



Report of the Deputy Chief Executive

Governance and Audit Committee – 12 April 2022

Governance and Audit Committee Training Programme

Purpose:	This report details the Governance and Audit Committee Training Programme.
Policy Framework:	None
Consultation:	Legal, Finance and Access to Services
Recommendation(s):	It is recommended that: - 1) The Committee approve the Governance and Audit Committee Training Programme.
Report Author:	Adam Hill
Finance Officer:	Ben Smith
Legal Officer:	Tracey Meredith
Access to Services Officer:	Rhian Millar

1. Introduction

1.1 A guidance issued by Chartered Institute of Public Finance and Accountancy (CIPFA) in 2018 titled 'Practical Guidance for Local Authorities and Police' provides a Knowledge and Skills Framework for Audit Committees. The Framework recommended the following Core Areas of Knowledge for Audit Committee Members:

- Organisational knowledge
- Audit committee role and functions
- Governance
- Internal audit
- Financial Management and Accounting
- External Audit

- Risk Management
- Counter Fraud
- Values of good governance

1.2 The training programme was agreed at the 13 July 2021 Governance and Audit Committee. The Programme in Appendix 1 allocates dates and activities to a particular training and awareness session.

1.3 The training Programme and summary of the details of the core knowledge required and how this may be applied can be found in Appendix 1.

2. Integrated Assessment 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.
- Deliver better outcomes for those people who experience socio-economic disadvantage.

2.2 The Well-being of Future Generations (Wales) Act 2005 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

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

2.3 There are no integrated assessment 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 – Governance and Audit Committee Training Programme & IIA.

GOVERNANCE AND AUDIT COMMITTEE TRAINING PROGRAMME

Date of Meeting	Knowledge Area / Frequency / Delivery Type <i>(External bodies and speakers will be invited where required by the lead officer)</i>	Details of Core Knowledge Required	Prepared and Presented by	How Knowledge can be Applied
31 May 2022 11am – 12.30	Induction <i>Frequency:</i> Once at start of term/ individually for new members <i>Delivery:</i> Group Session/ Individually	<ul style="list-style-type: none"> An Induction / Training programme for new members to Governance and Audit Committee Welcome 	Adam Hill	<ul style="list-style-type: none"> This knowledge will be core to most activities of the Governance and Audit committee including review of the AGS, internal and external audit reports, risk registers, complaints outcome monitoring and performance reports This knowledge will enable the Governance and Audit Committee to prioritise its work in order to ensure it discharges its responsibilities under its terms of reference and to avoid overlapping the work of others The Governance and Audit Committee member will draw on this knowledge when reviewing or seeking assurance as part of their function. This knowledge will enable the Governance and Audit Committee to prioritise its work in order to ensure it discharges its responsibilities under its terms of reference
		<ul style="list-style-type: none"> The role and purpose of the Governance and Audit Committee & Expected time commitment 	Chair of Audit	
		<ul style="list-style-type: none"> Familiarity with the committee's terms of reference and accountability arrangements 	Chair of Audit	
		<ul style="list-style-type: none"> Key officer contact information To ensure all members of the committee are aware of the role and function of the Monitoring Officer, Section 151 officer & Chief Auditor 	Adam Hill / Ben Smith	
		<ul style="list-style-type: none"> An overview of the governance structures of the authority and decision-making processes including An understanding of the Governance and Audit Committee's role and place within the governance structures 	Adam Hill	
		<ul style="list-style-type: none"> Knowledge of the organisational / corporate objectives and major 	Richard Rowlands	

