BDO

Rushcliffe Borough Council

Internal Audit Strategy

February 2026

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Internal Audit Strategy

Business strategic context

The purpose of lower-tier local authorities is to manage and deliver local services to residents. Rushcliffe Borough Council (the Council) are responsible for providing statutory and discretionary services across the borough of Rushcliffe. The Council's Corporate Strategy for 2024-27 defines its four key priorities; the environment, quality of life, sustainable growth and efficient services.

Environment – building on its Climate Change Strategy for 2021 to 2030, the Council is committed to contributing to the protecting the environment by reducing its own emissions to being net-zero in its own operations and supporting nature conservation initiatives in the area to preserve the natural environment and wildlife.

Quality of Life – provide high quality facilities, local infrastructure and initiatives to improve the lives of residents across the borough, making it a great place to live, work and socialise.

Sustainable Growth – collaborate with partners to lead and contribute to local economic growth, supporting the provision of job opportunities and homes in the borough, ensuring that there is development in local infrastructure and assets.

Efficient Services – deliver efficient and effective statutory services to residents through good governance and management to provide value for money.

Internal audit vision and objectives

Internal Audit is positioned to play a critical role in the Council's drive to continued success as a high-performing local authority, providing assurance over the design and effectiveness of controls and that these are enhancing the resident experience in an efficient way. Local government reorganisation is the largest structural overhaul to local authorities for a generation, with proposals for the future of local government in Nottinghamshire awaiting consideration from central government. Internal Audit will support the Council to meet its strategic objectives over this period, preparing for local government reorganisation, but also ensuring that core services and policies continue to operate effectively during this transition.

Strategic pillars

Supporting the strategy

- Internal Audit is positioned to serve as a trusted and strategic advisor, providing business leadership with forward-looking, high-value insights that support strategic decision-making, enhance risk awareness, and align with the organisational risk appetite.

- Internal Audit will work closely with other assurance providers - notably second line functions such as IT security, Risk, Compliance and Legal.

- A growing proportion of our activities will focus on advisory engagements, striking a balance that allows us to address both critical projects and programmes, core business processes and emerging risks.

People management and development

- A high-performing and flexible Internal Audit team is essential for delivering quality and impactful audit services.

- The people strategy focuses on recruiting and nurturing a talented, versatile, and technically proficient workforce.

- By investing in IIA/CCAB trainees, advanced qualifications, availability of SMEs and specialised training across key areas—such as ESG, fraud, IT, operations, and regulatory frameworks we will deepen the team's expertise and strengthen our capacity to address complex audit demands.

Process and methodology

- Optimising our audit methodologies to ensure they remain agile, relevant, and compliant with the latest IIA standards and regulatory expectations.

- Maintaining strong relationships with the Institute and regulators.

- Quality will remain at the heart of our service with robust assurance checking and review procedures, overseen through annual and periodic hot/cold review procedures.

- Our Quality Assurance and Improvement Programme (QAIP) will continue to be robust, involving regular internal and external assessments that align with industry best practices.

Technology development

- In an environment of rapid technological change, Internal Audit will continuously evolve and adopt digital innovations to deliver more effective, insightful, and efficient assurance. This strategy prioritises the integration of advanced data analytics and AI across audit operations, positioning these tools as essential elements of our methodology.

- Internal Audit will maintain close relationships with the CIO, DPO of the business to ensure our approach is aligned with the organisation's approach to data protection and cyber security.

Internal Audit Strategy – proposed actions 2026/29

Area	Initiative / action
Strategy support	• Continue to work closely with wider second line group to align working practices to support assurance over the strategy • Ensure our annual plan was wide coverage of the four strategic priorities, providing assurances over the delivery of strategies and objectives across the whole Council, including front-line services impacting residents • Apply a blend of audit and advisory techniques using our various toolkits to assess the Council's 'soft controls' such as EDI, Environment, Governance/Culture, Sustainability, etc. This will provide roadmaps to applying best practice controls to achieve objectives • Focus our audits on preparations and planning for local government reorganisation, both in specific audit engagements and the risks linked to local government reorganisation in operational audits.
People	• Commit to maintaining a constant audit team, with the Head of Internal Audit remaining consistent supported by a Manager and Assistant Manager to operationally manage audit delivery and quality control procedures • Use SMEs and specialist skills and knowledge for highly technical areas of testing • Ensure 60% of qualified resources are used in the delivery of the audit plan • Ensure team members hold or are working towards professional and relevant qualifications • Team members will comply with the firm's and professional bodies policies on CPD requirements • Governance Scrutiny Group meetings and all contract management meetings will be attended by the Engagement Partner (Gurpreet Dulay) and/or the Engagement Manager (Max Armstrong).
Process	• Perform annual desktop review of manual and methodology to confirm in line with professional standards • Undertake annual self assessment against EQA • Participate in BDO cold/hot review process act upon any improvement points • Ensure of QAIP is a live document subject to ongoing review to monitor our delivery of our progress and retain flexibility to adjust to changes in the Council's environment • Commission independent EQA every five years.
Technology	• Use BDO tools on data analytics and AI to improve the quality of information and output to the Council, extending our testing to full populations of data. • Invest in new technologies and team training as required to widen the use of GenAI in IA delivery • Continue to manage your data securely and confidentially on our audit systems.