

## 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.

### Status of delivery

Delivered	Green
Scheduled but to be delivered	Yellow
Not yet scheduled.	Red

Part A – Core knowledge							
Core areas	Details of core knowledge required	Content	Lead officer	Delivery method	Approx. date /Date of delivery	Update required	Status of Delivery
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.	Via Email to all 24-25 CGAC Members. 10/06/24	All Members	Completed
	<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>					Completed
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	Hybrid meeting	<b>Tuesday 18<sup>th</sup> June @ 10am.</b>	All Members	Scheduled but not yet delivered.
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>	<ul style="list-style-type: none"> <li>Governance framework &amp; assurance map</li> <li>AGS &amp; covering report</li> </ul>	Kate Sadler	Written material & Committee discussion.	Framework and map considered June 2024 Interim AGS scheduled for July 2024 meeting	All Members	Scheduled but not yet delivered

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Core areas	Details of core knowledge required	Content	Lead officer	Delivery method	Approx. date /Date of delivery	Update required	Status of Delivery
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	Completed
	<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 March 2025.	All Members	Scheduled but not yet delivered
	<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.	Scheduled for June, September 2024 & February 2025		Scheduled but not yet delivered
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>	Regular Internal Audit update reports	Angela Laycock	Written material & Committee discussion	Scheduled for June, September 2024 & February 2025	All members	Scheduled but not yet delivered
		Introduction to Internal Audit	Angela Laycock / Jonathan Foster	Remote meeting / presentation	TBC	All Members	Not yet scheduled
	<ul style="list-style-type: none"> <li>Internal audit’s strategy plan and most recent audit opinion.</li> </ul>	Annual Audit Opinion.	Jonathan Foster.	Written material & Committee discussion.	Scheduled for July 2024 Committee.	All Members	Scheduled but not yet delivered

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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>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>	External Audit Workshop	TBC	Remote meeting	Feb / March 2025	New Members to committee	Not yet scheduled.
		<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.	June, September 2024 & February 2025 meetings	All Members	Scheduled but not yet delivered
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	Scheduled but not yet delivered
		Accounts Briefing	Mary Hasnip	Remote meeting	Prior to the approval of the accounts (mid-September 2024)	All Members	Not yet scheduled
	<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	November 2024 meeting	All Members	Scheduled but not yet delivered

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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> <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>	Counter Fraud and Corruption update reports	Julia Brannon / Jonathan Foster	Written material & Committee discussion	Scheduled for June, September 2024 & February 2025	All Members	Scheduled but not yet delivered
		Fraud and Corruption Workshop	Julia Brannon / Jonathan Foster	Remote meeting	TBC	All Members	Not yet scheduled
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	Scheduled but not yet delivered
		Risk management workshop	Tim Rollett / Chris Shillito	Remote meeting	Scheduled for 13 <sup>th</sup> November 2024. Hybrid meeting	All Members	Scheduled but not yet delivered.

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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	Scheduled but not yet delivered

Part B – Supporting Development				
Area of development	Details of development offered	Content	Lead officer	Delivery method
Information Management and Governance	Mandatory IMG training	IG related legislation, local policies, and information security	Aaron Linden	E-learning (PAL)
	Information Governance Assurance Report	Joint Annual Report on Information Governance & Caldicott Guardian	Aaron Linden	Written material & Committee discussion. Scheduled for February 2025
Governance Tools and Techniques	Cycle of Internal Control	Quick guide to Cycle of Internal Control	Kate Sadler	Written material & Committee discussion