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		<ul style="list-style-type: none"> functions of the authority • Overview of risks • Overview of the financial position of the authority 	<ul style="list-style-type: none"> Richard Rowlands Ben Smith 	and to avoid overlapping the work of others
28 June 2022 / 13 December 2022 11 – 12.30pm	Governance <i>Frequency:</i> Twice per term <i>Delivery:</i> Group Session	<ul style="list-style-type: none"> • Knowledge of the seven principles of the CIPFA/Solace Framework and the requirements of the AGS • Knowledge of the local code of governance • Knowledge of Partnership Governance • An awareness of the key principles of the PSIAS (Public Sector Internal Audit Standards) and the LGAN (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 	<ul style="list-style-type: none"> Richard Rowlands Richard Rowlands Adam Hill Simon Cockings Simon Cockings 	<ul style="list-style-type: none"> • The committee will review the local code of governance and consider how governance arrangements align to the principles in the framework. • The committee will plan the assurances it is to receive in order to adequately support the AGS. • The committee will review the AGS and consider how the authority is meeting the principles of good governance • The Governance and Audit Committee has oversight of the internal audit function and will monitor its adherence to professional internal audit standards. • The Governance and Audit Committee will review the assurances from internal audit work and will review the risk-based audit plan. The committee will also receive the annual report, including an opinion and information on conformance with professional standards. • In relying on the work of internal audit, the committee will need to be confident that professional standards are being followed.

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				<ul style="list-style-type: none"> The Governance and Audit Committee chair is likely to be interviewed as part of the external quality assessment and the committee will receive the outcome of the assessment and action plan
28 June 2022 / 13 December 2022 11 – 12.30pm	Financial management and accounting <i>Frequency:</i> Twice per term <i>Delivery:</i> Group Session	<ul style="list-style-type: none"> Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them 	Ben Smith	<ul style="list-style-type: none"> Reviewing the financial statements prior to publication, asking questions. Receiving the external audit report and opinion on the financial audit. Reviewing both external and internal audit recommendations relating to financial management and controls. The Governance and Audit Committee should consider the role of the CFO and how this is met when reviewing the Annual Governance Statement (AGS).
		<ul style="list-style-type: none"> Understanding of good financial management principles 	Ben Smith	
		<ul style="list-style-type: none"> Knowledge of how the organisation meets the requirements of the role of the CFO, as required by The Role of the Chief Financial Officer in Local Government (CIPFA, 2016) and the CIPFA Statement on the Role of Chief Financial Officers in Policing (2018) 	Ben Smith	
	External audit <i>Frequency:</i> Twice per term <i>Delivery:</i> Group Session	<ul style="list-style-type: none"> Knowledge of the role and functions of the external auditor and who currently undertakes this role 	Audit Wales	<ul style="list-style-type: none"> The Governance and Audit Committee should meet with the external auditor regularly and receive their reports and opinions. Monitoring external audit recommendations and maximising benefit from audit process. The committee should monitor the relationship between the external auditor and the authority and support the delivery of an effective service
		<ul style="list-style-type: none"> Knowledge of the key reports and assurances that external audit will provide 	Audit Wales	
		<ul style="list-style-type: none"> Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken 	Audit Wales	

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<p>28 June 2022 / 13 December 2022</p> <p>11 – 12.30pm</p>	<p>Values of good governance</p> <p><i>Frequency:</i> Twice per term</p> <p><i>Delivery:</i> Group Session</p>	<ul style="list-style-type: none"> • Knowledge of the Seven Principles of Public Life • Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff • Knowledge of the whistleblowing arrangements in the authority 	<ul style="list-style-type: none"> • Tracey Meredith / Huw Evans • Adrian Chard 	<ul style="list-style-type: none"> • The Governance and Audit Committee member will draw on this knowledge when reviewing governance issues and the AGS. • Oversight of the effectiveness of whistleblowing will be considered as part of the AGS. The audit committee member should know to whom concerns should be reported
<p>26 July 2022 / 24 January 2023</p> <p>11 – 12.30pm</p>	<p>Counter fraud</p> <p><i>Frequency:</i> Twice per term</p> <p><i>Delivery:</i> Group Session</p>	<ul style="list-style-type: none"> • An understanding of the main areas of fraud and corruption risk to which the organisation is exposed • Knowledge of the principles of good fraud risk management practice in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014) • Knowledge of the organisation's arrangements for tackling fraud. • Knowledge and principles of Bribery and corruption 	<ul style="list-style-type: none"> • Jeff Fish / Simon Cockings • Jeff Fish / Simon Cockings • Jeff Fish / Simon Cockings 	<ul style="list-style-type: none"> • Knowledge of fraud risks and good fraud risk management practice will be helpful when the committee reviews the organisation's fraud strategy and receives reports on the effectiveness of that strategy. • An assessment of arrangements should support the AGS and knowledge of good fraud risk management practice will support the Governance and Audit Committee member in reviewing that assessment

