



DERBY CITY COUNCIL

**AUDIT AND ACCOUNTS  
COMMITTEE  
7 DECEMBER 2006**

# ITEM 18

Report of the Corporate Director  
– Resources and Housing

## **WORK PROGRAMME OF THE AUDIT AND ACCOUNTS COMMITTEE**

### **RECOMMENDATION**

- 1.1 To agree the updated work programme of the Committee set out in Appendix 2.
- 1.2 To schedule an additional meeting of the Committee for mid-February 2007 as detailed in paragraph 2.3.

### **SUPPORTING INFORMATION**

- 2.1 The updated work programme, set out in Appendix 2, has been updated from the work programme approved by the Committee on 28 September 2006.
- 2.2 As discussed at the meeting on 25 October 2006, CIPFA/SOLACE joint working group published a consultation document “Good Governance in Local Government” in June 2006. The consultation ended in September and the Group is aiming to publish the new Framework together with guidance notes by March 2007. The revised Local Code of Corporate Governance has been put on hold until this Framework is published.
- 2.3 The work programme shows the review of the Council’s draft Corporate Plan 2007-2010 as still to be determined. Following consideration by Cabinet, the draft Corporate Plan needs to be reviewed by both Scrutiny Management Commission and Audit and Accounts Committee prior to Council approval on 1 March 2007. The next Audit and Accounts Committee is scheduled for April 2007. It is suggested therefore that an additional meeting of this Committee is arranged for February to allow the Committee to review the Plan. A February meeting will also give the Committee the opportunity to review the External Auditor’s report on Data Quality arrangements which is due to be finalised during December. This report is addressed to the Audit and Accounts Committee and needs to be considered by the Committee early in the New Year. The performance against the Internal Audit plan to the end of the third quarter (31 December 2006) would also be tabled at this meeting. No progress report has been put on the agenda for the December meeting as it would only record activity for the month of October 2006.

2.4 This work programme will be updated on a regular basis and reported to Committee.

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**Background papers:** Appendix 1 – Implications  
**List of appendices:** Appendix 2 – Audit Committee Programme of Work to September 2007

<b>IMPLICATIONS</b>
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**Financial**

1. None directly arising.

**Legal**

2. None directly arising.

**Personnel**

3. None directly arising.

**Equalities impact**

4. None directly arising.

**Corporate objectives and priorities for change**

5. The functions of the Committee have been established to support delivery of corporate objectives by enhancing scrutiny of various aspects of the Council's controls and governance arrangements.

**AUDIT AND ACCOUNTS COMMITTEE  
PROGRAMME OF WORK TO JUNE 2007**

<b>Committee</b>	<b>Cyclical Activities</b>	<b>Review Activities</b>
December 2006	<ul style="list-style-type: none"> <li>- Updated Work Programme</li> </ul>	<ul style="list-style-type: none"> <li>- Follow Up Audits</li> <li>- Review of Risk Management Strategy</li> <li>- Audit Committee Effectiveness</li> <li>- Update on Previously called in audits</li> <li>- Audits called in at 25 Oct Meeting</li> </ul>
April 2007	<ul style="list-style-type: none"> <li>- Internal Audit Progress Report</li> <li>- Internal Audit Annual Plan 2007/8</li> <li>- Audit Commission – Annual Audit and Inspection Letter 2005/6</li> <li>- Updated Work Programme</li> </ul>	<ul style="list-style-type: none"> <li>- Follow Up Reports (as required)</li> <li>- Scrutiny of risk registers</li> <li>- Review of Risk Management methodology</li> </ul>
June 2007	<ul style="list-style-type: none"> <li>- Internal Audit Opinion 2006/7</li> <li>- Internal Audit Progress Report</li> <li>- Statement on Internal Control 2006/7</li> <li>- Statement of Accounts 2006/7</li> <li>- Updated Work Programme</li> </ul>	<ul style="list-style-type: none"> <li>- Follow Up Reports (as required)</li> <li>- Review of Best Value Performance Plan (for consistency with the internal control framework)</li> <li>- Review of Contract Procedure Rules and procurement guidelines</li> </ul>
September 2007	<ul style="list-style-type: none"> <li>- Internal Audit Progress Report</li> <li>- Final Accounts 2006/7 - External Audit – Report to those charged with governance/ISA260</li> <li>- Final Accounts 2006/7 – Post Audit Reapproval</li> <li>- Indicative External Audit Plan for 2007/8</li> <li>- Review of Terms of Reference</li> <li>- Updated Work Programme</li> <li>- Management Letter of Representation</li> </ul>	<ul style="list-style-type: none"> <li>- Anti-Fraud and Corruption Strategy</li> <li>- Confidential Reporting Code</li> <li>- Fraud Response Plan</li> <li>-</li> </ul>
To be determined		<ul style="list-style-type: none"> <li>- Review of Corporate Plan (for consistency with the internal control framework)</li> <li>- Corporate Governance Health Check</li> <li>- Review of Local Code of Corporate Governance</li> </ul>