

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **WEDNESDAY, 18 DECEMBER 2013**

REPORT BY: **HEAD OF LEGAL AND DEMOCRATIC SERVICES**

SUBJECT: **INFORMAL MEETING BETWEEN AUDIT COMMITTEE**
 MEMBERS AND OVERVIEW & SCRUTINY
 CHAIRS/VICE CHAIRS

1.00 PURPOSE OF REPORT

1.01 To report back on the informal briefing meeting between Audit Committee members and Overview & Scrutiny Chairs/Vice Chairs held on the 7 October 2013.

2.00 BACKGROUND

2.01 It is has previously been agreed that there will be two/three informal meetings a year between Audit Committee members and the Chairs/Vice Chairs of Overview & Scrutiny Committees to discuss matters of common interest. The first such meeting was held on the 22 February 2013 and the second on the 7 October 2013. Notes of those meetings are attached as Appendices 1 and 2.

3.00 CONSIDERATIONS

3.01 The first action arising from the 7 October meeting is the consideration of the size of the Audit Committee and this is the subject of a separate report to this meeting.

3.02 The second action arising from the meeting relates to the interaction between the Audit Committee and Overview & Scrutiny Committees on items of mutual interest. Whilst the Audit Committee and each Overview & Scrutiny Committee have control over their own forward work programmes there is potential for improving their inter-relationship so as to avoid duplication and compliment the differing roles they have.

3.03 Whilst both the Audit Committee and the appropriate Overview & Scrutiny Committee may have the same topic in their forward work programme their differing roles should avoid duplication. With the Audit Committee focusing on control processes and systems and Overview & Scrutiny focusing on the merits of a policy or decision. Where an Overview & Scrutiny Committee is considering a topic it may become aware of a control issue which it considers merits

referring to the Audit Committee. Similarly the Audit Committee in considering control issues may have concerns over the merits of a policy or decision and believe this should be referred to the appropriate Overview & Scrutiny Committee.

- 3.04 Following the meeting on the 7 October officers have met to discuss the practicalities of this and will ensure that the officers who are advising the committee will draw the committee's attention to recommending the matter be referred to either the Audit Committee or the appropriate Overview & Scrutiny Committee.
- 3.05 The third action arising is liaison between the internal Audit Manger and Policy & Performance Manager over the appropriate mechanism for providing the findings of internal audit reports to Overview & Scrutiny Committees. This has led to this information in future being included in the new format of performance reports. There has been consultation with the appropriate Committee Chairs over this.
- 3.06 It is the intention to arrange another informal meeting between Audit Committee members and Chairs/Vice Chairs of Overview & Scrutiny Committees early in 2014. Actions arising from such meetings will continue to be reported to the Audit Committee and the Chairs/Vice Chairs of Overview & Scrutiny Committees.

4.00 RECOMMENDATIONS

- 4.01 To note the report and endorse actions if considered appropriate.

5.00 FINANCIAL IMPLICATIONS

- 5.01 None as a result of this report.

6.00 ANTI POVERTY IMPACT

- 6.01 None as a result of this report.

7.00 ENVIRONMENTAL IMPACT

- 7.01 None as a result of this report.

8.00 EQUALITIES IMPACT

- 8.01 None as a result of this report.

9.00 PERSONNEL IMPLICATIONS

- 9.01 None as a result of this report.

10.00 CONSULTATION REQUIRED

10.01 With Overview & Scrutiny Committee Chairs.

11.00 CONSULTATION UNDERTAKEN

11.01 With Overview & Scrutiny Committee Chairs.

12.00 APPENDICES

12.01 Appendix 1 - Note of meeting held on the 22 February 2013
Appendix 2 - Note of meeting held on the 7 October 2013

LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS

None

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