

# Northbridge — Audit Compliance Policy

<b>Policy Owner</b>	<b>Accounting</b>
Effective Date	2025-04-03
Revision	1.0
Classification	Internal Use Only
Applies To	Finance and Accounting Teams

## 1. Purpose

This policy defines Northbridge Accounting standards for audit compliance policy.

## 2. Scope

Applies to all financial operations, staff, and reporting at Northbridge.

## 3. Roles & Responsibilities

- Policy Owner: ensures updates and alignment with regulations.
- Accounting Managers: enforce daily compliance and reviews.
- Employees: follow procedures and escalate anomalies.
- Auditors: validate adherence and recommend improvements.

## 4. Requirements & Procedures

- Support internal and external audits with requested evidence.
- Track remediation of audit findings to closure.
- Maintain independence of auditors; enforce no-conflict policies.
- Report audit status to the Board Audit Committee.

## 5. Compliance & Exceptions

Exceptions require CFO approval. Non-compliance may result in disciplinary action.

## 6. Review & Maintenance

Reviewed annually and after major regulatory changes.