

The Arc  
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Clowne  
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To: Chair & Members of the Audit  
Committee

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Tuesday 1st April 2025

Dear Councillor

**AUDIT COMMITTEE**

You are hereby summoned to attend a meeting of the Audit Committee of the Bolsover District Council to be held in the Council Chamber on Wednesday 9th April 2025 at 14:00 hours.

Register of Members' Interests - Members are reminded that a Member must within 28 days of becoming aware of any changes to their Disclosable Pecuniary Interests provide written notification to the Authority's Monitoring Officer.

You will find the contents of the agenda itemised on page 3.

Yours faithfully



Solicitor to the Council & Monitoring Officer

## **Equalities Statement**

Bolsover District Council is committed to equalities as an employer and when delivering the services it provides to all sections of the community.

The Council believes that no person should be treated unfairly and is committed to eliminating all forms of discrimination, advancing equality and fostering good relations between all groups in society.

### **Access for All statement**

You can request this document or information in another format such as large print or **language** or contact us by:

- **Phone:** [01246 242424](tel:01246242424)
- **Email:** [enquiries@bolsover.gov.uk](mailto:enquiries@bolsover.gov.uk)
- **BSL Video Call:** A three-way video call with us and a BSL interpreter. It is free to call Bolsover District Council with Sign Solutions, you just need Wi-Fi or mobile data to make the video call, or call into one of our Contact Centres.
- Call with [Relay UK](#) - a free phone service provided by BT for anyone who has difficulty hearing or speaking. It's a way to have a real-time conversation with us by text.
- **Visiting** one of our [offices](#) at Clowne, Bolsover, Shirebrook and South Normanton

## AUDIT COMMITTEE AGENDA

*Wednesday 9th April 2025 at 14:00 hours taking place in the Council Chamber,  
The Arc, Clowne*

Item No.		Page No.(s)
1.	<b>Apologies for Absence</b>	
2.	<b>Urgent Items of Business</b>	
	To note any urgent items of business which the Chairman has consented to being considered under the provisions of Section 100(B) 4(b) of the Local Government Act 1972.	
3.	<b>Declarations of Interest</b>	
	Members should declare the existence and nature of any Disclosable Pecuniary Interest and Non Statutory Interest as defined by the Members' Code of Conduct in respect of:	
	a) any business on the agenda	
	b) any urgent additional items to be considered	
	c) any matters arising out of those items	
	and if appropriate, withdraw from the meeting at the relevant time.	
4.	<b>Minutes</b>	4 - 6
	To consider the minutes of a meeting held on 22 <sup>nd</sup> January 2025	
5.	<b>Minutes</b>	
	To consider the minutes of an Extraordinary meeting held on 20 <sup>th</sup> February 2025	<b>To Follow</b>
6.	<b>Homes England: Compliance Audit Report - 2024/25</b>	7 - 14
	<b><u>REPORTS OF THE INTERNAL AUDIT CONSORTIUM MANAGER</u></b>	
7.	<b>Implementation of Internal Audit Recommendations</b>	15 - 26
8.	<b>Internal Audit Charter</b>	27 - 39
9.	<b>Internal Audit Plan 2025/26</b>	40 - 49
10.	<b>Internal Audit Progress Report</b>	50 - 57
11.	<b>Work Programme 2024/25</b>	58 - 59

## AUDIT COMMITTEE

Minutes of a meeting of the Audit Committee of the Bolsover District Council held in the Council Chamber, The Arc, Clowne, on Wednesday 22<sup>nd</sup> January 2025 at 1400 hours.

### **PRESENT:-**

Members:-

Councillor Tom Munro in the Chair

Councillors Cathy Jeffery, Catherine Tite, Carol Wood, and Ruth Jaffray (Coopted Member).

Officers:- Theresa Fletcher (Section 151 Officer), Jenny Williams (Head of Internal Audit Consortium), Karen Hanson (Chief Executive), Jim Fieldsend (Monitoring Officer) and Alison Bluff (Governance).

Also in attendance at the meeting was Garima Garg, Forvis Mazars, and Councillor Clive Moesby, Portfolio Holder for Resources.

### **AUD25 24/25. APOLOGIES FOR ABSENCE**

An apology for absence was received on behalf of Councillor Chris Kane.

### **AUD26 24/25. URGENT ITEMS OF BUSINESS**

There were no urgent items of business to consider.

### **AUD27 24/25. DECLARATIONS OF INTEREST**

There were no declarations of interest made.

### **AUD28 24/25. MINUTES – 26<sup>TH</sup> SEPTEMBER 2024**

Moved by Councillor Catherine Tite and seconded by Councillor Cathy Jeffery  
**RESOLVED** that the Minutes of an Audit Committee held on 26<sup>th</sup> September 2024 be approved as a correct record.

## **REPORTS OF THE HEAD OF INTERNAL AUDIT CONSORTIUM**

### **AUD29 24/25. GLOBAL INTERNAL AUDIT STANDARDS**

Committee considered a report in relation to the new Global Internal Audit Standards (GIAS) which would replace the Public Sector Internal Audit Standards (PSIAS) from 1<sup>st</sup> April 2025.

In January 2024, the Institute of Internal Auditors (IIA), published the Global Internal Audit Standards which intended to guide the worldwide professional practice of internal

## **AUDIT COMMITTEE**

auditing and serve as a basis for evaluating and elevating the quality of the internal audit function.

The GIAS were organised into five domains with 15 guiding principles within to enable effective internal auditing. Each principle was supported by standards that contained requirements, considerations for implementation, and examples of evidence of conformance. Together, these elements helped internal auditors achieve the principles and fulfil the purpose of internal auditing.

The Internal Audit Consortium was compliant with the PSIAS and whilst many of the principles of auditing were the same, work was ongoing to ensure full compliance with the GIAS, and an action plan was attached at Appendix 4 to the report. The next external review of Internal Audit was due in May 2026, and this review would need to assess the Internal Audit Consortium's compliance with the GIAS.

Moved by Councillor Carol Wood and seconded by Councillor Catherine Tite  
**RESOLVED** that the report be noted.

### **AUD30 24/25. SUMMARY OF PROGRESS ON THE INTERNAL AUDIT PLAN 2024/25**

Committee considered a report which provided Members with an update on progress in relation to the 2024/25 Internal Audit Plan.

Appendix 1 to the report provided a summary of reports issued between September and December 2024, and also a summary of reports issued in respect of Dragonfly Development Ltd. During this period, four reports had been issued; two with substantial assurance and two with reasonable assurance. In respect of the two Dragonfly reports, both had been issued with substantial assurance.

The Head of Internal Audit advised Members that progress against the plan was behind schedule due to the time gap whilst recruiting a new Auditor and also increased training demands as both Auditors were still relatively new. However, it was still anticipated that sufficient work would be completed to enable an unlimited audit opinion to be given.

Moved by Councillor Cathy Jeffery and seconded by Councillor Carol Wood  
**RESOLVED** that the report be noted.

### **REPORT OF THE SECTION 151 OFFICER**

#### **AUD31 24/25. LOCAL AUDIT DELAYS UPDATE**

Committee considered a report which provided an update in relation to the latest information on 'The Local Audit Backstop dates,' in line with the Chartered Institute of Public Finance and Accountancy (CIPFA) document, published in December 2024.

The backstop dates were a nationwide measure to address the backlog of incomplete audits of financial statements across local government in England and had been introduced as a way to reset the system and assist a return to a regular process of

## AUDIT COMMITTEE

timely audit and publication of financial statements. However, how each authority was affected depended on how many financial years' statements were outstanding. For the Council, only the latest year 2023/24 was affected, with the backstop date being 28<sup>th</sup> February 2025.

Members were asked to note that, as usual, the Finance Team had prepared the 2023/24 financial statements to the required standard and ready for audit on time. The draft statements had been signed off by the Section 151 Officer and were currently being audited. However, the audit was severely impacted by not having the audited financial statements for Dragonfly from their auditors. Forvis Mazars had been trying to work around solutions to undertake work to gain audit assurance wherever they could but unfortunately, it was unlikely to be insufficient and was almost certain that the 2023/24 accounts would be disclaimed when the backstop date was reached.

A meeting would be held in early January 2025 with Forvis Mazars to discuss the implications of a disclaimer on the Council's 2024/25 accounts and work was already under way with the Dragonfly companies to make improvements in their financial statement audit process for the 2024/25 financial year. An extraordinary Audit Committee would be held on 20<sup>th</sup> February 2025, where Forvis Mazars would present their report 'To Those Charged with Governance', and this would be an opportunity for Members to review the accounts.

Moved by Councillor Tom Munro and seconded by Councillor Carol Wood  
**RESOLVED** that the report be noted.

