

# Public sector internal audit

## Who are we and how do we help our clients?



### WHO ARE WE

#### A team of specialist public sector internal auditors

- ▶ We have 60+ members in the team, ranging from Partner to Trainee Auditor, with our staff suitably qualified and the remainder working towards a relevant qualification. This is complemented by a wealth of experience delivering internal audit and advisory work to the public sector.
- ▶ Our skillset set goes beyond just internal audit, we're able to offer various specialisms, including, but not limited to:
  - ▶ **IT specialists** - leading all our IT-focused reviews, in specialist areas like data privacy, cyber security and digital transformation.
  - ▶ **Data analytics** - providing an efficient approach to analysing and testing large datasets to focus our work / provide insightful benchmarking.
  - ▶ **Risk specialists** - supporting our clients on risk management via training workshops, risk maturity reviews and the design and set up of risk management functions.
  - ▶ **Clinical specialists** - due to our work with the NHS and a doctor being part of the team, we can engage with clients on clinically focused reviews as well as develop thought leadership.
  - ▶ **Forensics specialists** - members of our team are qualified to deliver internal audit and counter fraud, and we often deliver joint internal audit and counter fraud functions to our clients, working closely with our forensic colleagues.



### WHAT WE DO AND HOW WE DO IT

#### Delivering efficient and effective services tailored to our clients and their needs

- ▶ We deliver our work in a variety of ways:
  - ▶ **Core and specialist end-to-end process internal audit reviews**, focusing on the key risks and controls to identify areas of improvement.
  - ▶ **Soft controls assurance** approach looks to assess the maturity of more non-tangible areas of organisations we work with, in areas such as risk maturity, cultural maturity, agile working and environmental sustainability.
  - ▶ **Live, flexible assurance, critical friend or advisory reviews**, providing advisory feedback and input as processes or projects are developed and implemented, to inform change as they occur rather than retrospectively reviewing to identify issues.
  - ▶ **Third party assurance** over grant claims, funding returns, and specific project returns.
  - ▶ **Secondments** to our clients, to fulfil roles ranging from internal audit delivery support to the Head of Internal Audit role.
- ▶ We pride ourselves on offering a high quality, personalised service, embedding ourselves in organisations. We do this by:
  - ▶ Operating in an **open and transparent way**. Communication underpins all our work, whether its managing expectations or taking on board feedback to improve.
  - ▶ Compliance is important, but our services look to go beyond this, to **add value, provide insight, and offer pragmatic solutions**. We work with our clients to transform and enhance their processes and systems to eradicate root cause issues.
  - ▶ Access to **passionate people who want to work with the sector**, to help our clients succeed, and have a wealth of knowledge and experience and are actively encouraged to share this insight during all work performed.



### WHO WE WORK WITH

#### Bringing to life the BDO values by helping public sector clients succeed

- ▶ We have over 50 clients where we deliver internal audit and advisory services through co-source, outsource or direct appointment meaning we work flexibly in partnership to support them.
- ▶ Our client base spans the following sectors: Local Government, Central Government, NHS and public sector owned companies. All our work is conducted in compliance with the Public Sector Internal Audit Standards with periodic quality reviews performed both internally and externally confirming conformance. We've also delivered work to the Sports sector via formal governance and finance reviews across numerous governing organisations.
- ▶ Our work is delivered across the country with hotspots including the Midlands, South-West, South, London and the South-East, all from our 4 primary office hubs in Birmingham, Bristol, London and Southampton.
- ▶ In some regions, we work across numerous aspects of the local government and NHS service, with examples where we provide internal audit to the entire health economy (hospitals and commissioners, e.g., Dorset, London NW, Somerset) or Council structures across a number of boroughs, such as county and district councils (e.g., Herts, Staffs).
- ▶ Our support goes beyond just the delivery of our work, we're regular attendees across our client committee/board meetings, providing thought leadership, challenge and insight. We're also active participants and lead sessions across regional audit groups where our clients are present, along with other audit and governance functions.

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### WHAT DO OUR CLIENTS SAY ABOUT US?

**96.6%**

would recommend BDO

**91.4%**

Rated the overall audit experience as good or exceptional

**96.6%**

Agreed or strongly agreed that recommendations were constructive and practical

**95.7%**

agreed or strongly agreed that Terms of Reference were aligned to strategic risks

**97.1%**

agreed or strongly agreed that the Final Report was clear and concise

**95.6%**

agreed or strongly agreed that our work added value

*“BDO provide excellent support through their internal audit and local counter-fraud services. The team are supportive, and responsive to the operational challenges facing the Trust, but provide appropriate and rigorous challenge. Reporting to each Audit Committee, they provide our Executive and Non-Executive Directors with assurance and an independent perspective on the operational of internal controls -but they also provide sensible and achievable suggestions for improvements in systems and processes. The local audit team are respected across the Trust, and the internal audit process is perceived as adding value, rather than being a compliance exercise.*

*During the COVID-19 pandemic, the audit team modified their approach and worked with the Trust to review interim operational and governance measures put in place across the organisation at pace during Wave 1, providing key assurance and suggestions for improvement which the Trust were able to review and implement before Wave 2. This exemplifies the approach taken by BDO”.*

*Director of Finance, NHS Trust*

*“Since BDO took over as our Internal audit and CFS role in April 2022 the transition has been seamless. They have quickly gained the confidence of the Executive team and the Audit Committee. They commenced their plans in a timely manner and have communicated clearly on all the key issues and sharing the benefit and learnings of working with partner organisations.*

*Furthermore, BDO have been very responsive to additional requests beyond he agreed plans, providing additional insight and support on areas of concern, again in a timely and effective manner -which has been well received and have quickly built respectful relationships across the Trust”.*

*Audit Committee Chair, NHS Trust*



### WHO TO CONTACT

#### PARTNER, PUBLIC SECTOR LEAD



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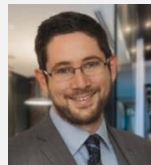
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