



**REPORT OF SERVICE DIRECTOR, FINANCE, PROCUREMENT AND  
IMPROVEMENT**

**AUDIT COMMITTEE TRAINING**

**Purpose of the Report**

1. To offer Members the opportunity to attend an Audit Committee training session and to seek views on the most appropriate scheduling and venue for the event.

**Information and Advice**

2. CIPFA best practice for effective audit committees includes the benefits that regular and appropriate training can bring. The guidance recommends that the framework of support made available to audit committee members should include the provision of induction, briefings and a programme of training.
3. Recent training and briefings for this committee have included a presentation at the April 2015 meeting by the Head of Internal Audit on the role of the audit committee in local authorities. This was followed by briefings on a selected topic at the September 2015 meeting (ICT audit) and at the December 2015 meeting (procurement update).
4. The arrangements for training have been the subject of recent discussion at the Nottinghamshire Audit Group (NAG). This is a forum attended by the Heads of Internal Audit from the County Council, Nottingham City Council and each District Council in the county. The consensus was that further training in the effectiveness of audit committees would be both timely and of interest to the members at most of the local councils. It was agreed that the option of a countywide training session should be explored, to provide the opportunity to share learning and experiences, and to provide best value in the cost of delivery.
5. The County Council's external auditors, KPMG, have a wide experience of the operation of audit committees in the public sector and of providing training sessions to committee members. Recent discussion between NAG members and KPMG has resulted in the offer of a training session to be delivered to Audit Committee members from all of the Nottinghamshire councils. Outline details of the training session are set out below.

***Potential topics to be covered***

- The features of an effective Audit Committee
- Agenda management
- Risk management – the basics

***Attendees***

To be open to all members of Audit Committees at the Nottinghamshire councils.

### ***Training delivery***

The aim would be for each Council's Audit Committee members to be seated together, to facilitate an interactive session with the emphasis on self-reflection. The opportunity to feed back learning and experiences to the wider group would be built in.

### **Proposed timescale**

Half-day session to be held on an agreed date between mid-April and mid-May 2016. The training could be delivered as a morning, afternoon or evening session.

### ***Possible Venue***

Gedling Borough Council has offered to host the event.

### **Costs**

KPMG are offering this session free of charge.

The event would be an approved duty and, should it take place at Gedling Borough Council, the likely travel expenses for attendance by all members of the Nottinghamshire Audit Committee are estimated to be £125.

A reasonable contribution to the cost of hosting the event may be required and could be met from the Members' training budget.

6. Members' views and suggestions for the topics to be covered by the training session would be welcome.

### **Other Options Considered**

7. A separate training session for members of Nottinghamshire County Council's Audit Committee could be arranged. Following the staging of the free event offered by KPMG, Members may wish to consider a future follow-up session, targeted at the specific needs of this Committee. There would be a charge for the design and delivery of a follow-up session.

### **Reason/s for Recommendation/s**

8. To offer Members the opportunity to benefit from training in the effectiveness of audit committees, to influence the training's coverage and to subsequently apply learning to the work of the Nottinghamshire Audit Committee.

### **Statutory and Policy Implications**

9. This report has been compiled after consideration of implications in respect of crime and disorder, finance, human resources, human rights, the public sector equality duty, safeguarding of children and vulnerable adults, service users, sustainability and the environment and ways of working and where such implications are material they are described below. Appropriate consultation has been undertaken and advice sought on these issues as required.

## **RECOMMENDATION**

- 1) Consideration is given to Audit Committee Members' attendance at the training session offered by KPMG.

**Nigel Stevenson**  
**Service Director (Finance, Procurement and Improvement)**

**For any enquiries about this report please contact:**  
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**Constitutional Comments (KK 22/02/16)**

10. The report is for noting.

**Financial Comments (SES 23/02/16)**

11. The financial implications are set out in the report.

**Background Papers**

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

- None

**Electoral Division(s) and Member(s) Affected**

- All