

TITLE	Meeting between the Chairman of the Audit Committee and Overview and Scrutiny Management Committee
FOR CONSIDERATION BY	Overview and Scrutiny Management Committee on 13 October 2014
WARD	None Specific
DIRECTOR	Andrew Moulton, Head of Governance and Improvement Services

Meeting between the Chairman of the Audit Committee and the Chairman of the Overview and Scrutiny Management Committee 1 September 2014

1. *Council's vision and priorities – Are we covering all areas? Where are we getting assurance from? Are there any assurance gaps?*

Audit Committee

- Much of the Audit Committee's work was relevant to the Council's underpinning principles 'Offer excellent value for your Council Tax' and 'Deliver quality in all that we do.'
- The Internal Audit team undertake audits across the Council. The Audit Committee is kept informed of Internal Audit activity (actual and proposed) and the level of assurance that can be provided.
- Internal Audit and External Audit are main sources of assurance.
- It was felt that there were no assurance gaps. However, there were some items which the Committee had requested a further update on, on several occasions such as retrospective purchase orders, in order to gain assurance.

Overview and Scrutiny Management Committee

- Committee received a report on Analysis of Scrutiny Activity - May 2012 to December 2013 by Council Priority and Underpinning Principle at its January 2014 meeting. Members had considered if there were any unpinning principles or priorities where there had been minimal or no scrutiny activity and how to address this.
- In undertaking the scrutiny function the Overview and Management Scrutiny Committee and other overview and scrutiny committees receive assurance from both within the Council (e.g. officers, Executive and other Committees) and from outside (e.g. external agencies).

2. *Are there topics on the overview and scrutiny committee work programmes which it may be more appropriate for the Audit Committee to consider and vice versa?*

- Members felt that the items on the committees' work programmes were relevant to those committees.

3. *How can we make sure that the committees do not duplicate efforts?*

- Sharing of work programmes and any amendments so Chairmen were kept informed of forthcoming work of the other committee. – agendas will be circulated by Democratic Services with any amendments highlighted.
- It was suggested that in future the Chairman of the Audit Committee attend the meeting of the Overview and Scrutiny Management Committee at the start of the municipal year, at which the Committee discusses its work programme for the forthcoming year.
- Chairman of the Audit Committee to be informed of any topics that scrutiny will be looking at which may also be relevant to the work of the Audit Committee. – The Chairman will be informed through the receipt of the overview and scrutiny committee work programmes from Democratic Services.
- It was suggested that a member of the appropriate overview and scrutiny committee be invited to meetings of the Audit Committee at which an item that is potentially of joint concern is being considered. On receipt of work programmes (and amendments) Chairmen of Audit Committee and the Overview and Management

Scrutiny Committee to inform Democratic Services of any areas of potential joint concern, who will then inform the relevant Overview and Scrutiny Committee Chairman.

4. Information sharing?

- Sharing of work programmes and any amendments so Chairmen were kept informed of forthcoming work of the other committee. – agendas will be circulated by Democratic Services with any amendments highlighted.
- Chairman of Audit Committee to share with the Chairman of the Overview and Scrutiny Management Committee those reports listed in the Audit Committee Handbook including Head of Internal Audit's Opinion Statement and any other item the Chairman of the Audit Committee feels that the Overview and Scrutiny Management Committee should be aware of, when approved.
- The Audit Committee undertakes training prior to each meeting. Some topics, such as risk management, may also benefit other Members and consideration should be given to inviting other Members to these training sessions. Democratic Services will consult the Chairmen of the Audit Committee and the Overview and Scrutiny Management Committee and ascertain when it is appropriate to invite other members to training held prior to Audit Committee meetings and invite them as required.

Next meeting early February 2015.