

## OFFICER EXECUTIVE DECISION

### SHARED SERVICE – INTERNAL AUDIT AND COUNTER FRAUD

<b>Delegation from Leader and Cabinet and date:</b>	<p>On 24 November 2015 the Cabinet considered a report that asked the Cabinet to agree to assume responsibility for the discharge of Gravesham Borough Council's Internal Audit and Counter Fraud functions.</p> <p>It was noted that Gravesham's Cabinet had considered these proposals on 7 September and had delegated authority to its officers to enable the new arrangements for a shared Internal Audit and Fraud Service to be put into effect.</p> <p>The report explained how Medway's Chief Finance Officer would assume responsibility for the management and delivery of audit and counter fraud services for both Medway and Gravesham.</p> <p>In addition to agreeing to assume responsibility for the discharge of Gravesham Borough Council's Audit and Counter Fraud functions, the Chief Finance Officer of Medway Council was delegated authority, in consultation with the Monitoring Officers of Medway and Gravesham to enter into a legally binding contract between both local authorities setting out the detail of the arrangements for a fully shared Audit and Counter Fraud Service, including a governance framework.</p> <p>A copy of the report and Record of Decisions can be accessed via the Council's website: <a href="http://democracy.medway.gov.uk/mgAi.aspx?ID=12473">http://democracy.medway.gov.uk/mgAi.aspx?ID=12473</a></p>
<b>Decision:</b>	The contract between both local authorities (setting out the detail of the arrangements for a fully shared Audit and Counter Fraud Service) was signed on 30 November 2015.
<b>Reasons for Decision</b>	This decision was taken in accordance with the report to Cabinet. The action will enable the internal audit and counter fraud services to be delivered through a fully shared service, delivering cost savings to both authorities.
<b>Date of Decision:</b>	30 November 2015.
<b>Details of any other options considered and rejected:</b>	This decision was taken in accordance with the report to Cabinet, where the options as to service delivery were considered.
<b>Lead Officer:</b>	Phil Watts, Chief Finance Officer (01634) 332220
<b>Conflicts of Interest:</b>	Not Applicable.