

Appendices

1 : LGSS Draft Internal
Audit Plan 2017/18 –
2019/20



NORTHAMPTON
BOROUGH COUNCIL

AUDIT COMMITTEE REPORT

Report Title	LGSS Draft Internal Audit Plan 2017/18 – 2019/20
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AGENDA STATUS: PUBLIC

Audit Committee Meeting Date:	11 th September 2017
Policy Document:	No
Directorate:	LGSS Finance
Accountable Cabinet Member:	Cllr Brandon Eldred

1. Purpose

1.1 To inform the Audit Committee on the LGSS draft internal audit plan 2017/18 – 2019/20 for services provided to Northampton Borough Council. This is to provide third party assurance on the control and compliance of the systems used in providing services to the Council

2. Recommendations

2.1 It is recommended that the Audit Committee note the LGSS draft internal audit plan (contained at appendix 1) for services provided by LGSS to Northampton Borough Council.

3. Issues and Choices

3.1 Summary Issues

3.1.1 The audit planning process has considered the following - (a) the scope of auditable activity, (b) previous audit coverage (over the previous four years) including audit opinions and (c) emerging risks and developments.

3.1.2 Whilst all financial activities / functions have been audited over the period, the regularity of coverage has varied with some areas being audited on an annual basis and others only being audited once in the last four years. It is also worth noting that the scope of the Council Tax, Business Rates and Housing Benefits review in 2016-17 was limited to reconciliations and management reporting / oversight.

3.1.3 The focus in 2017-18 will be financial activities / functions where limited audit work has taken place in previous years. The only exception to this is in respect of Housing Benefits as this has recently been the subject of a health check review by the Department of Work and Pensions (DWP) which has identified a number of opportunities for improvement. As a consequence, a review will be undertaken of Housing Benefits in 2018-19 and within the scope consider how LGSS has responded to the DWP findings. Additionally, an IT audit review will take place in each of the next three years in respect of the three key financial systems in operation will be subject to an IT audit review.

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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