Bolsover District Council

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Meeting of the Audit Committee on 16th July 2026

Summary of Progress on the 2025/26 and 2026/27 Internal Audit Plans

Report of the Head of the Internal Audit Consortium

Classification	This report is public
Contact Officer	Head of the Internal Audit Consortium

PURPOSE/SUMMARY OF REPORT

To present, for members' information, the final progress report in respect of the 2025/26 Internal Audit Plan and the first progress report in respect of the 2026/27 Internal Audit Plan.

REPORT DETAILS

1. Background

1.1 The Global Internal Audit Standards in the UK Public Sector 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 to date in respect of the 2025/26 and 2026/27 Internal Audit Plans.

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.

Assurance Level	Internal Audit Definition	Risk Register Link
Substantial Assurance	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
Reasonable Assurance	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
Limited Assurance	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
Inadequate Assurance	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 6 reports have been issued 2 with substantial 3 with reasonable and 1 with limited assurance.

2.4 As Members have previously requested, a full copy of the limited assurance Disclosure and Barring Service (DBS) report has been attached as Appendix 2.

The reasons for a limited assurance report were: -

- 6 casual leisure employees and a leisure supervisor had out of date DBS checks.
- 1 employee who joined leisure in July 2025 has still not provided a DBS check to the Council.

2.5 It should be noted that since the last audit, HR has implemented a clear role-by-role DBS register within the HR system, automated weekly reporting and a reminder and escalation process to service managers. Each week, reports are run centrally, employees are reminded in advance of expiry, managers are notified where renewal does not take place, and escalation occurs where there is no response.

2.6 Although the front end of the process is now working well, the audit identified that there was still a failure in the renewal process at service manager level.

2.7 As a result of the report management have strengthened the way the policy is applied in practice. This includes making explicit within communications and management instructions that failure to maintain a valid DBS will result in immediate suspension from regulated duties and that such non-compliance will be managed through the disciplinary framework where appropriate.

2.8 Internal Audit will undertake a follow up in the summer to ensure that the above action is being taken promptly and consistently.

2.9 No issues arising relating to fraud were identified.

2.10 Appendix 3 provides the progress to date in respect of the completion of the 2025/26 Internal Audit Plan. Most of the plan will be completed with just 2 areas being rolled forward to 2026/27. The procurement audit is nearing completion the results of which will be reported at the committee's next meeting.

2.11 Appendix 4 provides progress to date on the completion of the 2026/27 Internal Audit plan. Progress is as would be expected for this time of year.

3. Reasons for Recommendation

3.1 To inform Members of progress on the 2025/26 and 2026/27 Internal Audit Plans and to provide details of the Audit Reports issued to date.

3.2 To comply with the requirements of the Global Internal Audit Standards in the UK Public Sector.

4 Alternative Options and Reasons for Rejection

4.1 N/A

RECOMMENDATION

That the report be noted.

IMPLICATIONS:

Finance and Risk Yes☐ No ☒ **Details:** 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

Legal (including Data Protection) Yes☐ No ☒ **Details:** 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
Staffing Yes☐ No ☒ **Details:** 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:	**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*) 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)*** **Consultation carried out:** *(this is any consultation carried out prior to the report being presented for approval)* **Leader ☐ Deputy Leader ☐ Executive ☐ SLT ☐** **Relevant Service Manager ☐ Members ☐ Public ☐** **Other ☐**	**Yes☐ No ☐** **Yes☐ No ☐** **Yes☐ No ☐**

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 in respect of the 2025/26 and 2026/27 Internal Audit Plans.
2	Disclosure and Barring Service (DBS) Report
3	Progress on the 2025/26 Internal Audit Plan
4	Progress on the 2026/27 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).*