

Appendices:

1. Internal Audit progress update
2. Internal Audit Follow Up report - recommendations



NORTHAMPTON
BOROUGH COUNCIL

AUDIT COMMITTEE REPORT

| | |
|---------------------|------------------------------|
| Report Title | Internal Audit Update |
|---------------------|------------------------------|

AGENDA STATUS: PUBLIC

Audit Committee Meeting Date: 6th February 2020

Policy Document: No

Services: Chief Finance Officer

Accountable Cabinet Member: Cllr Brandon Eldred – Portfolio Holder Finance

1. Purpose

- 1.1 This report presents the Internal Audit (BDO) updates on progress to date for 2019-20 and an update report on recommendations for 2018-19 to 2019-20.

2. Recommendations

- 2.1 That the Committee review and note the BDO reports.
- 2.2 That the Committee receives and notes the verbal update on progress to be provided by the Internal Auditor at the meeting.

3. Issues of note

3.1 Report Background

- 3.1.1 The Audit Committee are required to receive updates from the Internal Auditor (BDO) on progress against the current audit plan and performance against recommendations / actions made during prior
- 3.1.2 The progress reports positive progress on recommendations raised during 2018-19 and progress with audits in the current year.

- 3.1.3 Corporate Management Board (CMB) receive regular updates on progress as part of the Internal Controls update and are aware of the recommendations/actions that have taken longer to address than anticipated.
- 3.1.4 The Internal Auditor has met with the CMB and in conjunction with the Risk Register, is compiling a proposed programme of activity for 2020-21 which will be brought to the Committee for consideration at a future meeting.
- 3.1.5 An additional Audit has been proposed for 2019-20 which is being scoped, to provide assurance in respect of Disabled Facility Grants. A material sum is granted to the Council each year (c£1.4M) to administer and the CEO is required to provide assurance to Northamptonshire County Council that it has been used appropriately. The current unallocated days which had been intended for Unitary work, prior to the Government decision to defer vesting day by a year, will be rolled forward to 2020-21.

3.2 Issues

- 3.2.1 There are no specific issues relating to this report.
- 3.2.2 The Committee will form a view based on the reports and verbal update by BDO.

4. Implications (including financial implications)

4.1 Policy

- 4.1.1 There are no policy changes as a result of this report.
- 4.1.2 There may be impacts and changes to current policies required, dependent on the Auditors findings and recommendations.

4.2 Resources and Risk

- 4.2.1 There are no specific resource implications in respect of this report.

4.3 Legal

- 4.3.1 No legal issues.

4.4 Equality

- 4.4.1 There are no specific equality implications with this report.

4.5 Consultees (Internal and External)

- 4.5.1 Internal consultation has taken place with Corporate Management Board, other senior officers where required and LGSS.

4.6 Other Implications

4.6.1 None specifically

5. Background Papers

5.1 None

Stuart McGregor
Chief Finance Officer (Section 151 Officer)