

NORTH YORKSHIRE COUNTY COUNCIL

AUDIT COMMITTEE

8 MARCH 2012

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.
- 1.2 To consider a draft Programme of Work for 2012/13.

2.0 BACKGROUND

- 2.1 The Annual Work Programme is based on four meetings per annum plus one (in June) to consider the draft Statement of Final Accounts (SOFA). Although the formal requirement for the SOFA to be approved at the June meeting has now gone, it has been agreed 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 This is the last meeting in the 2011/12 cycle. The Programme (attached as **Appendix A**) records the items considered by the Committee at the 5 meetings held.
- 3.2 The compilation of the draft Programme for 2012/13 is explained in **paragraph 4** below. Based on the experience of the 2011/12 Programme, do Members have any comments / suggestions that should be considered in relation to the draft 2012/13 Programme?

4.0 PROGRAMME 2012/13

- 4.1 A draft Programme of Work for 2012/13 is attached as **Appendix B**.

4.2 The Programme

- (i) follows the same pattern as for 2011/12 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 wishes to reconsider and/or receive further reports upon (carried forward from 2011/12)

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

5.0 **RECOMMENDATION**

5.1 That Members approve the Programme of Work for 2012/13.

JOHN MOORE
Corporate Director – Finance and Central Services

County Hall
Northallerton

13 February 2012

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			○ 3
	Annual Internal Audit Plan 2011/12/Draft 2012/13	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 Health and Adult 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							*			
	Corporate Governance – review of Local Code + AGS (exc S.6)	X	*									
	– progress report inc re AGS	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 How the Committees conducts its business
3 Fraud
***** scheduled dates for reports
x / follow-up reports requested by Committee

AUDIT COMMITTEE - PROGRAMME OF WORK 2012 / 13

	ANNUAL WORKPLAN	A / B	APR 12	MAY 12	JUNE 12	JUL/AUG 12	SEPT 12	OCT/NOV 12	DEC 12	JAN 13	FEB 13	MARCH/ 13
	Audit Committee Agenda Items											
A	Training for Members (as necessary)	⊙					⊙ 1		⊙ 2			⊙ 3
	Annual Internal Audit Plan 2012/13	X	*									*
	Annual report of Head of Internal Audit 2011/12	Y			*							
	Discussion with CIA on 1to1 basis	⊙			⊙							
	Progress Report on Annual Internal Audit Plan 2012/13	Y			*		*		*			*
	Internal Audit report on Children and YP's Service	Y	*									
	Internal Audit report on Computer Audit	Y					*					
	Internal Audit report on Health and Adult 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 2012/13	X	*									
	Annual Audit Plan 2011/12 (NYCC & NYPF)	X			*							
	Annual Report / Letter of the External Auditor 2011/12	Y					*		*			
	Audit Commission – Quality Review	Y					*					
	Annual Grant Letter	Y										*
Discussion with External Auditor on 1-to-1 basis	⊙	⊙										⊙
C	Statement of Final Accounts 2011/12 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							*			
	Corporate Governance – review of Local Code + AGS (exc S.6)	X	*									*
	– progress report inc re AGS	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						*				
	Treasury Management – Executive February 2013	X										*
– Revised TMPs	X											
D	Work Programme	Y	*		*		*		*			*
	Progress on issues raised by the Committee (inc Treasury Management)	Y	*		*		*		*			*
E	Agenda planning / briefing meeting		4/4(2pm)		13/6(2pm)		5/9(2pm)		21/11(2pm)			21/2(2pm)
	Audit Committee Agenda/Reports deadline		10/4		19/6		18/9		27/11			16/2
	Audit Committee Meeting Dates		19/4		28/6		27/9		6/12			7/3

A = Internal Audit
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X Policy / Planning / Regulatory items
 Y Monitoring of Progress / Performance items

⊙ before formal meeting
 1)
 2) to be determined
 3)
 * scheduled dates for reports
 * / follow-up reports requested by Committee