

BOROUGH OF KETTERING

Committee	MONITORING AND AUDIT	Item A1	Page 1 of 2
Report Originator	Mark Dickenson Head of Resources	<i>Fwd Plan Ref No:</i> N/A	
Wards Affected	All	25 th July 2019	
Title	INTERNAL AUDIT PLAN UPDATE - APRIL 2019 TO MARCH 2020		

1. PURPOSE

- 1.1 The 2019/20 Internal Audit Plan was presented to the Monitoring and Audit Committee at the April 2019 meeting. The internal audit plan had a total of 35 unallocated days these were initially to be used to support Local Government Reorganisation (LGR). As LGR will not take effect until April 2021, this report considers how the 35 audit days can be allocated.

2 BACKGROUND

- 2.1. The Internal Audit function for Kettering Borough Council is undertaken by Coventry and Warwickshire Audit Services (CWAS).
- 2.2 The draft Audit Plan for 2019/20 was approved by the Monitoring and Audit Committee at the meeting on 10th April 2019
- 2.3 The Internal Audit plan provided flexibility for the auditors to support the transition to Unitary should the Secretary of State be minded to create two new Unitary authorities in Northamptonshire and provided flexibility if the Secretary of State were minded to continue with the current local government landscape in Northamptonshire. A total of 35 days had been allocated for emerging risks, for Local Government Reorganisation (LGR), however if LGR were not to take place the 35 days would be allocated to other subject areas and would be reported back to this Committee.
- 2.4 The Secretary of State announced on 16th May that LGR would take effect from April 2021 – Members are asked to consider allocating the remaining 35 days to the following subject areas:
- Health & Safety – 10 days
 - Homelessness & Housing Options - 10 days
 - Property Management – 10 days
 - Extra time for follow up – 5 days
- 2.5 An updated audit plan incorporating the changes set out in 2.4 is detailed at **Appendix A**, which provides a summary of the work that each of the above audits will cover along with the audits approved at the April meeting.

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3 REPORTING PROGRESS

- 3.1 Progress against delivering the planned work for 2019/20 will be reported to this Committee throughout the year.

4 CONSULTATION AND CUSTOMER IMPACT

- 4.1 A revised Internal Audit Plan incorporating the changes set out in section 2.4 for the Committee to consider.

5 POLICY IMPLICATIONS

- 5.1 None

6 FINANCIAL RESOURCE IMPLICATIONS

- 6.1 None

7 HUMAN RESOURCE IMPLICATIONS

- 7.1 None

8 LEGAL IMPLICATIONS

- 8.1 The Accounts and Audit (England) Regulations 2015 require the Council “to undertake an adequate and effective internal audit of its accounting records and of its system of internal control, taking into account public sector internal auditing standards or guidance”.

9 RECOMMENDATION

- 9.1 That the Monitoring and Audit Committee agree the allocation of 35 audit days as set out in Section 2.4.

Background Papers:

Title of Document:
Date:
Contact Officer: Mark Dickenson

Previous Reports/Minutes:

Ref: Internal Audit Plan 2019/20
Date: 10/04/19