins delivery of Corporate Strategy | 2               |
| People & Culture | Business Planning & Performance (Service KAF) | Medium        | To review service planning within People & Culture to ensure realistic objectives have                                                                                                    | No previous coverage | Key assurance review                                                                                                  | Underpins delivery of Corporate Strategy | 2               |

## Appendix 5

| 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) / Board Risk Registers (BRR)                                                                     | Link to Corporate Strategy                                                                                                                                   | Provisional Qtr |
|------------------|------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
|                  |                              |               | been set. Confirming that KPI's are in place to monitor achievement of those objectives.                                                                               |                                 |                                                                                                                                                                               |                                                                                                                                                              |                 |
| People & Culture | HR/ Payroll - Data Analytics | Medium        | To be completed with Payroll KFS audit. Specific analytical work to be undertaken on Payroll data to ascertain anomalies or errors.                                    | Data analytics = new audit area | SRR - Failure of Payroll system<br>SRR - New Payroll system implementation project conflict with Pay & Reward implementation timescales                                       | Underpins delivery of Corporate Strategy                                                                                                                     | 3               |
| People & Culture | Human Resources (Core KAF)   | Medium        | Annual Key Assurance review on provision of core HR services, such as key policies, training, sickness management and so forth. Scope to be determined in liaison with | 2024/25                         | Core key assurance review                                                                                                                                                     | <b>Our approach</b><br><br>Developing a passionate, proud, valued and diverse workforce<br><br>Creating an environment for innovation, learning & leadership | 3               |
| People & Culture | Payroll (KFS)                | Medium        | Key Financial System audit to review main expenditure of Council funds. Potential high risk area due to spend on staffing.                                             | 2024/25                         | SRR - Failure of Payroll system<br>SRR - New Payroll system implementation project conflict with Pay & Reward implementation timescales                                       | Underpins delivery of Corporate Strategy                                                                                                                     | 3               |
| Law & Governance | ICT (Service KAF)            | Medium        | To review key IT systems within Law & Governance due                                                                                                                   | Not previously reviewed         | SRR - Failure to manage and handle confidential and/or personal information/loss of data/Failure to manage information to include adequate secure storage of such information | <b>Our Approach</b><br>Using data, insights and feedback to shape services and solutions.                                                                    | 2               |

## Appendix 5

| 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) / Board Risk Registers (BRR) | Link to Corporate Strategy                                                                                            | Provisional Qtr |
|------------------|-----------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------|
|                  |                                   |               | to replacement of key system for management of legal cases.                                                                                                                                                 |                   |                                                                                                           |                                                                                                                       |                 |
| Law & Governance | Local Land Charges                | Medium        | To review process for processing of land charges and income gained from this services. Potential new systems in place which may increase risk.                                                              | 2020/21           | Not noted on SRR                                                                                          | <b>Our place and environment</b><br>Our inclusive, vibrant and sustainable economy supports our communities to thrive | 3               |
| Law & Governance | Officer Decision Records          | High          | To review how decisions are documented and if this is in line with Council policy. Potential significant decisions which are made should have sufficient supporting evidence to confirm why decisions made. | New audit area    | Key governance area                                                                                       | <b>Our approach</b><br>Creating an environment for innovation, learning and leadership                                | 2               |
| Law & Governance | Information Governance (Core KAF) | High          | Annual Key Assurance review on core provision of information governance compliance across the organisation. Audit like to review FOI process this                                                           | 2024/25           | Information Governance Risk Register - various                                                            | Underpins delivery of Corporate Strategy                                                                              | 4               |

## Appendix 5

| 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) / Board Risk Registers (BRR)                                                                                | Link to Corporate Strategy                                                                                                                                   | Provisional Qtr |
|---------------------------|-------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
|                           |                                                       |               | year.                                                                                                                                                                                |                         |                                                                                                                                                                                          |                                                                                                                                                              |                 |
| 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<br><br>SRR – Cyber Security risk if access was to be gained to social media systems which the Council has active. Significant potential reputational damage. | <b>Our Approach</b><br>Using data, insights and feedback to shape services and solutions.                                                                    | <b>1</b>        |
| Marketing, Comms & Policy | Human Resources (Service KAF)                         | Medium        | To review HR process within Marketing, Comms and Policy to ensure that corporate policies are being complied with.                                                                   | Not previously reviewed | Service key assurance review                                                                                                                                                             | <b>Our approach</b><br><br>Developing a passionate, proud, valued and diverse workforce<br><br>Creating an environment for innovation, learning & leadership | <b>3</b>        |
| Marketing, Comms & Policy | Business Planning & Performance Management (Core KAF) | Medium        | To review corporate guidance and process for Service Planning and performance monitoring guidance issued to the organisation.<br><br>Risk of Council not achieving wider objectives. | 2024/25                 | SRR - Failure to report corporate performance to sufficient level/standard                                                                                                               | Underpins delivery of Corporate Strategy                                                                                                                     | <b>3</b>        |
| Marketing, Comms & Policy | Sustainable Environment (Core KAF)                    | High          | To review progress made on the corporate objective of reducing the impact the                                                                                                        | 2024/25                 | CRR – Potential of climate change to outstrip our capability to adapt                                                                                                                    | <b>Our place and environment</b><br>Climate change is tackled through sustainable policies and practice                                                      | <b>3</b>        |

## Appendix 5

| 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) / Board Risk Registers (BRR)                                                                             | Link to Corporate Strategy                                                                    | Provisional Qtr |
|---------------------------|-------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------|
|                           |                         |               | Council has on the environment.                                                                                                                                                            |                   |                                                                                                                                                                                       |                                                                                               |                 |
| Marketing, Comms & Policy | Partnerships (Core KAF) | Medium        | To review corporate guidance and arrangements for dealing with key partners the Council works with. Including managing the risks involved and how agreements are drawn up between parties. | 2024/25           | CR16 – we may fail to secure or manage partnerships, miss out on associated funding and be unable to deliver services for communities<br><br>SRR - Partnerships Register & Governance | <b>Our approach</b><br>Working closely with partners, removing barriers and empowering others | <b>3</b>        |

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