### **AUD32 24/25.      AUDIT COMMITTEE WORK PROGRAMME 2024/25**

Committee considered their work programme 2024/25.

It was noted that the extraordinary meeting on 20<sup>th</sup> February would be added to the work programme and an additional report from the Head of Internal Audit Consortium for the 9<sup>th</sup> April meeting.

The Chair stated that he wished to thank the Finance Team and the internal and external auditors for their work and that it was carried out in a proper manner.

Moved by Councillor Tom Munro and seconded by Councillor Carol Wood  
**RESOLVED** that the work programme 2024/25 be noted.

The meeting concluded at 14.20 hours.



## **BOLSOVER DISTRICT COUNCIL**

### **Audit Committee on 9<sup>th</sup> April 2025**

#### **Homes England: Compliance Audit Report – 2024/25**

#### **Report of the Portfolio Holder for Growth**

<b>Classification</b>	This report is Public
<b>Contact Officer</b>	Katie Walters, Property Services Manager (Dragonfly)

### **PURPOSE/SUMMARY OF REPORT**

In compliance with funding requirements, the purpose of this report is to advise the Audit Committee of the outcome of an audit carried out by Homes England on Bolsover Homes new build properties at Moorfield lane, Whaley Thorns.

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### **REPORT DETAILS**

#### **1.1 Background**

1.1 The Council received funding from Homes England which contributed towards building the Bolsover Homes development of 7 homes at Moorfield Lane, Langwith as shown on the layout plan attached at Appendix 1. Homes England carried out an audit to ensure that the funding requirements were complied with.

#### **2. Details of Proposal or Information**

2.1 Homes England awarded the Council £355,205 in funding to enable the completion of 7 Bolsover Homes properties at Moorfield Lane, Whaley Thorns.

2.2 The funding terms contained provisions that Homes England could audit how the funding had been spent to ensure that it had met grant requirements.

2.3 The site at Moorfield Lane was selected for audit and received – Green – Meets requirements. This is the highest status that is awarded. The audit report is attached at Appendix 2.

2.4 To conclude the audit there is a requirement to notify the Council that the audit has taken place and the outcome and to confirm that we have done this to Homes England.

2.5 This report meets the notification to the Council of the requirements of the audit.

**3. Reasons for Recommendation**

3.1 To notify the Audit Committee that the audit has taken place and that the outcome was satisfactory.

3.2 To comply with Homes England funding requirements.

**4 Alternative Options and Reasons for Rejection**

4.1 N/A

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**RECOMMENDATION(S)**

That the Audit Committee note the contents of the report.

Approved by Councillor Tom Munro, Portfolio Holder for Growth

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**IMPLICATIONS:**

<b><u>Finance and Risk</u></b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
Details:		
On behalf of the Section 151 Officer		
<b><u>Legal (including Data Protection)</u></b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
Details:		
On behalf of the Solicitor to the Council		
<b><u>Staffing</u></b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
Details:		
On behalf of the Head of Paid Service		
<b><u>Equality and Diversity, and Consultation</u></b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
Details:		



<b><u>Environment</u></b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
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**DECISION INFORMATION:**

<p><input checked="" type="checkbox"/> <b>Please indicate which threshold applies:</b></p> <p><b>Is the decision a Key Decision?</b> A Key Decision is an Executive decision which has a significant impact on two or more wards in the District or which results in income or expenditure to the Council above the following thresholds:</p> <p><b>Revenue (a)</b> Results in the Council making Revenue Savings of £75,000 or more or <b>(b)</b> Results in the Council incurring Revenue Expenditure of £75,000 or more.</p> <p><b>Capital (a)</b> Results in the Council making Capital Income of £150,000 or more or <b>(b)</b> Results in the Council incurring Capital Expenditure of £150,000 or more.</p> <p><b>District Wards Significantly Affected:</b> <i>(to be significant in terms of its effects on communities living or working in an area comprising two or more wards in the District)</i> Please state below which wards are affected or tick <b>All</b> if all wards are affected:</p>	<p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>(a) <input type="checkbox"/> (b) <input type="checkbox"/></p> <p>(a) <input type="checkbox"/> (b) <input type="checkbox"/></p> <p>All <input type="checkbox"/></p>
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<p><b>Is the decision subject to Call-In?</b> <i>(Only Key Decisions are subject to Call-In)</i></p> <p>If No, is the call-in period to be waived in respect of the decision(s) proposed within this report? <i>(decisions may only be classified as exempt from call-in with the agreement of the Monitoring Officer)</i></p> <p><b>Consultation carried out:</b> <i>(this is any consultation carried out prior to the report being presented for approval)</i></p> <p>Leader <input type="checkbox"/> Deputy Leader <input type="checkbox"/> Executive <input type="checkbox"/> SLT <input type="checkbox"/>  Relevant Service Manager <input type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/>  Other <input type="checkbox"/></p>	<p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
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**Links to Council Ambition: Customers, Economy, Environment, Housing**

Links to all

**DOCUMENT INFORMATION:**

<b>Appendix No</b>	<b>Title</b>
1	Site Plan
2	Audit Report

**Background Papers**

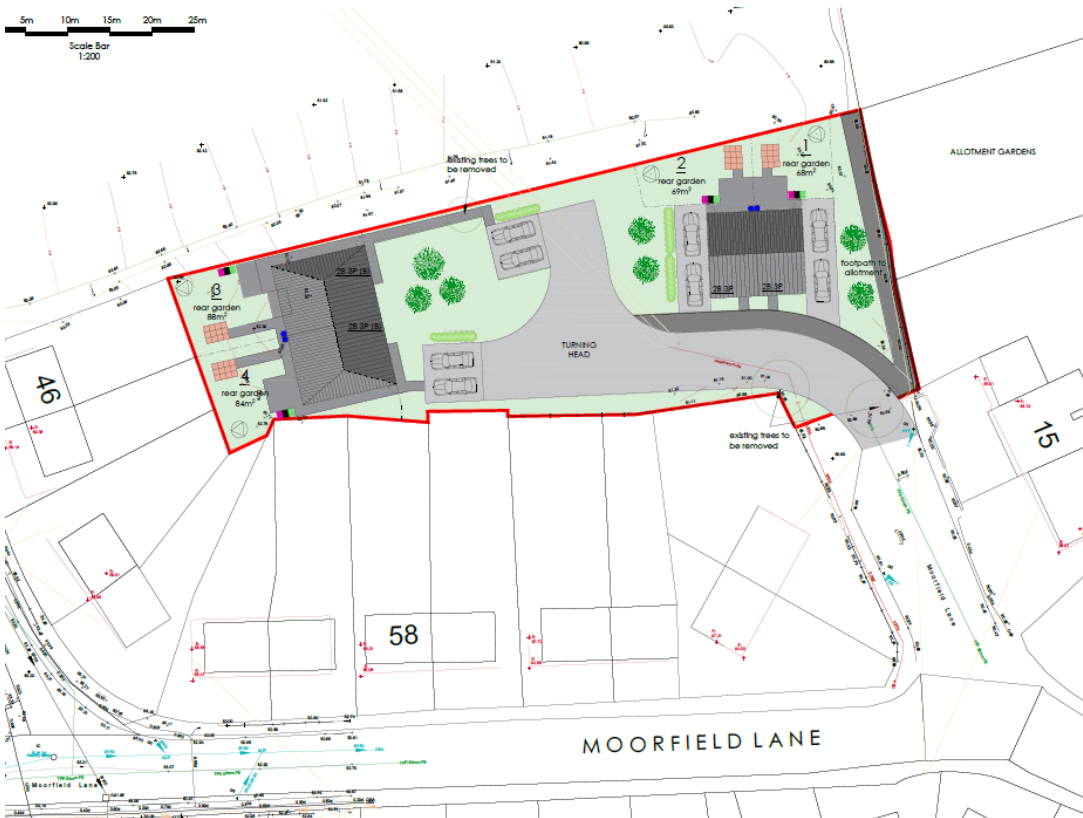
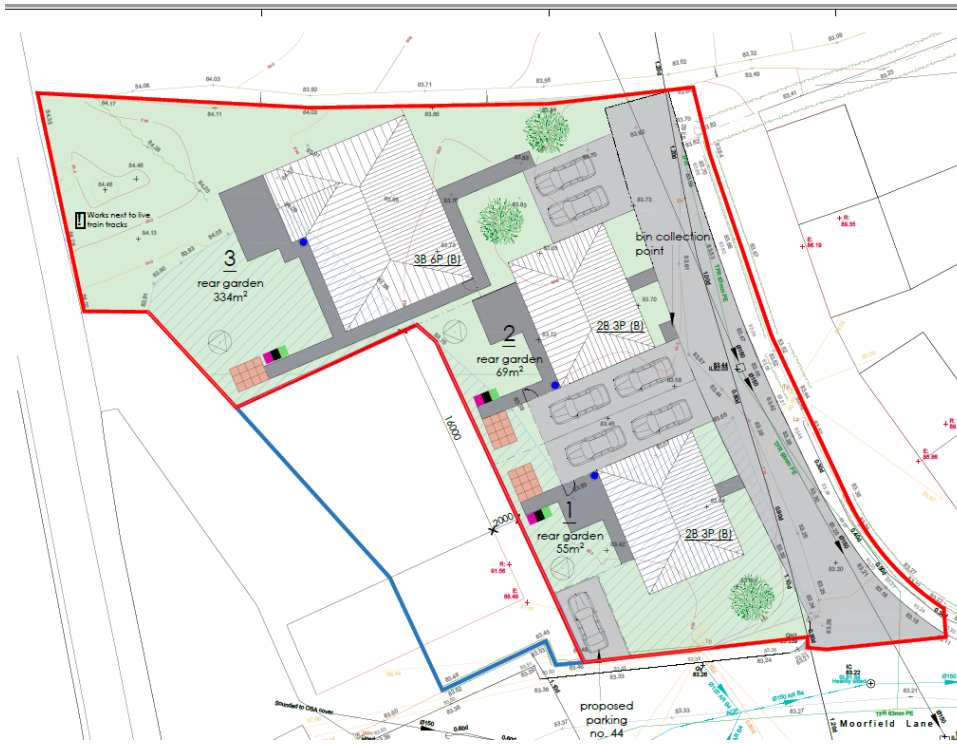
*(These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Executive, you must provide copies of the background papers).*

