

REPORT TO:	Audit Committee	
DATE:	26 June 2023	
PORTFOLIO:	Councillor Peter Britcliffe - Deputy Leader of the Council, Resources	
REPORT AUTHOR:	Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:	AUDIT COMMITTEE – TRAINING NEEDS / OPPORTUNITIES	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	Options	Not applicable
KEY DECISION:	Options	If yes, date of publication:

1. Purpose of Report

1.1 For Audit Committee to continue discussion on the training needs of the Committee for 2023/24 onwards following the Audit Committee Self-Assessment carried out by the Committee in 2022.

2. Recommendations

2.1 I recommend that Audit Committee:

- Agrees what training would be beneficial to Committee members;
- Agrees when this training will take place so that dates can be scheduled; and
- Agrees how far this is extended beyond current Audit Committee members, i.e. to all elected members or, for example, to elected members who may be asked to substitute at a meeting of the Audit Committee.

3. Reasons for Recommendations and Background

3.1 The Chartered Institute of Public Finance & Accountancy's (CIPFA) publication "Audit Committees – Practical Guidance for Local Authorities and Police 2022 Edition" details guidance and best practice principals for Audit Committees.

3.2 The Audit Committee agreed at their meeting on 6th March 2023 that training for the Chair and Vice-Chair would be mandatory going forwards. Whilst training has occurred previously, often through the attendance by the Chair on an externally provided training

course facilitated by the Chartered Institute of Public Finance and Accountancy's Better Governance Forum, this has not extended to the Vice Chair. The Better Governance Forum have scheduled a 2 x half day online webinar training session for Audit Committees in early July 2023. The Head of Audit & Investigations has passed this information to Member Services, as this is the updated version of training previous Audit Committee Chairs have undertaken.

- 3.3 The Audit Committee also agreed that all members of this Committee must have training provided on the work of Internal Audit, External Audit, Finance and Risk Management as a minimum. It was also stated that this should be extended to other Elected Members that are not part of this Committee and that anyone substituting for an existing member of the Audit Committee should have had that training first.
- 3.4 The Committee must now determine the type of training it would like to see delivered together with how they would like to see this delivered. Previously training has been delivered to the Committee immediately prior to a scheduled meeting, at the end of scheduled business of the Committee and at a separate day / time.
- 3.5 Based on previous training that has been carried out with the Committee, these are examples of training that has been previously provided:
 - The work of Internal Audit – What they do, how and why
 - The work of External Audit – What they do, how and why
 - Risk Management – Understanding the process and how it works at Hyndburn
 - The Financial Statements – Understanding these and any key issues within
 - The Annual Governance Statement – Its purpose, how it is compiled etc.
 - Understanding the Role of the Audit Committee and its links into Governance of the Council.

This is not intended to be an exhaustive list, but demonstrates areas previously covered and contribute to Audit Committee determining training areas for the Committee.

4. Alternative Options considered and Reasons for Rejection

- 4.1 There are no alternative options as the Audit Committee must ensure that it is trained and holds the relevant necessary skills to carry out its functions and also challenge issues brought before it as required. To not undertake this would not be in accordance with the recommended guidance as set out in the CIPFA publication, Audit Committees – Practical Guidance for Local Authorities and Police 2022 Edition.

5. Consultations

- 5.1 No consultations required as this report is based on information from both November 2022 and March 2023 Audit Committees together with the afore mentioned CIPFA publication.

6. Implications

Financial implications (including any future financial commitments for the Council)	There are no financial implications arising from this report at this stage as it is purely to instigate discussion / consideration of training needs.
Legal and human rights implications	There are no legal or human rights implications arising from this report.
Assessment of risk	There are no direct risks from this report at this stage as it is allowing Committee to discuss / consider training needs and options.
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	This report is produced as an aid to the Committee discussing / considering training needs and options. It does not create new or change existing policy hence why a Customer First Analysis is not required.

7. Local Government (Access to Information) Act 1985: List of Background Papers

7.1 *Copies of documents included in this list must be open to inspection and, in the case of reports to Cabinet, must be published on the website.*

8. Freedom of Information

8.1 The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 2000.