

Appendices: 1



NORTHAMPTON
BOROUGH COUNCIL

AUDIT COMMITTEE REPORT

Report Title	KPMG – External Audit progress update 2015/16 – Interim Audit
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AGENDA STATUS:

PUBLIC

Audit Committee Meeting Date:	16 May 2016
Policy Document:	No
Directorate:	Finance Directorate LGSS
Accountable Cabinet Member:	Cllr Mike Hallam

1. Purpose

- 1.1 To present Committee with KPMG's External Audit progress update letter from the 2015/16 interim audit.

2. Recommendations

- 2.1 To note the progress by KPMG in regards to their 2015/16 external audit, as detailed at appendix 1.
- 2.2 To note internal that audit updates from PwC and LGSS Internal Audit for 2015/16 internal audit work are either presented to the Audit Committee as reports within this meeting (16th May 2016) or will be reported at the next Audit Committee on 27th June 2016.

3. Issues and Choices

3.1 Report Background

- 3.1.1 The KPMG External Audit plan received by the Audit Committee in February 2016 indicated that a full interim audit report would only be provided if any important matters were identified from their planning and control evaluation phases of their work that they felt required reporting back to the Audit Committee.

3.1.2 KPMG have confirmed that no significant issues were identified in the course of their work, and have therefore provided an update via a letter, detailed at appendix 1.

3.2 Issues

3.2.1 In paragraph three of KPMG's update letter at appendix 1, it is noted that reference is made to fact that as at 31st March 2016 the Audit Committee had not received any internal audit reports from either PwC or LGSS Internal Audit for the period 2015/16.

3.2.2 The Committee should note that PwC updates are provided as reports within this agenda for 16th May 2016, and further PwC reports along with the LGSS Internal Audit report will be presented to the Committee at the next meeting on 27th June 2016.

3.3 Choices (Options)

3.3.1 None

4. Implications (including financial implications)

4.1 Policy

4.1.1 There are no specific policy implications arising from this report.

4.2 Resources and Risk

4.2.1 There are no specific resources or risks identified with KPMG's update letter.

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 equality implications arising from this report.

4.5 Consultees (Internal and External)

4.5.1 The External Audit update letter has been provided by KPMG.

4.5.2 PwC Internal Audit have been consulted regarding the timing of their 2015/16 reports.

4.5.3 LGSS Internal Audit have been consulted regarding the timing of their 2015/16 reports.

4.6 Other Implications

4.6.1 Not applicable

5. Background Papers

KMPG – External Audit Plan 2015/16

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