

Bolsover District Council Internal Audit Plan 2026/27

Complete
Ongoing (not a specific audit)
In Progress
Not started

	Risk	Strategic Risk	2026/27 Days
Main Financial Systems			
Main Accounting/Budgetary Control	M	STR2	15
Creditor Payments	M	STR2	20
Debtors	H	STR2	18
Treasury Management	M	STR2	18
National Non Domestic Rates	M	STR2	20
HRA Business Plan	H	SR3	12
Total Main Financial Systems			103
Corporate / Cross Cutting			
Corporate Governance / Assurance Statement	N/A	SR8	2
Data Protection	H	SR3	14
DBS Procedures (follow up)	H	SR9	6
Financial Advice / working Groups	N/A		20
Asset Management follow up			10
Local Government Reorganisation	N/A		10
Safeguarding	M	SR9	12
Total Cross Cutting			74

	Risk	Strategic Risk	2026/27 Days
Other Operational Audits			
Bolsover Regeneration Fund	H		12
Crematorium	H		12
Food Hygiene (joint NEDDC)	M		10
Land charges	L		10
Landlord Compliance Hsg – Legionella, asbestos	M		12
Landlord Compliance Hsg – fire Safety and lift maintenance	M		12
Landlord Compliance Hsg follow up previous recs for Gas Safety and Electrical Testing	M		8
Leaseholder Charges	L		10
Partnership Working Arrangements (partnerships & Leisure)	L		12
Pest Control (joint NEDDC)	L		5
Planning fees and appeals	M		12
Pleasley Vale Outdoor Centre	M		12
Commercial Property Compliance - Asbestos, legionella, lift maintenance, Fire risk assessments, gas and electrical safety	H		15
Recruitment and Selection	M		12
Stores	M		12
Street Cleaning	L		10
VAT	M		10
Voids	M		20
Total Operational Areas			206
IT Related			
IT Audit (TBC)	H		15
Total IT			15
Special Investigations / Contingency/ emerging risks			40

	Risk	Strategic Risk	2026/27 Days
Apprenticeships / training			30
Audit Committee / Client Liaison/Board Meetings			15
Grand Total			483

Reserve Areas

Health & Safety
Homelessness