

Audit Summary Report

16/06/2005

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Progress report to the Audit Committee- Jan 2006

Haringey London Borough Council

2004-2005

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Introduction

- 1 Appendices A and B summarise the progress against our 2004/05 and 2005/06 audit and inspection plans. We have the following issues to bring to your attention:
 - A qualified opinion was issued on the 2004/05 Statement of Accounts on 31st October 2005, in respect of the treatment of the long-term debtor for Alexandra Palace in the 2003/04 comparative balances. We do not expect there to be a qualification on this issue in the 2005/06 financial statements
 - We have on-going correspondence from members of the public in respect of mortuary costs and the Bridge NDC, which we are considering in relation to our powers. As a result, we have not been able to issue a certificate on the 2004/05 audit and the accounts remain open
 - An unqualified report was issued on the 2005/06 BVPP on 21st December 2005
 - Our report on the Technical Refresh report was submitted to the Executive on 18th January and is due on the next Audit Committee agenda.

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Appendix 1 – Progress made against 2004/05 audit and inspection plan

Area in Audit Plan	Key contact	Start date	Target date for issue of draft report	Date of draft report	Date of final report	Comment
Risk Based Planning						
Audit plan	David Warwick Andrew Travers	February 2004	March 2004		May 2004	Presented to Audit and Scrutiny Panel July 2004.
Audit Letter	Max Caller	Nov 2005	December 2005			Audit and Inspection Letter deadline 31 January 2006.
Opinion						
Core Process Review	Andrew Travers	March 2005	July 2005	July 2005		Officer comments received summer 2005. No significant issues arising.
Audit of financial statements	Andrew Travers	August 2005	November 2005	November 2005		Responses received from officers. Key issues included in the 2004/05 Annual Audit and Inspection Letter.

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Area in Audit Plan	Key contact	Start date	Target date for issue of draft report	Date of draft report	Date of final report	Comment
Opinion	Andrew Travers	August 2005	October 2005	31 October 2005	31 October 2005	Opinion qualified in respect of Alexandra Palace long-term debt.
SAS 610 meeting	General Purposes Committee					Meeting held on 24 October 2005.
Financial aspects of corporate governance						
Overall governance arrangements	Andrew Travers	March 2005	July 2005			Issues reported through 2004/05 Annual Audit and Inspection Letter.
Probity in partnerships report	Andrew Travers	Set-up meeting February 2005	February 2005	September 2005		Work rescheduled for spring 2006.
Prudential code of borrowing	Andrew Travers	Ongoing				No issues arising.
Social services financial management	Andrew Travers/Ann Bristow	Set-up April 2005				Work in progress..

Area in Audit Plan	Key contact	Start date	Target date for issue of draft report	Date of draft report	Date of final report	Comment
Performance/Improvement work						
BVPP	Lesley Courcouf	May 2004	December 2004			Unqualified opinion issued 14 December 2004.
BVPIs	Lesley Courcouf	June 2004	September 2004			One reserved PI – 192b (Average number of QTS teachers per 10 non-maintained settings).
‘Golden Thread’ performance management review – phase 3 (support services)	Justin Holliday	Set-up March 2005	October 2005	October 2005	December 2005	Key issues included in 2004/05 Annual Audit and Inspection Letter.
Regeneration inspection						Fee used to cover cost of Alexandra Palace objection, and other costs of correspondence, eg the Bridge.
Ethical governance	Andrew Travers	Set-up to be held in December 2005				Work rescheduled to Spring 2006.

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Area in Audit Plan	Key contact	Start date	Target date for issue of draft report	Date of draft report	Date of final report	Comment
IT strategy (brought forward from 2003/04)	Justin Holliday	October 2004	February 2005.			Final Aug 2005.

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Appendix 2 – Progress against 2005/06 audit and inspection plan

Area in Audit Plan	Key contact	Start date	Target date for issue of draft report	Date of draft report	Date of final report	Comment
Risk Based Planning						
Audit plan	David Warwick Andrew Travers Lesley Courcouf	January 2005	March 2005		April 2005	Presented to May 2005 Audit Committee.
Audit Letter	Chief Executive	Ongoing	December 2006			
Opinion						
Interim opinion audit review	Andrew Travers	January 2006	May 2006			
Audit of financial statements	Andrew Travers	July 2006	November 2006			

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Area in Audit Plan	Key contact	Start date	Target date for issue of draft report	Date of draft report	Date of final report	Comment
Opinion	Andrew Travers	July 2006	September 2006			
SAS 610 meeting	General Purposes Committee		September 2006			A meeting needs to be included in the scheduling for the GP committee for mid-September 2006.
Inspection						
Streetscene	Anne Fisher	TBA	TBA			To be discussed with the Council.
Indicative ALMO	Stephen Clarke	Jan 06	March 06			
Direction of Travel statement	Max Caller		December 2005	November 2005	December 2005	Included in the 2004/05 Annual Audit and Inspection Letter and on the Audit Commission website.
Use of resources						
BVPP opinion and PI audit memorandum	Eve Pelekanos	June 2005	December 2005			None of the 12 "high-risk" indicators selected by the Audit Commission for audit were subject to reservation.
Children's Act	Sharon Shoosmith/ Andrew	Set-up on 4 July	End October/early November	November 2006		Responses received from officers and report being finalised. Key issues arising

Area in Audit Plan	Key contact	Start date	Target date for issue of draft report	Date of draft report	Date of final report	Comment
	Travers	2005	2005			included in 2004/05 Annual Audit and Inspection Letter.
Use of Resources opinion	Chief Executive	Ongoing	September 2006			
Use of resources score	Andrew Travers	July 2005	November 2005	November 2005	November 2005	Key issues included in 2004/05 Annual Audit and Inspection Letter.
Review of Project Management - Technical Refresh	Max Caller	October 2005	December 2005	December 2005	January 2006	This work has been undertaken under our Code of Audit Practice responsibilities. It is additional work to our planned audit fee. The report has been submitted to the 18th January 2006 Executive and is scheduled to come to the next Audit Committee. Key issues have been included in the 2004/05 Annual Audit and Inspection Letter.