

Appendices  
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Item No.

9

**NORTHAMPTON**  
BOROUGH COUNCIL

## AUDIT COMMITTEE REPORT

<b>Report Title</b>	Internal audit progress report
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**AGENDA STATUS: PUBLIC**

<b>Audit Committee Meeting Date:</b>	27 September 2010
<b>Policy Document:</b>	NO
<b>Directorate:</b>	Finance and Support
<b>Accountable Cabinet Member:</b>	Councillor David Perkins

### 1. Purpose

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1.1 To provide the Audit Committee with a report summarising progress made against the approved internal audit plan.

### 2. Recommendations

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2.1 Receive the report.

### 3. Issues and Choices

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#### 3.1 Report Background

##### 3.1.1 Introduction

The report is produced to inform the Committee on internal audit activity in the current year up to the date of the Committee meeting. The report will give an update on reports issued and recommendations made as well as highlighting any issues that are considered appropriate to bring to the attention of the Committee.

### 3.1.2 2010/11 Plan Outturn

We have undertaken work in accordance with the 2010/11 Internal Audit Plan which was presented to Audit Committee at its meeting in March 2010

We have completed the fieldwork on both of the reviews for quarter 1, for Voluntary Grants and Community Safety (Licensing).

We have issued the Voluntary Grants report in final. The draft report was included in the previous Audit Committee report and there were no changes to the opinion between draft and final report.

We have issued the Community Safety (Licensing) report in draft

- The Community Safety (Licensing) review (**03 10\_11 NBC Community Safety (Licensing)**) focussed on controls in place over licensing administered within the Community Safety function. The review focussed on the application processes, monitoring and inspection, enforcement action, management information and reporting, apportionment of costs and complaints amongst other areas. We have not identified any critical or high risk rated issues and have provided a **moderate assurance** draft opinion.

For quarter 2 we have completed fieldwork and issued final reports for Council Tax follow up and NNDR follow up.

- The Council Tax review (**05 10\_11 NBC Council Tax**) was a follow up review of our prior year audit. We noted some progress in implementing prior year recommendations and raised no new issues. No assurance opinion has been provided as this was purely a follow-up review.
- The Non-domestic Rates review (**04 10\_11 NBC NDR**) was also a follow up review of our prior year audit. We noted good progress in implementing prior year recommendations and raised no new issues. No assurance opinion has been provided as this was purely a follow-up review.

We have substantially completed audit work for the Cash Collection review and anticipate issuing a draft report shortly.

The Expenses review (staff and members) commences on the 22<sup>nd</sup> of September.

We have also performed additional work outside of the audit plan, at management's request, on Museums security and Decent Homes and are in the process of concluding on our findings.

For information we have provided an update in Appendix One regarding progress against the plan and a summary of status of recommendations made as part of the 2009/10 audit plan in Appendix Two.

## 3.2 Issues

3.2.1 As detailed in the report

## 3.3 Choices (Options)

3.3.1 N/a

## **4. Implications (including financial implications)**

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### **4.1 Policy**

4.1.1 No implications other than enabling monitoring of internal audit reporting performance.

### **4.2 Resources and Risk**

4.2.1 Risks may be highlighted as a result of audit issues being reported.

### **4.3 Legal**

4.3.1 N/a

### **4.4 Equality**

4.4.1 N/a

### **4.5 Consultees (Internal and External)**

4.5.1 Director of Finance and Support and Head of Finance

### **4.6 Other Implications**

4.6.1 N/a

## **5. Background Papers**

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5.1 Appendices to the report

- Appendix 1 – Progress against Plan
- Appendix 2 – TeamCentral report summary

Other individual internal audit reports are available if required.

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