

**Health Professions Council
Audit Committee 6 December 2006**

2006/07 Year End Reporting Timetable

Executive Summary and Recommendations

Introduction

At its meeting on 26 September 2006, the Audit Committee received the timetable for preparation of the 2006-7 annual report and accounts.

Following the Committee's agreement of the timetable, the Secretariat has prepared the attached operational timetable which describes the action required at each stage and the party or parties responsible.

This is being presented so that the Committee can see the complexity of the process and that there is little margin for delays.

Decision

The Committee is requested to note the document.

Background information

See paper AUD 50/06 (enclosure 2) from the Audit Committee meeting held on 26 September 2006.

Resource implications

HPC staff time and Committee members' time.

Financial implications

Audit fees.

Annual Report printing costs.

Appendices

Operational timetable for preparation of annual report and accounts.

Date of paper

7 November 2006

Stages for completion of annual report and accounts

Step number and description	Parties Responsible	Target date	Actual date	Comment
1. Agree year end timetable with auditors	Finance department Baker Tilly NAO	Thursday 1 February 2007		
2. Communications to meet annual report designers to do basic page layouts and word limits for Committee reports	Communications	By Thursday 1 February 2007		
3. Secretariat to begin drafting Committee reports, Council members' biographies, Council governance page and attendance tables.	Secretariat	Thursday 1 February 2007 - Monday 2 April 2007 (all reports to be with Comms by 2 April)		Word limit per Committee report: 450 words (to be confirmed)
4. Baker Tilly's external audit strategy and NAO's external audit strategy sent to Secretariat for February Audit Committee	Baker Tilly NAO Finance department Secretariat	Friday 16 February 2007		Finance department to liaise with Baker Tilly and NAO
5. Audit Committee reviews and approves external audit strategy from Baker Tilly and external audit strategy from NAO.	Audit Committee Finance department Secretariat	Wednesday 28 February 2007		
6. Communications to produce Chief Executive's and President's statements. Communications begin to proof, collate and edit front part contributions and begin to liaise with Purbrooks re design and printing costs.	Philippa Richardson, Communications	Monday 2 April 2007 - Friday 27 April 2007		
7. Verification of front page of annual report.	Secretariat Philippa Richardson, Communications Jonathan Bracken	Monday 23 April 2007		
8. Finance department completes all year end financial files, supporting working papers and draft financial statements	Finance department	By Friday 27 April 2007		

(HPC consolidated accounts and 22-26 Stannary Street Limited), ready for audit.				
9. Communications complete liaison with Purbrooks re front part design.	Philippa Richardson, Communications	By Friday 27 April 2007		
10. Copy of draft front part and draft accounts (Word version) sent to NAO for review of format and general content.	Finance department	By Friday 27 April 2007		
11. Onsite audit commences	Baker Tilly Finance department	Tuesday 1 May 2007		
12. Onsite audit completed	Baker Tilly Finance department	Monday 14 May 2007		
13. Draft annual report (both parts, including audited statements) (Word version) sent to Baker Tilly for review - no facsimile signatures included	Communications department Finance department Baker Tilly	Monday 21 May 2007		
14. Draft <u>front part</u> of annual report (Word version) sent to Secretariat for May Council	Communications Secretariat	Monday 21 May 2007		
15. Baker Tilly audit completed, including first draft audit findings as discussed with HPC management (Simon Leicester and Marc Seale)	Mark Harris and David Blacher, Baker Tilly Simon Leicester, Finance department Marc Seale, Chief Executive	Tuesday 29 May 2007		
16. Results of audit, audit findings and audit files forwarded by Baker Tilly to NAO	Baker Tilly (Finance department to ensure this happens)	Tuesday 29 May 2007		All audit queries raised by Baker Tilly during field work to be cleared, subject to Audit Committee approval.
17. Council review draft front part of annual report (excluding financial statements) (Word format). Council to be asked to agree that the Audit Committee and the Finance and Resources Committee should be jointly responsible for reviewing the annual report and accounts and agreeing any amendments.	Council Communications Secretariat	Thursday 31 May 2007		