**N/A**

DECEMBER 2024

# Appendix 1

## Appendix 1 Moorfield Lane Bolsover Homes



# Compliance Audit Report – 2024/25

## 17UC – Bolsover District Council

<b>Final Grade</b>	Green - Meets requirements
<b>Independent Auditor Organisation</b>	Beever and Struthers
<b>Independent Auditor Name</b>	George Shillam

### Report Purpose and Objectives

The purpose of the Compliance Audit report is to confirm that grant recipients have met Homes England's funding conditions and contractual requirements and have properly exercised their responsibilities as set out in the Capital Funding Guide.

We use the audit findings (which are confidential between Homes England and the grant recipient) to inform our future investment decisions and to reassure the Homes England Chief Accounting Officer that public funds have been properly used.

Where findings have been determined as breaches they are then used as the basis for recommendations and final grades for Providers. Grades of green, amber or red are awarded; definitions are provided at the end of this report. Where applicable the Provider is to use the recommendations to prevent similar breaches from reoccurring in the future and to aid good governance for complying with Homes England's policies, procedures and funding conditions.

Information about the audit process and guidance is available at:  
<https://www.gov.uk/guidance/compliance-audit>

### Compliance Audit Grade and Judgement Summary

<b>Final Grade</b>	Green - Meets requirements
<b>Judgement Summary</b>	On review of the evidence provided, the outcome of the audit has shown the provider has complied with all the programme requirements and guidance. A GREEN grade has been assigned and no breaches were identified.



## Scheme/Completions details

Scheme ID/ Completion ID	Address/Site ID	Scheme type
1089389	Moorfield Lane, Whaley Thorns, NG20 9DA	Rent

## Audit Results

Number of Schemes/Completions Audited	1
Number of Breaches Assigned	0
Number of High Severity Breaches	0
Number of Medium Severity Breaches	0
Number of Low Severity Breaches	0

## Provider's Acknowledgement of Report

The contents of this report including all recommendations must be acknowledged by your Board's Chair or equivalent. Confirmation of this acknowledgement must be recorded in the IMS Compliance Audit System by your Compliance Audit Lead no later **than three calendar months** of the report email notification being sent.

Report acknowledged by:

Date:

## Confidentiality

The information contained within this report has been compiled purely to assist Homes England in its statutory duty relating to the payment of grant to the Provider. Homes England accepts no liability for the accuracy or completeness of any information contained within this report. This report is confidential between Homes England and the Provider and no third party can place any reliance upon it.

## Compliance Audit Grade Definitions

<b>Green Grade</b>	No high or medium severity breaches identified, although there may be low breaches identified. The Homes England audit report shows that the provider
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	has a satisfactory overall performance but may identify areas where minor improvements are required.
<b>Amber Grade</b>	One or more medium severity breaches identified. The Homes England audit report will show that the provider has failed to meet some requirements but has not misapplied public money. The provider will be expected to correct identified problem(s) in future schemes and current developments.
<b>Red Grade</b>	One or more high level severity breaches identified, the Homes England audit report shows that the provider has failed to meet some requirements and there has been a risk of misapplication of public funds.



**BOLSOVER DISTRICT COUNCIL**

**Meeting of the Audit Committee on 9<sup>th</sup> April 2025**

**Implementation of Internal Audit Recommendations**

**Report of the Portfolio Holder for Resources**

**Report of the Head of the Internal Audit Consortium**

<b>Classification</b>	This report is Public
<b>Contact Officer</b>	Jenny Williams Head of the Internal Audit Consortium

**PURPOSE/SUMMARY OF REPORT**

To present, for members’ information, a summary of the internal audit recommendations made and implemented for the financial years 2021/22 - 2024/25 to date.

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**REPORT DETAILS**

**1. Background**

1.1 Internal Audit make recommendations to improve the governance, risk and control processes in place. It is important to monitor the implementation of these recommendations to improve the control environment and to reduce the risk of fraud and error.

**2. Details of Proposal or Information**

2.1 This report is to inform Members of the Audit Committee of the internal audit recommendations made and progress in respect of implementing them.

2.2 Appendix 1 provides an analysis of the number of recommendations made and implemented for the financial years 2021/22 – 2024/25 to date. The table also summarises the number of recommendations that have been implemented and those that are outstanding. Below this the table details every outstanding recommendation along with the relevant managers latest update of progress made.

2.3 There are 9 recommendations outstanding 1 high risk, 1 medium risk and 7 Low risk.

**3. Reasons for Recommendations**

- 3.1 To inform Members of the internal audit recommendations made, implemented and outstanding so that it can be assessed if appropriate and timely action is being taken.
- 3.2 To comply with Standard 15.2 of the Global Internal Audit Standards that requires internal auditors to confirm that management has implemented the internal auditor’s recommendations or management action plans following an established methodology, which includes: -
  - Inquiring about progress on the implementation
  - Performing follow up assessments using a risk- based approach
  - Updating the status of management’s actions in a tracking system

**4 Alternative Options and Reasons for Rejection**

4.1 Not Applicable

**RECOMMENDATION(S)**

That the report be noted.

**IMPLICATIONS:**

<b><u>Finance and Risk</u></b>		
Details:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
On behalf of the Section 151 Officer		
<b><u>Legal (including Data Protection)</u></b>		
Details:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
On behalf of the Solicitor to the Council		
<b><u>Staffing</u></b>		
Details:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
On behalf of the Head of Paid Service		



**Equality and Diversity, and Consultation**

Yes

No

**Details:**

**Environment**

Yes

No

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

**Details:**

**DECISION INFORMATION:**

**Please indicate which threshold applies:**

**Is the decision a Key Decision?**

A Key Decision is an Executive decision which has a significant impact on two or more wards in the District or which results in income or expenditure to the Council above the following thresholds:

Yes

No

**Revenue (a)** Results in the Council making Revenue Savings of £75,000 or more or **(b)** Results in the Council incurring Revenue Expenditure of £75,000 or more.

(a)

(b)

**Capital (a)** Results in the Council making Capital Income of £150,000 or more or **(b)** Results in the Council incurring Capital Expenditure of £150,000 or more.

(a)

(b)

**District Wards Significantly Affected:**

*(to be significant in terms of its effects on communities living or working in an area comprising two or more wards in the District)*

Please state below which wards are affected or tick **All** if all wards are affected:

All

<b>Is the decision subject to Call-In?</b> <i>(Only Key Decisions are subject to Call-In)</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If No, is the call-in period to be waived in respect of the decision(s) proposed within this report? <i>(decisions may only be classified as exempt from call-in with the agreement of the Monitoring Officer)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Consultation carried out:</b> <i>(this is any consultation carried out prior to the report being presented for approval)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>Leader</b> <input type="checkbox"/> <b>Deputy Leader</b> <input type="checkbox"/> <b>Executive</b> <input type="checkbox"/> <b>SLT</b> <input type="checkbox"/> <b>Relevant Service Manager</b> <input type="checkbox"/> <b>Members</b> <input type="checkbox"/> <b>Public</b> <input type="checkbox"/> <b>Other</b> <input type="checkbox"/>	

**Links to Council Ambition: Customers, Economy, Environment, Housing**

The implementation of Internal audit recommendations helps to ensure that the Council is delivering high quality, cost effective services and reduces the risk of fraud and error.

