



WEST NORTHAMPTONSHIRE COUNCIL

AUDIT & GOVERNANCE COMMITTEE

16 November 2022

Report Title	Internal Audit update report
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Appendices – Appendix 1

1. Purpose

1.1. The purpose of this report is to provide an update on the work delivered by the Internal Audit team, up to 31 October 2022.

2. Recommendations

2.1. The progress to date is noted

3. Issues and Choices

3.1. Report background

3.1.1. We provide the Audit and Governance Committee regular updates to provide assurance that the Council's governance is robustly monitored and challenged.

3.2. 2022/23 Internal Audit Progress Report

3.2.1. A detailed progress report for audit activity and grant certification is attached at Appendix 1 and summarised below.

3.2.2. Audit activity

Audit stage	
Not started	4
Planning stage	1
Fieldwork in progress	7
Draft report being prepared	2
Draft report response received	4
Completed	14
Total	32

3.2.3. Our audit programme is designed to support the Council in assuring that its objectives are met, and it is operationally effective. As a relatively new Council it is to be expected that process and procedures continue to be developed and embedded and this is reflected in the assessment outcomes of the audits. In line with our engagement standards, audits with limited assurance for the control environment and / or control compliance are presented to the Executive Leadership Team and the Audit and Governance Committee to enable operational managers to respond to the reports and provide information about actions being taken to strengthen controls. The Home to School Transport audit will be presented to the meeting under separate report.

3.3. 2022/23 Grant Certifications

3.3.1. The Council receives significant funding through grants and these grants sometimes require certification to ensure that they have been spent correctly and deliver the outcomes required. Details of the grants certified to date are provided in Appendix 1.

3.4. Team update

3.4.1. Following the insourcing of the team in April 2022, we are now fully resourced, with a mix of staff who transferred in and who are new to the Council. Work is progressing to make these disparate staff into a cohesive team. To support this we have:

- Issued engagement standards to ensure consistency of approach
- Held team development and training sessions
- Involved the team in future planning

3.4.2. We have experienced delays in delivering some audits and grant certifications partly because of a lack of clarity of expectation between Internal Audit and operational

managers and this means we are behind in terms of delivering the annual programme. We are working hard to address these issues and I am confident that we will be able to deliver sufficient assurance coverage over the remainder of the year.

4. Implications

4.1. Policy

4.1.1. Audit and Governance Committee monitors progress against the Internal Audit annual plan.

4.2. Resources and risks

4.2.1. As set out in the report

4.3. Legal

4.3.1. Internal Audit supports the Council to meet its obligations under the Accounts and Audit Regulations 2015

4.4. Equality and Health

4.4.1. There are no specific equality and health issues to highlight within this report.