



AUDIT COMMITTEE

24 June 2015

Subject Heading:	Training Plan for Audit Committee
CMT Lead	Deborah Hindson Acting Managing Director oneSource
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Policy context:	To agree a training plan for the members of the Audit Committee.
Financial summary:	N/A

The subject matter of this report deals with the following Council Objectives

Havering will be clean and its environment will be cared for	X
People will be safe, in their homes and in the community	X
Residents will be proud to live in Havering	X

SUMMARY

This report outlines a planned approach to training for Audit Committee members in 2015/2016 and the basis on which the training is being provided.

Members and Substitute members can request training at any time and a needs analysis will be completed and used to guide the focus of training.

RECOMMENDATIONS

1. To comment on the training plan within the report.

2. To approve the training plan, subject to any comments made.
3. To note that there will be an annual review of the training plan and the changes to the original four year plan approved in 2014 ref (1) and (2) in the report.

REPORT DETAIL

1. Below is an outline of the areas relevant to the Audit Committee's Terms of Reference:

- Statement of Accounts including International Financial Reporting Standards;
- Treasury Management;
- The role of the Audit Committee in Local Government;
- The role of Internal and External Auditors
- Risk Management and Internal Control;
- Corporate Governance including the Annual Governance Statement;
- Internal Fraud and Corruption risks including Bribery Act and Money Laundering;
- External Fraud risks; and
- Confidential Reporting (Whistle Blowing).

2. An extract from the constitution regarding training and membership is included below:

Part 4 – Committee Procedure Rules paragraph 17 Training and continuity of membership of certain committees

(a) In the interests of business continuity, each Group and Group Leader shall ensure that any Member appointed to a place allocated to that Group on each of the Committees referred to in the following table shall have received, or shall within six months of appointment receive, training appropriate to its membership. If a member does not undertake the required training within six months of appointment then that member shall not partake in the decision making of the Committee until their training has been completed.

(b) Each Group and Group Leaders shall strive to avoid making changes to their representation on the Committees referred to in the table for as long as possible and shall accordingly seek to ensure that their members remain on the particular committee for the period indicated:

Committee	Period
Adjudication and Review	At least two years
Audit	Full four year term
Licensing	At least two years
Pensions	Full four year term
Regulatory Services	At least two years

(c) For the Audit, Pensions, Regulatory Services and Adjudication and Review Committees, Groups shall nominate members other than those appointed to the respective Committees to be “designated substitutes”, to attend a meeting in the event that an appointed member is unable to do so. “Designated substitutes” shall participate in the same training opportunities as appointed members. Non nominated members may not act as substitutes.

(d) This rule shall operate without prejudice to the ability of the Council and the Adjudication and Review Committee to require changes in membership where to do so is appropriate for other reasons, or to comply with statutory requirements.

3. A skills analysis was completed for all members and nominated substitutes in 2014 to identify any specific training needs. Members and substitute members can request at any time a briefing on an agenda item.
4. The most appropriate method of delivery will be selected based on the development or learning need. This is likely to be officer briefings (verbal or written), e learning or training with external specialists. The Committee will also receive ad-hoc briefings from the relevant officer on new topics relevant to the Committee’s role.
5. Substitute Members will be invited to attend all training and in some circumstances the training may be offered to all Members, where it is considered relevant.
6. Regular reports on training will be presented and details will be included in the Annual Report of the Committee.
7. The table below outlines the plan for 2015/16.
8. There have been two changes to the approved training plan:
 - Following the transfer of responsibility for investigation of housing benefit fraud to the Department for Work and Pensions, housing benefit will no longer be covered as part of the fraud briefing; and
 - Unless there are significant changes on which members need to be updated, treasury management will take place once per term rather than annually.

Frequency	Contents	Method of Delivery	Timing
Annual	Statement of Accounts	Drop in sessions	September
Once per term unless significant changes	Treasury	Group session	n/a for 2015/16
Annual	Fraud & Corruption <ul style="list-style-type: none">• Bribery• Money Laundering• Whistle blowing• Housing Fraud	Group session	December 2015
Annual	Risk Management & Internal Control	E Learning or off-line briefing	February 2016
Twice during term	Corporate Governance	Group session	May 2016

IMPLICATIONS AND RISKS

Financial implications and risks:

None directly arising from this report, as most training is provided by officers and therefore does not incur a cost other than resources. Where external training is required this will be funded from current budgets. The existence of an effective Audit Committee is fundamental in ensuring the Council maintains a robust system of internal control. Failure of the Audit Committee to undertake its duties in an effective manner may result in issues that arise not being addressed.

Legal implications and risks:

None arising directly from this report.

Human Resources implications and risks:

None arising directly from this report.

Equalities implications and risks:

None arising directly from this report.

BACKGROUND PAPERS

None.