**DOCUMENT INFORMATION:**

Appendix No	Title
Appendix 1	Summary of Internal Audit Recommendations Made, Implemented and Outstanding 2021/22 – 2024/25

**Background Papers**

*(These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Executive, you must provide copies of the background papers).*

**Summary of Internal Audit Recommendations made, implemented and outstanding 2021/22 – 2024/25**

<b>Recommendations Made</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>
Number of High Risk	1	0	1	4
Number of Medium Risk	13	18	24	14
Number of Low Risk	27	37	49	29
<b>Total</b>	<b>41</b>	<b>55</b>	<b>74</b>	<b>47</b>
<b>Recommendations Implemented</b>	<b>39</b>	<b>49</b>	<b>71</b>	<b>24</b>
High Risk Recommendations Outstanding	1	0	0	0
Medium Risk Recommendations Outstanding	1	0	0	0
Low Risk Recommendations Outstanding	0	4	1	2
Not overdue yet	0	2	2	21
Total Overdue Recs	2	4	1	2
<b>Percentage due implemented or carried fwd to next audit</b>	<b>95%</b>	<b>92%</b>	<b>99%</b>	<b>92%</b>

## BDC Internal Audit Recommendations Outstanding

2021/22

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B010	30 Year HRA Business Plan	Both	Reasonable	1	2		3		2 (1H 1M) On hold pending condition survey	1
<b>Total</b>				<b>1</b>	<b>2</b>		<b>3</b>		<b>2</b>	<b>1</b>

2022/23

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B002	Food Hygiene	Resources	Reasonable		2	5	7	1		6
B007	Pleasley Vale Business Centre	Strategy & Development	Reasonable		2	4	6		2L	4
B008	The Tangent Business Centre	Strategy & Development	Reasonable		2	4	6		2L	4
B019	Taxi Licensing Arrangements	Resources	Reasonable		1	4	5	1		4
<b>Total</b>					<b>7</b>	<b>17</b>	<b>24</b>	<b>2</b>	<b>4</b>	<b>18</b>

**2023/24**

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B008	Expenses & Allowances	Corporate Services & Partnerships	Substantial			3	3		1L	2
B018	CIPFA Financial Management Code	Finance	Reasonable		1	2	3	2		1
<b>Total</b>					<b>1</b>	<b>5</b>	<b>6</b>	<b>2</b>	<b>1</b>	<b>3</b>

**2024/25**

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B001	Imprest Accounts	Finance	Substantial			2	2	2		
B002	Corporate Credit Card	Finance	Substantial			2	2	2		
B003	Non Decent Homes Reporting	Services	Limited	4	1	1	6	1	1L	4
B004	Health & Safety	Services	Substantial			2	2			2
B005	Disabled Facilities Grants	Services	Substantial			2	2			2
B006	Members Allowances	Governance & Legal	Substantial			6	6		1L	5
B007	Insurance	Finance	Substantial				0			0
B008	Section 106 Agreements	Services	Reasonable		2	2	4			4
B009	Creditors	Finance	Substantial			4	4	4		
B010	Money Laundering	Finance	Reasonable		3		3	2		1

B011	Housing Benefits & CTax Support	Finance	Substantial			7	7	3		4
B012	Cash & Banking	Finance /Corporate Services & Partnerships	Reasonable		1	1	2	1		1
B013	Corporate Target	Corporate Services & Partnerships	Reasonable		7		7	6		1
<b>Total</b>				<b>4</b>	<b>14</b>	<b>29</b>	<b>47</b>	<b>21</b>	<b>2</b>	<b>24</b>

## BDC Outstanding Internal Audit Recommendations

Audit and date audit completed	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
HRA Business Plan – December 2021	The 30 Year HRA Business Plan should be revisited at least every 5 years in line with the MTFP to ensure that it is financially viable and meets the objectives of the Council Ambition. Once finalised the 30 year Plan that is currently in development should be formally approved by Council.	High  Once finalised then every 5 years	The stock condition survey is likely to mean a significant change to the HRA business plan figures. Therefore, we are waiting to receive the results from the survey before we properly update the plan.
HRA Business Plan – December 2021	Whilst developing the new HRA 30 Year Business Plan the assumptions made should be stress tested to ensure that the plan is robust i.e. looking at best and worst case scenarios for important factors such as voids, inflation and rent levels.	Medium  Once finalised then every 5 years	Please see previous comment.

23

Audit and date audit completed	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
Pleasley Vale and the Tangent Business Centres – November 2022	Risk assessments for the business centres should be completed and subject to regular review to provide assurance against any potential incidents.	Low March 2023	February 2024 - We are currently reviewing risks as part of the Dragonfly SLT and have a workshop scheduled with the SLT to go through the risks across the organisation so it will be picked up as part of that. This has changed significantly, due to the increased risks at Pleasley in particular, so a more strategic risk assessment is required.  No further update provided
Pleasley Vale and the Tangent Business Centres – November 2022	To safeguard the Council against potential losses and to ensure lease requirements are being met, annual reminders for PLI/FRA should be sent timely and evidenced on the Uniform system. If evidence of PLI / FRA is not forthcoming then these should be actively pursued.	Low March 2024	November 2022 <ul style="list-style-type: none"> <li>• A review will be conducted to ensure all tenancies have an annual reminder in line with their tenancy commencement date for providing a FRA and PLI certificate.</li> <li>• Prioritisation will be given to those businesses who are considered to be higher risk either through process or equipment.</li> </ul> Seek clarification of the Council's Insurance Officer to confirm if such documents are required for storage units.  No further update provided



Audit and date audit completed	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
Taxi Licensing – May 23	Fees / charges should be reviewed on a regular basis. Once agreed, liaison with the Transport sections should take place to ensure all fees published on the Council's websites are up to date and correct.	Low March 2024  Revised target May 2025	Fees and charges are in the process of being reviewed.
Expenses and Allowances – September 2023	On the successful implementation of the new HR21 system the BDC Mileage and Travel Related Expenses Policy and HR21 Guidance should be reviewed and updated and should incorporate the use of electric vehicles. If the new system is not in place by January 2024 the documents should be updated by a matter of course.	Low March 2024  Revised target August 2025	The new system yet to be implemented, revised target date August 2025.
Non Decent Homes Reporting  June 2024	The availability of better-quality reports (requiring less manipulation of the data via spreadsheet) is explored.	Low June 2024  Revised target March 2025	Housing Open Decent Homes module being updated to improve information retention and reporting.  The Stock Condition Survey has been completed and the team are testing that

Audit and date audit completed	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
	Further assistance should be sought from the Open Housing User Group on this matter and the opportunity should be taken to assess how others are using the system to determine the Decent Homes Standard.		<p>the open system can receive the data and we can run reports from this. This is on track to be completed end March 25.</p> <p>Guidance has been sought from the Open Housing user group which has been beneficial</p> <p>As part of the Open Housing Contract renewal (April 25) we are looking to enhance how the system works, however there will need to be implementation of new systems</p>
Members Allowances July 2024	To meet legislative requirements, the Members Allowance Scheme must be published in local newspapers.	Low 30 <sup>th</sup> September 2024  Revised target March 2025	February 2025 – a quote is in the process of being obtained from DCC



## BOLSOVER DISTRICT COUNCIL

### Meeting of the Audit Committee on 9<sup>th</sup> April 2025

#### Internal Audit Charter

#### Report of the Portfolio Holder for Resources

#### Report of the Head of the Internal Audit Consortium

<b>Classification</b>	This report is Public
<b>Contact Officer</b>	Jenny Williams Head of the Internal Audit Consortium

### PURPOSE/SUMMARY OF REPORT

This report is for Members information and approval of the new Internal Audit Charter that reflects the requirements of the Global Internal Audit Standards in the UK Public Sector.

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### REPORT DETAILS

#### **1. Background**

1.1 The current Internal Audit Charter meets the requirements of the Public Sector Internal Audit Standards (PSIAS) however, from the 1<sup>st</sup> April 2025 the Global Internal Audit Standards in the UK Public Sector replace the PSIAS. The new Charter has been developed to meet the requirements of the Global Internal Audit Standards.

#### **2. Details of Proposal or Information**

2.1 In accordance with the Global Internal Audit Standards, the Head of Internal Audit must develop and maintain an Internal Audit Charter that specifies, as a minimum, the internal audit function's: -

- Purpose of internal auditing
- Commitment to adhering to the Global Internal Audit Standards
- Mandate, including scope and types of service to be provided, and the audit committee's responsibilities and expectations regarding management's support of the internal audit function
- Organisational position and reporting relationships

2.2 The proposed Internal Audit Charter is attached as Appendix 1.

**3. Reasons for Recommendations**

3.1 To comply with the GIAS and to clearly set out the purpose, authority and principal responsibilities of the Internal Audit Consortium.

