

Audit Committee 21 June 2012

Annual review of actions taken in 2011-12: Public meetings

Executive summary and recommendations

Introduction

An annual review of the actions arising from meetings in 2011-12 is attached.

Decision

The Committee is asked to note the actions that have been taken.

Background information

Please refer to individual papers and minutes for the background to decisions.

Resource implications

None.

Financial implications

None.

Appendices

List of actions arising from meetings in 2011-12.

Date of paper

11 June 2012.

Action points

Audit Committee – public meetings, 2011-12

	Action point (and location in the minutes)	For the attention of/ Comments on progress
	23 June 2011	
1	<p>Business Process Improvement report:</p> <p>Committee agreed that future Business Process Improvement reports should give examples of how the quality management system had helped to improve customer service at HPC.</p> <p>(6.4)</p>	<p>Head of Business Process Improvement. Ongoing.</p>
2	<p>National Audit Office audit completion report:</p> <p>The Committee noted that, on 21 June 2011, the Finance and Resources Committee had also reviewed the draft annual report. That committee had agreed that the draft report should not be submitted to Council until the NAO was able to issue a clear audit opinion. The Committee agreed with this approach.</p> <p>(8.11)</p>	<p>Director of Finance/NAO. Ongoing to July 2011</p> <p>Completed. The finalised audit completion report was approved by the Committee and the Council on 20 October 2011.</p>
3	<p>Draft annual report 2010-11:</p> <p>Committee agreed to recommend the draft annual report to the Council, subject to the amendments in paragraph 9.7 of the minutes and pending satisfactory resolution of the issues around income recognition. If the issue was not resolved satisfactorily before the annual report was due to be submitted to the Council, the accounts should be delayed.</p> <p>(9.8)</p>	<p>Director of Finance/NAO. Ongoing to July 2011</p> <p>Completed. The annual report was approved by the Committee and the Council on 20 October 2011.</p>
	29 September 2011	
4	<p>Internal audit reports: Committee agreed that it should receive a report at each meeting which tracked progress against recommendations in internal audit reports.</p> <p>(11.4)</p>	<p>Secretary to the Committee. Ongoing</p> <p>Reports were prepared for the meetings held on 13 March 2012 and today's meeting.</p>

	20 October 2011	
5	Annual report 2010-11: Report to be submitted to the Council for approval at its meeting on 20 October 2011. (6.5)	Director of Finance. 20 October 2011 Completed. The report was approved by Council on 20 October 2011. The Comptroller and Auditor General certified the annual report and accounts on 8 November 2011 and it was laid in Parliament on 5 December 2011.
6	National Audit Office audit completion report: Deferred income balance. The Committee agreed that it would like to see the Executive's report on the internal audit as soon as it was ready, rather than wait until the March 2012 Committee meeting. The report should be circulated to the Committee on completion of the internal audit. (7.8)	Director of Finance. Completed. The report was circulated to the Committee by e-mail on 17 February 2012. It was also on the agenda for the meeting on 13 March 2012.
	13 March 2012	
7	National Audit Office (NAO) external audit strategy: Committee agreed that the NAO should write to HPC to confirm its findings from the interim audit. (7.4)	NAO. By 31 March 2012. Completed. The interim audit findings were received on 28 March 2012 and circulated by e-mail to the Committee on 29 March 2012. A copy of the interim findings was attached to enclosure 2 in the pack for today's meeting.
8	Annual Governance Statement and Sustainability Report for annual report: Committee agreed that these reports should be drafted by 26 April. (7.5)	Director of Finance. 26 April 2012. NAO subsequently advised that HPC would not be required to produce a Sustainability Report. The governance statement was considered by the Council at its meeting on 10 May 2012, as part of the item on the annual report.

9	NAO external audit strategy: Committee approved the strategy. (7.7)	NAO. Ongoing to July 2012.
10	Internal audit plan: Committee noted that finalised reports would be circulated by e-mail to members. (8.2)	Secretary to the Committee. Ongoing.
11	Internal audit plan: Committee approved the internal audit plan. (8.3)	Mazars. Ongoing to March 2013.
12	Internal audit – Review of recommendations: Committee noted that the current destruction and retention policy would be updated by 1 July 2012. (11.2)	Director of Operations. By 1 July 2012. See further paper on agenda for today's meeting.
13	Internal audit – Review of recommendations: Committee agreed that the Executive should provide a specific date for the review of the IT policy, in particular the use of USB data drives. (11.3)	Director of Information Technology/Secretary to the Committee. By 21 June 2012. The Director of Information Technology has indicated that his department will aim to get the USB controls in place by 27 September 2012 and the policy change in place by 29 November 2012. The policy change is due to be considered by the Finance and Resources Committee on 20 November 2012.
14	Review of the performance of the internal auditor: Committee agreed that, on an ongoing basis, the Executive should send completed customer feedback forms for each internal audit to the Secretary to the Committee. This would provide oversight of the feedback by HPC. The Secretary to Committee would forward the forms to Mazars and notify the Chair of the Committee of any significant concerns which had been identified. (13.3)	Secretary to Council. Ongoing. The Secretary to Council has been asked by the Chief Executive and Registrar to oversee the relationship between HPC and Mazars. Therefore, the Secretary to Council will forward completed feedback forms to Mazars and the Chair of the Committee and undertake follow-up action as appropriate.

15	<p>Committee agreed that:</p> <p>(1) Performance of the internal auditor over the past year should be reviewed at the meeting of the Committee to be held on 21 June 2012; and</p> <p>(2) The review should take the form of a paper including completed customer feedback forms from the Executive, for each internal audit completed during the year.</p> <p>(13.4)</p>	<p>Secretary to the Committee. By 21 June 2012.</p> <p>See further paper on agenda for today's meeting.</p>
16	<p>Risk register update: Committee noted that the summary of the top ten risks included references to dates in 2010-11. The Executive would review and update the document as appropriate.</p> <p>(16.3)</p>	<p>Head of Business Process Improvement. By 21 June 2012.</p>
17	<p>Deferred income – reconciliation of figures: Committee agreed that the Executive should report progress on this issue to the next meeting.</p> <p>(20.4)</p>	<p>Director of Operations/ Director of Finance. By 21 June 2012.</p>