

PROVISIONAL AUDITS FOR 2026/27

Unless otherwise stated, all audits are 'assurance'

Audit	IA Risk Score	Reason for Inclusion	Date last audited	Link to Risk Registers: <ul style="list-style-type: none"> • Corporate - CRR • Service - SRR • Fraud - FRR • Board - BRR • Internal Audit - IA 	Link to Corporate Strategy	Provisional Timing
HIGH LEVEL RISKS						
OPERATIONS						
COMMERCIAL OPERATIONS						
Health & Safety (Service KAF)	High	Compliance with corporate policies and procedures, plus service specific specialist legislation & regulations. Inherent high risk areas including beaches.	-	SRR347 – Water Safety Incidents	Our Environment & Place Our People & Communities	Q2/Q3
Flood & Coastal Erosion	High	Review of processes to manage flood & coastal erosion (corporate risk). High level review of 1) Flooding 2) Surface water flooding 3) Coastal erosion, plus deeper dive into cliff management.	2024/25 (part)	Various, including: CRR27 – Cliff Management SRR354 – Cliff Management SRR359 – Maintenance of Flood & Coastal Assets SRR336 – Environmental impact on coast SRR544 – Christchurch Town Flood Risk	Our Environment & Place	Q1
Leisure Centres Income	High	Review of Income Collection arrangements across Leisure Centres.	-	IA	Our Environment & Place Our People & Communities	Q4

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ENVIRONMENT						
Health & Safety (Service KAF)	High	Review compliance with corporate policies and procedures, plus service specific specialist legislation & regulations. Inherent high risk areas including waste.	-	SRR312 – Waste sites	Our Environment & Place Our People & Communities	Q2/Q3
Strategic Waste	High	Review of compliance with code of practice for Litter and Refuse.	2021/22	SRR309 – Waste Disposal contract SRR303 – Street Cleansing Non-Compliance with Code of Practice	Our Environment & Place	Q4
Highway Delivery	High	Review of compliance with code of practice on highway asset maintenance, including temporary repairs and pot holes.	-	SRR287 – Highway Asset Funding Gap	Our Environment & Place	Q3/Q4
CUSTOMER & PROPERTY OPERATIONS						
Information Governance (Service KAF)	High	Review compliance with GDPR and corporate policies and procedures.	-	SRR327 – Information Governance	Our Environment & Place; Our People & Communities	Q1

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Bournemouth Building & Maintenance Limited (BBML)	High	Review governance and procurement arrangements for BBML.	2025/26	IA	Our Environment & Place	Q2/Q3
Awabbs Law (Damp and Mold)	High	Changes in legislation make this high risk area.	-	SRR394 (Housing & Public Protection) - Properties experience damp and condensation leading to mould leading to ill health and disrepair claims	Our Environment & Place	Q4
PLANNING & TRANSPORTATION						
Management of Transport Capital Investment Projects (PPM Service KAF)	High	Review of project & programme management arrangements, focusing on planning & approval of capital projects. Including costing/viability & application for funding. Areas include Highway, Active travel, Local travel, Bus, Local electricity infrastructure.	2022/23	SRR634 – Failure to deliver Capital Investment Programme on time and budget	Our Environment & Place	Q1
Planning Enforcement	High	Review of compliance with its statutory duty.	-	SRR629 – Failure to deliver statutory requirements	Our Environment & Place	Q4

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Procurement (Service KAF)	High	Review of compliance with corporate policies, procedures, including Financial Regulations	-	SRR634 – Failure to deliver Capital Investment Programme on time and budget	Our Environment & Place Our approach	Q2/Q3
INVESTMENT & DEVELOPMENT						
Contract Management of Projects & Programmes (PPM Service KAF)	High	Review of project & programme management arrangements, to include some of: Hillbourne, UKPSG, towns funding, Templeman House.	-	Various, including: SRR519 – Ecological status SRR521 – Development Viability SRR – Inability to deliver new scheme	Our Environment & Place Our approach	Q2/Q3
Housing Delivery	High	Review of arrangements to ensure the delivery of the CNHAS target.	2024/25 (part)	SRR528 – Achieve CNHAS target	Our Environment & Place Our People & Communities	Q1
CHILDREN'S SERVICES						
DIRECTORATE WIDE						
Financial & Budget Management (Service KAF)	High	Review of Financial and budgetary processes	2022/23	CRR23 – DSG Deficit CRR02 – Outcomes for children and young people SRR448 – Failure to operate within given budget	Our People & Communities Our approach	Q3

