



THE LONDON BOROUGH
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BROMLEY CIVIC CENTRE, STOCKWELL CLOSE, BROMLEY BRI 3UH

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DATE: 11 March 2010

To: Members of the
AUDIT SUB-COMMITTEE

Councillor Michael Tickner (Chairman)

Councillor Stephen Wells (Vice-Chairman)

Councillors Reg Adams, Nicholas Bennett J.P., Ruth Bennett and Simon Fawthrop

A meeting of the Audit Sub-Committee will be held at Bromley Civic Centre on
TUESDAY, 23RD MARCH, 2010 AT 7.30 PM

MARK BOWEN
Director of Legal, Democratic and
Customer Services.

Copies of the documents referred to below can be obtained from
<http://sharepoint.bromley.gov.uk>

A G E N D A

- 1 APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTE MEMBERS**
- 2 DECLARATIONS OF INTEREST**
- 3 CONFIRMATION OF THE MINUTES OF THE MEETING HELD ON 8TH DECEMBER 2009 EXCLUDING THOSE CONTAINING EXEMPT INFORMATION**
- 4 QUESTIONS BY MEMBERS OF THE PUBLIC ATTENDING THE MEETING**

To hear questions received in writing by the Legal, Democratic and Customer Services Department by 5pm on Wednesday 17th March 2010 and to respond.

5 MATTERS OUTSTANDING FROM THE LAST MEETING

The following items were outstanding from the last meeting:

Title/Minute/Date	Summary Description	Action being taken	By Whom	Estimated Completion Date
Annual Awards for Internal Auditors (Minute 33 – 8 th December 2009)	Proposals for institution of annual award for internal auditors.	Two or three nominations to be submitted annually to Sub-Committee in March 2011.	Assistant Director of Resources (Audit and Technical).	March 2011
Internal Audit Progress Report – Emergency Accommodation and Rents (Minute (30(i) –8 th December 2009)	Report to next meeting following audit of Emergency Accommodation and Rent Accounts in January 2010 - officer requested to attend meeting to explain the financial controls used by management.	See report at item 7.	Head of Revenue and Exchequer Services.	March 2010
Officers' Expenses (Minute 21 – 22 nd September 2009 and Minute 30(ii) 8 th December 2009)	E&R PDS requested to review expenses claimable by Council Members and officers with a view, subject to comments from ACE(HR), to discontinuation of interview and relocation expenses for staff.	The issue of expenses based on the findings from this Sub-Committee is to be considered by COE prior to submission of report to E&R PDS Committee.	Director of Resources/Assistant Chief Executive (HR)	May 2010
Internal Audit Progress Report (Minute 22 – 22 nd September 2009)	Requested further reports or updates on the following matters:- Council tax collection,	See reports at item 7.	Director of Resources	March 2010

	debtors and the granting of a waiver from the contracts procedure rules.			
Mobile Phones (Minute 33 (ii) – 8 th December 2009)	E&R PDS Committee requested to review feasibility of offering annual allowance to officers to use their own mobile phone in place of those issued by Council.	This issue to be considered by COE prior to submission of report to E&R PDS Committee.	Chief Executive	May 2010
Use of Cash Payments Council-Wide (Minute 34 – 8 th December 2009)	Submission of further report on measures to reduce cash usage across the Council by at least 50% over next year.	See report at item 7.	Head of Finance for Children and Young People Services	March 2010
Financial Regulations for Schools and Colleges (Minute 35 – 8 th December 2009)	Revised Financial Regulations for Schools and Colleges referred to CYP PDS Committee for information; recommended to GP&L Committee for approval and adoption by full Council .	Revised Financial Regulations for Schools and Colleges noted by CYP PDS Committee on 25 th January 2010 and recommended by GP&L Committee on 16 th February 2010 for approval and adoption by full Council on 29 th March 2010.	Director of Resources/Director of Legal, Democratic and Customer Services.	March 2010
Internal Audit Fraud and Investigation Progress Report (Minute 38 – 8 th December 2009)	Further reports requested on Audit Review of Transportation Strategy, Capital Schemes and Small Fraud Case; request to	See report at item 12; request to enlist support of London Councils to make representations to Metropolitan Police Authority to include fraudulent crime amongst the Police KPIs and to	Director of Resources	March 2010

	GP&L Committee to enlist support of London Councils to make representations to Metropolitan Police Authority to include fraudulent crime amongst the Police KPIs and to allocate significant resources for this area of work.	allocate significant resources for this area of work agreed by GP&L Committee on 16 th February 2010. Draft letter for Chairman of Sub-Committee to send to James Cleverly, GLA Member for Bexley and Bromley, and to London Councils.		
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6 EXTERNAL AUDIT REPORTS (Pages 5 - 48)

7 INTERNAL AUDIT PROGRESS REPORT (Pages 49 - 88)

8 INTERNAL AUDIT AND VALUE FOR MONEY REPORTING (Pages 89 - 96)

9 INTERNAL AUDIT PLAN 2010/11 (Pages 97 - 114)

10 LOCAL GOVERNMENT ACT 1972 AS AMENDED BY THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) (VARIATION) ORDER 2006 AND THE FREEDOM OF INFORMATION ACT 2000

The Chairman to move that the Press and public be excluded during consideration of the item of business listed below as it is likely in view of the nature of the business to be transacted or the nature of the proceedings that if members of the Press and public were present there would be disclosure to them of exempt information.

Items of Business

Schedule 12A Description

11 CONFIRMATION OF EXEMPT MINUTES OF MEETING HELD ON 8TH DECEMBER 2009
(Pages 115 - 122)

12 INTERNAL AUDIT FRAUD AND INVESTIGATION PROGRESS REPORT
(Pages 123 - 150)

Any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.

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