

Audit Training for Members

Report of the Treasurer

For further information about this report please contact Keith Dixon, Treasurer, on 01743 260202.

1 Purpose of Report

The report informs members on progress to put in place a training programme.

2 Recommendations

The Committee is asked to note progress on addressing the training needs of members, and is asked if they consider that the attached questionnaire would help identify the specific priorities for this committee.

3 Background

At the last meeting of the Audit and Performance Management Committee, the Treasurer was tasked with devising an appropriate programme of training and bringing it to this meeting.

4 Progress to date

The objectives of training are to ensure that the members of the Audit Committee are able to fulfil their Terms of Reference, and specifically if possible match the Chartered Institute of Public Finance and Accountancy (CIPFA) recommended level of corporate skill in Finance, Risk Management, Audit, the Authority's governance and regulatory framework, and an understanding of the wider governance environment in which the Authority operates and the accountability structures within that environment.

It is quite easy to begin to address this, given that our internal auditors have, in the past facilitated a number of training sessions on specific topics. These are listed in the attached appendix.

More difficult has been assessing:-

- the priority to give to each topic;
- whether there are any gaps; and
- how training can be effectively delivered with a minimum additional burden on members time.

I have therefore drawn up the attached appendix as a possible questionnaire to address these questions.

Following discussions of this with the Chief Fire Officer and Assistant Chief Officer, it was felt that aspects of the training that are likely to emerge would be relevant and of interest to other members of the Authority. It is therefore proposed that the Audit Committee training should be incorporated into wider member training work carried out by the Assistant Chief Officer.

In the meantime it would be helpful if members could comment on the attached appendix, and if they were able, feedback on which topics they felt should be given the greatest priority.

5 Financial Implications

There are no direct financial implications arising from this report.

6 Legal Comment

There are no direct legal implications arising from this report.

7 Equality Impact Assessment

No initial impact assessment has been carried out, as the report does not propose a new policy and is for noting. There is a risk that adverse impacts may emerge through the detailed implementation of training. However members are being asked for their views on such matters, including the timing and duration of training, and it is hoped that adverse impacts can therefore be avoided.

8 Appendix

Audit Committee Training Programme

9 Background Papers

There are no background papers associated with this report.

Implications of all of the following have been considered and, where they are significant (i.e. marked with an asterisk), the implications are detailed within the report itself.

Balanced Score Card		Integrated Risk Management Planning	
Business Continuity Planning		Legal	
Capacity		Member Involvement	*
Civil Contingencies Act		National Framework	
Comprehensive Performance Assessment		Operational Assurance	
Efficiency Savings		Retained	
Environmental		Risk and Insurance	
Financial		Staff	
Fire Control/Fire Link		Strategic Planning	
Information Communications and Technology		West Midlands Regional Management Board	
Freedom of Information / Data Protection / Environmental Information		Equality Impact Assessment	*

Audit Committee Training Programme

The table below sets out topics that may be relevant to meet Members' audit training needs.

To help prioritise training a ranking box from 1 to 14 is provided next to each topic. Would you be able to rank the topics or at least those most important to you?

If you wish to add to the list please add any further topics and indicate the ranking you would have given them had they been included in the list.

Topic	Ranking
Internal Audit Role	
External Audit Role	
The role of the Audit Committee	
Annual Accounts	
Annual Accounts- External Audit Perspective	
Annual Governance Statement	
Corporate Plan and Performance Management Arrangements	
Risk Management for Audit Committee Members	
Corporate Governance Arrangements	
The Authority's Constitution	
Contract Rules	
Financial Rules	
CIPFA Code of Guidance for Internal Audit 2006 update	
The role of I.T. audit	

Possible Additional Topics	Ranking

Arrangements for Training

It would also be helpful if members could express a view on when such training might take place. Sessions would be say an hour at most, held probably at St Michael's Street. However special arrangements could be made if this is easier.

Hour before meetings?

Specifically timetabled?

Other?