

AUDIT AND ACCOUNTS COMMITTEE TRAINING PLAN

The Training Plan below includes topic areas for Audit and Accounts Committee approval. Following sign-off the training and development sessions will be worked up and scheduled.

Agenda Item No.13

The Constitution states that 'The Committee will ... maintain the technical capability to discharge the Audit and Accounts Committee responsibilities of the Council.'

Ref	Subject	Desired Learning Outcome/Success Measures	Priority	Date	Responsibility	Nature of training	Cllrs Attending (All or AAC only)	Attendance (including via L&D site):
1.	Election Induction Training: Audit and Accounts Committee	Basic introduction to the purpose of an Audit Committee, the Terms of Reference, frequency and agenda of meetings, where to find further information and introduction to key officers and partners.	High	22.05.25	Michael Hudson Emma Duncan Tom Kelly Mairead Claydon	Teams	AAC	Cllr C Galbraith Cllr B Goodliffe Cllr R Martin Cllr L Navarro Cllr C Poulton Cllr G Wilson
2.	Internal Audit	A focus on the role of Internal Audit, qualitative factors and measures, resourcing, risk-based approach including three lines of defence, as well as good reporting and follow up.	High	22.05.25	Mairead Claydon	Teams	AAC	Cllr C Galbraith Cllr B Goodliffe Cllr R Martin Cllr L Navarro Cllr C Poulton Cllr G Wilson

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3.	The Annual Governance Statement and Statutory Officer Responsibilities	To include who are the statutory officers, what are they responsible for, where is their role defined and what does that mean for the way we work.			Emma Duncan			
4.	Accounts (1)	Basic introduction to the format and content of the Council's Statement of Accounts	High	22.07.25	Tom Kelly/ Stephen Howarth	Teams	AAC	
5.	Accounts (2)	More in depth analysis of the content of the Council's Statement of Accounts, including Property, Plant and Equipment Valuations, Capital reporting and pension fund.			Tom Kelly/ Stephen Howarth			

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6.	Treasury Management	This will inform members of the Council's Treasury Strategy, the reasoning behind risk, as well as how and where the Council invests / borrows its money. The cashflow forecasting employed and the accounting for treasury management.						
7.	Budget Setting	A review of how the Council sets its budget, how assumptions are worked through and the funding calculations.						

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8.	Schools	An overview of how schools are funded, the Dedicated schools grant and the Council's relationship with these budgets and balances.						
9.	Capital Programme	What is capital, how do we plan, monitor and fund.						

Potential e-learning modules:

1. Audit Landscape: Changes taking place around how external and internal audit are set out, delivered and governed are expected, including Codes of Practice.
2. Partnership Governance: How do we work with our partners; what difference factors do we need to consider in making decisions across partnerships.
3. Ombudsman: Which Ombudsman bodies cover local government; how do they operate and how do we respond.

4. Transparency & openness: why is this such an important principle of the public sector and what does it mean? How do we interpret and ensure we are in line with standards? Where do the 'grey lines' lie?
5. Skills Frameworks: This programme will focus on the core competencies of audit and finance, including risk-based audit, estimation and forecasting.
6. External & Internal Audit: Who are they, what are their powers, what areas do they look at, how are they different. Introduction to our auditors as well as plans of work and ways of reporting to Committee.
7. Risk Management: What is it, how do we do this and what is the role of councillors and this Committee in risk management.
8. Financial reporting: How the Council sets, monitors and reports its finances