Corporate Governance and Audit Committee – Development Plan 2023/24

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	• An overview of the governance structures of the authority and decision-making processes	• Introduction to Exercising the Democratic mandate (description of Council structures) • Members guide to decision making	Kate Sadler	Written material		All Members
	• Knowledge of the organisational objectives and major functions of the authority	• Best Council Ambition	Mike Eakins			
Audit Committee Role and Functions	• 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 • Knowledge of the purpose and role of the audit committee	Introductory workshop: An effective audit committee (CIPFA Guidance) • purpose • functions • resources • independence • skills	Kate Sadler	Remote meeting		Members new to committee
Governance	• Knowledge of the seven principles of the CIPFA/Solace Framework • Knowledge of the requirements of the AGS	Corporate Governance Framework & Assurance Map; AGS & covering report	Kate Sadler	Written material / Committee discussion		All Members
Values of good governance	• Knowledge of the Seven Principles of Public Life	New Members Induction – Members' Code of Conduct				Newly elected Members

Part A – Core knowledge						
Core area of knowledge	Details of core knowledge required	Content	Lead officer	Delivery method	Delivered	Update required
	• Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff	Corporate Governance Framework & Assurance Map; AGS & covering report	Kate Sadler	Written material / Committee discussion		
	• Knowledge of the whistleblowing arrangements in the authority	Counter fraud and updates	Louise Ivens	Written material / Committee discussion		
Internal Audit	• An awareness of the key principles of the PSIAS and the LGAN • 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	• Regular Internal Audit update reports • Annual Audit Opinion		Written material / Committee discussion		All Members
External Audit	• Knowledge of the role and functions of the external auditor and who currently undertakes this role • Knowledge of the key reports and assurances that external audit will provide • Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken	External Audit Workshop	Gareth Mills	Remote meeting	TBA	Members new to committee
		• Regular update briefings • Annual Report • Contribution to committee meetings		Written material / Committee discussion		All Members
Financial Management and Accounting	• Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them	New Members Induction				Newly elected Members
		Accounts Briefing	Mary Hasnip	Remote meeting	TBA	All Members
	• Understanding of good financial management principles • Knowledge of how the organisation meets the requirements of the role of the CFO, as required by The Role of the Chief Financial	Annual assurance report on arrangements for financial management and planning	Richard Ellis	Written material / Committee discussion		

Part A – Core knowledge						
Core area of knowledge	Details of core knowledge required	Content	Lead officer	Delivery method	Delivered	Update required
	Officer in Local Government (CIPFA, 2016) and the CIPFA Statement on the Role of Chief Financial Officers in Policing (2018)					
Counter fraud	• An understanding of the main areas of fraud and corruption risk to which the organisation is exposed • 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) • Knowledge of the organisation's arrangements for tackling fraud	Counter fraud and corruption update reports	Louise Ivens	Written material / Committee discussion		All Members
		Counter fraud workshop		Remote meeting	TBA	
Risk Management	• Understanding of the principles of risk management, including linkage to good governance and decision making • Knowledge of the risk management policy and strategy of the organisation • Understanding of risk governance arrangements, including the role of members and of the audit committee	Risk and resilience assurance reports	Tim Rollett	Written material / Committee discussion		All Members
		Risk & Resilience Workshop		Remote meeting	TBA	

Treasury	• 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:
	  ○ regulatory requirements
	  ○ treasury risks
	  ○ the organisation's treasury
	• management strategy
	  ○ the organisation's policies and
	• procedures in relation to treasury management
		Annual assurance report on arrangements for financial management and planning	Richard Ellis	Written material / Committee discussion		All Members

Part B – Supporting Development					
Area of development	Details of development offered	Content	Lead officer	Delivery method	Delivered
Information Management and Governance	• Mandatory IMG training	IG related legislation, local policies and information security	Aaron Linden	E-learning (PAL)	