



Report of the Chief Auditor

Audit Committee – 11 June 2019

Audit Committee Training Programme 2019/20

Purpose:	This report details the Audit Committee Training Programme for 2019/20.
Policy Framework:	None.
Consultation:	Legal, Finance and Access to Services
Recommendation(s):	It is recommended that Committee reviews and approves the Audit Committee Training Programme for 2019/20.
Report Author:	Simon Cockings
Finance Officer:	Simon Cockings
Legal Officer:	Tracey Meredith
Access to Services Officer:	Rhian Millar

1. Introduction

- 1.1 A Training Programme for 2019/20 is included in Appendix 1. The dates included for the meetings in 2019/20 were approved by Council on 28/03/19.
- 1.2 Updated guidance issued by Cipfa in 2018 recommended the following Core Areas of Knowledge for Audit Committee Members:
 - Audit Committee Role and Functions
 - Risk Management
 - Financial Management and Accounting
 - Governance & Values of Good Governance
 - External Audit
 - Internal Audit
 - Counter Fraud

1.3 A summary of the details of the core knowledge required may also be found in Appendix 1.

2. Equality and Engagement Implications

2.1 The Council is subject to the Public Sector Equality Duty (Wales) and must, in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.

Our Equality Impact Assessment process ensures that we have paid due regard to the above.

2.2 There are no equality and engagement implications associated with this report.

3. Financial Implications

3.1 There are no financial implications associated with this report.

4. Legal Implications

4.1 There are no legal implications associated with this report

Background Papers: None

Appendix 1 – Audit Committee Training Programme 2019/20.

AUDIT COMMITTEE TRAINING PROGRAMME 2019/20

Date of Meeting	Topic	Details of Core Knowledge Required
11 June 2019	Audit Committee Role and Function - Audit Committee Initial Training (Ben Smith)	<i>An understanding of the audit committee's role and place within the governance structures. Familiarity with the committee's terms of reference and accountability arrangements. Knowledge of the purpose and role of the audit committee.</i>
13 August 2019	Risk Management (Richard Rowlands)	<i>Understanding of the principles of risk management, including linkage to good governance and decision making. Knowledge of the risk management policy and strategy of the organisation. Understanding of risk governance arrangements, including role of members and of the audit committee.</i>
	Financial Management and Accounting (Amanda Thomas)	<i>Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them Understanding of good financial management principles. Knowledge of how the organisation meets the requirements of the Chief Financial Officer, as required by the CIPFA.</i>
	Governance & Values of Good Governance (Adam Hill)	<i>Knowledge of the six principles of the Good Governance Framework and the requirements of the Annual Governance Statement (AGS). Knowledge of the local code of governance. Knowledge of the Seven Principles of Public Life. Knowledge of the key arrangements to uphold ethical standards for both members and staff. Knowledge of the whistleblowing arrangements in the authority.</i>
8 October 2019	External Audit (WAO)	<i>Knowledge of the role and functions of the external auditor and who currently undertakes this role. Knowledge of the key reports and assurances that external audit will provide. Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken.</i>
10 December 2019	Internal Audit (Simon Cockings)	<i>An awareness of the key principles of the Public Sector Internal Audit Standards and the Local Government Application Note. Knowledge of the arrangements for delivery of the internal audit service in the authority and how the role of the Head of Internal Audit is fulfilled.</i>
11 February 2020	Counter Fraud (Jeff Fish)	<i>An understanding of the main areas of fraud risk the organisation is exposed to. Knowledge of the principles of good fraud risk management practice. Knowledge of the organisation's arrangements for tackling fraud.</i>