

Appendices

1 : PwC Progress Report 2017/18



NORTHAMPTON
BOROUGH COUNCIL

AUDIT COMMITTEE REPORT

Report Title	PwC Internal Audit Progress Report 2017/18
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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 PwC internal audit work for 2017/18, and any refinements to previous plans that have been presented to this Committee. The work that is proposed to be done by PwC is designed to provide assurance around financial and governance controls and compliance, and highlight any areas of risk.

2. Recommendations

2.1 It is recommended that the Audit Committee note the PwC internal audit progress report for 2017/18 and in particular the significant reduction in outstanding actions from previous years' internal audit reports.

3. Issues and Choices

3.1 Report Background

3.1.1 The PwC internal audit progress report for 2017/18 is included as an appendix to this report. It shows the areas that are proposed to be reviewed during 2017/18 and the estimated resource days allocated. There have been a number of revisions to the workplan shared with the June 2017 Audit Committee following joint discussions with PwC and both the newly appointed Risk and Governance Manager and the Interim Strategic Finance Manager.

3.1.2 Several areas have been changed or refined following discussions with officers, the key changes are as follows:

- Work on reviewing the vision and strategy around organisational change have been put on hold until the revised senior management arrangements of the organisation are in place. Anticipated this will take place later in the year.
- The work around financial governance has been refined to be more specific to cover financial delegations, contract management and fraud awareness.
- The tracking and follow-up of internal audit recommendations in detail will now be undertaken by the NBC performance and governance team with liaison with PwC. This will enable some of the PwC audit days planned for this work to be reallocated to areas of higher priority.

3.2 Choices (Options)

3.2.1 Audit Committee have the opportunity request changes to the audit plan and to ask questions directly to the internal auditors on anything contained in their proposed plan, and issues around the internal 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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