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Information Governance (Service KAF)	High	Review of Children’s Services Information Governance including FOI and SARs.	2022/23	SRR450 – Failure to meet Information Governance timescales SRR449 – Failure to ensure management of confidential/personal information	Our People & Communities Our approach	Q4
EDUCATION & SKILLS						
Wraparound Childcare	High	Review of the new wraparound care statutory duties from Sept 2026.	-	IARA	Our People & Communities	Q3
COMMISSIONING, RESOURCE & QUALITY						
Data Quality	High	Poor data quality undermines decision-making, statutory reporting, and public confidence.	-	SRR - implicit in various risks IARA	Our People & Communities Our approach	Q1

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Aspire Adoption Governance	High	Provide assurance that Aspire Adoption has effective governance, risk management and assurance arrangements to ensure statutory compliance, safeguard children, & manage risk across partner authorities.	-	IARA	Our People & Communities	Q3
Social Work Recruitment & Retention	High	Workforce instability directly impacts safeguarding, performance, and financial sustainability. Recruitment and retention of social workers. Use and governance of agency staff.	-	CRR02 – Outcomes for children and young people SRR443 – Sufficient qualified and permanent workforce SRR469 – Recruitment & retention of agency workers	Our People & Communities Our approach	Q2
CHILDREN’S SOCIAL CARE						
Children’s Social Care – audit 1 (TBC)	High	Provide assurance that risk, governance and controls operating effectively in Children’s Social Care	TBC	TBC	Our People & Communities	TBC
Children’s Social Care – audit 2 (TBC)	High		TBC	TBC	Our People & Communities	TBC

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WELLBEING						
ADULT SOCIAL CARE						
Adult Social Care – audit 1 (TBC)	High	Provide assurance that risk, governance and controls operating effectively in ASC	TBC	TBC	Our People & Communities	TBC
Adult Social Care – audit 2 (TBC)	High		TBC	TBC	Our People & Communities	TBC
Adult Social Care – audit 3 (TBC)	High		TBC	TBC	Our People & Communities	TBC
COMMISSIONING						
<i>To be confirmed but likely to be either: Tricuro or Supplier Assurance</i>	High	Provide assurance that risk, governance and controls operating effectively in Commissioning	TBC	TBC	Our People & Communities	TBC
JOINT SOCIAL CARE & COMMISSIONING						
Safeguarding (KAF)	High	Vulnerable adults are not safeguarded appropriately	2021/22/23	SRR479 – Safeguarding people at risk and keeping clients safe	Our People & Communities	Q4
<i>Note – one out of three of these will be selected:</i>						
Financial & Budget Management (Service)	High	Provide assurance that key governance arrangements are in place	2022/23	SRR484 – Budget pressures	Our People & Communities; Our approach	Q2
Health & Safety and Fire Management (Service)			2023/24 (H&S only)	SRR487 – Health & Safety & Fire Safety arrangements	Our People & Communities; Our approach	
Information Governance (Service)			2021/22	SRR485 – Information governance and data protection	Our People & Communities; Our approach	
PUBLIC HEALTH & COMMUNITIES						

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Public Health Grant	High	Risk of public safety/health, risk of financial mismanagement due to error or potential fraud	2025/26	IA	Our People & Communities	Q4
Communities & Safety audit (<i>TBC - Safer Communities, Domestic Violence or Serious Violence Duty</i>)	High	Provide assurance on risks for high risk area in Communities & Safety team	-	CR24 – Fail to address concerns around community safety	Our People & Communities	Q3
Health & Safety & Fire Safety (Service KAF)	High	Focusing on community centre safety	2025/26 (overview)	SRR593 – Safety at Communities Centres SRR586 – Work needed at Community Centres	Our People & Communities; Our approach	Q1/Q2
HOUSING & PUBLIC PROTECTION						
CCTV	High	Review of issues regarding lack of CCTV replacement budget and impact on community safety. To ensure compliance with information governance.	-	SRR372 – Lack of CCTV replacement budget		Q1
Voids & Lettings	High	Review to ensure properties are not left vacant for long periods of times resulting in delays to tenants being housed.	-	IA	Our People & Communities	Q2

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Disabled Facilities Grant - Process	High	Review to ensure grant is spent in most effective way	- <i>Note – Grant audited annually</i>	IA	Our People & Communities	Q1
BCP Homes audit – TBC	High		-	TBC	Our People & Communities	Q3
Information Governance (Service KAF)	High	Breaches of Data Protection Legislation.	-	SRR365 – Breach of legislation for data sharing	Our People & Communities; Our approach	Q4
RESOURCES						
LAW & GOVERNANCE						
Elections & Electoral Services	High	Corporate Risk and on service risk register potential bad press from any issues resulting from running elections.	-	CRR08 – Fail to run a fair and open election/referendum SRR493 – Failure to run an election/referendum/ballot in accordance with the law	Our approach	Q3
Information Governance (Service KAF)	High	Security and integrity of key legal data.	-	SRR496 – Confidential/personal data SRR505 – Loss of data	Our approach	Q2
MARKETING, COMMS & POLICY						
Equalities & Diversity	High	First review for a few years, important area for the Council and its objectives.	-	SRR390 – Unequitable Delivery Services SRR507 – Equality & Diversity – organisation not compliant	Our People & Communities Our approach	Q1/Q2
PEOPLE & CULTURE						
Pensions and Estimates	High	Issues brought to the attention of Internal Audit have necessitated a review	-	IA	Our approach	Q1

