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External Audit Progress Report

Northampton Borough Council

December 2012



Northampton Borough Council

External audit progress report (December 2012)

Introduction

On 1 November 2012 your external audit service transferred from the Audit Commission's Audit Practice to KPMG. On the same date the Audit Practice staff in the East Midlands also transferred to KPMG.

As part of this transition your new audit team has met with the Director of Resources and the Head of Finance and Resources. We will meet, subsequent to this audit committee, a number of other key officers at the Council including your Chief Executive and Internal Audit Manager.

The Audit Commission remains, and at present has the same statutory powers and duties in relation to audit as follows:

- Appointing auditors to local government and NHS bodies;
- Prescribing how auditors should carry out their functions through a Code of Audit Practice; and
- Setting scales of fees for audit work.

Summary of work planned in the next quarter

Over the next quarter we will focus upon scoping ("planning") audit work. We anticipate that we will complete this work between December 2012 and February 2013. This will involve:

- Agreeing timescales for delivery of our work with the finance team;
- Periodic planning discussions with Council officers to inform our preparation of the 2012/13 accounts work plan including discussion of any technical accounting issues affecting the 2012/13 accounts;
- Regular meetings with Internal Audit regarding the managed audit approach for the 2012/13 accounts work; and
- Scoping and completion of our review of our VFM conclusion audit work. We plan to carry out this work as part of our interim audit visit as far as possible.

We are also aiming to begin our interim visit.

We expect to present our 2012/13 audit plan at the next Audit Committee meeting.

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Actions

We ask the Audit Committee to:

- **NOTE** this progress report

Contacts

Consistency in the audit team is being maintained with two of the three key former Audit Commission staff continuing to be involved in the audit. The key contacts are:

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