Annual Report of the

Internal Audit Consortium

2025/26

Bolsover District Council

Contents

Introduction and Background

1.1 For the year 2025/26 Auditors must follow the requirements of the Global Internal Audit Standards (GIAS) in the UK Public Sector.

1.2 The GIAS in the UK Public Sector require that: -

- The Chief Audit Executive (Head of the Internal Audit Consortium) must prepare an annual conclusion that encompasses governance, risk management and control that can be used by the organisation to inform its annual governance statement.

- The Head of the Internal Audit Consortium must also report annually on the results of the quality assessment carried out including progress against action plans to address instances of non-conformance.

1.3 The Code of Practice for the Governance of Internal Audit in UK Local Government requires that the Audit Committee review the Head of Internal audit's annual report, including the conclusion on governance, risk management and control and internal audit's performance against its objectives

1.4 The above requirements have been met through this annual report.

Summary of Work Undertaken

2.1 Appendix 1 details the audit reports issued in respect of audits included in the 2025/26 internal audit plan. The appendix shows for each report the overall assurance level provided on the reliability of the internal controls and the assurance level given at the last audit. The report opinions can be summarised as follows: -

Assurance Level	2024/25 Number	2024/25 %	2025/26 Number	2025/26 %
Substantial	10	56	11	55
Reasonable	6	33	6	30
Limited	2	11	3	15
Inadequate	0	0	0	0
Total	**18**	**100**	**20**	**100**

2.2 A definition of the above assurance levels is shown at the bottom of Appendix 1.

2.3 No fraud was identified.

Performance of the Internal Audit Consortium

3.1 The following table summarises the performance indicators for the Internal Audit Consortium.

Description	2025/26		2026/27
	Plan	Actual	Plan
Cost per Audit Day	£366	£381*	£384
Percentage of Plan Completed (BDC)	75%	86%**	75%
Sickness Absence (Average Days per Employee)	8.0	5.6	8.0
Customer Satisfaction Score (BDC)	85%	92%	85%
To issue internal audit reports within 10 days of the close out meeting	90%	100%	90%
Quarterly reporting to Audit Committee	100%	100%	100%

*cost exceeded budget due to the use of an agency auditor for 6 months
**This does not include the procurement audit that is nearly completed

Audit Conclusion 2025/26

4.1 The Head of the Internal Audit Consortium is responsible for the delivery of an annual audit conclusion that can be used by the council to inform its governance system. The annual

conclusion concludes on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

"*In my opinion reasonable assurance can be provided on the overall adequacy and effectiveness of the Council's framework for governance, risk management and control for the year ended 2025/26. In terms of Dragonfly Management (Bolsover) Ltd reasonable assurance can also be provided. In respect of Dragonfly Development Ltd the Council is placing reliance on the assurance received from the company's external auditors. The governance arrangements between the Council and the companies have not been assessed by internal audit during the year as the Council commissioned a review by the Local Partnerships that took place in April 2025".*

In this context "reasonable assurance" means that arrangements are in place to manage key risks and to meet good governance principles but there are some areas where improvements are required. Assurance can never be absolute.

4.2 The conclusion does not imply that Internal Audit have reviewed all risks and assurances relating to the organisation. The conclusion is substantially derived from the conduct of risk-based plans. An internal audit plan for 2025/26 was developed with the intention of being able to provide independent assurance on the adequacy and effectiveness of systems of governance, risk and control across a range of financial and organisational areas.

4.3 As well as internal audit work assurance has also been gained from previous years' work, the work of the Risk Management Group, Public Sector Network compliance, external audit and the work of the Social Housing Regulator.

4.4 Overall, 85% of the areas audited received Substantial or Reasonable Assurance demonstrating that in the main there are effective systems of governance, risk management and control in place.

Issues for Inclusion in the Annual Governance Statement

5.1 The internal control issues arising from audits completed in the year and outstanding internal audit recommendations

have been considered during the preparation of the Annual Governance Statement.

5.2 The three limited assurance internal audit reports have all been included in the Annual Governance Statement as significant issues that will be addressed in 2026/27.

Comparison of Planned work to Actual Work Undertaken

6.1 The Internal Audit Plan for 2025/26 was approved by the Audit Committee on the 7th July 2025. 86% of the Internal Audit Plan has been completed with the remaining audits being scheduled into the 2026/27 Internal Audit Plan. Appendix 2 details the audits completed and those deferred.

