

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Work Programme & Training
Meeting/Date: Corporate Governance Panel – 29 January 2014
Executive Portfolio: Resources: Councillor J A Gray
Report by: Internal Audit Manager
Ward(s) affected: All Wards

Executive Summary:

The anticipated work programme for the Panel for the next year is shown at Appendix 1.

Panel are asked to consider the work programme and decide what training they would like in preparation for the next or future agendas. Normally this training would be for 30-45 minutes immediately prior to the formal meeting but there may be occasions when a separate longer session would be more appropriate.

Training can be provided by appropriate officers, external audit or external trainers (subject to budgetary constraints).

Revised guidance was issued by the Chartered Institute of Public Finance & Accountancy (CIPFA) in December, on the function and operation of audit committees in local authorities. It contains a knowledge and skills framework for audit committee members (Appendix 2) which may be used as a guide by Members to evaluate their overall knowledge and training needs.

Panel also endorsed last September, a recommendation arising from the review of the Panel's own effectiveness (conducted by the Chairman and Vice-Chairman), that Members of the Panel complete a skills assessment to identify training needs. It is proposed that the CIPFA skills framework is used as the basis for devising a more formal training programme, including new Member induction.

Financial implications

There are no financial implications.

Recommendations:

It is recommended that the Panel

- a) consider what training is to be provided prior to the March meeting; and
- b) approve the skills framework as the basis for a formal training programme..

Background papers

CIPFA: Audit Committees. Practical Guidance for Local Authorities

Contact Officer

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Anticipated Work Programme

March 2014

Review of Council constitution incl.
 Code of financial management
 Code of procurement
 Internal Audit Plan
 External Audit: Audit plan and grant claims
 Employee handbook/code of conduct
 Corporate Board and assurance mapping
 Risk register review
 RIPA inspection review: the Interception of Communications Commissioner

May 2014

Review of the internal audit service
 Internal audit annual report & opinion
 Effectiveness review of Licensing and Protection Panels
 Progress on issues raised in the Annual Governance Statement

July 2014

Annual report - Feedback
 Preparing the Annual Governance Statement
 Corporate Board and assurance mapping

September 2014

Approval of the statement of accounts
 Approval of the Annual Governance Statement
 External audit – ISA 260 report
 Effectiveness of the Panel
 Risk register review

November 2014

Whistleblowing : policy review & investigations
 Corporate Board and assurance mapping
 Annual reports – Freedom of Information
 – Business Continuity Planning
 Internal Audit interim progress report

January 2015

Progress on introducing external audit recommendations
 Review of the anti-fraud & corruption strategy
 Corporate Fraud Team investigation activity
 Whistleblowing concerns received
 National Fraud Initiative

In addition to the items listed above, reports may be submitted on an ad-hoc basis on

Awards of compensation	Employee's code of conduct
Ombudsman reviews	Money laundering and bribery
Accounting policies	National Fraud Initiative
External audit recommendations	Effectiveness reviews of Panels/Committees
Constitutional matters	Other governance matters (e.g. equality)

CIPFA Audit Committee Guidance

Audit Committee Member knowledge and skills framework

Area	Details of core knowledge required
Organisational knowledge	<p>An overview of the governance structures of the authority and decision-making processes.</p> <p>Knowledge of the organisational objectives and major functions of the authority.</p>
Audit committee role and functions	<p>An understanding of the audit committee's role and place within the governance structures. Familiarity with the committee's terms of reference and accountability arrangements.</p> <p>Knowledge of the purpose and role of the audit committee.</p>
Governance	<p>Knowledge of the six principles of the CIPFA/SOLACE Good Governance Framework and the requirements of the Annual Governance Statement.</p> <p>Knowledge of the local code of governance.</p>
Internal audit	<p>An awareness of the key principles of the <i>Public Sector Internal Audit Standards</i> and the <i>Local Government Application Note</i>.</p> <p>Knowledge of the arrangements for delivery of the internal audit service in the authority and how the role of the head of internal audit is fulfilled.</p>
Financial management and accounting	<p>Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them.</p> <p>Understanding of good financial management principles.</p> <p>Knowledge of how the organisation meets the requirements of the role of the chief financial officer, as required by the <i>CIPFA Statement on the Role of the Chief Financial Officer in Local Government</i>.</p>
External audit	<p>Knowledge of the role and functions of the external auditor and who currently undertakes this role.</p> <p>Knowledge of the key reports and assurances that external audit will provide.</p> <p>Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken.</p>
Risk management	<p>Understanding of the principles of risk management, including linkage to good governance and decision making.</p> <p>Knowledge of the risk management policy and strategy of the organisation.</p> <p>Understanding of risk governance arrangements, including the role of members and of the audit committee.</p>
Counter-fraud	<p>An understanding of the main areas of fraud risk the organisation is exposed to.</p> <p>Knowledge of the principles of good fraud risk management practice.</p> <p>Knowledge of the organisation's arrangements for tackling fraud.</p>
Values of good governance	<p>Knowledge of the Seven Principles of Public Life.</p> <p>Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff.</p> <p>Knowledge of the whistleblowing arrangements in the authority.</p>