

North East Derbyshire District Council

Audit Committee

27th April 2026

INTERNAL AUDIT STRATEGY 2026 - 2028

Report of the Head of the Internal Audit Consortium

Classification: This report is public

Report By: Head of the Internal Audit Consortium

Contact Officer: **Jenny Williams : Jenny.williams@ne-derbyshire.gov.uk**

PURPOSE / SUMMARY

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

RECOMMENDATION

1. That the Internal Audit Strategy be agreed.

IMPLICATIONS

Finance and Risk: Yes No

Details:

The adoption of an Internal Audit Strategy will help to ensure that the Internal Audit Consortium supports the Councils risk management function.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

DECISION INFORMATION

Decision Information	
<p>Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds:</p> <p>NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i></p>	No
<p>Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)</p>	No
District Wards Significantly Affected	None
<p>Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet <input type="checkbox"/> SMT <input type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/></p>	No Details:

Links to Council Plan priorities, including Climate Change, Equalities, and Economics and Health implications.

An Internal Audit Strategy will help to ensure that internal audit objectives align with those of the Council.
--

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 Chief Audit Executive (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

DOCUMENT INFORMATION

Appendix No	Title
1	Internal Audit Strategy 2026 - 2028
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 Cabinet you must provide copies of the background papers)	