Root Cause Analysis

7.1 This year, every audit recommendation has been assigned a root cause. The table below summarises the root causes identified over the audits undertaken this year. For root cause analysis definitions see Appendix 3.

Root Cause	**Number of Recommendations**	**%**
Resources	1	1
Competencies and Training	4	6
Systems	5	7
Motivation and Incentives	0	0
Standards and Policies	13	19
Governance	8	12
Process and Procedures	28	40
Accountability	0	0
Assurance & Monitoring	10	14
Human Error	1	1
Total	**70**	**99**

Compliance with the Global Internal Audit Standards in the UK Public Sector (CIPFA Application note) / Code of Ethics / Code of Practice for the Governance of Internal Audit in UK Local Government

8.1 From a self- assessment against the Global Internal Audit Standards in the UK Public Sector in November 2024 and the implementation of the arising action plan, the Head of Internal Audit's opinion is that the Consortium generally conforms with the GIAS in the UK Public Sector. A further self- assessment is underway in preparation for the external review of internal audit. it can also be confirmed that the Internal Audit Consortium comply with the Code of Ethics and the Code of Practice for the Governance of Internal Audit in UK Local Government.

Quality Assurance Improvement Programme (QAIP)

9.1 The Head of the Internal Audit Consortium, must develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity. The Internal Audit Consortium's QAIP is shown at Appendix 3. The procedures and processes documented within the QAIP are designed to ensure compliance with the GIAS in the UK Public Sector and Code of Ethics. The QAIP includes an update on the improvement plan for the 2025/26 financial year and a new improvement plan that is centred around achieving the objectives in the Internal Audit Strategy that was approved in April 2026.

Confirmation of Independence

10.1 It can be confirmed that the internal audit activity is organisationally independent. Internal audit reports directly to the Strategic Director Finance but has a direct and unrestricted access to the Chief Executive and the Audit Committee. The Head of Internal Audit attends every Audit Committee meeting.

10.2 During the 2025/26 financial year, all Auditors have acted with integrity and objectivity and at no point has their independence been compromised. Annually each Auditor

completes a declaration of interests form to identify any potential conflicts of interest. Where declarations are made, work is allocated to ensure a conflict does not occur.

Review of performance against the Internal Audit Charter

11.1 The Audit Charter was reported to and approved by the Audit Committee in July 2025 and again in April 2026, the Charter complies with the GIAS in the UK Public Sector.

11.2 Based on the information provided in this report on the completion of the 2025/26 internal audit plan, it is considered that the requirements of the Charter were met during the year.

Appendix 1

Bolsover District Council – Internal Audit Reports Issued 2025/26

Ref	Report Title	Overall Opinion/ Assurance	
		2025/26	Previous Audit
B001	Lifeline Scheme	Limited	Substantial
B002	Payroll	Reasonable	Reasonable
B003	Data Protection	Limited	Substantial
B004	Business Continuity & Emergency Planning	Substantial	Substantial
B005	Housing Rents	Reasonable	Reasonable
B006	Private Sector Housing Disrepairs	Substantial	New
B007	Fly tipping	Substantial	Reasonable
B008	Clowne Leisure Centre	Substantial	Reasonable
B009	Council Tax	Substantial	Substantial
B010	Housing Allocations and Lettings	Substantial	Substantial
B011	Complaints Procedures	Substantial	New
B012	Use of social media	Reasonable	Reasonable
B013	Taxi Licensing	Substantial	Reasonable
B014	Ethical Governance	Reasonable	Reasonable
B015	Asset Management	Limited	Substantial
B016	Risk Management	Substantial	Reasonable
B017	Domestic Waste Collection	Substantial	Substantial
B018	Damp & Mould	Reasonable	New
B019	IT Inventory	Reasonable	Reasonable
B020	Transport	Substantial	Substantial

Internal Audit Assurance Level Definitions

Assurance Level	Definition
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.
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.
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.
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.

