

BOLSOVER DISTRICT COUNCIL

Meeting of the Audit Committee on 7th July 2025

Implementation of Internal Audit Recommendations

Report of the Head of the Internal Audit Consortium

Classification	This report is Public
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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.

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 5 recommendations outstanding 1 high risk, 1 medium risk and 3 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:

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

Is the decision subject to Call-In? <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"/>
Consultation carried out: <i>(this is any consultation carried out prior to the report being presented for approval)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
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"/>	

Links to Council Ambition: Customers, Economy, Environment, Housing
<p>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.</p>

DOCUMENT INFORMATION:

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

Background Papers
<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>