

MEMBER DEVELOPMENT - COUNTER FRAUD AND WHISTLE BLOWING

Audit Committee - 15 July 2021

Report of: Deputy Chief Executive and Chief Officer - Finance and Trading

Status: For Consideration

Key Decision: No

Portfolio Holder: Cllr. Matthew Dickins

Contact Officer(s): Francesca Chivers, Ext. 7053, Glen Moore, Ext. 7471

Recommendation to Audit Committee:

- (a) The member development be noted.
- (b) Decide which member development subject they wish to receive at the next Audit Committee.

Introduction and Background

- 1 The Committee regularly reviews the development needs of its Members and the following training has been provided since the current Audit Committee was formed in May 2019:

| Committee Date | Training Provided |
|-------------------|--|
| 17 September 2019 | Public Sector Internal Audit Standards (PSIAS) |
| 28 January 2020 | Risk Management |
| 16 July 2020 | Understanding Local Government Accounts |
| 30 March 2021 | <ul style="list-style-type: none">• Organisational Knowledge• Audit Committee Role and Function• Governance (all three subjects were provided in one session by Martin Goodman, Head of Legal and Democratic Services) |

Audit Committee Member Development Programme

- 2 In November 2020 Members were asked for their views as to their current knowledge levels by completing a questionnaire based on 'Audit Committee - knowledge and skills framework' included in the CIPFA (Chartered Institute

of Public Finance and Accountancy) document ‘Audit Committees - Practical Guidance for Local Authorities and Police’.

- 3 Based on the questionnaire responses and the work plan of reports due to be presented at each committee, a programme was devised with the remaining parts listed below:

| Committee Date | Training Scheduled |
|-----------------|---|
| 15 July 2021 | <ul style="list-style-type: none">• Counter Fraud and Whistle Blowing |
| 2 November 2021 | <ul style="list-style-type: none">• Internal Audit |
| To be confirmed | <ul style="list-style-type: none">• Understanding Local Government Accounts (dependent on the date the 2020/21 Annual Accounts are due to be presented to the committee)• External Audit• Risk Management |

- 4 Due to the deadline for the 2020/21 accounts being changed by Government, the meeting originally scheduled for 2 November 2021 has been changed to 23 September 2021.
- 5 The Committee is required to decide whether they wish the member development at the meeting on 23 September 2021 to be either:
- Internal Audit, or
 - Understanding Local Government Accounts.
- 6 Each member development session will last for up to 20 minutes and be presented at the start of an Audit Committee.

Key Implications

Financial

There are no financial implications.

Legal Implications and Risk Assessment Statement.

There are no legal implications.

Equality Assessment (Compulsory heading - do not delete)

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Appendices

None

Background Papers

None

Adrian Rowbotham

Deputy Chief Executive and Chief Officer - Finance & Trading