

PROPOSED TRAINING PROGRAMME – AUDIT & RISK COMMITTEE

PRE-COMMITTEE PRESENTATIONS

Topic	Purpose of Training	Proposed Scheduling
Public Sector Internal Audit Standards	To provide Members with a clear understanding of responsibilities that the Standards place upon the Committee and on the Chair; to provide an outline of the things that Committee and Chair will need to do if the Committee is to operate in conformity with the Standards. To determine the level of training commitment that the Committee considers sustainable.	Completed
The Internal Audit Process	The Committee will be required to review the performance of the Head of Internal Audit and the quality of the internal audit service delivered. To discharge that responsibility properly, the Committee's members need to understand what Internal Audit does. This training exercise will take Members through all the stages of planning and carrying out an audit following the implementation of the Improvement Plan arising from the RSM Tenon Review of Internal Audit. It will also explain the part that the Committee might properly play in agreeing Terms of Reference and promoting the timely implementation of audit recommendations.	Completed
Understanding Assurance	The Standards require the Committee to satisfy itself that there is sufficient and appropriate assurance that the Council's risks are being appropriately managed. The training will provide Members with an explanation of what constitutes "assurance" and where the Committee might expect to find it. The introduce Members to the "Three Lines of Defence" model of assurance as an example of good practice that the Committee might wish to promote.	June 2014 Deferred due to sickness
Control Frameworks	To provide Members with a better understanding of what a control is and of the different types of control that managers use to manage their risks. To show how different types of control fit together so that all of the Council's risks are managed.	September 2014 Deferred as Statement of Accounts briefing is planned

TRAINING WORKSHOPS

Topic	Purpose of Training	Time Commitment	Proposed Scheduling
<p>Reviewing the Annual Audit Plan</p>	<p>The Committee is expected to satisfy itself that the Annual Audit Plan provides effective assurance about the risks to the Council's strategic priorities and objectives for the coming financial year. The workshop will equip the Committee's members to review the corporate Risk Register and other documents to develop a clear understanding of the Council's key risks; to analyse the draft Audit Plan and develop an understanding of the assurance offered; and to identify any gaps in that assurance offer that need to be addressed by the Head of Internal Audit.</p>	<p>Half-Day</p>	<p>To be confirmed</p>
<p>Evaluating the Performance of the Head of Internal Audit</p>	<p>Training primarily for Committee Chairs. The Standards specify that the Chair of the Audit Committee should contribute to the performance appraisal of the Head of Internal Audit and this workshop – if approved - would be delivered by an external trainer to the Welland Chairs (and other interested Members) with the objective of helping the current Chairs to identify the critical elements of the HIA's performance and to develop an objective method of evaluating those elements.</p>	<p>Half-Day</p>	<p>To be confirmed</p>
<p>Evaluating Statements of Assurance</p>	<p>The Committee is expected to satisfy itself that internal audit reports – and other reports received - provide appropriate assurance about the management of the Council's risks. The workshop will equip Members to apply training received on risk, assurance and control to evaluate assurance statements received.</p>	<p>Half-Day</p>	<p>To be confirmed</p>