

Internal audit progress report for Audit Committee

September 2012



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Plan outturn

2012/13 Audit Plan

We have commenced work in relation to the 2012/13 Audit Plan and have completed our first reviews in relation to Council Tax, NNDR and Housing Benefits with the reports in the process of being finalised. We have also scoped a number of other reviews and terms of reference have been agreed and in some cases work has commenced.

An outturn statement detailing assignments undertaken and actual activity for the current year is shown in Appendix One. We have completed, at the time this report was produced, **37 days out of a total planned 299 days (12%)**. The majority of our work is planned for quarters 3 and 4 and we are confident that we will complete all planned reviews within the financial year.

Reporting Activity and Progress

TeamCentral Report

An updated TeamCentral report is attached as part of this report. Discussions are being held with management over a possible replacement for TeamCentral.

2012/13 reports

Reports are being prepared for the following three areas and it is hoped that they will be finalised prior to the meeting.

A verbal update will be provided at the meeting and copies of the reports will be available.

Appendix A – Plan Outturn Statement

| Ref | Auditable Unit | 2012/13 | | | | Planned audit days | Actual audit days | Progress |
|--------------|---|---------|----|----|------------|-----------------------|----------------------|----------|
| | | Q1 | Q2 | Q3 | Q4 | | | |
| A | Cross-cutting | | | | | | | |
| A.1 | Risk Management and Business Continuity | X | X | | 5 | 1 | Planning | |
| A.2 | Council Tax | X | | | 6 | 5 | Draft report | |
| A.3 | NNDR | X | | | 10 | 8 | Draft report | |
| A.4 | Core Financial Systems Review | | X | | 40 | | | |
| A.5 | Budgetary Control | | | X | 8 | | | |
| A.6 | Creditors (TBS) | | X | | 8 | | | |
| A.7 | Fixed Assets | | | X | 6 | | | |
| A.8 | Housing Benefits | | X | | 8 | 5 | Completed | |
| A.9 | Housing rents | | X | | 6 | | | |
| A.10 | Debt Recovery | | | X | 10 | | | |
| Total | | | | | 107 | 19 | | |
| B | Departmental | | | | | | | |
| B.1 | Human Resources | | X | | 8 | 1 | Initial discussions | |
| B.2 | Customer Services and ICT | | | X | 15 | | | |
| B.3 | Landlord Services | | | X | 15 | | | |
| | | | | X | 5 | | | |
| B.4 | Strategic Housing | | | X | 8 | | | |
| | | | X | | 8 | 1 | Review delayed | |
| B.5 | Communications Team | | X | | 5 | 1 | Initial discussions | |
| B.6 | Policy and Community engagement | X | | | 8 | 1 | Planning | |
| B.7 | Asset Management | | X | | 8 | 1 | Possible defer | |
| B.8 | Environmental Services | | X | X | 5 | | | |
| B.9 | Cultural Services | | | X | 5 | | | |
| B.9 | Cultural Services | X | | | 8 | 2 | Planning | |
| B.10 | Corporate Performance and Change | | X | | 8 | | | |
| B.11 | Democratic and Chief Executive Services | X | | | 8 | 1 | Planning | |
| B.12 | Borough Solicitor Function | | X | | 5 | | | |

Northampton Borough Council Internal Audit Progress report

| Ref | Auditable Unit | 2012/13 | | | | Planned audit days | Actual audit days | Progress |
|-------------------|--|---------|----|----|------------|-----------------------|----------------------|----------|
| | | Q1 | Q2 | Q3 | Q4 | | | |
| Total | | | | | 119 | 8 | | |
| VE | Value Enhancement | | | | | | | |
| VE.1 | Governance and controls workshop | X | | | 2 | | | |
| VE.2 | Audit Committee Effectiveness Training | X | | | 2 | | | |
| VE.3 | Anti-fraud awareness training | | X | | 4 | | | |
| VE.4 | Data Matching/CAATS | | | X | 20 | 1 | Initial discussions | |
| VE.5 | Support on HR project | X | X | X | 12 | | | |
| VE.6 | Conflicts of Interest | | X | | 5 | | | |
| Total | | | | | 45 | 1 | | |
| PM | Project Management/Other | | | | | | | |
| PM.2 | TeamCentral | X | X | X | 10 | 2 | | |
| PM.3 | Audit Management | X | X | X | 18 | 7 | | |
| Total | | | | | 28 | 9 | | |
| TOTAL DAYS | | | | | 299 | 37 | | |

Appendix B – TeamCentral Report

Summary of outstanding recommendations 2011/12 (July 2012)

| Review title and number of recommendations in the final report | Responsible Head of Service | Total Outstanding | Outstanding and Overdue | Outstanding but not yet due | Total Implemented |
|--|-----------------------------|-------------------|-------------------------|-----------------------------|-------------------|
| 11_12 NBC 02 - Voids (7) | Mary Wood | 1 | 0 | 1 | 6 |
| 11_12 NBC 07 – Leisure Trust Contract Review (1) | Julie Seddon | 1 | 1 | 0 | 5 |
| 11_12 NBC 08 – Core Financial Systems (12) | Catherine Wilson | 1 | 1 | 0 | 11 |
| 11_12 NBC 10 – Performance Indicators (12) | Lesley Wearing | 4 | 2 | 2 | 8 |
| 11_12 NBC AFHC – Anti Fraud Health Check (12) | Robin Bates | 3 | 1 | 2 | 9 |
| 11_12 NBC 14 – Local Induction Training (3) | Catherine Wilson | 3 | 0 | 3 | 0 |
| 11_12 NBC 15 - Debt Recovery (3) | Mary Wood | 1 | 1 | 0 | 2 |
| 11_12 NBC 16 – Planning Applications (5) | Sue Bridge | 5 | 2 | 3 | 0 |
| 11_12 NBC 17 – Fixed Assets (2) | Robin Bates | 2 | 0 | 2 | 0 |

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