

REPORT TO: AUDIT & STANDARDS COMMITTEE

DATE: 6 SEPTEMBER 2017

TITLE: AUDIT AND STANDARDS COMMITTEE TRAINING PROGRAMME

LEAD OFFICER: SARAH MARSH, INTERNAL AUDIT MANAGER
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RECOMMENDED that:

- A** authority be delegated to the Internal Audit Manager, in consultation with the Chair of the Committee, to approve the Committee training programme.

PURPOSE

1. To identify any skills and knowledge gaps that may exist across the Committee membership and consider topic areas for future training which may contribute towards closing any such gaps.

SKILLS AND KNOWLEDGE ANALYSIS

2. At its November 2016 meeting the Audit and Standards Committee, whilst reviewing its effectiveness, agreed there was a range of knowledge and experience that audit committee members can bring to the committee which enable it to perform effectively. No one committee member would be expected to be expert in all areas, but there are core areas of knowledge that committee members should acquire through training or briefings to assist them in their role on the Committee.
3. A questionnaire was circulated to all committee members to evaluate existing knowledge and skills, which in turn would be used to guide members' training needs. Whilst to date only four questionnaires have been completed, the results confirm the committee does indeed collectively have a wide range of skills and experiences including both the public and private sector. There was no one area that lacked collective knowledge or experience although respondents requested training or an update on risk management, anti-fraud and values.

TRAINING PROGRAMME

4. A training programme for 2017/18 consisting of a 30 minute training session before each Audit and Standards Committee was agreed at the last meeting being:

- September 2017– how to read a set of Accounts, ahead of the committee receiving the 2016/17 Statement of Accounts.
 - November 2017 – role of the Audit Committee incorporating an interactive session facilitated by the Internal Audit Manager in order for the Committee to gauge its own effectiveness.
 - March 2018 – risk management including linkages to the Council’s risk, performance and business planning system (InPhase).
5. It is recommended that specific training topics post 2017/18 are determined in consultation with the Chair, to co-ordinate with relevant agenda items and the needs of committee members. Where appropriate, certain topics will be revisited to provide an update or refresher for members. Possible training topics could include:
- Annual accounts – external audit perspective and external audit plan.
 - Anti-Fraud and Corruption.
 - Assurance frameworks and the Annual Governance Statement.
 - Audit and Standards functions.
 - Contract Standing Orders and procurement legislation.
 - Financial Regulations.
 - Information management, security and data quality.
 - Principles of good governance.
 - Reviewing the annual accounts.
 - Risk management.
 - Role of Internal and External Audit.
 - Value for Money.
6. In order to obtain the maximum benefit from the training provided, all members of the Council are invited to attend along with members from neighbouring Councils (particularly those within the shared audit service where appropriate and relevant). Training opportunities at Broxbourne and Epping Forest will continue to be offered to Harlow Councillors.

CONCLUSION

7. The training programme set out in this report is designed to assist the Audit and Standards Committee to discharge its duties as set in its Terms of Reference. Regular briefings and training will ensure committee members are kept up-to-date or extend their knowledge.

IMPLICATIONS

Place (includes Sustainability)

None specific.

Author: **Graeme Bloomer, Head of Place**

Finance (includes ICT)

There are no financial implications and no direct risk management implications arising from the recommendations.

The operation of an effective audit committee provides assurance on the effective management of governance risks and internal controls. Implementation of a training plan allows members to fulfil this assurance role.

Author: **Simon Freeman, Head of Finance**

Housing

None specific.

Author: **Andrew Murray, Head of Housing**

Community Wellbeing (includes Regeneration, Equalities and Social Inclusion)

None specific.

Author: **Jane Greer, Head of Community Wellbeing**

Governance (includes HR)

The fulfilment of a training programme will assist the Council in meeting a number of legal obligations including the consideration and approval of the Annual Statement of Accounts and the Annual Governance Statement.

Author: **Brian Keane, Head of Governance**

BACKGROUND PAPERS

Audit Committees: Practical Guidance for Local Authorities and Police (2013 Edition)