

NORTH YORKSHIRE COUNTY COUNCIL

AUDIT COMMITTEE

29 SEPTEMBER 2011

PROGRAMME OF WORK

Report of the Corporate Director – Finance and Central Services

1.0 PURPOSE OF THE REPORT

1.1 To review the Programme of Work for 2011/12.

2.0 BACKGROUND

2.1 The Work Programme is based on four meetings per annum plus one (in June) for the Statement of Final Accounts (SOFA). Although the formal requirement for the SOFA to be approved at the June meeting has now gone, it was agreed at the March meeting that the Committee continues to review the draft SOFA at that June meeting; if not, the only opportunity the Committee will have to raise questions, etc, will be at the formal approval stage in September (ie when the External Auditor presents the results of his audit).

3.0 PROGRAMME 2011/12

3.1 A current Programme of Work for 2011/12 is attached as **Appendix A**.

3.2 The Programme

- (i) follows the same pattern as for 2010/11 with four quarterly meetings plus the June meeting to consider the draft Statement of Final Accounts
- (ii) reflects a number of changes that have been made to balance the workload on agendas and / or schedule reports so as to better fit with the “management cycle” of the activity concerned. This is becoming increasingly important as the Committee widens the range of topics on which it receives reports and / or requests follow up information
- (iii) reflects items that the Committee wish to reconsider or receive further reports upon. In this report items have been added re the Audit Commission and Veritau

3.3 There will, in all probability, be a need to further amend the Programme as the year progresses. Each Agenda therefore includes this item as a standard report.

4.0 **RECOMMENDATION**

4.1 That Members note the Programme of Work for the rest of 2011/12.

JOHN MOORE
Corporate Director – Finance and Central Services

County Hall
Northallerton

22 August 2011

Background documents: None

AUDIT COMMITTEE - PROGRAMME OF WORK 2011 / 12

| | ANNUAL WORKPLAN | A / B | APR 11 | MAY 11 | JUNE 11 | JUL/AUG 11 | SEPT 11 | OCT/NOV 11 | DEC 11 | JAN 12 | FEB 12 | MARCH/ 12 |
|--|--|-------|-----------|-----------|------------|---------------|------------|---------------|------------|-----------|-----------|--------------|
| | Audit Committee Agenda Items | | | | | | | | | | | |
| A | Training for Members (as necessary) | ○ | ○ | | | | ○ 1 | | ○ 2 | | | ○ |
| | Annual Internal Audit Plan 2011/12 | X | * | | | | | | | | | * |
| | Annual report of Head of Internal Audit 2010/11 | Y | | | * | | | | | | | |
| | Discussion with CIA on 1to1 basis | ○ | | | ○ | | | | | | | |
| | Progress Report on Annual Internal Audit Plan 2011/12 | Y | | | * | | * | | * | | | * |
| | Internal Audit report on Children and YP's Service | Y | * | | | | | | | | | |
| | Internal Audit report on Computer Audit | Y | | | | | * | | | | | |
| | Internal Audit report on Adult and Community Services | Y | | | | | * | | | | | |
| | Internal Audit report on BES | Y | | | | | | | * | | | |
| | Internal Audit report on Corporate Themes | Y | * | | * | | | | | | | * |
| | Internal Audit report on Chief Executive's Group | Y | | | | | | | | | | * |
| | Internal Audit report on Contracts | Y | | | | | | | | | | * |
| | Internal Audit report on Finance & Central Services and Material Systems | Y | | | | | | | | | | * |
| B | Annual Audit Fee Letter 2011/12 | X | * | | | | | | | | | |
| | Annual Audit Plan 2010/11 (NYCC & NYPF) | X | | | * | | | | | | | |
| | Annual Report / Letter of the External Auditor 2010/11 | Y | | | | | * | | * | | | |
| | Audit Commission – Quality Review 2011 | Y | | | | | * | | | | | |
| | Annual Grant Letter | Y | | | | | | | | | | * |
| Discussion with External Auditor on 1to1 basis | ○ | | | | | | | | | | ○ | |
| C | Statement of Final Accounts 2010/11 including AGS (NYCC + NYPF) | X | | | * | | * | | | | | |
| | Letter of Representation | X | | | | | * | | | | | |
| | Chairman's Annual Report | X | | | | | * | | | | | |
| | Effectiveness of Audit Committee/Internal Audit System/Improvement Plan | X | * | | * | | * | | * | | | * |
| | Changes in Accounting Policies | X | | | | | | | * | | | |
| | Review of progress to date on AGS action plan | Y | | | | | | | * | | | |
| | Corporate Governance – review of Local Code + AGS (exc S.6) | X | * | | | | | | | | | * |
| | – progress report | Y | | | | | | | * | | | * |
| | Risk Management (inc Corporate R/R) – progress report | Y | * | | | | | * | | | | |
| | Partnership Governance – progress report | Y | | | | | | | * | | | |
| | Information Governance – progress report | Y | * | | | | | | * | | | |
| | Review of Finance,/Contract/Property Procedure Rules | X | | | | | * | | | | | * |
| | Service Continuity Planning | Y | | | * | | | | * | | | |
| | Counter Fraud | Y | | | | | | | | | | * |
| | Veritau – progress report | Y | | | | | | * | | | | |
| – NYAP proposal | X | | | | | | | * | | | | |
| Progress on issues raised by the Committee (inc Treasury Management) | Y | * | | | * | | * | | * | | | * |
| E | Agenda planning / briefing meeting | | 6/4(2pm) | | 15/6(2pm) | | 14/9(2pm) | | 23/11(2pm) | | | 23/2(2pm) |
| | Audit Committee Agenda/Reports deadline | | 11/4 | | 20/6 | | 19/9 | | 28/11 | | | 27/2 |
| | Audit Committee Meeting Dates | | 21/4 | | 30/6 | | 29/9 | | 8/12 | | | 8/3 |

A = Internal Audit
B = External Audit
C = Statement of Final Accounts / Governance
D = Other
E = Dates

X Policy / Planning / Regulatory items
Y Monitoring of Progress / Performance items

○ before formal meeting
1 Effectiveness of Audit Committee
2 Information Governance
***** scheduled dates for reports
*** /** follow-up reports requested by Committee