



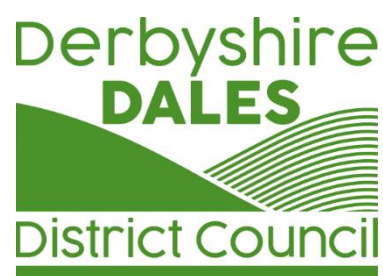
CHESTERFIELD
BOROUGH COUNCIL

Appendix 1

Internal Audit Strategy 2026 - 2028



North East
Derbyshire
District Council



Owner: Jenny Williams

Date: 31st March 2026

Review: 31st March 2028

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1.0 Introduction

The Internal audit Consortium provides the internal audit service for Chesterfield Borough Council (CBC), Bolsover District Council (BDC) and North East Derbyshire District Council (NEDDC). The Head of the Internal Audit Consortium also provides a management service to Derbyshire Dales District Council (DDDC).

This Strategy seeks to provide a clear direction of travel for the successful improvement and cost-effective provision of CBC, NEDDC, BDC and DDDC internal audit service until 2028.

2.0 Council Plans and Objectives

This strategy aligns internal audit activity with the overall strategic objectives of each Council by ensuring that internal audit plans and resources are prioritised to provide assurance over areas of strategic importance and highest risk to assist each Council in achieving its objectives.

Internal audit contributes to achieving each Council's objectives and values by ensuring compliance with statutory requirements, promoting good governance, strong risk management and robust internal control frameworks.

3.0 Internal Audit Vision

Our vision is to add value by providing management, and each Audit Committee/Governance and Resources Committee with cost-effective independent, risk-based, objective assurance, advice, insight, and foresight.

We believe that the Internal Audit Consortium also adds value in terms of being able to share best practice between Councils and offering increased resilience of our service due to being a larger team. We have locally based teams so are continually increasing our organisational knowledge and understanding.

The following strategic objectives will help to achieve our vision: -

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

4.0 Strategic Objectives and Supporting Initiatives

4.1 Developing our staff

Our vision is to have an experienced and versatile team with a broad skill set.

Supporting initiatives will include: –

- Encouraging and supporting staff training and Continuing Professional Development.
- Identifying skill gaps and providing relevant training to address these.
- Use of webinars / online training / internal / external training or on the job training.
- Team-building training on appropriate topics such as risk management, root cause analysis, ethics, and governance.

4.2 Providing timely assurance on governance, risk and internal control arrangements.

Our vision is to promote improvement and provide insight on governance, risk and internal control arrangements to give assurance that each Council's processes are robust enough to ensure that their aims and priorities will be delivered.

Supporting initiatives will include: –

- 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.
- Promoting the ethics, behaviour and standards of each Council.
- Supporting a risk aware culture by discussing risks with managers at the start of each audit and attendance at risk management groups.
- Further develop risk-based auditing.

4.3 Continually Improve the Quality of our Service

Our vision is to seek ways to improve the value that our service adds by consistently delivering an excellent service that complies with professional standards.

Supporting initiatives will include: –

- An annual improvement plan that is included within the Quality Assurance Improvement Programme.
- Working towards full compliance with the Global Internal Audit Standards in the UK Public Sector.
- Evaluating and making better use of technology such as Artificial Intelligence to create efficiencies in the audit process.
- Taking on board, any recommendations arising from the external review of internal audit that will take place in 2026.



5.0 Review of the Internal Audit Strategy

- 5.1 The Head of the Internal Audit Consortium will keep the Strategy under review and present any revisions to each Audit Committee / Governance and Resources Committee.