



**Haringey** Council

Agenda item:

**Audit Committee**

**On 24 June 2010**

**Report Title: Audit Committee Draft Work Plan 2010/11**

**Report authorised by: Director of Corporate Resources**

*J Pauler 16/6/10*

**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 2010/11 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.

**3. Recommendations**

3.1 That the Audit Committee considers and approves the annual work plan for the 2010/11 municipal year and makes recommendations to include any further reports or pieces of work which Members consider appropriate at this time.

**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.

<p><b>5. Other options considered</b> 5.1 Not applicable</p>
<p><b>6. Summary</b> 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 2010/11 municipal year which ensures that statutory and best practice requirements are fulfilled.</p>
<p><b>7. Head of Legal Services Comments</b> 7.1 The Head of Legal Services has been consulted in the preparation of this report, and advises that there are no specific legal implications which arise out of the report, to include its recommendations.</p>
<p><b>8. Chief Financial Officer Comments</b> 8.1 The Chief Financial Officer concurs that there are no direct financial implications arising from this report.</p>
<p><b>9. Head of Procurement Comments</b> 9.1 Not applicable</p>
<p><b>10. Equalities and Community Cohesion Comments</b> 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.</p>
<p><b>11. Consultation</b> 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.</p>
<p><b>12. Service Financial Comments</b> 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 &amp; Risk Management and other service departments.</p>

<p><b>13. Use of appendices</b></p> <p>13.1 Appendix A – draft work plan 2010/11</p>
<p><b>14. Local Government (Access to Information) Act 1985</b></p> <p>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.</p>

**15. Audit Committee annual work plan**

15.1 Providing a draft annual work plan for the 2010/11 municipal year will ensure that Members have:

- A specific timetable and agenda for the Committee in advance, which highlights the existing agenda commitments;
- Adequate information on which agenda items are statutory requirements, best practice and/or fulfilling CIPFA’s Codes of Practice, or ad hoc reports; and
- A clear understanding of how the Audit Committee ensures appropriate coverage to fulfil its terms of reference.

15.2 Therefore, a draft work plan for the 2010/11 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.

15.3 In response to the additional work and reports which were requested by the Audit Committee in 2009/10, Members will note that there are six meetings of the Audit Committee during the 2010/11 municipal year.

15.4 Appendix A lists a number of reports which have already been identified for inclusion on the Committee’s work plan. Members are asked to review the draft work plan and:

- Approve the current reports listed for inclusion; and
- Recommend any further reports and/or pieces of work which they consider appropriate at this time.

## Audit Committee – 2010/11 Draft Timetable and Agenda

Date of Committee Meeting	Internal Audit agenda item	Other service agenda item	Statutory (S)/ Best Practice (BP)/ Ad hoc (AH) requirement	Audit Committee Terms of Reference
24 June 2010	Annual Internal Audit Report and Head of Audit Opinion 2009/10		S	Audit Activity (i)
	Audit Committee – draft annual work plan 2010/11		BP	Audit committee purpose
	Internal audit – annual review of effectiveness (peer review) 2009/10		BP	Audit Activity (k)
	Draft Annual Governance Statement 2009/10		S	Corporate Governance (b, c)
	Corporate Risk Register		BP	Risk Management (h)
		External audit – leaseholder service charges (Council response/action plan)	AH	Audit Activity (r)
		External audit – partnership working (Council response/action plan)	AH	Audit Activity (r)
		External Audit – progress report	BP	Audit Activity (r)
26 July 2010 (Qtrly reports)	Internal audit - 1 <sup>st</sup> quarter progress report		BP	Audit Activity (l, m)
	Risk Management – update		BP	Risk Management (h)
	Audit Committee – Draft Report to Full Council on the work of the committee in 2009/10		BP	Audit Activity (t)
		Housing Benefits – 1 <sup>st</sup> quarter progress report on counter fraud	BP	Corporate Governance (d)

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Date of Committee Meeting	Internal Audit agenda item	Other service agenda item	Statutory (S)/ Best Practice (BP)/ Ad hoc (AH) requirement	Audit Committee Terms of Reference
		activity		
		Annual statement of accounts	S	Accounts (w)
14 September 2010	Review of Annual Governance Statement 2009/10		S	Corporate Governance (b, c)
	CIPFA benchmarking – internal audit results 2009/10		AH	Audit Activity (o)
	Regulation of Investigatory Powers (RIPA) – report on implementation and use 2009/10		S	Corporate governance (b)
	Whistleblowing – report on implementation and use 2009/10		BP	Corporate governance (d)
	Internal Audit – updated Terms of Reference		BP	Audit Activity (l)
2 November 2010 (Qtrly reports)	Internal audit - 2 <sup>nd</sup> quarter progress report		BP	Audit Activity (l, m)
	Risk Management – update		BP	Risk Management (h)
	National Fraud Initiative 2010/11 – corporate arrangements and requirements		AH	Corporate Governance (d)
		Annual statement of accounts – outcome of the annual audit for 2009/10	S	Accounts (w)
		External Audit – progress report		Audit Activity (r)

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			BP	
		Housing Benefits – 2 <sup>nd</sup> quarter progress report on counter fraud activity	BP	Corporate Governance (d)
3 February 2011 (Qtrly reports)	Internal audit - 3 <sup>rd</sup> quarter progress report		BP	Audit Activity (l, m)
	Risk Management – update		BP	Risk Management (h)
	Audit Committee – annual review of effectiveness		BP	Audit Activity (o)
		Corporate Finance – Treasury Management Strategy Statement and investment strategy	BP	Corporate Governance (b)
		Corporate Finance – Implementation of International Financial Reporting Standards	AH	Corporate Governance (b)
		Housing Benefits – 3 <sup>rd</sup> quarter progress report on counter fraud activity	BP	Corporate Governance (d)
		External Audit – progress report	BP	Audit Activity (r)
		External Audit – grants report 2009/10	BP	Audit Activity (r)
5 May 2011 (Qtrly reports)	Internal audit - 4 <sup>th</sup> quarter progress report		BP	Audit Activity (l, m)
	Annual Internal Audit Plan and internal audit strategy		BP	Audit Activity (j)

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	Draft Annual Governance Statement 2010/11		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)
	Anti-fraud and corruption – update and review of corporate anti-fraud and corruption policy and strategy		BP	Corporate Governance (d)
		External Audit – Annual audit and inspection letter 2009/10	S	Audit Activity (q)
		External Audit – progress report	BP	Audit Activity (r)
		Corporate Finance – Report on Accounting Policies	BP	Accounts (w)
		Housing Benefits – 4 <sup>th</sup> quarter progress report on counter fraud activity	BP	Corporate Governance (d)