

## **Maidstone Borough Council**

### **Scrutiny Coordinating Committee**

**Friday 3 October 2014**

#### **Audit Committee Work Programme**

**Report of:** Christian Scade, Senior Corporate Policy Officer

#### **1. Introduction**

- 1.1 The terms of reference for the Scrutiny Coordinating Committee includes developing mechanisms for addressing cross cutting issues and preventing duplication. This includes consideration of the Audit Committee's Work Programme.

#### **2. Recommendation**

- 2.1 That the Scrutiny Coordinating Committee considers **Appendix A** and the update from the Audit Committee Chairman and Vice-Chairman, making recommendations as appropriate.

#### **3. Background**

- 3.1 During 2012-13 the Chairman and Vice-Chairman of the Audit Committee and the Chairman of the Corporate Services Overview and Scrutiny Committee (now known as the Strategic Leadership & Corporate Services Overview and Scrutiny Committee) met to discuss the relationship between the two Committees and the development of complementary work programmes to avoid duplication.
- 3.2 As a result of this meeting, held on 5 December 2012, it was agreed that the Chairman and Vice-Chairman of the Audit Committee should meet with the Scrutiny Coordinating Committee to discuss Committee work programmes and any areas of overlap to ensure that the Audit Committee does not carry out or duplicate work which is properly the responsibility of the Overview and Scrutiny Committees and that the Overview and Scrutiny Committees are aware of the work plan and role of the Audit Committee.
- 3.3 The recommendations arising from the meeting held on 5 December 2012 were also reported to the Scrutiny Coordinating Committee. As a result, the following protocol has been adopted to manage the referral of issues either way between the Audit and Overview and Scrutiny Committees:

*In the event of the Audit Committee being minded to refer an issue to an Overview and Scrutiny Committee (or vice-versa), the*

*issue, the reasons for referral and the desired outcome must be clearly understood, and specified in the minutes and the reference.*

- 3.5 The role of the Audit Committee differs from that of the Overview and Scrutiny Committees in that the role of scrutiny is to review policy and challenge whether the Executive has made the right decisions to deliver policy goals. The Audit Committee provides independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the Council's financial and non-financial performance to the extent that it affects the Council's exposure to risk and affects the control environment, and oversight of the financial reporting process.
- 3.6 The Audit Committee's work programme is attached at **Appendix A**. This is driven largely by statute and the governance and financial reporting cycle.
- 3.7 There is a potential overlap between the work of the Audit Committee and the Strategic Leadership & Corporate Services Overview and Scrutiny Committee having regard to their terms of reference. Additionally, there could potentially be areas of overlap with the other Overview and Scrutiny Committees. The co-ordination of work programmes is desirable not only to avoid duplication of work, but to ensure that resources are used effectively.

#### **4. Impact on Corporate Objectives**

- 4.1 The Strategic Plan sets the Council's key objectives for the medium term and has a range of objectives which support the delivery of the Council's priorities. Actions to deliver these key objectives may therefore include work that the Committee will consider throughout the coming year.
- 4.2 The Scrutiny Coordinating Committee will primarily consider reports that deliver against all the Council's priorities: For Maidstone to have a growing economy, For Maidstone to be a decent place to live and Corporate and Customer Excellence.

#### **5. Background Documents**

- 5.1 None