

Protocol for dealing with requests from the Council to the Audit Committee

Background

Further to the discussion at the last Audit Committee under agenda item 8(a), this note sets out the draft protocol for the Audit Committee to consider.

Draft Protocol

1. Pursuant to the Audit Committee's terms of reference as resolved at the full Council meeting on 13 April 2011, the Audit Committee's remit is around the Council's governance and risk management arrangements and its internal controls.
2. The Audit Committee's work programme is determined having regard to the role and functions of the Audit Committee as set out under Part 3 – Responsibility for Functions of the Council's Constitution.
3. Rule 14.1.4 of the Council's constitution provides for motions and amendments without notice to be referred to an appropriate body or individual, including the Audit Committee.
4. Having regard to the Audit Committee's role and functions, the work programme and available resources, it will not always be appropriate or practicable for the Committee to carry out work in relation to a referral, either within the current municipal year or at all.
5. Taking into account the above matters, the following procedure should be followed on receipt of a referral from the Council.
6. The Chair of the Audit Committee will indicate an initial view about the following matters -
 - 6.1. Whether, having regard to the Committee's role and functions, the referral is an appropriate matter for the Committee to take further.
 - 6.2. Whether, having regard to the work programme, there is sufficient time and resource within the municipal year for the Committee to look into the matter.
 - 6.3. If 6.1 and 6.2 are in the negative, whether a recommendation should be made for no further action.
 - 6.4. If 6.1 and 6.2 is in the affirmative, the manner in which the Committee should look into the matter and when this should take place.
7. A report will then be brought forward to the Audit Committee setting out the content of the referral and a summary of the Chair's views and recommendations under paragraph 6 of this protocol normally to the

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next ordinary meeting of the Committee. It will be for the Committee to determine whether that approach is agreed and what response should be made to the referring body.