

AUDIT AND RISK COMMITTEE

30 June 2015

COMMITTEE TRAINING PROGRAMME

Report of the Director of Resources

Strategic Aim:	All	
Exempt Information	No	
Cabinet Member(s) Responsible:	Councillor King – Portfolio Holder for Places (Development and Economy) and Resources	
Contact Officer(s):	Debbie Mogg, Director for Resources	Tel: 01572 758358 dmogg@rutland.gov.uk
	Saverio Della Rocca, Assistant Director - Finance	Tel: 01572 758159 sdellarocca@rutland.gov.uk
Ward Councillors	Not Applicable	

DECISION RECOMMENDATIONS

1. That the Committee provide feedback on their training requirements and their preferred option for the delivery and scheduling of training.

1. PURPOSE OF THE REPORT

- 1.1 To provide Members with an opportunity to assess their training requirements and to agree a schedule of training to be delivered over the coming year and beyond.

2. BACKGROUND AND MAIN CONSIDERATIONS

- 2.1 The Constitution sets out a number of core functions for which the Audit and Risk Committee is responsible:
 1. Approve (but not direct) internal audit's strategy, plan and monitor performance.
 2. Review summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary.
 3. Receive the annual report of the head of internal audit.
 4. Consider the reports of external audit and inspection agencies.
 5. Consider the effectiveness of the authority's risk management arrangements, the control environment and associated anti-fraud and anti-

corruption arrangements. Seek assurances that action is being taken on risk related issues identified by auditors and inspectors.

6. Be satisfied that the authority's assurance statements, including the Annual Governance Statement, properly reflect the risk environment and any actions required to improve it.
7. Ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.
8. Review the financial statements, external auditor's opinion and reports to members, and monitor management action in response to the issues raised by external audit.

2.2 It is therefore beneficial for the Audit Committee members to have certain skills or knowledge to carry out their role. The extent to which members of the Committee are familiar with the above areas will depend on their professional background, experience, interests etc. In any event, the Council is committed to providing training to Members (internally or externally) to equip them with the necessary skills and knowledge to carry out their roles effectively. CIPFA guidance also states that regardless of the knowledge and skills a member has when joining the committee, there needs to be a commitment to participate in training and development to ensure knowledge is kept up to date.

2.3 Officers have put together a suggested list of training topic areas below and invite the Committee to consider:

- In which areas would it like to receive training? This may depend on the background of the Committee members.
- How might this training be scheduled and over what time period? Training has been delivered in the past as part of Audit and Risk meetings, although there have also been separate sessions outside of formal meetings. Members may wish to consider a priority order for training and assess over what time period it wishes to cover all topics.
- How might training be delivered? Training has been delivered in-house and through external bodies. Both the Director of Resources and Assistant Director have worked for a professional services firm and delivered training in most of the areas listed. Members may have their own preferences.

Area	Detail (for sessions say 1 – 2hrs)	Options
Internal Audit	<p>There are various areas that could be covered:</p> <ul style="list-style-type: none"> • Audit planning • Internal Audit process • Reporting • Public Sector Internal Audit Standards 	The Local Government Shared Service (LGSS) provide our Head of Internal Audit and delivery IA training to their clients.
Risk Management	Session on the risk management process and how it works at the	Internally or through Zurich Municipal who

Area	Detail (for sessions say 1 – 2hrs)	Options
	Council	are our Insurance advisors and are undertaking a review of our risk processes
Fraud	Session on fraud in the public sector, who is the typical fraudster, fraud risk areas and what local authorities should do to protect themselves	LGSS have fraud officers who could deliver this training. External firms can also provide this free of charge.
External audit	Session on their role and responsibilities and how they work with the Council	KPMG, our external auditors
Financial accounts	Session on the financial statements, how they are put together, what the key statements are and how they differ to the private sector	Internally or externally via KPMG.
Control environment and assurance	Session on internal controls, different types of controls, how these are applied and how the Council assures itself that they work	Internal Audit or Assistant Director – Finance

- 2.4 Officers will put together a training programme and schedule further to comments and suggestions from the Committee. Where training is scheduled then the Committee may wish to invite all Members to attend if they wish – this has been normal practice in the past.

3. CONSULTATION

- 3.1 The purpose of this paper is to consult with members of the Committee and gain feedback on training requirements.

4. ALTERNATIVE OPTIONS

- 4.1 The report does not prescribe a specific course of action or an exhaustive list of topics that Members may wish to consider for training purposes. Members are able to determine whether training is required and how it might be delivered.

5. FINANCIAL IMPLICATIONS

- 5.1 There may be financial implications should the Committee wish to bring in external bodies to deliver training or attend external events. There is a Members training budget which allows for some external support. The impact on this budget will be assessed when the training programme is agreed.

6. LEGAL AND GOVERNANCE CONSIDERATIONS

- 6.1 The Audit and Risk Committee is responsible for delivering on its functions and should consider what training or support it needs to fulfil its role.
- 6.2 There are no legal implications arising from this report.

7. EQUALITY IMPACT ASSESSMENT

- 7.1 Equality Impact Assessment (EqIA) screening has been completed and there were no issues arising. A full Impact assessment has not been carried out.

8. COMMUNITY SAFETY IMPLICATIONS

- 8.1 There are no community safety implications.

9. HEALTH AND WELLBEING IMPLICATIONS

- 9.1 There are no health and wellbeing implications.

10. CONCLUSION AND SUMMARY OF REASONS FOR THE RECOMMENDATIONS

- 10.1 The Committee plays an important role in the Council's governance framework and it is important that Members of the Committee have the right skills and knowledge to execute this role effectively. This paper and the views of the Committee will allow a formal programme to be agreed.

11. BACKGROUND PAPERS

None

12. APPENDICES

None

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