

## Corporate Governance and Audit Committee – Development Plan 2022/23

The Development Plan set out below is designed to enable Members to develop and extend their knowledge in relation to the role and remit of the Corporate Governance and Audit Committee

Part A responds to CIPFA Audit Committees: Practical Guidance for local Authorities and the Police (2018) and provides development opportunities in relation to core areas set out at Appendix C of that guidance.

Part B provides for additional development opportunities to support Members in their role.

Part A – Core knowledge						
Core area of knowledge	Details of core knowledge required	Content	Lead officer	Delivery method	Delivered	Update required
Organisational knowledge	<ul style="list-style-type: none"> <li>An overview of the governance structures of the authority and decision-making processes</li> </ul>	<ul style="list-style-type: none"> <li>Introduction to Exercising the Democratic mandate (description of Council structures)</li> <li>Members guide to decision making</li> </ul>	Kate Sadler	Written material	TBA	New Members to committee
	<ul style="list-style-type: none"> <li>Knowledge of the organisational objectives and major functions of the authority</li> </ul>	<ul style="list-style-type: none"> <li>Best Council Ambition</li> </ul>	Mike Eakins	Report to Full Council	Feb 2022	All Members
Audit Committee Role and Functions	<ul style="list-style-type: none"> <li>An understanding of the audit committee’s role and place within the governance structures.</li> <li>Familiarity with the committee’s terms of reference and accountability arrangements</li> <li>Knowledge of the purpose and role of the audit committee</li> </ul>	Introductory workshop: An effective audit committee (CIPFA Guidance) <ul style="list-style-type: none"> <li>purpose</li> <li>functions</li> <li>resources</li> <li>independence</li> <li>skills</li> </ul>	Kate Sadler	Remote meeting	21st June 2022	New Members to committee
		Report to Committee supporting annual report to Council, reflecting compliance with CIPFA position statement		Written material & Committee discussion	24 <sup>th</sup> June 2022	All Members

Part A – Core knowledge						
Core area of knowledge	Details of core knowledge required	Content	Lead officer	Delivery method	Delivered	Update required
Governance	<ul style="list-style-type: none"> <li>Knowledge of the seven principles of the CIPFA/Solace Framework</li> <li>Knowledge of the requirements of the AGS</li> </ul>	AGS & covering report	Kate Sadler	Written material & Committee discussion	29 <sup>th</sup> July 2022	All Members
	<ul style="list-style-type: none"> <li>Knowledge of the local code of governance</li> </ul>	Review of Corporate Governance Framework and Assurance Map	Kate Sadler	Written material & Committee discussion	25 <sup>th</sup> March 2022	
Values of good governance	<ul style="list-style-type: none"> <li>Knowledge of the Seven Principles of Public Life</li> <li>Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff</li> </ul>	Members' Code of Conduct	Monitoring Officer	Member Development Plan / New Members Induction		
		Annual Assurance Report on Employment Policies and Employee Conduct	Jess Dolphin	Written material & Committee discussion	3 <sup>rd</sup> Feb 2023	All Members
		AGS & covering report	Kate Sadler	Written material & Committee discussion	29 <sup>th</sup> July; 30 <sup>th</sup> Sept 2022	
	<ul style="list-style-type: none"> <li>Knowledge of the whistleblowing arrangements in the authority</li> </ul>	Fraud and corruption workshop	Louise Ivens	Remote meeting	TBA	New Members to committee
Internal Audit	<ul style="list-style-type: none"> <li>An awareness of the key principles of the PSIAS and the LGAN</li> </ul>	Regular Internal Audit update reports	Louise Booth	Written material & Committee discussion	24 <sup>th</sup> June; 30 <sup>th</sup> Sept 2022; 3 <sup>rd</sup> Feb 2023	All members

