

AUDIT & RISK COMMITTEE

24 September 2013

PUBLIC SECTOR INTERNAL AUDIT STANDARDS TRAINING UPDATE

Report of the Head of Welland Internal Audit Consortium

STRATEGIC AIM	All
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1. PURPOSE OF THE REPORT

- 1.1 To provide Members with an update on the development of a programme of training designed to support the Committee in the discharge of new responsibilities resulting from the introduction of the Public Sector Internal Audit Standards (the Standards).

2. RECOMMENDATIONS

- 2.1 That Members note the report and comment, as they think necessary, on the proposed scheduling of training; and on proposals for cooperation with other Welland Authorities in the delivery of training.

3. KEY ISSUES

- 3.1 As previously reported, the Standards require the Committee to undertake a more active role: determining the nature and level of assurance that the Council requires and the sources of that assurance; assessing the quality of internal audit work and the impact of actions taken more widely to manage the Council's risks. To carry out that role effectively it was agreed that training and support from Officers would be required.
- 3.2 The Consortium's Audit Managers have been engaged in a series of dialogues with the "Audit Committees" of the five Welland Authorities to try and develop a coordinated approach to the specification, design and delivery of an appropriate training programme. As a result four of the five Authorities have agreed the outline of a training programme (Shown as Appendix A) and agreed also that any training

sessions organised across the Consortium should be to Members sitting on any of the Welland Audit Committees. The fifth Authority, East Northamptonshire Council, has deferred a decision on training needs pending the establishment, in April 2014, of its new Audit Committee.

3.3 The Committee schedule for the different Welland Authorities means that some have already begun to receive the short training sessions, listed in Appendix A, that are designed to be delivered in advance of Audit Committee meetings. Going forward this means that there is the potential to schedule the delivery of remaining short training sessions at the different Authorities so that Members have the opportunity – should they find it impractical or inconvenient to attend any of the training sessions preceding the meetings of their own Audit Committees – to attend a corresponding training event hosted by one of the other Authorities. Pending any Welland-wide determination on scheduling, the dates of delivery for the Audit & Risk Committee are shown in the Appendix.

3.4 Appendix A also identifies three proposed training events of a more substantive nature. The issues to be covered in two of the sessions (Review of the Annual Audit Plan; Performance Evaluation) determine the appropriate time windows within which the training would best be delivered. Since these sessions will need to be scheduled independently of Committee meetings, Audit Managers are seeking the views of their Audit Committees as to the desirability of:

- a) Organising Welland-wide events to which Members of all Audit Committees would be invited; or
- b) Hosting the three events at each Authority but staggering the dates so as to maximise Members' opportunities to attend.

4. RISK MANAGEMENT

RISK	IMPACT	COMMENTS
Time	Low	The report does not prompt or require any time-bound response
Viability	Low	There are no resourcing issues arising
Finance	Low	There are no financial issues arising
Profile	Low	The report should improve the effectiveness of the Committee
Equality and Diversity	Low	EIA screening indicates no issues arising therefore full Impact Assessment has not been carried out.

Background Papers
None

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A Large Print or Braille Version of this Report is available upon request – Contact 01572 722577.