

Report to:

AUDIT COMMITTEE

Relevant Officer:

Tracy Greenhalgh - Head of Audit and Risk

Meeting

15 June 2023

AUDIT ACADEMY TRAINING PROGRAMME 2023/24

1.0 Purpose of the report:

1.1 To set out the modular training programme for the Audit Committee during the 2023/24 Municipal Year.

2.0 Recommendation(s):

2.1 To consider and approve the Audit Committee Training Programme

3.0 Reasons for recommendation(s):

3.1 To develop the effectiveness of the Audit Committee.

3.2 Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.3 Is the recommendation in accordance with the Council's approved budget? Yes

4.0 Other alternative options to be considered:

4.1 N/a

5.0 Council priority:

5.1 The effectiveness of the Audit Committee is relevant to all Council priorities.

6.0 Background information

6.1 Attendance as part of the Audit Academy Training Programme will provide Audit Committee members with the skills to:

- Understand how to be effective when sitting on an Audit Committee.
- Increase their understanding of risk mitigations and the control environment.
- Develop skills to effectively gain the levels of assurance they need.
- Understand what is meant by the term governance and why this is important in local government.

As there were a number of newly elected members following the May 2023 local elections an Introduction to Audit Committee session was run on the 7th June 2023 which covered the basic principles of the Audit Committee. To develop the skills and knowledge of Committee Members further the following training programme is proposed for 2023/24:

Date	Topic	Presenter
July 2023	Statement of Accounts <ul style="list-style-type: none"> - To ensure that the Committee have the information they need to effectively scrutinise the Statement of Accounts and ISA260. - To provide a background as to why three sets of accounts need to be approved and the differences between these. 	Director of Resources / Head of Accountancy
September 2023	Audit Committee Terms of Reference and CIPFA Compliance Statement: <ul style="list-style-type: none"> - To ensure that members understand the role of the Audit Committee. - Workshop / training session to review the Committee's compliance with the CIPFA code. 	Director of Governance and Partnerships / Head of Audit and Risk
October 2023	Understanding the Risk Services Quarterly Report: <ul style="list-style-type: none"> - To train members on the Risk Services Quarterly Report content. - Help members focus on the most important sections of the report. - Explore the types of questions which could be asked. 	Head of Audit and Risk
December 2023	Strategic Risk Management <ul style="list-style-type: none"> - To provide an overview of the Council's risk management arrangements and how the Audit Committee integrate with these. 	Head of Audit and Risk
January 2024	Annual Governance Statement and the Half Yearly Review: <ul style="list-style-type: none"> - To refresh members on the Annual Governance Statement. - Help members focus on the most important sections of the report. 	Director of Governance and Partnerships / Head of Audit and Risk
March 2024	The Role of External Audit: <ul style="list-style-type: none"> - To ensure that members understand the role of external audit. - To help members interpret reports provided by external audit to the Committee. 	New external auditors

6.2 Does the information submitted include any exempt information?

No

7.0 List of Appendices:

7.1 N/a

8.0 Financial considerations:

8.1 It is anticipated that the training programme for Committee members will be delivered within existing Council budgets.

9.0 Legal considerations:

9.1 The purpose of the self-evaluation is to help ensure that members of the Committee effectively fulfil their responsibilities as members of the Audit Committee.

10.0 Risk management considerations:

10.1 The Audit Committee has a key role in the governance of the Council and therefore it is important that it engages in the development and delivery of an improvement plan to ensure that it can effectively manage risk.

11.0 Equalities considerations:

11.1 All members of the Committee have the same access to training available. Training in other formats can be provided should an accessibility need be identified.

12.0 Sustainability, climate change and environmental considerations:

12.1 Risk related to sustainability will be considered as part of the risk management structure at the Council.

13.0 Internal/external consultation undertaken:

13.1 N/a

14.0 Background papers:

14.1 N/a