Part A – Core knowledge						
Core area of knowledge	Details of core knowledge required	Content	Lead officer	Delivery method	Delivered	Update required
	<ul style="list-style-type: none"> <li>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</li> </ul>	Annual Audit Opinion			30 <sup>th</sup> Sept 2022	
External Audit	<ul style="list-style-type: none"> <li>Knowledge of the role and functions of the external auditor and who currently undertakes this role</li> <li>Knowledge of the key reports and assurances that external audit will provide</li> <li>Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken</li> </ul>	External Audit Workshop <ul style="list-style-type: none"> <li>Introduction</li> <li>Role</li> <li>Independence</li> <li>Redmond</li> <li>NAO</li> <li>VfM</li> </ul>	Gareth Mills	Remote meeting	TBA	New Members to committee
		<ul style="list-style-type: none"> <li>Regular update briefings</li> <li>Annual Report</li> <li>Contribution to committee meetings</li> </ul>		Written material & Committee discussion	30 <sup>th</sup> Sept 2022; 3 <sup>rd</sup> Feb 2023	All Members
Financial Management and Accounting	<ul style="list-style-type: none"> <li>Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them</li> </ul>	Introduction to Local Government Finance	Richard Ellis	Remote meeting	TBA	All Members
		Accounts Briefing	Mary Hasnip	Remote meeting	TBA	All Members
	<ul style="list-style-type: none"> <li>Understanding of good financial management principles</li> <li>Knowledge of how the organisation meets the requirements of the role of the CFO, as required by The Role of the Chief Financial Officer in Local Government (CIPFA, 2016) and the CIPFA Statement on the Role of Chief Financial Officers in Policing (2018)</li> </ul>	Annual assurance report on arrangements for financial management and planning	Richard Ellis	Written material & Committee discussion	25 <sup>th</sup> Nov 2022	All Members

## Part A – Core knowledge

Core area of knowledge	Details of core knowledge required	Content	Lead officer	Delivery method	Delivered	Update required
Counter fraud	<ul style="list-style-type: none"> <li>• An understanding of the fundamental areas of fraud and corruption risk to which the organisation is exposed</li> <li>• Knowledge of the principles of good fraud risk management practice in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014)</li> <li>• Knowledge of the organisation’s arrangements for tackling fraud</li> </ul>	Fraud and Corruption Workshop	Louise Ivens	Remote meeting	TBA	New Members to committee
Risk Management	<ul style="list-style-type: none"> <li>• Understanding of the principles of risk management, including linkage to good governance and decision making</li> <li>• Knowledge of the risk management policy and strategy of the organisation</li> <li>• Understanding of risk governance arrangements, including the role of members and of the audit committee</li> </ul>	Risk management workshop	Tim Rollett	Remote meeting	TBA	New Members to committee
Treasury	<ul style="list-style-type: none"> <li>• Effective Scrutiny of Treasury Management is an assessment tool for reviewing the arrangements for undertaking scrutiny of treasury management. The key knowledge areas identified are: <ul style="list-style-type: none"> <li>○ regulatory requirements</li> <li>○ treasury risks</li> <li>○ the organisation’s treasury</li> </ul> </li> <li>• management strategy <ul style="list-style-type: none"> <li>○ the organisation’s policies and</li> </ul> </li> <li>• procedures in relation to treasury management</li> </ul>	Annual assurance report on arrangements for financial management and planning	Mary Hasnip / Richard Ellis	Written material & Committee discussion	25 <sup>th</sup> Nov 2022	All Members

**Part B – Supporting Development**

Area of development	Details of development offered	Content	Lead officer	Delivery method
Information Management and Governance	<ul style="list-style-type: none"> <li>• Mandatory IMG training</li> </ul>	IG related legislation, local policies, and information security	Aaron Linden	E-learning (PAL)
	<ul style="list-style-type: none"> <li>• Cyber Sentinel</li> </ul>	Newsletter to increase awareness around: <ul style="list-style-type: none"> <li>• Importance of Cyber.</li> <li>• Cyber security &amp; protection</li> <li>• Cyber developments Leeds and worldwide</li> <li>• Jargon buster.</li> </ul>		E-newsletter