

MEMBER DEVELOPMENT - INTERNAL AUDIT AND THE ROLE OF AUDIT COMMITTEE

Audit Committee - 23 September 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: Francesca Chivers, Ext. 7053

Recommendation to Audit Committee:

- (a) The member development be noted.
- (b) Decide which member development subjects they wish to receive at the Audit Committees on 25 January 2022 and 29 March 2022.

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)
15 July 2021	Counter Fraud and Whistle Blowing

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
23 September 2021	<ul style="list-style-type: none">• Internal Audit and the Role of Audit Committee
To be confirmed	<ul style="list-style-type: none">• External Audit• Risk Management• Understanding Local Government Accounts (September 2022)

- 4 The Committee is required to decide which member development they wish to receive at the meetings on 25 January 2022 and 29 March 2022.
- 5 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

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