

Audit Committee, 16 March 2016

Annual Report Timetable 2015-16

Executive summary and recommendations

Introduction

The enclosed timetable provides an overview of the Annual Report and Accounts process.

Decision

The Committee is asked to note the report.

Resource implications

None.

Financial implications

The costs associated with producing and publishing the annual report and accounts are included in the Secretariat and Communications budgets for 2015-15.

Appendices

Annual Report Timetable 2015-16

Date of paper

7 March 2015

	Description	Parties Responsible	Target date	Comment
1	Audit Committee approves external audit strategy from NAO	Audit Committee Finance Secretariat	Thursday 26 November 2015	Complete
2	Year-end timetable agreed with auditors	Finance NAO	By 26 November 2015	Complete
3	Secretariat to check Privy Council's requirements for laying Annual Report and Accounts (AR&A) in Parliament and Scottish Parliament's requirements. Secretariat to notify the Privy Council and the Scottish Parliament of the intended date for submitting the approved report at step 23 and check that this will allow the report to be laid in Parliament before the summer recess.	Secretariat Privy Council Office Scottish Parliament	26 January 2016	Complete
4	Interim audit by NAO	NAO Finance	8-9 December 2015 29 February to 11 March 2016	
5	Secretariat to draft and send relevant sections to Finance: <ul style="list-style-type: none"> Information on the Council's composition and attendance. Equality and diversity report 	Secretariat	26 January – 18 March 2016	
6	Policy and Standards to prepare Chief Executive's and Chair's joint foreword and send it to Finance. Chief Executive and Chair to have sight of this in advance	Director of Policy and Standards	26 January – 18 March 2016	

	Description	Parties Responsible	Target date	Comment
7	Finance to draft management commentary, governance and remuneration report sections of Annual Report, subject to finalisation of values and statistics	Finance	18 March 2016	
8	EMT to review draft Annual Report	EMT	29 March 2016	
9	Draft AR&A sent to NAO	Finance	29 April 2016	
10	Finance completes all year-end financial files and supporting working papers ready for audit.	Finance	By 29 April 2016	
11	Statistical & similar information in Annual Report provided by relevant departments: <ul style="list-style-type: none"> • Number of Registrants • FTP allegations etc • Education statistics • Health & safety & sickness • Equality and diversity stats • Main changes to risk register • Information security incidents • Council meeting attendance 	BPI FTP Education BPI / HR Secretariat BPI BPI Secretariat	By 29 April 2016	
12	Communications to format AR&A in accordance with house style.	Publishing Manager	2 – 16 May 2016	
13	Final audit visit	NAO Finance	9-16 May 2016	

	Description	Parties Responsible	Target date	Comment
14	NAO audit completed, including first draft audit findings as discussed with Director of Finance and Chief Executive.	NAO Director of Finance Chief Executive	27 May 2016	
15	Report to be sent to Solicitor to Council to verify.	Finance; Solicitor to Council	30 May 2016 Due back by 3 June	
16	Papers sent to Secretariat for June Audit Committee: 1) AR&A 2) NAO audit findings Director of Finance to prepare executive summary for annual report and accounts. Secretariat to request any suggested typographical corrections be sent to Secretariat in advance of meeting and not be brought to Committee.	NAO Finance Secretariat	6 June 2016	
17	Audit Committee review draft AR&A, external auditors' findings and letters of representation NAO to attend meeting.	Audit Committee Secretariat	15 June 2016	
18	Draft AR&A sent to Secretariat for July Council meeting, including a table of changes (if any) suggested by the Audit Committee. If any substantive changes, Solicitor to Council to review. Director of Finance to prepare executive summary for AR&A.	Finance Secretariat Solicitor to Council	27 June 2016	

	Description	Parties Responsible	Target date	Comment
19	Council receive AR&A. This should be a paper for discussion/ approval – as Council cannot delegate approval of the accounts.	Council	6 July 2016	
20	Final AR&A signed by Chair and Chief Executive and sent to NAO. Letter of representation to be signed by Chief Executive.	Chair Chief Executive Secretariat	6 July 2016	
21	Comptroller and Auditor General signs audit report. National Audit Office to e-mail Secretary to Council and Audit Committee Secretary to confirm date of signature. Signed AR&A to be sent from NAO to HCPC.	NAO Secretariat	Around 11 July 2016	
22	Secretariat distributes copies of signed AR&A: (1) One copy to Finance (2) One copy retained in Secretariat Secretariat to check with Communications how many copies of the published AR&A will be required for HCPC's use	Secretariat	11 July 2016	
23	Secretariat sends AR&A by e-mail to Privy Council for layout approval. Secretariat to request House of Commons number from the Privy Council Office.	Secretariat Privy Council Office	12 July 2016	
24	Secretariat will liaise directly with TSO in approving the proof to be laid in Parliament. Secretariat to produce version of AR&A to be laid in Scottish Parliament.	Secretariat TSO	12 - 15 July 2015	

	Description	Parties Responsible	Target date	Comment
25	NAO provided with the final version in PDF copy, to give final response by Monday 18 July 2016	Secretariat NAO	15 - 18 July 2016	
26	Privy Council informs Secretariat when the report has been laid.	Privy Council Office Secretariat	22 July 2016	
27	Publishing of annual report	Comms	1 August 2016	