

Audit & Scrutiny Protocol

Purpose:

- To clarify communication channels between Audit & Scrutiny Committees
- To improve information sharing and enable both functions to make scheduling decisions and recommendations in the full knowledge of all information available to the Authority
- To ensure that referrals between the two functions are clearly and formally defined
- To allow both Scrutiny and Audit Committees to meet their terms of reference

1. Information Sharing

- a) The Chair of the Audit Committee (CAC) and Service Manager: Audit & Technical (SMAT) are invited to attend the Scrutiny Co-ordinating Group (SCG) on a six monthly basis and may attend additional meetings as necessary, subject to the agreement of the SCG Chair. The purpose of these meetings will be as follows:

- To provide the opportunity for the Chair of Audit Committee to update SCG on areas of concern and / or relevant matters arising from the work of the Audit Committee
- To provide the opportunity for SCG to raise areas of concern as potential areas for inclusion in the Internal Audit Plan
- To discuss areas common to Scrutiny and Audit Forward Work Programmes

Issues arising from these discussions may be allocated for consideration by the appropriate Scrutiny Committee via a Topic Selection Form to the appropriate Committee.

- b) Reports for Scrutiny Committees should reference any ongoing audit issues that are relevant to the matter under consideration. Scrutiny Chairs should request inclusion of this information at Call Over meetings. Scrutiny Chairs should also consider inviting the SMAT to the scrutiny committee meeting.
- c) Scrutiny Facilitators will distribute updated Committee Work Programmes to the SMAT and the Chair of the Audit Committee (monthly, or as and when changes are made).
- d) SMAT will distribute Interim Internal Audit Plan reports to Scrutiny Facilitators (quarterly). (All Scrutiny Chairs and Vice Chairs receive these reports as part of the Audit Committee agenda papers.) .

2 Requests from Audit Committee for Items to be considered by Scrutiny

- a) If the Audit Committee agrees to refer an issue to a Scrutiny Committee, this should be recorded as a decision. In accordance with established scrutiny

committee practice, the Chair of Audit Committee should submit a Topic Selection Form to the appropriate Committee to request that the issue is included in its work programme. The purpose of this is to ensure that the Committee is provided with sufficient information as to the nature of the concern and that the value of scrutiny, links to the Council's priorities and the expected outcomes are identified.

If the Topic Selection Form does not identify a specific Scrutiny Committee, this will be determined by the SCG.

- b) The Scrutiny Facilitator will advise the Chair of the Audit Committee and the SMAT of the meeting at which the Scrutiny Committee will consider the request. The Chair or Vice Chair of the Audit Committee and/or the SMAT will be expected to attend to speak to the request.
- c) The Scrutiny Facilitator will advise the Chair of the Audit Committee and the SMAT of the outcome of the request. If the item is included on the Scrutiny Committee's Work Programme, this notification will include the date of the meeting to consider the issue and an invitation to attend. The reports will be available 3 days in advance of the meeting.
- d) The Scrutiny Facilitator will advise the Chair of the Audit Committee and the SMAT in writing of the progress made / outcome of the scrutiny process and the minute of the meeting will be shared once available.
- e) The Chair of the Audit Committee will present progress and / or outcomes to the Audit Committee and may invite the Scrutiny Chair to attend if appropriate.