

Audit Committee Member Training

Report of the Head of Finance and Revenues

Recommended:

That a programme of training for Audit Committee Members be agreed by the Chairman of the Committee, the Head of Finance and Revenues and the Democratic Services Manager.

Summary:

- The Audit Committee is responsible for setting the direction and overseeing the development of the Council's internal control environment.
- The report discusses a range of training opportunities that may be appropriate for members of the Committee to undertake to enhance their knowledge of the subjects regularly discussed as part of their work programme.

1 Background

- 1.1 At its meeting on 6 April 2022, Council approved changes to its internal governance structure by establishing an Audit Committee.
- 1.2 Terms of Reference for the Audit Committee were approved at the Council meeting and a work programme is being discussed elsewhere on this agenda.
- 1.3 The work programme for this Committee covers a number of governance areas including approval of the Annual Statement of Accounts; the internal audit work programme; and risk management.
- 1.4 To ensure that members of the Committee are able to effectively lead in these areas a number of training opportunities have been researched and are presented to the Committee for consideration.

2 Options

- 2.1 The options are whether to agree the approach to training set out below or make modifications to it.

3 Option Appraisal

- 3.1 There are a range of training courses available from leading bodies in local government, including the Local Government Association and CIPFA, as well as bespoke training that can be provided by existing suppliers of the Council such as insurers or treasury advisers.
- 3.2 Some examples of potentially suitable courses include:

- CIPFA – introduction to the knowledge and skills of the audit committee
- CIPFA - Councillors' Guide to Understanding your Council's Financial Reporting Requirements
- Civil Service College – Improving Audit Committee Effectiveness
- Insurers – risk management presentation

3.3 It is likely that members of the Audit Committee will have a range of existing skillsets in some or all of the areas of the Committee's workload and therefore a one-size-fits-all approach is not likely to be the most effective.

3.4 It is therefore recommended that the Head of Finance and Revenues and Democratic Services Manager agree a suitable training programme with the Chairman of the Committee to enable all Committee members to undertake appropriate training to help them in their role on the Committee.

4 Risk Management

4.1 An evaluation of the risks indicate that the existing controls in place mean that no significant risks have been identified at this time.

5 Resource Implications

5.1 The cost of any training courses can be met from within existing budgets.

6 Legal Implications

6.1 There are no legal implications arising from the recommendations in this report.

7 Conclusion and reasons for recommendation

7.1 Ongoing training is essential for Audit Committee members to be able to effectively deliver the responsibilities of the Committee.

7.2 Given the range of technical areas that training could be provided in, it is recommended that a targeted programme of training be agreed.

Background Papers (Local Government Act 1972 Section 100D)

[Introduction to audit committee skills | CIPFA](#)

[Understanding your council's financial reporting requirements | CIPFA](#)

[Accountability & Governance > Improving Audit Committee Effectiveness \(civilservicecollege.org.uk\)](#)

Confidentiality

It is considered that this report does not contain exempt information within the meaning of Schedule 12A of the Local Government Act 1972, as amended, and can be made public.

No of Annexes:	0	File Ref:	
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Report to:	Audit Committee	Date:	20 June 2022