Appendix 2

Comparison of Planned work to Completed Work

Complete
In Progress
Ongoing (not a specific audit)
Deferred

	Risk	Strategic Risk	BDC 2025/26 Days	Dragonfly 2025/26 Days
Main Financial Systems				
Payroll	M	SR3	22	5
Council Tax (carry fwd)	M	SR3	20	
Housing Rents	M	SR3/12	20	
HRA Business Plan	H	SR3	10	
Total Main Financial Systems			**72**	**5**
Corporate / Cross Cutting				
Business Continuity / Emergency Planning - DCC	M	SR6/11	12	2
Bolsover Regeneration Fund	M	SR5	14	4
Corporate Governance / Assurance Statement	N/A	SR8	2	
Complaints procedures	M		8	2
Data Protection	M	SR3	13	3
Ethical Governance	M	SR8	15	
Financial Advice / working Groups	N/A		20	
Procurement	H		15	4
Risk Management	M	SR8	12	5
UK Shared prosperity Grant – Grant Compliance	M	SR5	12	Scheme finished
Total Cross Cutting			**123**	**20**

	Risk	Strategic Risk	BDC 2025/26 Days	Dragonfly 2025/26 Days
Other Operational Audits				
Asset Management (carry fwd)	M		10	5
Careline / Supporting people	L		12	
Clowne Leisure Activities	M	SR12	20	
Damp and Mould Programme	M			12
Domestic / household waste	M		12	
Flytipping (Joint NEDDC)	L		8	
Housing Allocations and Lettings	M		13	
Private Sector Housing Disrepairs (joint NEDDC)	M		8	
Pleasley Mills Property Rents	M			13
Tangent Property Rents	M			13
Taxi Licensing (Joint NEDDC)	M	SR9	10	
Social Media / facebook/ Bolsover TV (carry fwd)	L		12	
Transport, Fuel, licences	M		15	
Total Operational Areas			**120**	**43**
IT Related				
IT Inventory / disposal of Equipment (joint NEDDC)	L		10	
Total IT			**10**	**0**
Special Investigations / Contingency/ emerging risks			**40**	**5**
Apprenticeships / training			**30**	
Audit Committee / Client Liaison/Board Meetings			**15**	
Grand Total			**410**	**73**

Appendix 3

Root Cause Analysis Definitions

Resources

Definition: the extent to which the service has sufficient, capable resources, enabling it to carry out all aspects of its operational duties efficiently and effectively.

Examples: functions that had been carried out by a now non-existent post have fallen through the gaps; services have only enough resources to carry out key aspects of operational delivery, meaning some lower priority tasks are not executed.

Competencies & Training

Definition: the extent to which staff are appropriately qualified, trained or experienced to carry out their role.

Examples: lack of training; inappropriate training; ineffective training plans; poor recruitment; poor training material

Systems

Definition: the extent to which systems are fit-for-purpose and support the service to carry out its operations effectively.

Examples: system processes are not available or are not effective, resulting in discrepancies or workarounds to get the required outcome, system processes are circumvented or duplicated manually. Processes are carried out manually where systems processes would be more efficient.

Motivation & Incentives

Definition: the extent to which factors such as organisational or personnel change have impacted on staff desire to carry out their role efficiently and effectively.

Examples: staff are feeling demotivated by a recent restructuring and removal of some posts, and do not feel that they should be taking on new responsibilities.

Standards & Policies

Definition: the extent to which expected standards have been made clear to staff and the necessary policies are in place to support these standards.

Examples: there is no policy/procedure in place; policies/procedures are out of date; policies/procedures have not been reviewed within appropriate timescales; policies etc. are difficult to locate/access; links in policies either do not work or are out of date.

Governance

Definition: the extent to which the service is governed by a clear structure that sets out the roles and responsibilities of officers, and the service is supported by appropriate risk management and control systems.

Examples: lack of assigned responsibility and accountability; failure to act / ignorance; intentional misleading by management to protect themselves; underqualified / trained Board members.

Process & Procedures

Definition: the extent to which established processes are operating effectively and are supported by defined procedures.

Examples: failure to follow set procedures (take care re materiality/proportionality); lack of separation of duties; controls being bypassed.

Accountability

Definition: the extent to which roles and responsibilities for decision-making have been defined and are accepted and acted on by all parties.

Examples: unclear expectations; avoiding responsibility; lack of management oversight; poor communication.

Assurance & Monitoring

Definition: the extent to which internal and/or external checking controls exist to monitor the effectiveness of, and provide assurance to, the service.

Examples: unclear responsibility; not identifying and/or taking action on recurring problems; checking the wrong things; under-sampling.

Human Error

Definition: relating to people and their actions, error caused by accident, forgetfulness, stress, fatigue, carelessness, communication breakdown.