**4 Alternative Options and Reasons for Rejection**

4.1 Not Applicable

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**RECOMMENDATION(S)**

1. That the Internal Audit Charter be agreed.
2. That the agreed Internal Audit Charter be reviewed annually or sooner than that in the event of any significant changes to the Internal Audit function or the Global Internal Audit Standards.

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**IMPLICATIONS:**

<b><u>Finance and Risk</u></b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
<b>Details:</b> The adoption of a Charter in line with the Global Internal Audit Standards helps to ensure that the Internal Audit Consortium is operating in line with best practice and thereby providing value for money.		
On behalf of the Section 151 Officer		
<b><u>Legal (including Data Protection)</u></b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
<b>Details:</b>		
On behalf of the Solicitor to the Council		
<b><u>Staffing</u></b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
<b>Details:</b>		
On behalf of the Head of Paid Service		

**Equality and Diversity, and Consultation**

Yes

No

Details:

**Environment**

Yes

No

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details:

**DECISION INFORMATION:**

**Please indicate which threshold applies:**

**Is the decision a Key Decision?**

A Key Decision is an Executive decision which has a significant impact on two or more wards in the District or which results in income or expenditure to the Council above the following thresholds:

Yes

No

**Revenue (a)** Results in the Council making Revenue Savings of £75,000 or more or **(b)** Results in the Council incurring Revenue Expenditure of £75,000 or more.

(a)

(b)

**Capital (a)** Results in the Council making Capital Income of £150,000 or more or **(b)** Results in the Council incurring Capital Expenditure of £150,000 or more.

(a)

(b)

**District Wards Significantly Affected:**

*(to be significant in terms of its effects on communities living or working in an area comprising two or more wards in the District)*

Please state below which wards are affected or tick **All** if all wards are affected:

All

<b>Is the decision subject to Call-In?</b> <i>(Only Key Decisions are subject to Call-In)</i>	<b>Yes</b> <input type="checkbox"/> <b>No</b> <input checked="" type="checkbox"/>
If No, is the call-in period to be waived in respect of the decision(s) proposed within this report? <i>(decisions may only be classified as exempt from call-in with the agreement of the Monitoring Officer)</i>	<b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/>
<b>Consultation carried out:</b> <i>(this is any consultation carried out prior to the report being presented for approval)</i>	<b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/>
<b>Leader</b> <input type="checkbox"/> <b>Deputy Leader</b> <input type="checkbox"/> <b>Executive</b> <input type="checkbox"/> <b>SLT</b> <input type="checkbox"/> <b>Relevant Service Manager</b> <input type="checkbox"/> <b>Members</b> <input type="checkbox"/> <b>Public</b> <input type="checkbox"/> <b>Other</b> <input type="checkbox"/>	

**Links to Council Ambition: Customers, Economy, Environment, Housing**

A current Internal Audit Charter will help to ensure that internal audit operates in accordance with the Global Internal Audit Standards which includes focusing on helping the Council to achieve the objectives within the Council Ambition.

**DOCUMENT INFORMATION:**

Appendix No	Title
Appendix 1	Internal Audit Charter

<b>Background Papers</b>  <i>(These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Executive, you must provide copies of the background papers).</i>
Empty space for listing background papers

## **Internal Audit Charter for Chesterfield Borough Council, Bolsover District Council and North East Derbyshire District Council**

### **Purpose**

The purpose of the internal audit function is to strengthen the three Council's ability to create, protect, and sustain value by providing the Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight and contributing to the authority's annual governance review.

The internal audit function enhances the three Council's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

The three Council's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with the IIA's Global Internal Audit Standards in the UK public sector, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to each Audit Committee.
- Internal auditors are free from undue influence and committed to making objective assessments.

### **Commitment to Adhering to the Global Internal Audit Standards**

The three Council's internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards. The Head of the Internal Audit Consortium will report to each Council's Audit Committee and senior management annually regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

### **Mandate**

#### **The Accounts and Audit Regulations 2015**

#### **Internal Audit (extract from the Accounts and Audit Regulations 2015)**

5.(1) A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

(2) Any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit—

(a) make available such documents and records; and (b) supply such information and explanations;

as are considered necessary by those conducting the internal audit.

(3) In this regulation “documents and records” includes information recorded in an electronic form.

## **Authority**

The three Council’s Audit Committees grants the internal audit function the mandate to provide the Audit Committee and senior management with objective assurance, advice, insight, and foresight.

The internal audit function’s authority is created by its direct reporting relationship to the Audit Committee. Such authority allows for unrestricted access to the Audit Committee.

The Audit Committee authorises the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function’s objectives.
- Obtain assistance from the necessary personnel of each Council and other specialised services from within or outside the three Council’s to complete internal audit services.

## **Independence, Organisational Position, and Reporting Relationships**

The Head of the Internal Audit Consortium will be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. The Head of the Internal Audit Consortium will report functionally to each Council’s Audit Committee and administratively (for example, day-to-day operations) to the Directors of Finance. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the Audit Committee, when necessary, without interference and supports the internal auditors’ ability to maintain objectivity.



The Head of the Internal Audit Consortium will confirm to each Council's Audit Committee, at least annually, the organisational independence of the internal audit function. If the governance structure does not support organisational independence, the Head of the Internal Audit Consortium will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The Head of the Internal Audit Consortium will disclose to the Audit Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

### **Changes to the Mandate and Charter**

Circumstances may justify a follow-up discussion between the Head of the Internal Audit Consortium, Audit Committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganisation within the organization.
- Significant changes in the Head of the Internal Audit Consortium, Audit Committee, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

## **Audit Committee Oversight**

To establish, maintain, and ensure that the Council's internal audit function has sufficient authority to fulfill its duties, the Audit Committee will:

- Discuss with the Head of the Internal Audit Consortium and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure the Head of the Internal Audit Consortium has unrestricted access to and communicates and interacts directly with the Audit Committee, including in private meetings without senior management present.
- Discuss with the Head of the Internal Audit Consortium and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with the Head of the Internal Audit Consortium and senior management about the “essential conditions,” described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Approve the internal audit function's charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter annually with the Head of the Internal Audit Consortium to consider changes affecting the organisation, such as the employment of a new Head of Internal Audit or changes in the type, severity, and interdependencies of risks to the organisation; and approve the internal audit charter annually.
- Approve the risk-based internal audit plan.
- Review the Head of Internal Audit Consortium's performance.
- Receive communications from the Head of the Internal Audit Consortium about the internal audit function including its performance relative to its plan.
- Ensure a quality assurance and improvement program has been established.
- Review of the results of the quality assurance and improvement program annually.
- Make appropriate inquiries of management and the Head of the Internal Audit Consortium to determine whether scope or resource limitations are inappropriate.

## **Head of the Internal Audit Consortium's Roles and Responsibilities**

### **Ethics and Professionalism**

The Head of the Internal Audit Consortium will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organisation and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organisation.
- Report organizational behavior that is inconsistent with the organisation's ethical expectations, as described in applicable policies and procedures.

### **Objectivity**

The Head of the Internal Audit Consortium will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the Head of the Internal Audit Consortium determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for the Council.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Council employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the Head of the Internal Audit Consortium, Audit Committee, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

## **Managing the Internal Audit Function**

The Head of the Internal Audit Consortium has the responsibility to:

- At least annually, submit a risk-based internal audit plan to the Audit Committee and senior management for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the Audit Committee / Joint Board and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in the Council's business, risks, operations, programs, systems, and controls.
- Communicate with the Audit Committee and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Audit Committee and senior management quarterly and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Global Internal Audit Standards and fulfill the internal audit mandate.
- Identify and consider trends and emerging issues that could impact the Council and communicate to the Audit Committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.

- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to each Council's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Audit Committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the Head of the Internal Audit Consortium cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit Committee.

### **Communication with the Audit Committee and Senior Management**

The Head of the Internal Audit Consortium will report periodically to the Audit Committee and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget (to Joint Board).
- Significant revisions to the internal audit plan.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit Committee.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the Council's risk appetite.

## **Quality Assurance and Improvement Program**

The Head of the Internal Audit Consortium will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the Head of the Internal Audit Consortium will communicate with the Audit Committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Council; qualifications must include at least one assessor holding a CMIIA or CCAB qualification and suitable public sector internal audit experience.

