

Appendices

- 1: PwC Progress Report
- 2: PwC Audit Plan 2017/18



AUDIT COMMITTEE REPORT

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

Audit Committee Meeting Date:	6 th March 2017
Policy Document:	No
Directorate:	LGSS Finance
Accountable Cabinet Member:	Cllr Brandon Eldred

1. Purpose

- 1.1 To inform the Audit Committee on progress against the 2016/17 plan and the development of the draft 2017/18 plan of internal audit work to be carried out by PwC.

2. Recommendations

- 2.1 Audit Committee are asked to note the progress against the 2016/17 plan.
- 2.2 It is recommended that the Audit Committee approve the approach and development of the draft 2017/18 internal audit plan.

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 final audit report issued on the Planning Service which had three areas of medium risk identified and one of low risk.

3.1.3 PwC have been working with Management Board to agree their proposals for developing the 2017/18 Internal Audit Plan, and the areas to be covered are detailed in **Appendix 2**. This will form the basis for producing a detailed plan which will be brought to the next Audit Committee.

3.2 Choices (Options)

3.2.1 The audit committee have the opportunity to ask questions direct to the auditors and could request that revisions be made to the draft plan.

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, and the draft plan has been discussed in detail with the council's management board.

4.6 Other Implications

4.6.1 None.

5. Background Papers

5.1 None to date.

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