Examples: Spreadsheet formulas are wrong, figures transposed / typed in wrong, data taken from or entered in the wrong fields.

Appendix 4

Internal Audit Consortium

Quality Assurance and Improvement Programme (QAIP)

Bolsover District Council

CHESTERFIELD BOROUGH COUNCIL

North East Derbyshire District Council

Introduction

Under the Global Internal Audit Standards, the Head of Internal Audit is required to demonstrate continuous improvement. This QAIP covers all aspects of the internal audit activity.

This quality assurance and improvement programme (QAIP) is designed to enable an evaluation of the internal audit activity's conformance with the Global Internal Audit Standards in the UK Public Sector and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

This QAIP covers: -

1) Internal Assessments
2) External Assessments
3) Staff qualifications / experience
4) Training
5) Working Practices
6) 2025/26 Improvement Plan update
7) 2026/27 Improvement Plan

1) Internal Assessments

Internal assessments consist of the following: -

- An annual assessment against the Global Internal Audit Standards in the UK Public Sector by the Head of the Internal Audit Consortium. The assessment was undertaken in November 2024 and is in the process of being undertaken again.
- Reviews of working papers – All audit working papers are reviewed by the Head of Internal Audit or a Senior Auditor to ensure that they meet required standards and support the findings of the review. These reviews are documented.
- Review of audit reports – The Head of Internal Audit reviews all reports for quality and consistency before they are formally issued.

- Key performance indicators – these are reported to each Audit Committee in the annual report.
- Customer feedback – Customer satisfaction surveys are issued with every report and the results monitored. Based on the customer satisfaction survey forms returned the average score was 92% for customer satisfaction during 2025/26.
- All staff complete an annual declaration of personal interests statement with the last one being completed in September 2025.

2) External Assessments

An external review of internal audit took place in May 2021 the results of which concluded "Current services are assessed to "generally conform" with the PSIAS and compare favourably with peers, there are no areas where the service does not comply with the Standards".

The results of the external assessment were fully reported to each Audit Committee and to the Joint Board.

From April 2025 the Global Internal Audit Standards in the UK public Sector are applicable to the Internal Audit Consortium. An external review against these Standards is due to take place later in 2026.

3) Audit Staff Qualifications / Experience

The table below summarises the qualifications and experience of the Internal Audit Consortium staff as of May 2026.

Post	Qualification	Experience
Head of Internal Audit	CIPFA	25 plus years
Senior Auditor NEDDC	-	15 years plus
Senior Auditor BDC	ACCA	25 years plus
Senior Auditor CBC	AAT	4 years
Auditor BDC	-	2 years 8 months
Part time Auditor BDC	Vacant	

Auditor NEDDC	-	3 years 3 months
Part time Auditor NEDDC	AAT level 3	5 months
Part time Auditor CBC	-	7 years
Auditor CBC	-	8 months

Training Undertaken in 2025/26

Training records are maintained to monitor both professional and ad hoc training received by staff.

Training is delivered via webinars, team meetings, professional journals etc. All staff undertake Continuous Professional Development.

During 2025/26 training included: -

- CIPFA'S weekly "bitesize" training topics
- New auditors all attend a 2 day webinar "introduction to Internal audit"
- Team building day – Root Cause Analysis
- Team building day – Corporate Governance
- Principles of risk assessment
- Ethics
- Various LGR preparation webinars
- Code of Practice for the Golden Triangle
- Local Authority Chief Auditors Network Conference
- Failure to prevent fraud in the public sector
- Business Continuity workshop
- The Procurement Act 2023 pitfalls and insights
- Various Artificial Intelligence webinars
- NFI future plans and developments
- Simpler recycling – food in focus
- Local Partnerships 'What to do next when assessing climate risks'
- Advanced risk based auditing

In addition to this the Internal Consortium are members of the Midlands Audit Group, The Notts Audit Group and the Local

Authority Chief Auditors network. These groups share ideas and best practice.

Working Practices

- All staff have Valuing Individuals and Performance reviews. These reviews set and monitor the achievement of objectives and identify any training requirements.
- 1:1's – All staff have 1:1 meetings with their manager at least monthly.
- The Internal Audit Manual is a comprehensive record of audit procedures and requirements and has been updated to reflect the Global Internal Audit Standards in the UK Public Sector.
- Declarations of Business Interest – Staff are required to complete a declaration of business interests form on an annual basis and cannot undertake audits where there is a potential conflict of interest.
- Team meetings – regular team meetings are held which discuss points of practice, audit findings, information sharing and include elements of training and brainstorming.

