

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 of specific training priorities identified as the basis for a training programme.

2 Recommendations

The Committee is asked to:

- a) Confirm its training priorities;
- b) Confirm an initial session to cover its top one or two priorities; and
- c) Ask that a full programme be arranged to deal with its other priority areas, in conjunction with broader training plans of the Authority.

3 Background

In September 2008, the Committee agreed that its members would complete the questionnaire attached as an appendix.

This report summarises responses.

4 Topics for Training

Two responses identified the key priorities only, and in particular:-

- i The role of the Audit Committee
- ii Corporate Governance Arrangements
- iii Corporate Plan and Performance Management Arrangements
- iv Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Governance for Internal Audit

Three responses prioritised all fourteen topics, and the consolidated rankings are shown on the appendix. The top four topics are:-

Rank

- 1 The Role of IT Audit
- 2 Contract Rules
- 3 Risk Management for Audit Committee members
- 4 Financial Rules

Two additional topics were suggested:-

- i Treasury Management
- ii Protection of and Quality of Data

In terms of consistently high priority rankings (i.e. most individual high rankings) the following topics are highlighted:-

- i The Role of the Audit Committee
- ii The Role of IT Audit

5 Arrangements for Training

The views on arrangements for meetings are:-

- i An hour before the meeting
Two replies felt this was possible, with a further commenting this might be more suitable in the new year.
- ii Before Fire Authority meetings
One reply thought this might help to broaden the audience beyond Audit Committee membership
- iii Specifically timetabled sessions
Three replies felt that this was a good idea, one suggesting 4.45pm, another suggesting evening meetings covering perhaps two or three topics. This would be long enough (two hours) to warrant the arrangements, and would also enable other members to attend.

6 Conclusions

There is some consensus on the priority training needs, although confirmation of the highest priorities would be welcome.

Training for these could then be arranged for the Committee. Thereafter a training plan could be arranged to fit into time constraints and with training arrangements for other members.

The detailed arrangements for the extended plan can then be worked out in detail, and if necessary could centre on sessions arranged before Audit and Performance Management Committee meetings.

7 Financial Implications

Annual budgets are in place for members training, and therefore adjustments to current budgets would only be necessary if members wished to accelerate the whole programme into a short timeframe.

8 Legal Comment

There are no direct legal implications arising from this report.

9 Equality Impact Assessment

Officers have considered the Service's Brigade Order on Equality Impact Assessments (Personnel 5 Part 2) and have decided that there are no discriminatory practices or differential impacts upon specific groups arising from this report. An Initial Equality Impact Assessment has not, therefore, been completed.

10 Appendix

Audit Committee Training Programme

11 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	= 8
External Audit Role	= 13
The role of the Audit Committee	6
Annual Accounts	5
Annual Accounts- External Audit Perspective	7
Annual Governance Statement	11
Corporate Plan and Performance Management Arrangements	= 13
Risk Management for Audit Committee Members	3
Corporate Governance Arrangements	10
The Authority's Constitution	12
Contract Rules	2
Financial Rules	4
CIPFA Code of Guidance for Internal Audit 2006 update	= 8
The role of I.T. audit	1

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?