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<p>26 July 2022 / 24 January 2023</p> <p>11 – 12.30pm</p>	<p>Corporate complaints and the complaints handling process</p> <p><i>Frequency:</i> Twice per term</p> <p><i>Delivery:</i> Group Session</p>	<p>Knowledge of the Complaints Policy and process for the authority</p>	<ul style="list-style-type: none"> • Sarah Lackenby 	<ul style="list-style-type: none"> • The Governance and Audit Committee member will draw on this knowledge when reviewing the performance in relation to complaints monitoring. • Oversight of the effectiveness of complaint reporting will be considered. • To understand the role of Scrutiny Committee with regard to complaints
<p>20 September 2022 / 28 March 2023</p> <p>11 – 12.30pm</p>	<p>Performance management and performance monitoring and reporting process</p> <p><i>Frequency:</i> Twice per term</p> <p><i>Delivery:</i> Group Session</p>	<ul style="list-style-type: none"> • Knowledge of how the authority manages and reports on performance • Understanding of the Council Performance Management framework <p>Understand the role of a Performance Committee and the production of the response to the Panel Performance Assessment report</p>	<ul style="list-style-type: none"> • Richard Rowlands / Adam Hill 	<ul style="list-style-type: none"> • The Governance and Audit Committee member will draw on this knowledge when reviewing the performance of the authority.

Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Impact

Q3 What involvement has taken place/will you undertake e.g. engagement/consultation/co-productive approaches? Please provide details below – either of your activities or your reasons for not undertaking involvement

Yes officers of the council or appropriate organisations will deliver the training to the members of the Governance and Audit committee

Q4 Have you considered the Well-being of Future Generations Act (Wales) 2015 in the development of this initiative:

- a) Overall does the initiative support our Corporate Plan’s Well-being Objectives when considered together?
 Yes No
- b) Does the initiative consider maximising contribution to each of the seven national well-being goals?
 Yes No
- c) Does the initiative apply each of the five ways of working?
 Yes No
- d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?
 Yes No

Q5 What is the potential risk of the initiative? (Consider the following impacts – equality, socio-economic, environmental, cultural, legal, financial, political, media, public perception etc...)

High risk

Medium risk

Low risk

Q6 Will this initiative have an impact (however minor) on any other Council service?

Yes No If yes, please provide details below

Council services will be required to present some aspects of the training e.g. Governance – Democratic services, Finance, fraud and treasury management.

Q7 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?

(You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.)

No Impact

Outcome of Screening

Q8 Please describe the outcome of your screening below:

- **Summary of impacts identified and mitigation needed (Q2)**
- **Summary of involvement (Q3)**
- **WFG considerations (Q4)**
- **Any risks identified (Q5)**
- **Cumulative impact (Q7)**

None

(NB: This summary paragraph should be used in the relevant section of corporate report)

Full IIA to be completed

Do not complete IIA – please ensure you have provided the relevant information above to support this outcome

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

Screening completed by:
Name: Adam Hill
Job title: Deputy Chief Executive
Date: 08 March 2022
Approval by Head of Service:
Name: Adam Hill
Position: Deputy Chief Executive
Date: 08 March 2022

Please return the completed form to acesstoservices@swansea.gov.uk