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Employee Relations (inch KAF testing)	High	Key area for staff support, includes a number of functions to be risk assessed at the time of the audit	2023/24	CR15 – Talent attraction, retention & succession planning, staff wellbeing & support SRR583 – Contract data SRR253, 424, 425 – Pay & Reward / Equal pay risk	Our approach	Q1
Workforce Planning (inc KAF testing)	High	Key corporate and service risks requires this work to be included.	As part of KAF	CR15 – Talent attraction, retention & succession planning, staff wellbeing & support SRR497 – Recruitment & Retention	Our approach	Q2
FINANCE, ESTATES & BENEFITS						
Organisational Debt Review (Data Analytics – with Debt Write Off counter fraud)	High	Significant risk area which should not be overlooked. Council has significant debt figures which require review and understanding	2024/25 2025/26	SRR249 – Weakness in key financial systems SRR247 – Corporate Income	Our approach	Q1
Discretionary Housing Payments	High	No coverage for a number of years necessitated a review.	-	IA	Our People & Communities Our approach	Q1
IT & PROGRAMMES						

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Privileged Access Management	High	IT staff “superuser” accounts. Not an area Internal Audit has reviewed before, key security risks.	Part	CR04 & SRR288 – Loss/disruption from Cyber Attack SRR618 – Account Security SRR614 – WiFi Service Provision	Our approach	Q1
Service Desk	High	No previous coverage, IT is a key service and considering how IT issues are resolved for staff requires review.	-	IA	Our approach	Q1
Artificial Intelligence	High	Significant and developing risk area which requires further review	2024/25 (Partial)	CR26 & SRR294 – Generative Artificial Intelligence	Our approach	Q1/Q2
Disaster Recovery	High	IT service is fundamental to Council operations and ensuring how we maintain provision during disruption continues to be important	2023/24 (Partial)	CR04 – Loss/disruption from Cyber Attack SRR290 – Risks to datacentre SRR429 – IT/Telecom outage or disruption to energy supply	Our approach	Q1
Network Security (Cyber)	High	Key and significant risk area requiring regular review.	2023/24	CR04 & SRR288 – Loss/disruption from Cyber Attack	Our approach	Q3
KEY ASSURANCE FUNCTIONS (CORE)						

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Asset Management (Facilities Management) (Customer & Property) -	High	KAF – annual assurance review	2025/26 2024/25 2023/24	SRR323 – Failure to achieve an appropriate level of FM Compliance	Our approach	Q4
Asset Management (Estate Management) (Finance)	High	KAF – annual assurance review	2025/26 2024/25 2023/24	Numerous SRR including: SRR256 – 263 – Lack of corporate asset management plan; legacy land registry issues; Land Terrier/Asset Register not up to date; Deeds not available; Assets not sold in timeframe; Recession/fall in property prices; Lack of co-ordination in how we manage assets; Failure to comply with Asset Investment Strategy SRR500 – Lack of accommodation in Civic Centre	Our approach	Q4
Business Continuity (Finance - core KAF) inc testing	High	KAF – annual assurance review	2025/26 2024/25 2023/24	SRR254 – Corporate Emergency Planning & Resilience BRR	Our approach	Q4
Service Planning & Performance (Marketing, Comms & Policy) inc testing	High	KAF – annual assurance review	2025/26 2024/25 2023/24	SRR563 – Corporate oversight of service plans	Our approach	Q3
Health & Safety (Finance)	High	KAF – annual assurance review	2025/26 2024/25 2023/24	BRR	Our approach	Q4

