

BOLSOVER DISTRICT COUNCIL

Meeting of the Audit Committee on 9th April 2026

Internal Audit Charter

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 results of a review of the Internal Audit Charter. The Global Internal Audit Standards in the UK Public Sector require the Head of Internal Audit to periodically review the Internal Audit Charter and present it to the relevant Committee for approval.

REPORT DETAILS

1. Background

1.1 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 Charter that specifies, as a minimum, the internal audit functions: -

- Purpose of internal auditing,
- Commitment to adhering to the Global Internal Audit Standards in the UK Public Sector,
- 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. Details of Proposal or Information

2.1 The Internal Audit Charter was last formally approved by this Committee in July 2025. It was agreed that the Charter would be reviewed every year to ensure that it is kept up to date and in accordance with CIPFA recommended practice.

2.2 There have been no updates to the Global Internal Audit Standards in the UK Public Sector since the last review of the Charter.

2.3 The current Internal Audit Charter has been reviewed, and it is felt that it is still fit for purpose. The only addition is in respect of including Rykneld Homes Ltd as the Internal Audit Consortium are the appointed Auditors for NEDDC's company.

2.4 The Internal Audit Charter is attached as Appendix 1.

3. Reasons for Recommendations

3.1 To comply with the Global Internal Audit Standards in the UK Public Sector 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

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 in the UK Public Sector.

IMPLICATIONS:

<u>Finance and Risk</u> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Details: The adoption of a Charter in line with the Global Internal Audit Standards in the UK Public Sector helps to ensure that the Internal Audit Consortium is operating in line with best practice and thereby providing value for money. <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: n/a <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: n/a <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: 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:

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?

(Only Key Decisions are subject to Call-In)

Yes No

If No, is the call-in period to be waived in respect of the decision(s) proposed within this report? *(decisions may only be classified as exempt from call-in with the agreement of the Monitoring Officer)*

Yes No

Consultation carried out:

(this is any consultation carried out prior to the report being presented for approval)

Yes No

Leader Deputy Leader Executive SLT

Relevant Service Manager Members Public

Other

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 in the UK Public Sector 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

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).