

Appendices

1: PwC Internal Auditor Report



NORTHAMPTON
BOROUGH COUNCIL

AUDIT COMMITTEE REPORT

Report Title	Internal Audit (PwC) Progress Update
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AGENDA STATUS: PUBLIC

Audit Committee Meeting Date:	16 th January 2017
Policy Document:	No
Directorate:	LGSS Finance
Accountable Cabinet Member:	Cllr Brandon Eldred

1. Purpose

- 1.1 To inform the Audit Committee on the current progress of internal audit work being carried out by PwC against the workplan, and any proposed changes or areas needing further consideration.

2. Recommendations

- 2.1 It is recommended that the Audit Committee note this report.

3. Issues and Choices

3.1 Report Background

- 3.1.1 As part of their engagement as internal auditors PwC provide regular updates to the Audit Committee of progress against planned work and any issues during the year.
- 3.1.2 The progress report is attached as Appendix 1 and contains the findings for the two final reports issued on Environmental Health and Licensing, and Economic Development and Regeneration. In both areas there were two low risk findings identified, the details of which are included in the attached report.
- 3.1.3 Following combined meetings of PwC, LGSS Internal Auditors and LGSS Finance staff in December further work around financial systems including payroll has been identified which will be undertaken before the end of March 2017, and the workplan has been amended accordingly.

3.2 Choices (Options)

3.2.1 The report is just for noting, however audit committee have the opportunity to ask questions direct to the auditors.

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 Both LGSS Internal Audit and LGSS Finance have discussed with PwC areas of audit work coverage.

4.6 Other Implications

4.6.1 None.

5. Background Papers

5.1 None to date.

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