

Proposed Training and Briefing Programme – Audit and Governance Committee

Where briefing or training sessions are proposed, these will take place outside of the scheduled Committee meetings and will be provided either via Teams or face to face, depending on subject matter. Sessions on Teams will be recorded where possible, and recordings and presentations will be made available to members via the Councillor Hub.

“Core Knowledge” refers to the Core Areas of Knowledge which are set out in CIPFA’s Knowledge and Skills Framework for Audit Committee Members.

Area	Core Knowledge	Proposed Training
Induction	An induction briefing for new members to the Audit and Governance Committee, including substitutes.	As required, briefing provided by lead officers to the Committee. This will cover <ul style="list-style-type: none"> • the role of the Committee • Terms of reference and the Committee work programme • Key sources of assurance • Lead officers Briefing material will be made available via the Councillor Hub.
Organisational Knowledge	<ul style="list-style-type: none"> • An overview of the governance structures of the authority and decision-making processes • Knowledge of the organisational objectives and major functions of the authority 	Annual session for the Committee from the Monitoring Officer and Section 151 Officer. Information will also be available to Members through reports to service committees and full Council in respect of significant changes to objectives or the Constitution.
Role of the Audit Committee	<ul style="list-style-type: none"> • An understanding of the Audit and Governance Committee’s role, and relationship within the wider governance and decision making of the Council, including relationships with other Committees and bodies. • The Committee’s Terms of Reference and its accountability and reporting arrangements 	Annual session for the Committee from the Monitoring Officer, Section 151 Officer and Head of Audit and Risk Management. Any changes to the role of the Committee or its Terms of Reference would be subject to separate review and reporting to the Committee.

Area	Core Knowledge	Proposed Training
Financial Management and Accounting	<ul style="list-style-type: none"> • Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them. • An understanding of good financial management practice as set out in the CIPFA Financial Management Code (FM Code) and the level of compliance with it. • Knowledge of how the organisation meets the requirements of the role of the CFO as required by The Role of the Chief Financial Officer in Local Government (CIPFA, 2016) • An overview of the principal financial risks the authority faces. 	<p>Sessions for Committee members to support their role in reviewing the financial statements will be timetabled ahead of the draft and final statement of accounts being received by the Committee– these will be led by the Section 151 officer.</p> <p>Annual session for the Committee on the CIPFA Financial Management Code will be provided by Finance to support reports to Finance Sub Committee and the Audit and Governance Committee regarding the level of compliance.</p> <p>Reports to the Audit and Governance Committee, Finance Sub Committee, Corporate Policy Committee and Service Committees will provide the information on principal financial risks to the authority – additional/specific briefing on these should be requested via the Section 151 officer.</p>
Internal Audit	<ul style="list-style-type: none"> • An awareness of the key principles of the PSIAS and the LGAN. • Knowledge of the arrangements for delivery of the internal audit service in the authority and the charter. • How the role of the head of internal audit is fulfilled. • Details of the most recent external assessment and level of conformance with the standards. • Internal audit’s strategy, plan and most recent annual opinion. 	<p>Annual session for the Committee from the Head of Audit and Risk Management, timed to support the approval of the annual audit plan.</p> <p>Further information and assurance to the Committee is also provided via the audit plan, update reports, and annual opinion.</p> <p>Detailed briefings in relation to areas of concern, such as no assurance reports, or failure to implement agreed actions will be scheduled as necessary.</p>
External Audit	<ul style="list-style-type: none"> • Knowledge of the role and functions of the external auditor and who currently undertakes this role. • Knowledge of the key reports and assurances that external audit will provide. • Familiarity with the auditor’s most recent plan and the opinion reports. 	<p>Introductory session for the Committee to meet with EY as new external auditors to be scheduled.</p> <p>Annual session for Committee members from the external auditors and the finance team will be timetabled ahead of receiving the external auditor’s plan, covering the approach to the work and assurances the committee will receive.</p>

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	<ul style="list-style-type: none"> • Knowledge about arrangements for the appointment of auditors and quality management undertaken. 	<p>As required, the Committee will receive briefing on the role of Public Sector Audit Appointments, and any changes to the arrangements per The Local Audit and Accountability Act 2014, which would impact on the role, scope and appointment of external audit.</p>
Risk Management and Business Continuity	<ul style="list-style-type: none"> • Understanding of the principles of risk management, including how it supports good governance and decision making. • Knowledge of the risk management policy and strategy of the organisation. • Understanding of risk governance arrangements, including the role of members and of the audit committee. • Knowledge of the current risk maturity of the organisation and any key areas of improvement. 	<p>Annual session for the Committee from the Head of Audit and Risk Management on the principles of risk management, policy and strategy and roles and responsibilities.</p> <p>Members have regular updates to the Committee on the Council’s risk management arrangements and strategic risk register items.</p> <p>The Committee will identify individual areas to receive detailed briefing upon the risk and risk management activity.</p>
Corporate Governance	<ul style="list-style-type: none"> • Knowledge of the seven principles as outlined in Delivering Good Governance in Local Government: Framework (CIPFA/Solace, 2016). • The requirements of the AGS. • How the principles of governance are implemented locally as set out in the local code of governance. 	<p>Sessions from the Monitoring Officer and the Head of Audit and Risk Management will be scheduled to support the Committee in reviewing and approving the Annual Governance Statement, (draft and final).</p> <p>As required, the Committee will receive briefing on the local Code of Corporate Governance and the Good Governance Framework to support the Committee in receiving updated versions.</p>
Counter Fraud	<ul style="list-style-type: none"> • An understanding of the main areas of fraud and corruption risk that the organisation is exposed to. • Knowledge of the principles of good fraud risk management practice in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014). • Knowledge of the organisation’s arrangements for tackling fraud. 	<p>An annual session for the Committee from the Head of Audit and Risk Management on the organisation’s arrangements for counter fraud will be scheduled.</p>

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Values for Standards in Public Life	<ul style="list-style-type: none"> • Knowledge of the Seven Principles of Public Life. • Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff (e.g. code of conduct). • Knowledge of the whistleblowing arrangements in the authority. 	Annual session for the Committee from the Monitoring Officer and Deputy Monitoring officer regarding the Committee's role in relation to code of conduct matters will be scheduled to support the annual report to the Committee from the Monitoring Officer.