



Committee and Date

Audit Committee

19 September 2012

2 pm

Item

4

Public

REVIEW OF THE AUDIT COMMITTEE'S DEVELOPMENT REQUIREMENTS 2012/13

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1. Summary

In March 2012 Audit Committee Members will recall that they agreed a plan of work for the year ahead and appropriate learning and development plans, in order to deliver their responsibilities effectively, for May and October 2012. At the time it was agreed that Members wait until September to decide on the training topic for January 2013, the date of which is yet to be established. This report seeks Members views on selected topics for the January training.

2. Recommendations

The Committee is asked to consider and approve, with appropriate comment, a topic from **Appendix B** for delivery in January 2013 as part of the Audit Committee's proposed learning and development plan.

REPORT

3. Risk Assessment and Opportunities Appraisal

- 3.1 By identifying the key topics to be considered at the Audit Committee meetings and receiving appropriate learning and development sessions in respect of their roles and responsibilities; Audit Committee Members are able to undertake their duties effectively and deliver them to a high standard thereby, adding to the robustness of the internal control environment and good governance of the Council.
- 3.2 The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998. There are no direct environmental, equalities or climate change requirements or consequences of this proposal.

3.3 Over time the Members of the Audit Committee have been engaged on identifying and refining the annual work plans of the committee and through a skills self-assessment and discussions, identified areas for further development, results from which have been used to inform the proposed plans. The proposed plan concentrates on the present years learning and development but is part of a longer term view of training requirements.

4. Financial Implications

4.1 The Audit Committee work plan and learning and development sessions for members will be met from within approved budgets.

5. Background

5.1 A key requirement of an effective Audit Committee is a well-informed membership who has some knowledge and experience of the key areas to be considered by the Committee. With a known work plan **Appendix A**, appropriate and timely learning and development for Members is an important way of ensuring Members are well prepared and gain the knowledge and experience needed to carry out their role effectively.

5.2 It is important that the learning and development plan is agreed and put in place to support Members in their roles. Members to date have received a training session on 'New ways of working' in May 2012 and have one planned on the 24th October on 'Procurement and commissioning'.

5.3 Training has been delivered from a variety of in house resources, along with colleagues from the Audit Commission and external speakers as appropriate.

5.4 Members are asked to consider a topic for a half day training session in January 2013 **Appendix B** provides information on training made available to date and possible topics for consideration. This list is provided as a discussion point for future learning and development opportunities and can be expanded by members as required.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Previous training session records

Cabinet Member (Portfolio Holder) Keith Barrow (Leader of the Council) and Brian Williams (Chairman of Audit Committee)

Local Member n/a

Appendices

Appendix A – Audit Committee Work Plan 2012/13

Appendix B – Audit Committee Proposed Training Plan 2012/13

Appendix A

Audit Committee Work Plan 2012/13	21 June 2012	19 Sept 2012	7 Dec 2012	14 Feb 2013	28 Mar 2013	Report originator
	Proposed target dates for reports					
Internal Audit Annual Report	✓					Internal Audit
Review of Annual Statement of Accounts Reports	✓					S151 Officer
Annual Governance Statement and a review of the effectiveness of the Council's system of internal control.	✓					S151 Officer
Review of Code of Corporate Governance Report	✓					S151 Officer
Annual review of the effectiveness of the system of Internal Audit	✓					S151 Officer
Annual Assurance Report of Audit Committee to Council	✓					Internal Audit
External Audit Annual Fee Letter	✓					External Audit
Revenue Outturn Report	✓					S151 Officer
Capital Outturn Report	✓					S151 Officer
Benefit Fraud Team Performance Monitoring Report	✓					Group Manager Public Protection and Enforcement
Council Tax and NNDR Performance Monitoring Report		✓				Group Manager Customer Care and Involvement
Housing Benefit Overpayment Performance Monitoring Report		✓				Group Manager Customer Care and Involvement
External Audit Annual Governance Report 2010/11		✓				External Audit
Results of National Fraud Initiative (every two years)		✓				Internal Audit
Audited Annual Statement of Accounts		✓				S151 Officer
Risk and Insurance Annual Report		✓				Risk Management Team Leader
Housing Rent Arrears Annual Update		✓				Group Manager Care and Well Being
Annual Treasury Report		✓				S151 Officer
Annual review of Audit Committee Terms of Reference			✓			Internal Audit
Annual review of Internal Audit Strategy			✓			Internal Audit
Annual review of Internal Audit Terms of Reference			✓			Internal Audit
Annual review of Counter Fraud, Bribery and Anti-Corruption Strategy			✓			Internal Audit
Half year audit report update and revised Annual Audit Plan			✓			Internal Audit
External Audit Annual Audit Letter			✓			External Audit
Treasury Strategy Mid-Year Report			✓			S151 Officer
Annual Audit Committee Self-Assessment			✓			S151 Officer