## **Scope and Types of Internal Audit Services**

The scope of internal audit services covers the entire breadth of the organisation, including all of the Council's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for the Council.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of the Council's strategic objectives are appropriately identified and managed.
- The actions of the Council's officers, directors, management, employees, and contractors comply with the Council's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.

- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact on the Council.
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.



**BOLSOVER DISTRICT COUNCIL**

**Meeting of the Audit Committee on 9<sup>th</sup> April 2025**

**Internal Audit Plan 2025/26**

**Report of the Portfolio Holder for Resources**

**Report of the Head of the Internal Audit Consortium**

<b>Classification</b>	This report is Public
<b>Contact Officer</b>	Jenny Williams Head of the Internal Audit Consortium

**PURPOSE/SUMMARY OF REPORT**

To present to members the 2025/26 Internal Audit Plan for approval.

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**REPORT DETAILS**

**1. Background**

- 1.1 The Global Internal Audit Standards require that the Head of the Internal Audit Consortium create an internal audit plan that supports the achievement of the Council’s objectives. The plan should be based on the strategies, objectives and risks of the Council and the Head of Internal Audit’s understanding of the governance, risk management and control processes in place.
- 1.2 The Global Internal Audit Standards require that the Audit Committee (highest level body charged with governance) approve the plan.

**2. Details of Proposal or Information**

- 2.1 The plan has been prepared taking into account the following factors: -
  - The Council’s objectives and priorities,
  - Local and national issues and risks,
  - The requirement to produce an annual internal audit opinion – adequate coverage of governance, risk and control arrangements,
  - Information technology governance, fraud risk, the effectiveness of the Council’s compliance with ethics programs and other high risk areas,
  - The Council’s strategic and operational risk registers,
  - Consultation with the Senior Leadership Team.



- 2.2 An annual report summarising the outcome of the 2024/25 internal audit plan will be presented to this Committee after the year-end. Some of the areas within the 2024/25 plan have been carried forward to 2025/26.
- 2.3 A summary of the internal audit plan for 2025/26 is shown below and in detail at Appendix 1.

#### **Internal Audit Plan 2025/26**

<b>Summary</b>	<b>Audit Days</b>
Main Financial Systems	72
Other Operational Audits	120
Computer / IT Related	10
Corporate / Cross Cutting / Governance	123
Special Investigations & Contingency	40
Apprenticeships / Training	30
Audit Committee / Client Liaison	15
Dragonfly Ltd	73
<b>Grand Total</b>	<b>483</b>

- 2.4 Resource availability has been based on the Consortium Business Plan that was approved by Joint Board on the 26<sup>th</sup> March 2025. 483 days are allocated in total. It is intended to allocate 73 days to Dragonfly Ltd this year. As Dragonfly Ltd use the same systems as the Council, wherever possible the same areas are covered in the BDC and Dragonfly Ltd Plan to utilise our resource most effectively.
- 2.5 The plan is ambitious and is reliant upon having a full staffing complement and fully trained staff. A new Senior Auditor for BDC is currently in the process of being recruited for due to the current post holder accepting a Principal Accountant post at BDC. Delays in recruitment will have an impact on the plan completion rates however if necessary other Consortium staff members and / or agency staff will be utilised to ensure that an audit opinion can be provided at the year end.

### **3. Reasons for Recommendations**

- 3.1 To comply with the Global Internal Audit Standards and to determine the internal audit work plan for the year.

3.2 To ensure that the annual internal audit opinion can provide assurance in respect of the Council’s governance, risk and control arrangements.

**4 Alternative Options and Reasons for Rejection**

4.1 Not applicable.

**RECOMMENDATION(S)**

- 1. That the internal audit plan for 2025/26 be agreed.
- 2. That it be noted that the plan is provisional and may need adjusting and prioritising in the light of any changes in the Council’s business, risk operations, programs. Systems, controls and organisational culture.

**IMPLICATIONS:**

<b><u>Finance and Risk</u></b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
<b>Details:</b>		
<p>Internal audit reviews help to ensure that processes and controls are operating effectively thereby contributing to ensuring that value for money is obtained. The plan is ambitious and is reliant upon having sufficient resource available.</p>		
On behalf of the Section 151 Officer		
<b><u>Legal (including Data Protection)</u></b>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>
<b>Details:</b>		
<p>The core work of internal audit is derived from the statutory responsibility under the Accounts and Audit Regulations 2015 which requires the Council to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking in to account the Public Sector Internal Audit Standards or guidance”.</p>		
On behalf of the Solicitor to the Council		
<b><u>Staffing</u></b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
<b>Details:</b>		
On behalf of the Head of Paid Service		

**Equality and Diversity, and Consultation**

Yes

No

Details:

**Environment**

Yes

No

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details:

**DECISION INFORMATION:**

**Please indicate which threshold applies:**

**Is the decision a Key Decision?**

A Key Decision is an Executive decision which has a significant impact on two or more wards in the District or which results in income or expenditure to the Council above the following thresholds:

**Revenue (a)** Results in the Council making Revenue Savings of £75,000 or more or **(b)** Results in the Council incurring Revenue Expenditure of £75,000 or more.

**Capital (a)** Results in the Council making Capital Income of £150,000 or more or **(b)** Results in the Council incurring Capital Expenditure of £150,000 or more.

**District Wards Significantly Affected:**

*(to be significant in terms of its effects on communities living or working in an area comprising two or more wards in the District)*

Please state below which wards are affected or tick **All** if all wards are affected:

Yes

No

(a)

(b)

(a)

(b)

All

<b>Is the decision subject to Call-In?</b> <i>(Only Key Decisions are subject to Call-In)</i>	<b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/>
If No, is the call-in period to be waived in respect of the decision(s) proposed within this report? <i>(decisions may only be classified as exempt from call-in with the agreement of the Monitoring Officer)</i>	<b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/>
<b>Consultation carried out:</b> <i>(this is any consultation carried out prior to the report being presented for approval)</i>	<b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/>
<b>Leader</b> <input type="checkbox"/> <b>Deputy Leader</b> <input type="checkbox"/> <b>Executive</b> <input type="checkbox"/> <b>SLT</b> <input type="checkbox"/> <b>Relevant Service Manager</b> <input type="checkbox"/> <b>Members</b> <input type="checkbox"/> <b>Public</b> <input type="checkbox"/> <b>Other</b> <input type="checkbox"/>	

<b>Links to Council Ambition: Customers, Economy, Environment, Housing</b>
<p>The internal audit plan is linked to the Council Ambition in respect of its aim to deliver an excellent service that will provide assurance in respect of the Councils governance, risk and control arrangements.</p>

**DOCUMENT INFORMATION:**

Appendix No	Title
Appendix 1	Draft Internal Audit Plan 2025/26

<b>Background Papers</b>
<i>(These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Executive, you must provide copies of the background papers).</i>

## Bolsover District Council Internal Audit Plan 2023/24 – 2025/26

Audits not completed

Priority		2023/24 Days	2024/25 Days	2025/26 Days	Risk Factor / Strategic Risk
	<b>Main Financial Systems</b>				
M	Main Accounting/Budgetary Control / MTFP	0	15	0	Failure to produce a reliable set of accounts, lack of control over spending, (Strategic Risk 2)
M	CIPFA Financial Management Code	12	0	0	Lack of financial resilience / Sustainability (Strategic Risk 2)
M	Payroll	20	0	22	Employees are paid incorrectly, there are ghost employees in the system
M	Creditor Payments	0	20	0	Incorrect or fraudulent payments are made (Strategic risk 3)
M	Government Grants / sign off	0	3	0	Monies not paid out in accordance with scheme
M	Debtors	0	15	0	Loss of income, fraud
M	Treasury Management	0	15	0	Misappropriation of funds, poor investment decisions
M	Cash and Banking	0	20	0	Loss of income, theft
M	Council Tax	0	20	20	Loss of income, fraud (Strategic risk 3)
M	Non Domestic Rates	20	0	0	Loss of income, fraud (Strategic risk 3)
M	Housing / Council Tax Benefits	20	20	0	Reputational damage, fraud (Strategic risk 3)
M	Housing Rents	20	0	20	Loss of income, fraud (Strategic risk 3/12)
M	Housing Repairs (now Dragonfly Management)	20	0	0	Reputational damage, health and safety risks (Strategic Risk 3)
H	HRA Business Plan	0	0	10	Plans are unaffordable (Strategic Risk 3)
	<b>Total Main Financial Systems</b>	<b>112</b>	<b>128</b>	<b>72</b>	
H	<b>Dragonfly – Company audits</b>		<b>73</b>	<b>73</b>	Company failure, poor governance, reputational damage, financial loss

