

## Appendices

1 : PwC Annual Report  
2016/17



**NORTHAMPTON**  
BOROUGH COUNCIL

# AUDIT COMMITTEE REPORT

<b>Report Title</b>	<b>PwC Internal Audit Annual Report 2016/17</b>
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**AGENDA STATUS: PUBLIC**

<b>Audit Committee Meeting Date:</b>	27 <sup>th</sup> June 2017
<b>Policy Document:</b>	No
<b>Directorate:</b>	LGSS Finance
<b>Accountable Cabinet Member:</b>	Cllr Brandon Eldred

## 1. Purpose

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1.1 To inform the Audit Committee on the PwC internal audit annual report for 2016/17. 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

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2.1 It is recommended that the Audit Committee note the PwC internal audit annual report for 2016/17.

## 3. Issues and Choices

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### 3.1 Report Background

3.1.1 The PwC internal audit service have undertaken a number of audits on the services in Northampton Borough Council during 2016/17. The nature and scoping of those audits has been developed following a number of regular joint meetings between LGSS internal audit and finance staff, and PwC internal audit to ensure that appropriate coverage is maintained between the two internal auditors.

3.1.2 The report indicates that the internal auditor's opinion is that major improvements are required in relation to governance, risk management and

control. It recognises that the authority has taken significant action to improve the adequacy and effectiveness of governance, risk management and control, which is evidenced by the implementation of an extensive and wide reaching governance action plan in December 2016. This action plan and progress on its implementation have been and will continue to be reported to this Audit Committee.

### **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)**

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### **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**

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5.1 None to date.

**Glenn Hammons**  
**Chief Finance Officer, Telephone 01604 366521**