

AUDIT AND ACCOUNTS COMMITTEE TRAINING PLAN

To: **Audit and Accounts Committee**

Date: **25th July 2017**

From: **Chief Internal Auditor**

Electoral Division(s): **All**

Forward Plan Ref: **N/A**

Key decision: **No**

Purpose: **To report on the training that has been provided to Committee Members and to take requests for future training.**

Key Issues: **N/A**

Recommendation: **The Audit and Accounts Committee is asked:**

a) To provide feedback on their training requirements and their preferred option for delivery and scheduling of training.

b) To identify any other training requirements.

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AUDIT & ACCOUNTS COMMITTEE TRAINING

1. Background

1.1 The Constitution sets out a number of core functions for which the Audit and Accounts Committee is responsible. This includes:

- Considering and approving the annual statement of accounts;
- Ensuring that the financial management of the Council is adequate and effective;
- Annually reviewing the Council's system of internal control and to agree an Annual Governance Statement for inclusion in the statement of accounts;
- Ensuring that the Council has an adequate and effective internal audit function, and seeking that action has been taken to implement the recommendations arising from the findings of significant audit work;
- Considering the effectiveness of the Council's risk management arrangements, the control environment and associated anti-fraud and anti-corruption arrangements;
- Reviewing the financial statements, external auditor's opinion and reports to members, and monitor management actions in response to the issues raised by external audit.

1.2 Given the wide range of functions the Committee is expected to carry out, it is beneficial for Audit and Accounts Committee members to have certain skills and knowledge in order to carry out their role effectively. The extent to which members of the Committee are already familiar with the areas set out above will depend on their professional background, experience and personal interest. The Council is committed to providing training to Members wherever this may be required to equip them with the necessary skills and knowledge to carry out their roles effectively.

2. Training sessions delivered:

2.1 Recently, the Audit and Accounts Committee received a training induction session on the 27th June. This covered:

- Audit Committee Terms of Reference
- Risk Management
- Internal Audit
- Statement of Accounts
- Management Accounts

2.2 A further more detailed seminar on Risk Management is scheduled to be delivered on the 5th October.

2.3 A private briefing session with the Chief Internal Auditor is scheduled for the 21st November.

3. Training Programme for 2017/18:

3.1 Members of the Committee are requested to consider their training requirements for the coming year and any specific training sessions they would like to have delivered.

3.2 Possible training session topics could include:

- Corporate Governance;
- Audit Planning;
- Training which builds on sessions already delivered e.g. accounts, internal audit etc.

4. Format of Training Sessions:

4.1 Members of the Committee are also asked to consider how these training sessions could best be delivered. To date, training has been delivered as hour-long sessions prior to Committee meetings. Future training sessions may be delivered in the same format if this is the preferred option, but other possibility could include:

- Regular half-hour sessions prior to Committee meetings;
- Sessions outside of Committee meetings;
- One-to-one sessions for any Councillors seeking individual training.

Source Documents	Location
None	