

Audit Summary Report

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External audit Progress report to the Audit Committee- March 2006

Haringey London Borough Council

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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:
 - We have received on-going correspondence from members of the public in respect of mortuary costs and the Bridge NDC, which we are currently considering. As a result, we have not issued a certificate to conclude the 2004/05 audit
 - Our report on the Technical Refresh report was submitted to the Executive on 18th January and is attached as a separate item on this agenda. Members will be aware that an action plan has been drawn up by officers in response, which was presented to the Executive on 21 February 2006. We will follow up progress as part of the 2006/07 audit.

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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		31 January 2006	
Opinion						
Core Process Review	Andrew Travers	March 2005	July 2005	July 2005	February	No significant issues arising. Messages incorporated with report on audit of the financial statements.
Audit of financial statements	Andrew Travers	August 2005	November 2005	November 2005	February 2006	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	October 2005				Meeting held on 24 October 2005.
Financial aspects of corporate governance						
Overall governance arrangements	Andrew Travers	March 2005				Issues reported through 2004/05 Annual Audit and Inspection Letter.
Probity in partnerships report	Andrew Travers	Set-up meeting February 2005	End of March 2006			
Prudential code of borrowing	Andrew Travers	Ongoing				No issues arising.
Social services financial management	Andrew Travers/Ann Bristow	Set-up April 2005	End of March 2006.			

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						Cancelled by agreement. Fee used to offset cost of Alexandra Palace objection, and consideration of correspondence.
Ethical governance	Andrew Travers	Set-up held in December 2005	End of March 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.		August 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	Dr Ita O'Donovan	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 was subject to reservation.
Children's Act	Sharon Shoosmith/ Andrew	Set-up on 4 July	End October/early November	November 2005		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	Dr Ita O'Donovan	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 was submitted to the 18th January 2006 Executive and is attached as a separate item on this agenda. Key issues have been included in the 2004/05 Annual Audit and Inspection Letter.