

ANGUS COUNCIL

AUDIT SUB-COMMITTEE – 20 October 2005

AUDIT SUB-COMMITTEE TRAINING

REPORT BY ACTING DIRECTOR OF FINANCE

ABSTRACT

This report details the training available for members in relation to their scrutiny role.

1. RECOMMENDATIONS

It is recommended that the Audit Sub-committee tasks the Chief Internal Auditor with arranging the local delivery of relevant training with CIPFA, for all members in relation to their scrutiny role.

2. INTRODUCTION

The need for training of audit sub-committee members was identified in report 1232/04 to the meeting of 26 October 2004 – The Role and Remit of the Audit Sub-Committee. Relevant training has now just become available from CIPFA to meet this need. Additionally, the audit of Best Value and Community Planning identified the need for all members to receive training in respect of their scrutiny role and it is felt that this opportunity to provide training via CIPFA would cover both these remits.

3 TRAINING NEEDS

A guidance note on audit committee principles was issued by the CIPFA Directors of Finance section in 2004 and highlighted, as a matter of best practice, that members of Audit Committees should receive some formal training in relation to their scrutiny and review role.

The Chief Internal Auditor has been in discussion with CIPFA regarding the provision of a relevant training course and this has just become available. The course, which can be delivered locally, covers the following broad programme:-

- Corporate Governance, roles and relationships
- The Control Environment
- The Audit Committee
- Risk Management
- Scrutiny and Challenge

The above covers the main areas of activity of the Audit Sub-Committee and is also considered to be relevant to all elected members with regard to their scrutiny role. Accordingly it is proposed that the Chief Internal Auditor be tasked with arranging this one-day course for all members.

4. FINANCIAL IMPLICATIONS

The costs of delivering the one-day training course locally should not exceed £3,500 and this can be financed from the corporate initiatives/ risk management budget.

5. HUMAN RIGHTS IMPLICATIONS

There are no human rights implications arising from this report.

8. CONSULTATION

The Chief Executive and Director of Law and Administration have been consulted in the preparation of this report.

Colin McMahon
Acting Director of Finance

NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

JW 23/9/05