

Report to:

AUDIT COMMITTEE

Relevant Officer:

Tracy Greenhalgh - Head of Audit and Risk

Meeting

29 February 2024

AUDIT ACADEMY TRAINING PROGRAMME 2024/25

1.0 Purpose of the report:

1.1 To set out the modular training programme for the Audit Committee during the 2024/25 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.

To develop the skills and knowledge of Committee Members further the following training programme is proposed for 2024/25:

Date	Topic	Presenter
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. 	KMPG
June 2024	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. Explore the deep dive process and how Audit Committee can get the most out of it. 	Head of Audit and Risk
September 2024	Statement of Accounts <ul style="list-style-type: none"> An update on the Statement of Accounts including any technical changes and areas which Audit Committee may want to focus on. 	Corporate Finance Accountant
November 2024	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 / Head of Democratic Governance
January 2024	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
March 2024	Fraud Awareness <ul style="list-style-type: none"> An overview of how the Council deals with fraud and error. The role of the Audit Committee in relation to fraud prevention. 	Head of Audit and Risk

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 training 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 training to ensure that it can effectively manage risk.

11.0 Equalities considerations and the impact of this decision for our children and young people:

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