

---

## **EXCERPT FROM THE MINUTES OF THE EXECUTIVE HELD ON 14 February 2011**

---

**EX.022/11    REFERENCE FROM THE AUDIT COMMITTEE – AUDIT SERVICES  
PROGRESS REPORT**  
(Non Key Decision)

**Portfolio**     Governance and Resources

**Subject Matter**

Pursuant to Minute AUC.11/11, consideration was given to a reference from the Audit Committee on 14 January 2011 concerning the Audit Services Progress Report. The Audit Committee had resolved:

- "(1)    That report RD.69/10 be received.
- (2)    That the Audit Committee wished to draw the Executive's attention to recommendations A.1 (There is no clearly defined standard definition of what constitutes consultancy) and A.2 (There is an unacceptable level of miscoding of expenditure) of the Audit Report on the Use of Consultants.
- (3)    That the Senior Management Team give consideration to mandatory training for staff on budgetary control to prevent the miscoding of expenditure in future and that Audit Services monitor the position on a monthly basis.
- (4)    The Financial Services Manager to provide a written response to the question raised regarding Carlisle Renaissance costs."

Copies of the Minute Extract and Audit Report on the Use of Consultants had been circulated.

In the absence of the Chairman of the Audit Committee, the Performance and Development Portfolio Holder drew Members' attention to recommendation (2) as set out above. He reported that, further to the report of the Use of Consultants Task and Finish Group and the concerns expressed in the Audit Report referred to, the Assistant Director (Resources) had prepared a guidance note for staff which would be circulated following consideration by the Senior Management Team.

**Summary of options rejected**    None

## **DECISION**

1. That the reference from the Audit Committee (AUC.11/11) concerning the Audit Report on the Use of Consultants be received.
2. That the Audit Committee be advised that, further to the final report of the Use of Consultants Task and Finish Group and the recommendations contained within the Audit Report on the matter, the Assistant Director (Resources) had prepared guidance for staff which would be made available following consideration by the Senior Management Team.

## **Reasons for Decision**

To respond to a reference from the Audit Committee concerning recommendations contained in the Audit Report on the Use of Consultants.