18. NAO review of Baker Tilly files complete. Feedback by NAO to HPC management (Simon Leicester and Marc Seale).	Steve Ecroyd, NAO Simon Leicester, Finance department Marc Seale, Chief Executive	Thursday 7 June 2007		
19. Draft annual report and financial statements (Word version) emailed by Finance department to Audit Committee members for feedback (copied to Audit Committee Secretary)	Simon Leicester, Finance department Audit Committee	Thursday 7 June 2007		Feedback by Committee members to be made directly to Finance Department (Simon Leicester).
20. Incorporate Audit Committee feedback into draft report and financial statements. Draft report and statements, including Baker Tilly and NAO audit findings document (Word version) sent to Secretariat for June Finance Committee and June Audit Committee	Finance department Communications Secretariat	Monday 11 June 2007		Finance department to notify Communications of any changes which are requested to front part of report
21. Any additional queries raised by National Audit Office should be cleared by Baker Tilly, NAO and HPC Finance department	Baker Tilly NAO Finance department	By Thursday 14 June 2007		Thursday 14 June is the deadline for papers for the Audit Committee.
22. All papers to be submitted to Secretariat for circulation to June Audit Committee, including Baker Tilly and NAO audit findings document.	Baker Tilly NAO Finance department Secretariat	By Thursday 14 June 2007		
23. Finance and Resources Committee review draft report and financial statements (Word version)	Finance and Resources Committee Finance department Philippa Richardson, Communications Secretariat	Thursday 21 June 2007		Baker Tilly and NAO to be present at meeting
24. Audit Committee review draft report and financial statements (Word version), external auditors findings, letters of representation, annual internal audit report	Audit Committee Finance department	Tuesday 26 June 2007		Baker Tilly and NAO to be present at meeting

	Communications Secretariat			
25. Draft report and statements (Word version) sent to Secretariat for July Council papers.	Finance department Secretariat	Tuesday 26 June 2007		Finance to include any amendments asap and to send amended document to Secretariat by 5pm.
26. Cut-off date for designed version of full report with financial statements. Communications to edit, proof and liaise with Purbrooks.	Communications	Wednesday 27 June 2007		
27. Council presented with annual report and financial statements (Word version).	Council Finance department Communications Secretariat	Thursday 5 July 2007		
28. Annual report and accounts (designed version, laser printed) signed by President and Chief Executive and sent to Baker Tilly	President Marc Seale, Chief Executive Simon Leicester, Finance department Baker Tilly	Friday 6 July 2007		
29. David Blacher, Baker Tilly signs audit certificate and accounts and sends annual report and accounts to Comptroller and Auditor General, NAO	From David Blacher, Baker Tilly to Comptroller and Auditor General, NAO	Friday 6 July 2007		
30. Comptroller and Auditor General signs annual report and returns it to Secretary to Council at HPC	From Comptroller and Auditor General, NAO to Niamh O'Sullivan, HPC	Friday 13 July 2007		
31. Niamh O'Sullivan informs Philippa Richardson that report has been signed off and can now be printed.	Niamh O'Sullivan Philippa Richardson, Communications	Friday 13 July 2007		Printed copy to include the dates of all signatures.
32. HPC asks printers to insert dates of Baker Tilly signature and Comptroller and Auditor General signature	Communications	Friday 13 July 2007		
33. Send annual report and accounts to Privy Council for laying in Parliament	From Niamh O'Sullivan to Privy Council Office	Wednesday 18 July 2007		

34. Before the final print run, Baker Tilly and NAO provided with the final printer's draft, with both Baker Tilly and NAO to give final response by Friday 27 July 2007.	From Niamh O'Sullivan to Baker Tilly and NAO	Wednesday 18 July 2007 - Friday 27 July 2007		Printer's draft provided for information only. No amendments to be made at this stage.
35. Printing and publishing of annual report	Communications	By Friday 31 August 2007		
36. Finance Manager to send final document to Companies House, Baker Tilly and NAO. Communications to send copies to stakeholders.	Finance department Communications	Early - mid September 2007		
37. Annual meeting - distribute copies of annual report at meeting.	Secretariat Communications	Mid September 2007		