Progress on the 2025/26 Improvement Plan

Domain	Principle	Standard	Standard Description	Action	Progress
11	1	1.1	Internal Auditors must perform their work with honesty and professional courage.	To include ethics training annually on a team meeting agenda	Complete
11	1	1.3	Internal Auditors must not engage in or be party to any activity that is illegal or discreditable to the organisation or the profession of internal auditing or that may harm the organisation or its employees.	To include training in laws, regulations, ethical and professional behaviour on team meeting agenda annually	Complete
11	2	2.1 & 2.2	Internal Auditors must maintain professional objectivity when performing all aspects of internal audit services	Objectivity training to be undertaken in team meetings annually	Complete
11	4	4.1	The Internal Audit functions methodologies	The Internal Audit Manual requires updating to reflect the	Complete

Domain	Principle	Standard	Standard Description	Action	Progress
			must be established, documented and maintained in alignment with the standards.	Global Standards and principles instead of the Public Sector Internal Audit Standards	
11	4	4.2	Internal auditors must exercise due professional care by assessing the nature, circumstances and requirements of the services to be provided.	Due professional care to be discussed annually at team meetings	Complete
111	6	6.1 & 6.2	The Head of the Internal Audit Consortium must provide the Audit Committee and Senior management with the necessary information to establish the internal audit mandate. The Internal Audit Charter must include the legal requirements of the mandate.	Internal Audit Charter to be updated to specifically record the Internal Audit Mandate i.e. Accounts and Audit Regulations 2015. Review of the current Internal Audit Charter to ensure that it reflects the requirements of the Global Internal Audit Standards e.g. a specific sentence must be included committing to adhering to the Global Standards	Complete

Domain	Principle	Standard	Standard Description	Action	Progress
111	6	6.3 & 7.1	The Audit Committee should meet periodically with Internal Audit without the presence of Senior Management	To be arranged as and when required but at least annually	Complete
11	6	6.3 & 7.1	The Audit Committee should provide input to support senior management in the performance evaluation of the Head of the Internal Audit Consortium	The Audit Committee to be consulted by the Director of Finance on the performance of the Head of the Internal Audit Consortium and to feedback to the Service Director Finance at CBC for inclusion in the Head of audits performance review.	To be completed by July 2026
1V	9	9.2	The Head of the Internal Audit Consortium 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	Develop an internal audit strategy including vision, strategic objectives and supporting initiatives	Complete

Domain	Principle	Standard	Standard Description	Action	Progress
			the Audit Committee, senior management and other key stakeholders.		
1V	9	9.3	The Head of the Internal Audit Consortium must establish methodologies to guide the internal audit function in a systematic and disciplined manner to implement the internal audit strategy, develop the internal audit plan and conform with the standards.	There is a comprehensive internal audit manual however this requires updating to reflect the Global Standards citing specific standards rather than the PSIAS Standards at present and reference to the Strategy once written.	Complete
1V	9	9.5	When the Internal Audit Function relies on the work of other assurance providers, the Head of the Internal Audit Consortium must document the basis for that reliance and is still responsible for the	Other assurances that we are aware of are already documented. For the assurances that we rely on, the basis for reliance will be documented e.g. PSN certification, external audit, Derby City Internal Auditors re the operation of the Building	Complete

Domain	Principle	Standard	Standard Description	Action	Progress
			conclusions reached by the internal audit function	Control partnership and Social Housing Regulator reviews.	
1V	10	10.3	The Head of the Internal Audit Consortium must strive to ensure that the internal audit function has technology to support the Internal Audit Process	Sections of the internal audit strategy should describe current or planned initiatives for using technology to advance the internal audit functions objectives. Development of AI to be kept under review for potential use by the Consortium.	Complete
1V	11	11.1	The Head of the Internal Audit Consortium must promote formal and informal communication between the internal audit function and its stakeholders	A Guide to Internal audit is on the intranet but this was written some years ago and requires updating / refreshing.	Complete
1V	2	11.2	The Head of the Internal Audit Consortium must establish and implement methodologies to promote accurate,	Recorded in the audit manual however this will be supplemented with a days training - Communication skills	Complete

