

Appendix 1 - Audit Commission work programme																
The grid below summarises the main work areas and the progress made to date. It looks forward into the 2009/10 audit year.																
Audit Commission Work Programme - 2007/08 audit plan work outstanding as at June 2009																
Work stream	Description	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09		
2007/08 audit work remaining as at September 2008																
Good governance (BHCC lead - Abraham Ghebre-Ghiorghis. Audit Commission lead - Alex Orme)	Review of the arrangements in place and how they operate. To include the Commission's online survey 'Your business @ risk'.				Work begins											Note - draft report has been discussed with officers. We will finalise

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Audit Commission Work Programme - 2008/09 audit work

Work stream	Description	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10
Audit and Inspection Plan 2008/09 (BHCC lead - Nigel Manvell. Audit Commission lead - Helen Thompson.)	Audit and inspection work programme established. Issued June 2008.												
Use of Resources (UOR) (BHCC lead - Janice Millman. Audit Commission lead - Grahame Brown)	Produce score using the Commission's Key Lines of Enquiry. This work includes data quality and supports the Comprehensive Area Assessment.		Work starts						Work completed. UoR reported in Annual Governance Report.		Issue UOR report to officers		
Audit of accounts (BHCC - Nigel Manvell. Audit Commission lead - Grahame Brown)	Give opinion on the 2008/09 accounts. Certify the Whole of Government Accounts (WGA) return for 2008/09 for the Treasury.	Pre-statements work starts			Pre-statements work ends	(Accounts approved by BHCC in June 09)	Post-statements work starts	Audit work continues	Post statements work ends. Issue Annual Governance Report and audit opinion by 30 Sept 09	Certify WGA return.	Final accounts report to officers.		
VFM conclusion 2008/09 (BHCC lead - Nigel Manvell. Audit Commission lead - Grahame Brown)	Form overall conclusion on BHCC's achievement of Value for Money (VFM) using the Commission's criteria.					Work starts			Work completed. Conclusion issued. Reported in Annual Governance Report.				
Grant claims and returns (BHCC lead - various. Audit Commission lead - Grahame Brown)	Review grant claims and returns submitted to us in accordance with certification instructions issued by the Audit Commission							Early work on Housing Benefits, NNDR, Teachers' Pensions and Housing Base Data	Certification of claims and returns by deadlines	Certification of claims and returns by deadlines	Certification of claims and returns by deadlines	Certification of claims and returns by deadlines	

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Audit Commission Work Programme - 2008/09 audit work

Work stream	Description	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10
Waste PFI contract (BHCC lead - Mark Ireland. Audit Commission lead - Mike Allen)	We attend officer meetings that review the operation of the contract. We have also undertaken work on the arrangements for the recent renegotiation of the contract.								A summary of the work undertaken and findings will be reported in the Annual Governance Report.				
Health inequalities (BHCC lead - Janice Millman. Audit Commission lead - Norma Christison)	A joint review with Brighton & Hove PCT to review the response to incidences of health inequalities in the City. Brief issued Cotober 2008 and agreed with BHCC in December 2008.						Draft findings to be issued to BHCC and PCT.		Finalisation of findings.				
Annual Audit Letter (BHCC lead - Janice Millman. Audit Commission lead - Helen Thompson)	Summarises the key findings from the audit work undertaken.									Officer meeting to discuss letter. (To be arranged)	Member meeting(s) to discuss letter. (To be arranged)		

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Audit Commission Work Programme - 2009/10		Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10
Work stream	Description													
Audit and Inspection Plan 2009/10 (BHCC lead - Alex Bailey. Audit Commission lead - Helen Thompson)	Audit work programme established				Meetings with officers to agree audit fee 2009/10	Fee letter presented to Audit Committee								
Use of Resources (UOR) (BHCC lead - Janice Millman. Audit Commission lead - Simon Mathers)	Produce score using the Commission's Key Lines of Enquiry. This work includes data quality and supports the Comprehensive Area Assessment.											Audit work starts. (Work will continue into 2010. Dates for reporting this work will be confirmed).		
Audit of accounts 2009/10 (BHCC lead - Nigel Manvell. Audit Commission lead - Simon Mathers)	Give opinion on the 2009/10 accounts. Certify the Whole of Government Accounts (WGA) return for 2009/10 for the Treasury. Work on pre-statements starts in February 2010 and post-statements in July 2010. Opinion to be given in September 2010. WGA will be certified in October 2010.									Post statements work ends. Issue Annual Governance Report and audit opinion by 30 Sept 10	Certify WGA return.			
VFM conclusion 2009/10 (BHCC lead - Nigel Manvell. Audit Commission lead - Simon Mathers)	Form overall conclusion on BHCC's achievement of Value for Money (VFM) using the Commission's criteria. This will be given in September 2010.									Work completed. Conclusion issued. Reported in Annual Governance Report.				
Grant claims and returns (BHCC lead - various. Audit Commission lead - Simon Mathers)	Review grant claims and returns submitted to us in accordance with certification instructions issued by the Audit Commission. Early work will start in August 2010 and will continue until December 2010.													

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Audit Commission Work Programme - 2009/10

Work stream	Description	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10
Long-term housing capital works and maintenance contract (BHCC lead - to be agreed. Audit Commission lead - Alex Orme)	We will review the contract arrangements to establish the reasonableness of the savings proposed, how the savings expected are reflected in the longer-term financial plans for the housing revenue account and the effectiveness of the proposed management of the contracts. Project brief will be prepared in Summer 2009.													
Review of the arrangements for the Council's participation in a company that will manage about 500 Council owned housing units. (BHCC lead - to be agreed. Audit Commission lead - Simon Mathers)	We will review the arrangements for the company to confirm the legality of the transfer of the housing units and the governance arrangements proposed to ensure the Council's position is appropriately safeguarded. This work builds on our previous discussions with the Council in early 2009. We will prepare a project brief for discussion with officers in Summer 2009.													
Waste PFI contract (BHCC lead - Mark Ireland. Audit Commission lead - Mike Allen)	We will continue to attend meetings with officers to assess the effectiveness of the contact management arrangements. We will report our findings in the Annual Governance Report in September 2010.													
Effects of the recession (BHCC lead - Nigel Manvell. Audit Commission lead - Simon Mathers)	We will monitor the Council's financial performance to see how well it is managing the impact of the current economic climate and assess the impact on its overall financial health. We will report our findings in the Annual Governance Report in September 2010.													

