

Appendices:1



NORTHAMPTON
BOROUGH COUNCIL

AUDIT COMMITTEE REPORT

Report Title	PwC Internal Audit Progress Report 2017/18
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AGENDA STATUS: PUBLIC

Audit Committee Meeting Date:	13 th November 2017
Policy Document:	No
Directorate:	LGSS Finance
Accountable Cabinet Member:	Cllr Brandon Eldred

1. Purpose

1.1 To inform the Audit Committee on the PwC internal audit progress report for 2017/18. The work done by PwC is designed to provide assurance around financial and governance controls and compliance, and highlight any areas of risk.

2. Recommendations

2.1 It is recommended that the Audit Committee note the PwC internal audit progress report for 2017/18.

3. Issues and Choices

3.1 Report Background

3.1.1 The PwC internal audit service have undertaken the following audit work in Northampton Borough Council during 2017/18 to date including:

- Issued draft reports in relation to whistleblowing;
- Commenced fieldwork in the following areas: staff survey, HR, payroll, contracts management, delegations, governance and risk management; and

- Developed terms of reference and planned fieldwork in the following areas:
Legal, fraud awareness, estates and assets revaluations.

3.1.2 The following activities are being undertaken in addition to the core internal audit plan:

Environmental services contract re-provision – we have continued to provide ongoing project governance processes and shared comments on the process currently being undertaken by the Council.

Leadership structure workshop – we delivered a workshop on leadership structures to the Senior Management Team and Cabinet members to consider the future structure of the organisation's leadership team.

3.1.3 The Governance and Risk Manager has asked for the support from PwC in reviewing and testing the effectiveness of updated policies and procedures in relation to asset revaluations in anticipation of the March 2018 year end. This is in response to the draft external audit ISA260 report for 2016/17 and is a proposed change to the audit plan.

3.2 Choices (Options)

3.2.1 The report is just for noting, however Audit Committee have the opportunity to ask questions directly to the internal auditors on anything contained in their report, and issues around the audit process. They also have the opportunity to question management on any of the issues raised.

4. Implications (including financial implications)

4.1 Policy

4.1.1 None to report.

4.2 Resources and Risk

4.2.1 None to report at present.

4.3 Legal

4.3.1 None to report at present.

4.4 Equality

4.4.1 Not applicable.

4.5 Consultees (Internal and External)

4.5.1 None.

4.6 Other Implications

4.6.1 None.

5. Background Papers

5.1 None to date.

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