Domain	Principle	Standard	Standard Description	Action	Progress
			objective, clear, concise, constructive, complete and timely internal audit communications	for internal auditors - training day arranged for February 25	
v	14	14.3 & 14.4	When evaluating potential engagement findings internal auditors must collaborate with management to identify the root causes when possible.	Test schedule conclusion for each test where there is a finding to be updated to include the root causes of an issue	Now to be commenced for 26/27 audits
v	15	15.1	When internal auditors become aware that management has initiated or completed actions to address a finding before the final communication, the actions must be acknowledged in the communication	Reports to reflect more consistently when actions have already been taken during audits to address the risks identified.	Complete

Additional Requirements of the Application note and The Code of Practice for the Governance of Internal Audit in UK Local Government

Requirement	Action	When by
When expressing conformance with Standards, Auditors must be clear that they are conforming to the GIAS subject to the Application note, and must refer to this as Conformance with Global Internal Audit Standards in the UK Public Sector	To be included in revised Charter and annual report 2025/25 onwards.	Complete
Auditors must confirm adherence to the Application note and note any non -conformance	To be included in the Annual Report 2025/26	Complete
The Authority should explain how it complies with the Code of Practice for the Governance of Internal Audit in UK Local Government in its Annual Governance Statement	To be included in the 2025/26 Annual Governance Statement	Complete
The Code must be included in the Head of the Internal Audit Consortium's annual internal quality assessment and used in external assessments	Used for November 2024 self-assessment. Next external review due May 26	Complete
The Audit Committee must satisfy itself on the effectiveness of Internal Audit taking into account conformance with the Standards, interactions with the Committee, performance and feedback from Senior Management. Their conclusions should be reported to those charged with Governance e.g. as	BDC & NEDDC section 151 Officer already takes a report to Audit Committee annually assessing the effectiveness of IA – to also be done by CBC & DDDC 151 Officers.	To be completed July 2026

part of the Standards and Audit Committee annual report.		
The Internal Audit Charter should reflect internal audits role – Championing good practice in governance through assurance, advice and contributing to the authority's annual governance review.	To ensure included in the Internal Audit Charter	Complete

Improvement Plan 2026/2027

The improvement plan is based around the strategic objectives included in the Internal Audit Strategy: -

1) Developing our staff.
2) Providing timely assurance on governance, risk and internal control arrangements.
3) Continually improving the quality of our service.

Developing our staff		
Action	**Who By**	**When By**
Encouraging and supporting staff training and Continuing Professional Development.	Head of Internal Audit and Senior Auditors	Ongoing
Identify any skill gaps and develop a team training plan to address	Head of Internal Audit and Senior Auditors	March 2027

Use of webinars / online training / internal / external training and on the job training. • Ensuring newer Auditors undertake a wide variety of audits, across varying Council services to build knowledge and experience. • Joint audits between Auditors and Senior Auditors to be used as a training tool.	Internal Audit Consortium	Ongoing
Team-building training on appropriate topics such as risk management, root cause analysis, ethics, and governance.	Head of Internal Audit and Senior Auditors	Throughout the year

Providing timely assurance on governance, risk and control arrangements		
Action	**Who By**	**When By**
Ensuring all auditors have or receive the necessary audit skills to enable them to review and report on internal control, risk management and governance issues.	Head of Internal Audit and Senior Auditors	Throughout the year
Promoting the ethics, behaviour and standards of each Council. Through V.I.P's and team meetings	Head of Internal Audit and Senior Auditors	Throughout the year
Supporting a risk aware culture by discussing risks with managers at the start of each audit and attendance at risk management groups.	Internal audit Consortium staff	Throughout the year
Further develop risk-based auditing.	Senior Auditor	May 2026

• Senior Auditor to attend advanced risk based training 2 day webinar		
Build on links to the Regulator of Social Housing Consumer Standards for housing-based audits.	Senior Auditors	Housing Audits in 2026/27
Continually Improving the quality of our service		
Action	**<u>Who By</u>**	**<u>When By</u>**
Implement any actions arising from the external review of internal audit in order to achieve full compliance with the Global Internal Audit Standards in the UK Public Sector	Internal Audit Consortium	March 2027
Evaluating and making better use of technology such as Artificial Intelligence to create efficiencies in the audit process. • AI Webinars • In house training	Internal Audit Consortium	Ongoing throughout the year

• Explore external training opportunities		