Priority		2023/24 Days	2024/25 Days	2025/26 Days	Risk Factor / Strategic Risk
H	<b>Corporate Governance Arrangements with Dragonfly (external review taking place)</b>	20	15	0	Poor Governance
	<b>Other Operational Audits</b>				
M	Asset Management Arrangements (Joint audit with Dragonfly)	12	8	10	Assets not fit for purpose, poor VFM
L	Careline	0	0	12	Vulnerable adults are not appropriately supported
M	Clowne Leisure Centre	15	0	20	Loss of income / theft (Strategic risk 3)
L	Commercial Waste	10	0	0	Loss of income
M	Compliance Cncl Properties, Legionella, gas, electric	12	0	0	Health & Safety
L	Corporate Credit Card	0	5	0	Inappropriate spend
M	Domestic / Household Waste	0	0	12	Reputational Damage
M	Disabled Facilities Grants	0	10	0	Reputational / fraud
L	E.Health Misc Licensing	0	8	0	Income loss, reputational
L	E.Health Pollution Prevention & Control	8	0	0	Income loss, non compliance with legislation
L	Expenses & Allowances	12	0	0	Fraudulent / incorrect claims
M	Final Accounts	5	0	0	Incorrect payments, fraud
L	Flytipping	0	0	8	Reputational Damage
L	FOI / Env Regs	10	0	0	Lack of transparency
M	Gas Servicing (now Dragonfly Management)	12	0	0	Safety risk, reputational issues (Strategic risk 3)
M	Homelessness	12	0	0	Reputation, public welfare, failure in statutory duty (Strategic Risk 13)
M	Housing Allocations and Lettings	0	0	13	Reputational risk, fraud
M	Insurance	0	12	0	Wrong cover levels and type, fraudulent claims

Priority		2023/24 Days	2024/25 Days	2025/26 Days	Risk Factor / Strategic Risk
L	Leisure – Extreme Wheels	0	8	0	Health & Safety
L	Members Expenses	10	12	0	Fraud, reputational risk
L	Money Laundering	0	5	0	Fraud
L	Private Sector Housing Disrepairs	0	0	8	Reputation
L	Petty Cash	0	5	0	Inappropriate Spend
L	Planning Fees	10	0	0	Loss of income
M	Pleasley Vale Outdoor Centre	12	0	0	Health & Safety
L	Rechargeable Repairs (Hsg, now Dragonfly Management)	6	0	0	Loss of income
M	Right to Buy	12	0	0	Fraud
M	Section 106	0	12	0	Loss of income/fraud/ reputational damage, failure to complete projects
M	Sickness Absence / Wellbeing	12	0	0	Fraud, morale(Strategic Risk 4)
M	Social Media / Facebook / Bolsover TV	0	10	12	Reputational Damage
M	Taxi Licensing	0	0	10	Safeguarding (Strategic Risk 10)
M	Transport, fuel, plant	0	0	15	VFM / fraud / theft
L	VAT	8	0	0	Penalties
	<b>Total Operational Audits</b>	<b>178</b>	<b>95</b>	<b>120</b>	
	<b>Computer and IT Related</b>				
H	Cyber Security / Network Security / Systems Security/ Transformation programme/ Digital / DR	0	15	0	Attack on Council systems (Strategic risk 12)
M	IT Inventory / disposal of old Equip	10	0	10	Theft of equipment / data
L	Members IT Equipment	12	0	0	Equipment not returned / issued in error
	<b>Total Computer and IT related</b>	<b>22</b>	<b>15</b>	<b>10</b>	

Priority		2023/24 Days	2024/25 Days	2025/26 Days	Risk Factor / Strategic Risk
	<b>Cross Cutting Areas</b>				
M	Bolsover Regeneration Fund	0	0	14	Failure to spend the money on time and risk of repayment of grant (Strategic Risk 5)
M	Business Continuity / Emergency Planning - DCC	0	0	12	Inadequate plan in place to be able to continue in the event of an emergency (Strategic Risk 6/11)
H	Climate Change	12	12	0	Reputation, failure to meet council objectives (Strategic Risk 14)
L	Complaints Procedures	0	0	8	Complaints go unanswered damaging the reputation of the Council
H	Corporate Governance and AGS	2	2	2	Poor Governance (Strategic Risk 8)
M	Data Protection	0	0	13	Mis- use of data, large fines (Strategic Risk 3)
M	Ethical Governance *	0	0	15	There is a poor culture in place leading to poor VFM and fraud etc (Strategic Risk 8)
H	Financial Advice / Working Groups	20	20	20	Appropriate controls not in place
M	Health and Safety	0	10	0	Risk of injury, death (Strategic Risk 8)
M	Corporate Targets	0	12	0	Poor Governance (Strategic Risk 8)
H	Procurement	15	0	15	Fraud, poor value for money
M	Risk Management	0	10	12	Failure to identify and mitigate risks (Strategic risk 8)
M	Safeguarding	12	0	0	Public safety, reputational risk (Strategic Risk 9)
M	UK Shared Prosperity Grant – Grant compliance	0	0	12	Grant spent inappropriately, risk of repayment (Strategic Risk 5)
	<b>Total Cross Cutting</b>	<b>61</b>	<b>66</b>	<b>123</b>	
	Special Investigations /Contingency/Emerging risks	40	40	40	Fraud, loss of income



Priority		2023/24 Days	2024/25 Days	2025/26 Days	Risk Factor / Strategic Risk
	Apprenticeship / training	30	30	30	Lack of appropriately trained staff
	NFI / Key contact	5	6	0	Fraud
	Audit Committee / Client Officer Liaison	15	15	15	Non- compliance with Global Internal Audit Standards
	<b>Planned Total Days</b>	<b>483</b>	<b>483</b>	<b>483</b>	

### Reserve area

Recruitment and Selection

\*Ethical governance audit includes – values, behaviours, culture, Codes of Conduct, whistleblowing policy, gifts and hospitality, declarations of interest, Anti-fraud policy, expenses and allowances policy, recruit,ent policy



**Bolsover District Council**

**Meeting of the Audit Committee on 9<sup>th</sup> April 2025**

**Summary of Progress on the 2024/25 Internal Audit Plan**

**Report of the Portfolio Holder for Resources**

**Report of the Head of the Internal Audit Consortium**

<b>Classification</b>	This report is public
<b>Contact Officer</b>	Jenny Williams – Head of the Internal Audit Consortium

**PURPOSE/SUMMARY OF REPORT**

To present, for members’ information, a progress report in respect of the 2024/25 Internal Audit Plan.

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**REPORT DETAILS**

**1. Background**

1.1 The Global Internal Audit Standards require that the Head of the Internal Audit Consortium reports periodically to the Audit Committee in respect of performance against the audit plan. Significant risk and control issues should also be reported.

**2. Details of Proposal or Information**

2.1 Appendix 1 is a summary of reports issued January to mid- March 2025 in respect of the 2024/25 Internal Audit Plan.

2.2 The Appendix shows for each report the level of assurance given and the number of recommendations made / agreed where a full response has been received. This provides an overall assessment of the system’s ability to meet its objectives and manage risk. The definitions of the assurance levels used can be seen in the table below.

<b>Assurance Level</b>	<b>Internal Audit Definition</b>	<b>Risk Register Link</b>
<b>Substantial Assurance</b>	There is a sound system of controls in place, designed to achieve the system objectives. Controls are being consistently applied and risks well managed.	Minor / negligible impact
<b>Reasonable Assurance</b>	The majority of controls are in place and operating effectively, although some control improvements are required. The system should achieve its objectives. Risks are generally well managed.	Minor / moderate
<b>Limited Assurance</b>	Certain important controls are either not in place or not operating effectively. There is a risk that the system may not achieve its objectives. Some key risks were not well managed.	Moderate / Severe Impact
<b>Inadequate Assurance</b>	There are fundamental control weaknesses, leaving the system/service open to material errors or abuse and exposes the Council to significant risk. There is little assurance of achieving the desired objectives.	Catastrophic Impact

- 2.3 In this period 4 reports have been issued 2 with Substantial and 2 with reasonable Assurance.
- 2.4 No issues arising relating to fraud were identified.
- 2.5 Appendix 2 provides details of progress on the 2024/25 Internal Audit Plan. Not all of the plan will be completed due to staffing shortages and the training requirements of new staff. The areas highlighted in red will be deferred to future years. An annual report will be brought in July detailing all Internal Audit work during the year.
- 2.6 In terms of staffing, the BDC Senior Auditor has resigned and accepted a Principal Accountant post at BDC. The first attempt at recruitment failed and a second attempt is now in progress. There will now be a gap between the BDC Senior Auditor finishing and a new Senior Auditor starting that will impact on the future completion of the audit plan. Resources will be shared with CBC and NEDDC to ensure that each Council completes enough of their audit plan to enable me to provide a year end opinion. If we fail to recruit again then the use of agency staff will also be considered.

