

## Corporate Governance and Audit Committee – Development Plan 2024-25

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 (2022) 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 areas	Details of core knowledge required	Content	Lead officer	Delivery method	Approx date of delivery	Update required
<b>Organisational knowledge</b>	<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.	Early June 2024 (after Full Council meeting May 2024)	All Members
	<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>				
<b>Audit Committee Role and Functions</b>	<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	To be scheduled early June 2024 after Full Council meeting May 24.	All Members

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Core areas	Details of core knowledge required	Content	Lead officer	Delivery method	Approx date of delivery	Update required
Governance	<ul style="list-style-type: none"> <li>Knowledge of the seven principles of the CIPFA/Solace Framework 2016</li> <li>Knowledge of the requirements of the AGS</li> <li>How the principles of governance are implemented locally as set out in the local code of governance.</li> </ul>	AGS & covering report	Kate Sadler	Written material & Committee discussion.	Interim AGS scheduled for July 2024 meeting	All Members
Values of Good Governance	<ul style="list-style-type: none"> <li>Knowledge of the Seven Principles of Public Life.</li> </ul>	New Members Induction – Member’s Code of Conduct	Part of New Member Induction	New Member’s Induction	May / June 2024	All New Members
	<ul style="list-style-type: none"> <li>Knowledge of the authority’s key arrangements to uphold ethical standard for both Members and staff. (e.g.: Code of Conduct)</li> </ul>	Corporate Governance Framework & Assurance Map; AGS & Covering report <i>Employment pp and ethics</i>	Kate Sadler	Written material & Committee discussion	AGS scheduled for July 2024 & September 2024 <i>March.</i>	All Members
	<ul style="list-style-type: none"> <li>Knowledge of the whistleblowing arrangements in the authority.</li> </ul>	Counter Fraud and Corruption update reports.	Julia Brannon / Jonathan Foster	Written material & Committee discussion.	To be provided as part of the Internal Audit update reports	
Internal Audit	<ul style="list-style-type: none"> <li>An awareness of the key principles of the PSIAS and the LGAN</li> <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> <li>Details of the most recent external assessment and level of conformance with the standards.</li> </ul>	<ul style="list-style-type: none"> <li>Regular Internal Audit update reports</li> </ul>	Angela Laycock	Written material & Committee discussion	Scheduled for June, September 2024 & February 2025	All members
	<ul style="list-style-type: none"> <li>Internal audit’s strategy plan and most recent audit opinion.</li> </ul>	<ul style="list-style-type: none"> <li>Annual Audit Opinion.</li> </ul>	Jonathan Foster.	Written material & Committee discussion.	Scheduled for July 2024 Committee.	All Members
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> </ul>	External Audit Workshop	TBC	Remote meeting	TBC	New Members to committee

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	<ul style="list-style-type: none"> <li>Knowledge of the key reports and assurances that external audit will provide.</li> <li>Familiarity with the auditor’s most recent plan and the opinion reports.</li> <li>Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken.</li> </ul>	<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.	Scheduled for June, September 2024 & February 2025 meetings	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>	New Members Induction.	New Members Induction	Remote meeting	May / June 2024	All Members
		Accounts Briefing	Mary Hasnip	Remote meeting	Prior to the approval of the accounts	All Members
	<ul style="list-style-type: none"> <li>Understanding of good financial management practice as set out in the CIPFA FM Code and level of compliance with it.</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 (2021)</li> <li>An overview of the principal financial risks the authority faces.</li> </ul>	Annual assurance report on arrangements for financial management and planning	Richard Ellis	Written material & Committee discussion	Scheduled for November 2024 meeting	All Members
Counter fraud	<ul style="list-style-type: none"> <li>An understanding of the main areas of fraud and corruption risk to which the organisation is exposed.</li> </ul>	Counter Fraud and Corruption update reports	Julia Brannon / Jonathan Foster	Written material & Committee discussion	To be provided as part of the Internal Audit update reports	All Members

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	<ul style="list-style-type: none"> <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	Julia Brannon / Jonathan Foster	Remote meeting	TBC	All Members
Risk Management	<ul style="list-style-type: none"> <li>Understanding of the principles of risk management, including how it supports 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> <li>Knowledge of the current risk maturity of the organisation and any key areas of improvement.</li> </ul>	Risk and Resilience Assurance reports	Tim Rollett / Leanne Cummings	Written material & Committee discussion	Scheduled for November 2024 meeting	All Members
		Risk management workshop	Tim Rollett / Chris Shillito	Remote meeting	To be delivered early November 2024	All Members
Treasury Management	<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 management strategy</li> <li>the organisation’s policies and procedures in relation to treasury management</li> </ul> </li> </ul>	Annual assurance report on arrangements for financial management and planning	Richard Ellis	Written material & Committee discussion	Scheduled for November 2024 meeting	All Members

<b>Part B – Supporting Development</b>				
<b>Area of development</b>	<b>Details of development offered</b>	<b>Content</b>	<b>Lead officer</b>	<b>Delivery method</b>
<b>Information Management and Governance</b>	<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>Information Governance Assurance Report</li> </ul>	Joint Annual Report on Information Governance & Caldicott Guardian	Aaron Linden	Written material & Committee discussion. Scheduled for February 2025
<b>Governance Tools and Techniques</b>	<ul style="list-style-type: none"> <li>Cycle of Internal Control</li> </ul>	Quick guide to Cycle of Internal Control	Kate Sadler	Written material & Committee discussion