

From: Ben Watts, General Counsel
To: Governance and Audit Committee, 6 July 2023
Subject: Governance and Audit Committee Training Programme
Status: Unrestricted

1. Introduction

- 1.1 This report provides an outline of the recommended training programme and minimum training requirements for Members and substitutes of the Governance and Audit Committee.
- 1.2 The terms of reference of this Committee require that Members and substitutes “have had training in the relevant procedures.” Identifying how this training is established has not been formalised. For the removal of doubt, this training requirement extends to elected and co-opted Members of the Committee.
- 1.3 The planned approach to mandatory training for Governance and Audit Committee Members and the basis and frequency on which the training will be provided is set out below.

2. Background

- 2.1 The CIPFA Review of the Governance and Audit Committee, received at the 21 July 2022 Governance and Audit Committee meeting, included a recommendation that a training programme be established for Committee Members to both support those who are new to the Committee and act as a refresher for more experienced members. The recommendation suggested that the training should be used to share knowledge and to develop an appropriate culture for the Committee.
- 2.2 The key findings of the Annual Governance Statement for 2021-22 included a statement that the continued professional development of Governance and Audit Committee Members and effectiveness of the Committee was vital for the Council. It was agreed at the Governance and Audit Committee meeting held on 26th January 2023 that additional induction training sessions were required to ensure continuous improvement of the Committee and that the existing vacancies could be filled.

3. Governance and Audit Committee Training Programme

- 3.1 The proposed training programme is comprised of ‘Part A’ mandatory minimum training requirements for Committee Members and substitutes and ‘Part B’ *just in time* training sessions delivered as refreshers throughout the meeting cycle.

3.2 Part A training, valid for two years, enables Members to serve as Governance and Audit Members or substitutes. Members will be required to complete all Part A training modules and a register of those with completed Part A training will be maintained by the Clerk. This training will be delivered every two years, starting after the elections with a new cohort of Members. It will include the following areas:

- Audit Committee role and function.
- Introduction to local government finance.
- Introduction to governance in local government.
- Role of internal audit.
- Role of external audit.
- Principles of risk management.

3.3 There will be a need to ensure that the training is reviewed to ensure it is relevant. Therefore, the Chief Finance Officer, Head of Internal Audit, and Monitoring Officer will be asked to sign off on the details of each Part A training programme. This will be communicated to all Members of this Committee, as well as all Group Leaders to enable potential Committee Members/substitutes to receive training.

3.4 The Part B training offer would support the work programme and will be offered to Members in advance of certain items being on the Agenda to maximise the outcomes of the meeting. This training shall be delivered yearly as part of the work programme and is limited to Members who had received Part A training. This training includes:

- Local governance assurance (inc. Seven principles in 'Delivering Good Governance in Local Government: Framework') – to be delivered ahead of the Annual Governance Statement being approved.
- How to read a statement of accounts (inc. what to look for in External Audit reports) – to be delivered ahead of discussing the statement of accounts.

3.5 This will form the core of an annual training and development programme for the Committee. There will be other opportunities for training on other matters in response to the needs of the Committee and the wider context, for example learning the lessons from events at other authorities. Some of these may overlap with learning and development needs identified through the Member Development Sub-Committee and so be made available to a wider pool of Members.

3.6 The training provided will come from a diverse range of sources. Whilst the professional senior advisors to this Committee (General Counsel, Head of Internal Audit and Corporate Director of Finance alongside External Audit) will continue to provide/arrange training, that offer will be supported by investing in external providers and training opportunities for Members.

3.7 The Clerk of this Committee will attend or participate in the training and development opportunities required of, and offered to, Members of the

Committee where possible. This will help ensure the appropriate professional support and advice to the Committee can be maintained.

4. Recommendation

The Governance and Audit Committee is asked to NOTE and COMMENT on the proposed training programme set out in the report.

5. Background Documents

None.

6. Report Author and Relevant Director

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