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Fire Safety (Customer & Property)	High	KAF – annual assurance review	2025/26 2024/25 2023/24	BRR	Our approach	Q4
Information Governance (Law & Gov.)	High	KAF – annual assurance review	2025/26 2024/25 2023/24	BRR (<i>in development</i>)	Our approach	Q3
Procurement (Finance - core KAF)	High	KAF – annual assurance review	2025/26 2024/25 2023/24	SRR555 -Procurement & Contract Management	Our approach	Q4
Project & Programme Management (IT & Programmes)	Medium	KAF – annual assurance review	2025/26 2024/25 2023/24	IA	Our approach	Q4
Risk Management (Finance - core KAF) - inc testing	High	KAF – annual assurance review	2025/26 2024/25 2023/24	IA	Our approach	Q2
Safeguarding (ASC)	High	KAF – annual assurance review	2025/26 2024/25 2023/24	IA	Our People & Communities Our approach	Q3/Q4
Sustainable Environment (Marketing, Comms & Policy)	High	KAF – annual assurance review	2025/26 2024/25 2023/24	CR20 – Potential of climate change to outstrip our capability to adapt	Our Environment & Place Our approach	Q3/Q4
Partnerships (Marketing, Comms & Policy)	High	KAF – annual assurance review	2025/26 2024/25 2023/24	CR16 – Fail to secure or manage partnerships	Our approach	Q3/Q4
KEY FINANCIAL SYSTEMS						

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Council Tax (Finance)	High	KFS – annual assurance review	2025/26 2024/25 2023/24	SRR249 – Weakness in key financial systems SRR264 – Implementation of single new system	Our approach	Q2/Q3
NDR (Finance)	High	KFS – annual assurance review	2025/26 2024/25 2023/24	SRR249 – Weakness in key financial systems SRR264 – Implementation of single new system	Our approach	Q2/Q3
Housing Benefit & Council Tax Reduction Scheme (Finance)	High	KFS – annual assurance review	2025/26 2024/25 2023/24	SRR249 – Weakness in key financial systems SRR264 – Implementation of single new system	Our approach	Q2/Q3
Debtors (Finance)	High	KFS – annual assurance review	2025/26 2024/25 2023/24	SRR249 – Weakness in key financial systems SRR247 – Corporate Income	Our approach	Q4
Corporate Financial Management (Finance)	High	KFS – annual assurance review	2025/26 2024/25 2023/24	CR09 – Safe & balanced budget SRR249 – Weakness in key financial systems	Our approach	Q1/Q2
Adults System Payments	High	KFS – annual assurance review (new)	-	IA	Our approach Our People & Communities	Q2
Children’s System Payments	High	KFS – annual assurance review (new)	-	IA	Our approach Our People & Communities	Q2
Creditors (Finance)	High	KFS – annual assurance review	2025/26 2024/25 2023/24	SRR249 – Weakness in key financial systems	Our approach	Q3/Q4

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Payroll (People & Culture) (same time as payroll data analytics)	High	KFS – annual assurance review	2025/26 2024/25 2023/24	SRR249 – Weakness in key financial systems	Our approach	Q2
Treasury Management (Finance)	High	KFS – annual assurance review	2025/26 2024/25 2023/24	SRR249 – Weakness in key financial systems	Our approach	Q2
Housing Rents (Housing & Communities)	High	KFS – annual assurance review. To include RSH Rent Standards 2026.	2025/26 2024/25 2023/24	IA	Our approach Our People & Communities	Q2
COUNTER FRAUD						
Employee Declaration of Interests	Medium	As per risk	2020/21	FRR P5 – Employee Declarations of Interests	Our approach	Q1-Q4
Business Rates (same time as NDR KFS)	Medium	As per risk	2019/20	FRR F15 – Business Rates – Incorrect declaration of circumstance leading to incorrect rates changes	Our approach	Q2/Q3
Creditor Duplicate Payments (including supplier data review)	High	As per risk	2021/22	FRR F18 - Creditor Duplicate Payment – to incorrect supplier	Our approach	Q3/Q4
Debt Collection Write Off (same time as Organisational Debt Review)	Medium	As per risk	-	FRR F28 – Debt Collection Write Off – Debts written off/reduced incorrectly	Our approach	Q1/Q2
Recourse to Public Funds / Crisis Resilience Fund	Medium	As per risk	2020/21	FRR F32/F33 – Falsely claiming entitlement to crises payments and gaining access to funds not entitled to	Our approach	Q1/Q2

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Moveable Assets (Commercial Operations)	Medium	As per risk	-	FRR F20 – Assets stolen/used for personal use	Our approach	Q3/Q4
Moveable Assets (Environment)	Medium	As pr risk	-	FRR F20 – Assets stolen/used for personal use	Our approach	Q1/Q2
SCHOOLS						
Mudeford Community Infants School	Medium	Poor financial management / governance resulting in poor education, budget deficits, misuse of public funds, and reputational damage	2023/24	IA	Our People & Communities	Q1
Mudeford Junior School	Medium		2023/24	IA	Our People & Communities	Q3
St Katharine's CofE	High		2023/24	IA	Our People & Communities	Q3
Linwood	High	Non-compliance to DfE statutory requirements. Financial risk to the Council regarding deficit balances	2023/24	IA	Our People & Communities	Q3

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