Audit Committee Work Plan 2012/13	21 June 2012	19 Sept 2012	7 Dec 2012	14 Feb 2013	28 Mar 2013	Report originator
Benefit Fraud Team Performance Monitoring Reports				✓		Group Manager Public Protection and Enforcement
Three quarter audit report update				✓		Internal Audit
Treasury Strategy				✓		S151 Officer
Internal Audit report on compliance with Financial Rules (every two years)				✓		Internal Audit 2012/13
Audit Strategy for the Pension Fund (if timing allows)					✓	External Audit
Internal Audit Strategic Plan (every four years)					✓	Internal Audit 2012/13
External Audit Strategy 2011/12					✓	External Audit
Internal Audit report of the Review of Risk Management Audit					✓	Internal Audit
Review of Annual Internal Audit Plan					✓	Internal Audit
Draft Audit Committee annual work plan and future training requirements					✓	Internal Audit
Internal Audit Fraud Updates (part 2)	✓	✓	✓	✓	✓	Internal Audit
External Audit – updates against plan	✓	✓	✓	✓	✓	External Audit

AUDIT COMMITTEE PROPOSED LEARNING AND DEVELOPMENT PLAN 2012/13

Topic	May 2012	Oct 2012	Jan 2013	Lead Officer	Type of requirement
Themed Sessions					
Procurement, commissioning and contracting risks	√			Corporate Head of Finance and Commerce	Service
New ways of working		√		Corporate Head of Business Improvement	Service
Traditional Sessions					
Council's Constitution				Corporate Head of Legal and Democratic Services	Statutory
Council Plan and performance management arrangements				Corporate Head of Business Improvement	Service
External Audit plans and approaches				External Auditor	Statutory
Treasury Services and Investment Management				Head of Treasury and Pension Services	Service
Our approach to fraud against National requirements				Group Auditor	Governance
Risk Management (to include opportunity/ inherent and residual risks)				Risk Manager	Governance
Information and our management of it				Information Governance Officer	Governance

Topic	May 2012	Oct 2012	Jan 2013	Lead Officer	Type of requirement
Annual Governance Statement				Audit Service Manager	Statutory
Corporate Governance Arrangements				Senior Group Auditor	Governance
Audit Plans and Annual Accounts External Audit Perspective				Audit Commission	Audit
Reviewing the Annual Accounts				Section 151 Officer	Statutory
Internal Audit Strategic Planning and assurance mapping				Audit Service Manager	Audit
Contract Rules				Legal Services	Statutory
Financial Rules				Section 151 Officer	Statutory
CIPFA Code of Guidance for Internal Audit 2006 and proposed Public Sector Internal Audit Standards				Audit Service Manager	Audit
The role of IT audit				IT Auditor	Audit
The impact of proposed changes to external audit provision				Section 151 Officer	External
Human Resources and their management				Organisational Development	Service
Procurement arrangements				Procurement Manager	Service