

## Appendices

1 : KPMG Interim  
Report 2016/17



**NORTHAMPTON**  
BOROUGH COUNCIL

# AUDIT COMMITTEE REPORT

<b>Report Title</b>	<b>External Audit (KPMG) 2016/17 Interim Report</b>
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**AGENDA STATUS: PUBLIC**

<b>Audit Committee Meeting Date:</b>	27 <sup>th</sup> June 2017
<b>Policy Document:</b>	No
<b>Directorate:</b>	LGSS Finance
<b>Accountable Cabinet Member:</b>	Cllr Brandon Eldred

## 1. Purpose

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1.1 To inform the Audit Committee on the external audit interim report relating to initial work carried out relating to the audit of the 2016/17 accounts.

## 2. Recommendations

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2.1 It is recommended that the Audit Committee note the external audit interim report relating to the audit of the 2016/17 accounts.

## 3. Issues and Choices

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### 3.1 Report Background

3.1.1 The external auditors KPMG start work prior to the end of the financial year on auditing the financial transactions and information that will feed into the 2016/17 statement of accounts. This includes reviewing progress against any external audit recommendations raised as part of previous audits.

3.1.2 The report raises one additional recommendation in relation to team resilience and the use of interim staff in the assets and finance area. These are both issues that the Council and its finance provider LGSS were aware of, and have made alternative arrangements whilst permanent solutions are taken forward.

### **3.2 Choices (Options)**

3.2.1 The report is just for noting, however Audit Committee have the opportunity to ask questions directly to the auditors on anything contained in their report, and issues around the external audit process. They also have the opportunity to question management on any of the issues raised.

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

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### **4.1 Policy**

4.1.1 None to report.

### **4.2 Resources and Risk**

4.2.1 None to report at present.

### **4.3 Legal**

4.3.1 None to report at present.

### **4.4 Equality**

4.4.1 Not applicable.

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

4.5.1 None.

### **4.6 Other Implications**

4.6.1 None.

## **5. Background Papers**

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5.1 None to date.

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