

Appendices: Nil



**NORTHAMPTON**  
BOROUGH COUNCIL

## AUDIT COMMITTEE REPORT

**Report Title**

**Internal Audit Programme - BDO**

**AGENDA STATUS:**

**PUBLIC**

<b>Audit Committee Meeting Date:</b>	26 November 2018
<b>Policy Document:</b>	Yes
<b>Directorate:</b>	Chief Finance Officer
<b>Accountable Cabinet Member:</b>	Cllr Brandon Eldred

### 1. Purpose

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- 1.1 To present Committee with the Internal Audit Programme to be delivered by our Internal Auditor, BDO.

### 2. Recommendations

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- 2.1 To consider the contents of and accept this Internal Audit Plan and Audit Charter
- 2.2 To note that the Internal Audits themselves are behind the initial NBC plan, due to the process in changing Internal Auditors.

### 3. Issues and Choices

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#### 3.1 Report Background

- 3.1.1 NBC employs an external company to provide its core Internal Audit function, this was previously PWC, during 2018-19 a procurement exercise was undertaken and BDO were selected as our new partner, this exercise did cause some delay in the start of the 2018-19 Internal Audit Process.
- 3.1.2 BDO have through their plan highlighted that they still intend to complete a full and complete programme of Internal Audits within the Financial Year.

## **3.2 Choices (Options)**

- 3.2.1 The Council must deliver a credible and professional Internal Audit Function to demonstrate good governance, that controls are in place to protect public funds and ensure they are used so as to deliver Value for Money.
- 3.2.2 The Audit Committee has the choice of accepting this plan and programme or to seeking to amend it.
- 3.2.3 The Audit Committee may approve or reject the Audit Charter in addition to the Audit Plan.

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

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### **4.1 Policy**

- 4.1.1 The policy implications are contained in the body of the report and the BDO documentation.

### **4.2 Resources and Risk**

- 4.2.1 There are no additional risks/implications, there is budget for the delivery of the Internal Audit service.

### **4.3 Legal**

- 4.3.1 There are no specific legal implications arising from this report.

### **4.4 Equality**

- 4.4.1 There are no specific equalities implications arising from this report.

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

- 4.5.1 None.

### **4.6 How the Proposals deliver Priority Outcomes**

- 4.6.1 Internal Audit provides assurance to the Management, Elected Members and public.

### **4.7 Other Implications**

- 4.7.1 None identified.

## **5. Background Papers**

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None

**Stuart McGregor**  
**Chief Finance Officer**