

AUDIT COMMITTEE: 24 JANUARY 2017

**SCRUTINY AND AUDIT PROTOCOL UPDATE
REPORT OF THE CORPORATE DIRECTOR RESOURCES**

AGENDA ITEM: 5.3

Reason for this Report

1. To provide the opportunity to update Audit Committee on the protocol between Scrutiny and Audit.

Background

2. The intended purpose of the Scrutiny and Audit Protocol will be to clarify the respective roles of the Audit Committee and the Scrutiny Committees of the Council.
3. The objectives being sought by the protocol were as follows:
 - clarifies the purpose and objectives of Audit and Scrutiny Committees;
 - provides detail of which Committee is responsible for certain key roles;
 - facilitates sharing of information and work programming;
 - outlines the option to refer matters between Committees;
 - facilitates Committee engagement at Member and Officer levels.
4. The Agenda today is considering a revised Audit Committee Terms of Reference with no change suggested in respect of its interaction with the scrutiny function.

Issues

5. Consultation was held with Members and Senior managers in November with a progress report issued to PRAP members in December. Further consultation with other stakeholders will continue in January leading to a report to Constitution Committee on 9 February 2017.
6. As a result of this review of the Scrutiny function, it is suggested that the Audit Scrutiny Protocol is reviewed after this exercise is completed.

Reasons for Recommendations

- 7. To update the Audit Committee on the position in respect of the creating of an Audit / Scrutiny Protocol.

Legal Implications

- 8. No direct legal implications arise from this report.

Financial Implications

- 9. There are no direct financial implications arising from this information report.

Recommendations

- 10. To note the contents of the report.

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