



Haringey Council

Agenda item:

Audit Committee

On 2 June 2009

Report Title: **Audit Committee Draft Work Plan 2009/10**

Report authorised by: **Chief Financial Officer**

Report of and Contact Officer: Anne Woods, Head of Audit and Risk Management

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Wards(s) affected: **All**

Report for: **Non-key decision**

1. Purpose of the report

1.1 To inform Members of the Committee's proposed annual work plan for the 2009/10 municipal year.

2. State link(s) with Council Plan Priorities and actions and/or other Strategies:

2.1 Audit and Risk Management contribute to the Council priority to deliver excellent, customer focused, cost effective services by reviewing key services and making recommendations for improvement where appropriate. Follow up work is undertaken to ensure that managers implement agreed recommendations and improvements.

2.2 Internal audit forms a key element within the revised Use of Resources assessment and will continue to be part of the CAA from 2009 onwards. Ensuring that the Audit Committee fulfils its agreed terms of reference ensures that the requirements of the CAA assessment are fulfilled.

3. Recommendations

3.1 That the Audit Committee approves the annual work plan for 2009/10 and makes recommendations to include any further reports or pieces of work which Members consider appropriate.

4. Reason for recommendation(s)

4.1 The Audit Committee is responsible for a number of non-executive functions as part of its terms of reference. In order to ensure that the Committee fulfils its terms of reference, a draft work programme is provided for approval and to demonstrate

appropriate coverage across its functions.

5. Other options considered

5.1 Not applicable

6. Summary

6.1 The Audit Committee makes a significant contribution to ensuring the adequacy and effectiveness of internal control throughout the authority. This report provides a draft work plan for the Audit Committee in the 2009/10 municipal year which ensures that statutory and best practice requirements are fulfilled.

7. Head of Legal Services Comments

7.1 The timetable of the Draft Work Plan provides dates for reporting by the Audit Committee to conform with statutory and best practice requirements. Much of those timed in are updates and progress reports; however, when required, consultation is to continue to take place ensuring adequate time for full representations to be provided and considered is given.

8. Chief Financial Officer Comments

8.1 The Chief Financial Officer notes the contents of this report and has not further comments to make.

9. Head of Procurement Comments

9.1 Not applicable

10. Equalities and Community Cohesion Comments

10.1 This report deals with how the Audit Committee fulfils its terms of reference and the work which supports that as part of the annual planning process. Improvements in managing risks and controls will improve services the Council provides to all sections of the community.

11. Consultation

11.1 No external consultation was required or undertaken in the production of this report. Consultation is undertaken with respective service managers, Assistant Directors and Directors in the production of the annual work plan prior to its presentation at the Audit Committee meeting.

12. Service Financial Comments

12.1 There are no direct financial implications arising from this report. The work to support the Audit Committee's work plan is contained within the revenue budgets of Audit & Risk Management and other service departments.

13. Use of appendices

13.1 Appendix A – work plan 2009/10

14. Local Government (Access to Information) Act 1985

14.1 List of background documents. Please contact the Head of Audit and Risk Management for details of the background papers used in the production of this report.

15. Background

15.1 At the Audit Committee in October 2007, a report provided details of the how the committee would respond to the recommendations in the IPF Toolkit and the Audit Commission's Use of Resources report. Members wanted to ensure that the Audit Committee was a useful tool for the Council and that it adequately fulfilled its agreed terms of reference.

16. Audit Committee annual work plan

16.1 Providing a draft annual work plan for 2009/10 will ensure that Members:

- Have a specific timetable and agenda for the Committee in advance;
- Have adequate information on which agenda items were statutory, best practice, or ad hoc; and
- Have a clear understanding of how the Audit Committee ensures appropriate coverage to fulfil its terms of reference.

16.2 Therefore, a draft work plan for the 2009/10 municipal year is provided for review and approval at Appendix A. This includes details of all regular progress and other reports which are currently known. The work plan will be revised and re-issued if and when further pieces of work or ad hoc reports are required.

16.3 Members are asked to review the work plan and recommend any further reports and/or pieces of work which they consider appropriate at this time.

Audit Committee – 2009/10 Draft Timetable and Agenda

Date of Committee Meeting	Internal Audit agenda item	Other service agenda item	Statutory (S)/ Best Practice (BP)/ Ad hoc (AH)	Audit Committee Terms of Reference
3 June 2009	Annual Internal Audit Report and Head of Audit Opinion		BP	Audit Activity (i)
	Internal Audit – updated Terms of Reference		BP	Audit Activity (j)
	Audit Committee – draft annual work plan		BP	Audit committee purpose
	Internal audit – annual review of effectiveness (peer review)		BP	Audit Activity (k)
	Annual Governance Statement – draft statement and supporting evidence		S	Corporate Governance (b, c)
30 July 2009	Internal audit - 1 st quarter progress report		BP	Audit Activity (l, m)
	Risk Management – update		BP	Risk Management (h)
	Whistleblowing – report on implementation and use 2008/09		BP	Corporate governance (d)
	Audit Committee – Draft Report to Full Council on the work of the committee in 2008/09		BP	Audit Activity (t)
		External Audit – progress report	BP	Audit Activity (r)
		Housing Benefits – 1 st quarter progress report on counter fraud activity	BP	Corporate Governance (d)

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		External Audit – Annual audit and inspection letter 2008/09	S	Audit Activity (q)
		Annual statement of accounts	S	Accounts (w)
5 November 2009	Internal audit - 2 nd quarter progress report		BP	Audit Activity (l, m)
	Risk Management – update		BP	Risk Management (h)
		External Audit – progress report	BP	Audit Activity (r)
		Housing Benefits – 2 nd quarter progress report on counter fraud activity	BP	Corporate Governance (d)
1 February 2010	Internal audit - 3 rd quarter progress report		BP	Audit Activity (l, m)
	Risk Management – update		BP	Risk Management (h)
		External Audit – Use of Resources auditor judgements	S	Audit Activity (q)
		Chief Financial Officer – Use of Resources action plan	BP	Audit Activity (q)
		Housing Benefits – 3 rd quarter progress report on counter fraud activity	BP	Corporate Governance (d)
29 April 2010	Internal audit - 4 th quarter progress report		BP	Audit Activity (l, m)
	Annual Internal Audit Plan and internal		BP	Audit Activity (j)

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	audit strategy			
	Draft Annual Governance Statement and supporting evidence		S	Corporate Governance (b, c)
	Risk Management – update and review of corporate risk register and risk management policy		BP	Risk Management (g, h)
	Internal audit - Annual review of effectiveness (peer review)		BP	Audit Activity (k)
		Report on Accounting Policies	BP	Accounts (w)
		External Audit – Annual audit & inspection letter	S	Accounts (x)
		External Audit – progress report	BP	Audit Activity (r)
		Housing Benefits – 4 th quarter progress report on counter fraud activity	BP	Corporate Governance (d)