

BOLSOVER DISTRICT COUNCIL

Meeting of the Audit Committee on 9th April 2026

Internal Audit Strategy 2026 - 2028

Report of the Head of the Internal Audit Consortium

Classification	This report is Public
Contact Officer	Jenny Williams, Head of the Internal Audit Consortium

PURPOSE/SUMMARY OF REPORT

The purpose of this report is to report to Members for information and approval the Internal Audit Strategy 2026 - 2028.

REPORT DETAILS

1. Background

- 1.1 To comply with the Global Internal Audit Standards in the UK Public Sector Internal Audit is required to have a Strategy in place.

2. Details of Proposal or Information

- 2.1 In accordance with the Global Internal Audit Standards in the UK Public Sector, the Head of Internal Audit must develop and maintain an Internal Audit Strategy. The Global Internal Audit Standard 9.2 says: -

The CAE must develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organisation and aligns with the expectations of the board, senior management and other key stakeholders. An internal audit strategy is a plan of action designed to achieve a long-term or overall objective. The internal audit strategy must include a vision, strategic objectives and supporting initiatives for the internal audit function. An internal audit strategy helps guide the internal audit function toward the fulfilment of the internal audit mandate. The CAE must review the internal audit strategy with the board and senior management periodically.

- 2.2 The draft Internal Audit Strategy for approval is attached as Appendix 1.

3. Reasons for Recommendation

- 3.1 To comply with the Global Internal Audit Standards in the UK Public Sector Internal Audit is required to have a Strategy in place.

4 Alternative Options and Reasons for Rejection

- 4.1 Not Applicable

RECOMMENDATION

That the Internal Audit Strategy be agreed.

IMPLICATIONS:

<u>Finance and Risk</u> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Details: The adoption of an internal Audit Strategy will help to ensure that the Internal Audit Consortium supports the Councils risk management function. <p style="text-align: right;">On behalf of the Section 151 Officer</p>
<u>Legal (including Data Protection)</u> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Details: There are no legal implications <p style="text-align: right;">On behalf of the Solicitor to the Council</p>
<u>Staffing</u> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Details: There are no staffing implications <p style="text-align: right;">On behalf of the Head of Paid Service</p>
<u>Equality and Diversity, and Consultation</u> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Details: None
<u>Environment</u> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment. Details: None

DECISION INFORMATION:

<p><input checked="" type="checkbox"/> Please indicate which threshold applies:</p> <p>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:</p> <p>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.</p> <p>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.</p> <p>District Wards Significantly Affected: <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 All 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>Is the decision subject to Call-In? <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>Consultation carried out: <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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<p>Links to Council Ambition: Customers, Economy, Environment, Housing</p>
<p>An Internal Audit Strategy will help to ensure that internal audit objectives align with those of the Council.</p>

DOCUMENT INFORMATION:

Appendix No	Title
Appendix 1	Internal Audit Strategy

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>