**3. Reasons for Recommendation**

3.1 To inform Members of progress on the 2024/25 Internal Audit Plan and to provide details of the Audit Reports issued to date.

3.2 To comply with the requirements of the Global Internal Audit Standards.

**4 Alternative Options and Reasons for Rejection**

4.1 N/A

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**RECOMMENDATION**

That the report be noted.

**IMPLICATIONS:**

<b><u>Finance and Risk</u></b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
<b>Details:</b>		
Internal audit reviews help to ensure that processes and controls are operating effectively thereby contributing to ensuring that value for money is obtained.		
On behalf of the Section 151 Officer		
<b><u>Legal (including Data Protection)</u></b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
<b>Details:</b>		
The core work of internal audit is derived from the statutory responsibility under the Accounts and Audit Regulations 2015 which requires the Council to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking in to account the Public Sector Internal Audit Standards or guidance”.		
On behalf of the Solicitor to the Council		
<b><u>Staffing</u></b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
<b>Details:</b>		
On behalf of the Head of Paid Service		

**Equality and Diversity, and Consultation**

Yes  No

Details: N/A

**Environment** Yes  No

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

Details: N/A

**DECISION INFORMATION**

**Please indicate which threshold applies:**

**Is the decision a Key Decision?**

A Key Decision is an Executive decision which has a significant impact on two or more wards in the District or which results in income or expenditure to the Council above the following thresholds:

**Revenue (a)** Results in the Council making Revenue Savings of £75,000 or more or **(b)** Results in the Council incurring Revenue Expenditure of £75,000 or more.

**Capital (a)** Results in the Council making Capital Income of £150,000 or more or **(b)** Results in the Council incurring Capital Expenditure of £150,000 or more.

**District Wards Significantly Affected:**

*(to be significant in terms of its effects on communities living or working in an area comprising two or more wards in the District)*

Please state below which wards are affected or tick **All** if all wards are affected:

Yes  No

(a)  (b)

(a)  (b)

All

<b>Is the decision subject to Call-In?</b> <i>(Only Key Decisions are subject to Call-In)</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If No, is the call-in period to be waived in respect of the decision(s) proposed within this report? <i>(decisions may only be classified as exempt from call-in with the agreement of the Monitoring Officer)</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>Consultation carried out:</b> <i>(this is any consultation carried out prior to the report being presented for approval)</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>Leader</b> <input type="checkbox"/> <b>Deputy Leader</b> <input type="checkbox"/> <b>Executive</b> <input type="checkbox"/> <b>SLT</b> <input type="checkbox"/> <b>Relevant Service Manager</b> <input type="checkbox"/> <b>Members</b> <input type="checkbox"/> <b>Public</b> <input type="checkbox"/> <b>Other</b> <input type="checkbox"/>		

**Links to Council Ambition: Customers, Economy, Environment, Housing**

Internal audit reviews help to ensure that the Council is delivering high quality, cost effective services.

DOCUMENT INFORMATION	
Appendix No	Title
1	Summary of Internal Audit reports issued January to mid-March 2025
2	Progress on the 2024/25 Internal Audit Plan

**Background Papers**

*(These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Executive you must provide copies of the background papers).*

December 2024

**BOLSOVER DISTRICT COUNCIL**  
**Internal Audit Consortium - Report to Audit Committee**  
**Summary of Internal Audit Reports Issued January to mid-March 2025**

Report Ref No.	Report Title	Scope and Objectives	Assurance Provided	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B011	Housing Benefits and Council Tax Support	To ensure that benefits are paid promptly and accurately	Substantial	8/01/2025	29/01/2025	7L	7
B012	Cash and Banking	To ensure that all income is banked promptly and accurately and that regular reconciliations take place	Reasonable	20/01/2025	10/02/2025	2 (1M 1L)	2
B013	Corporate Targets	To ensure that Corporate Targets are meaningful, linked to the Council's ambition and calculated accurately and consistently with a defined definition.	Reasonable	27/01/2025	17/02/2025	7M	7
B014	Extreme Wheels	To review the processes in place.	Substantial	13/03/2025	3/04/2025	3L	Note 1

H = High Risk M = Medium Risk L = Low Risk

Note 1 – Response not due at time of writing report

## Bolsover District Council Internal Audit Plan 2024/25

Complete
In Progress
Ongoing
Defer

	Risk	BDC 2024/25 Days
<b>Main Financial Systems</b>		
Main Accounting / Budgetary Control	M	15
Creditors	M	20
Debtors	M	15
Cash and Banking	M	20
Council Tax	M	20
Government Grants / sign off	M	3
Treasury Management	M	15
Housing Benefits	M	20
<b>Total Main Financial Systems</b>		<b>128</b>
<b>Dragonfly</b>		
Corporate Gov Arrangements - External review commissioned	H	15
<b>Total</b>		<b>15</b>
<b>Corporate / Cross Cutting</b>		
Climate Change	M	12
Corporate Governance / Assurance Statement	H	2
Corporate Targets	M	12
Financial advice / working groups	H	20
Health and Safety (Joint with NEDDC)	M	10
Risk Management	M	10
<b>Total Cross Cutting</b>		<b>66</b>
<b>Other Operational Audits</b>		



	Risk	BDC 2024/25 Days
Asset Management Arrangements	M	8
Corporate Credit Cards	L	5
Petty Cash	L	5
Disabled Facilities Grants (Joint with NEDDC)	M	10
E.H Misc Licensing (Joint with NEDDC)	L	8
Extreme Wheels	L	8
Insurance	M	12
Members Expenses	L	12
Money Laundering	L	5
Section 106	M	12
Social Media / Facebook / Bolsover TV	L	10
<b>Total Operational Areas</b>		<b>95</b>
<b>IT Related</b>		
Network Security/Disaster Recovery etc (Joint with NEDDC)	H	15
<b>Total IT</b>		<b>15</b>
<b>Dragonfly</b>		<b>73</b>
<b>Special Investigations / Contingency/ emerging risks</b>		<b>40</b>
<b>Apprenticeships / training</b>		<b>30</b>
<b>Audit Committee / Client Liaison/Board Meetings</b>		<b>15</b>
<b>National Fraud Initiative</b>		<b>6</b>
<b>Grand Total</b>		<b>483</b>

## Audit Committee Work Programme 2024/25

Date of Meeting	Items for the Agenda	Lead officer
18 July 2024	Summary of Progress on the 2023/24 and 2024/25 Internal Audit Plan	Head of Internal Audit Consortium
	Internal Audit Consortium Annual Report	Head of Internal Audit Consortium
	Report of External Auditor - Auditor's Annual Report 2022/23	Forvis Mazars
	Report of External Auditor - External Audit Progress Report	Forvis Mazars
	Audit Committee Work Programme 2024/25	Section 151 Officer
26 September 2024	Strategic Risk Register	Chief Executive Officer
	BDC Statement of Accounts 2023/24	Section 151 Officer
	Assessment of Going Concern Status	Section 151 Officer
	Annual Report of Committee	Section 151 Officer
	Annual Governance Statement and Local Code of Corporate Governance	Monitoring Officer
	Report of Internal Audit - Summary of progress on the Internal Audit Plan 2024/25	Head of Internal Audit Consortium
	Implementation of Internal Audit Recommendations	Head of Internal Audit Consortium
	Review of the Internal Audit Charter	Head of Internal Audit Consortium
	Report of External Auditor - Audit Strategy Memorandum	Forvis Mazars
	Audit Committee Work Programme 2024/25	Section 151 Officer
Member Training 2024/25 - Member Discussion	Members	

Date of Meeting	Items for the Agenda	Lead officer
22 January 2025	Accounting Policies 2024/25	Section 151 Officer
	Report of Internal Audit - Summary of progress on the Internal Audit Plan 2024/25	Head of Internal Audit Consortium
	Report to those charges with Governance - Forvis Mazar's Audit Completion Report	Forvis Mazars
	Audit Committee Work Programme 2024/25	Section 151 Officer
20th February 2025	Report to those charged with governance - Forvis Mazars Audit Completion report.	Forvis Mazars
	Accounting Policies 2024/25	Section 151 Officer
9 April 2025	Homes England: Compliance Audit Report - 2024/25	Head of Property Services (Dragonfly)
	Implementation of Internal Audit Recommendations	Head of Internal Audit Consortium
	Internal Audit Charter	Head of Internal Audit Consortium
	Internal Audit Plan 2025/26	Head of Internal Audit Consortium
	Summary of progress on the Internal Audit Plan 2024/25	Head of Internal Audit Consortium
	Audit Committee Work Programme 2024/25	Section 151 Officer