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**AUDIT COMMITTEE MINUTES – INFORMATION REPORT**

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**Reason for the Report**

1. To present the Audit Committee minutes of 3 December 2012, attached at **Appendix A**, for information. As further minutes become available these will be presented to the Committee at appropriate points in the Committee's work programme.

**Background**

2. The Audit Committee currently receives copies of the minutes of the Policy Review and Performance Scrutiny Committee meetings for information. Minutes of the Audit Committee's quarterly meetings will be presented to this Committee at appropriate points in the Committee's work schedule.

**Way Forward**

3. These minutes are attached for information purposes only.

**Legal Implications**

4. The Scrutiny Committee is empowered to enquire, consider, review and recommend but not to make policy decisions. As the recommendations in this report are to consider and review matters there are no direct legal implications. However, legal implications may arise if and when the matters under review are implemented with or without any modifications. Any report with recommendations for decision that goes to Cabinet/Council will set out any legal implications arising from those recommendations. All decisions taken by or on behalf the Council must (a) be within the legal powers of the Council; (b) comply with any procedural

requirement imposed by law; (c) be within the powers of the body or person exercising powers of behalf of the Council; (d) be undertaken in accordance with the procedural requirements imposed by the Council e.g. Scrutiny Procedure Rules; (e) be fully and properly informed; (f) be properly motivated; (g) be taken having regard to the Council's fiduciary duty to its taxpayers; and (h) be reasonable and proper in all the circumstances.

### **Financial Implications**

5. The Scrutiny Committee is empowered to enquire, consider, review and recommend but not to make policy decisions. As the recommendations in this report are to consider and review matters there are no direct financial implications at this stage in relation to any of the work programme. However, financial implications may arise if and when the matters under review are implemented with or without any modifications. Any report with recommendations for decision that goes to Cabinet/Council will set out any financial implications arising from those recommendations.

### **RECOMMENDATIONS**

6. Members are recommended to note the minutes of the Audit Committee, attached to this report.

MIKE DAVIES

Head of Scrutiny, Performance & Improvement

28 February 2013