

By: Neeta Major, Interim Head of Internal Audit
To: Governance and Audit Committee – 11 April 2013
Subject: **Member Development Programme**
Classification: Unrestricted

Summary: To provide an update on the introduction of the training programme for members of the Committee.

FOR DECISION

Introduction

1. On 30 November 2010, the Committee agreed that a training programme would be commenced from March 2011. It would be targeted at Committee members but would also be made available to all members of the Council.
2. On 18 April 2012, the Committee agreed a training programme for 2012-13 and that a proposed 2013-2014 post election training programme would be presented to the April 2013 Committee for consideration.

Issues to note

1. Members' training is important to ensure that the Governance and Audit Committee remains effective and delivers against its terms of reference.
2. In November 2010, it was agreed by a group of members and officers that the best time for formal training would be immediately prior to the start of the formal meeting and that these sessions could be open to all members. The training could be recorded and added to any induction material given to new committee members or used as a refresher if required by existing members.
3. In addition, Corporate Finance delivers a learning and development programme on financial management for Members and senior officers that will continue in 2013-14. This will include sessions on the role of internal audit and fraud awareness refresher training.
4. The 2013-14 Financial Management Development programme is currently being formulated and the proposed programme will be as follows;
- 5.

Description	Proposed Timing
Introduction to Finance and how Local Government is funded	July 2013
Internal Audit, internal controls and their role in preventing fraud	July 2013
Risk Management and Insurance	September 2013
How to scrutinise the budget	October 2013

Description	Proposed Timing
Treasury Management	15 October 2013
Pension Fund Investments	19 November 2013

6. The areas that this programme does not propose to cover but which are important to the effectiveness of the audit committee are as follows
- The role and responsibilities of an effective audit committee
 - Financial statements – what do they tell us?
 - The role and responsibilities of the external auditors
7. It is therefore proposed that as well as the offering within the Financial Management Development programme, the following sessions will be offered at the start of the meetings indicated:

Description of training	Proposed timing	Rationale for timing
Financial Statements - what do they tell us?	July 2013	This is the annual meeting where the financial statements are considered by the Committee
The role and responsibilities of an effective audit committee	September 2013	Essential briefing. By September all Committee members will have attended at least one meeting and be aware of the format and agenda programme considered by the Committee.
The role and responsibilities of the external auditors	December 2013	G&A has an ongoing oversight function in relation to the appointment, performance and reports of the external auditors.

Recommendation

8. Members of the Committee are asked to:
- Support the proposed training programme for 2013-14 available to Committee members and other Members
 - Support delivery of training through the Financial Management Development Programme, as well as specific training sessions at the start of indicated Committee meetings.

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