

AUDIT BRIEFING NOTE

Head of Finance

1 Purpose

- 1.1 This report outlines the introduction of a briefing note to be issued periodically to Members of the Audit Committee. It also provides an opportunity for Members to raise any questions they have on the matters covered in the first such note issued in June 2008.

2 Recommendation

- 2.1 The Committee is requested to ;
- a) endorse the briefing note process.
 - b) consider any questions registered on the content of the June 2008 note.

3 Background

- 3.1 The Audit Committee has now been operating for over a year and has an established work pattern. A large element of its work is maintaining an overview on activity to respond to audit report recommendations or to progress agreed control procedures.
- 3.2 In many cases this activity can be fulfilled by a simple update report which is essentially a “for information” item.
- 3.3 In order to avoid unnecessarily lengthy agendas it is felt appropriate to deal with the routine items by way of a periodic briefing note rather than individual agenda items. This process has been agreed by the Committee Chairman for implementation on a trial basis. The first such briefing note has been issued to Members.

4 Questions:

- 4.1 It is intended to operate the briefing notes in the same way that scrutiny committees receive the quarterly performance and financial digests. This means that Committee Members are requested to raise any questions on the content prior to the next Audit Committee meeting following issue and to register them with officers. This will allow proper responses to be given at the committee meeting.
- 4.2 A covering item will be included on each agenda to give the opportunity for any matters raised to be dealt with. Where there are no issues raised the briefing note can be accepted as read.

5 Reasons for Recommendation

- 5.1 The recommendation reflects a change in process that seeks to improve the flow of information and avoid the need to have agenda items merely for noting.

6 Resource implications

6.1 This process will not have any additional resource implications.

7 Response to Key Aims and Outcomes

7.1 A proper flow of information is essential for the Committee to fulfil its role in the management of the Council's affairs and the delivery of corporate objectives.

Contact Officer
Background Documents

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Earlier reports