

Audit and Governance Committee Training Needs Summary

	Description	Excellent	Good	Satisfactory	Limited	None	Not Answered
Overall Purpose and Responsibilities of the Audit & Governance Committee							
1.1	The Terms of Reference of the committee		4	2			
1.2	The committee's role in respect of the council's overall governance arrangements		4	1	1		
1.3	The difference between the committee's role and responsibilities compared to those of the Executive and Scrutiny functions within the council		2	4			
1.4	The committee's role in terms of raising awareness about good internal controls and effective risk management arrangements		3	3			
1.5	The committee's role in terms of providing assurance to the public about the objectivity and accuracy of the council's financial and performance reporting arrangements		3	3			
1.6	The committee's role in supporting the independence of internal and		4	2			

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	external audit						
1.7	The committee's role in helping to maintain effective working relationships between the internal and external auditors as well as other external inspection agencies.		2	4			
Corporate Governance							
2.1	The council's corporate governance arrangements (including the Local Code of Corporate Governance)		1	4	1		
2.2	The CIPFA Statement on the Role of the Chief Financial Officer in Local Government		1	3	2		
2.3	The committee's role in respect of assessing the adequacy and effectiveness of the council's corporate governance arrangements (including the internal control environment and risk management arrangements).		1	5			
2.4	The committee's role in respect of assessing the adequacy and		1	3	2		

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	effectiveness of the council's partnership governance arrangements						
2.5	The purpose and content of the Annual Governance Statement		4	2			
2.6	The council's arrangements for preparing the Annual Governance Statement		4	2			
2.7	The committee's responsibility in respect of considering proposed changes to the Local Code of Corporate Governance		1	4	1		
2.8	The committee's responsibility in terms of assessing whether the council is achieving value for money		2	3	1		
Internal Audit							
3.1	The role and responsibilities of internal audit		4	2			
3.2	The CIPFA Statement on the Role of the Head of Internal Audit		1	3	1	1	

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3.3	The professional standards and regulations governing the work of the internal auditors (including the Accounts and Audit Regulations and the CIPFA Code of Practice for Internal Audit in Local Government)			3	2	1	
3.4	The council's arrangements for internal audit (including the structure and operation of the shared service provider, Veritau)		3	3			
3.5	The committee's role in respect of approving the Internal Audit Terms of Reference		3	3			
3.6	The committee's role in respect of approving the Internal Audit Strategy		2	4			
3.7	The arrangements for planning and prioritising internal audit work			4	2		
3.8	The committee's role in respect of approving the Annual Internal Audit Plan		2	4			
3.9	The arrangements for reporting internal audit findings to		2	4			

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	management and the Audit & Governance committee						
3.10	The opinions and conclusions used by Veritau		1	4	1		
3.11	The systems operated by Veritau to follow up agreed actions arising from internal audit reports		2	2	1		1
3.12	The committee's responsibility for assessing the progress made by management to address any identified weaknesses in internal control		1	4	1		
3.13	The committee's role in monitoring the delivery of the Annual Internal Audit Plan		3	3			
3.14	The purpose of the Annual Report of the Head of Internal Audit		4	2			
3.15	The ability of the Head of Internal Audit to report directly to the committee and the circumstances where this might be necessary and/or appropriate		3	3			

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3.16	The committee's responsibility in terms of assessing the adequacy and effectiveness of the internal audit service (including the extent to which internal audit has adequate skills and resources)		1	5			
3.17	The performance indicators used to monitor the delivery of internal audit services		2	4			
External Audit							
4.1	The role and responsibilities of the external auditor		3	3			
4.2	The Audit Commission's Code of Audit Practice			4	1	1	
4.3	The professional standards and regulations governing the work of the external auditors (including the International Standards on Auditing – ISAs)			3	2	1	
4.4	The arrangements for appointing the council's external auditor		1	2	3		
4.5	The external auditor's charging		2	3	1		

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	arrangements						
4.6	The committee's role in respect of the external auditor's work programme and their performance			6			
4.7	The external auditor's arrangements for reporting the results of their work to management and the Audit & Governance committee		3	2	1		
4.8	The committee's responsibility for monitoring the implementation of external audit recommendations		3	3			
4.9	The committee's ability to meet privately with the external auditor and the circumstances where this might be necessary and/or appropriate		3	2	1		
4.10	The liaison arrangements between the internal and external auditors			5	1		
Risk Management							
5.1	The committee's responsibility for		1	4	1		

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	assessing the adequacy and effectiveness of the council's risk management arrangements						
5.2	The committee's role in reviewing the progress made to implement risk management systems and processes throughout the council			4	2		
5.3	The council's arrangements for maintaining and updating the corporate, directorate and service risk registers		2	3	1		
5.4	The council's arrangements for monitoring the implementation of action plans to mitigate risks identified in the corporate, directorate and service risk registers			4	2		
Financial Statements							
6.1	The council's accounting policies and International Financial Reporting Standards (IFRS)			3	3		
6.2	The committee's responsibility to review and approve the annual Statements of Final Accounts for the		2	3	1		

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	council						
6.3	The committee's responsibility to consider reports issued by the external auditor in respect of the annual audit of the accounts		2	4			
6.4	The process for changing the accounting policies of the council			4	2		
Treasury Management							
7.1	The CIPFA Treasury Management Code of Practice			2	4		
7.2	The council's systems and procedures for undertaking treasury management activities (including the Prudential Indicators)		3	2	1		
7.3	The committee's responsibility for ensuring the effective scrutiny of the council's treasury management strategy, policies and arrangements		3	2	1		
7.4	The committee's responsibility for monitoring investment and borrowing activities against the council's approved Prudential Indicators		2	3	1		

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Information Governance							
8.1	The council's information governance policy framework		1	3	2		
8.2	Information governance legislation (including the Data Protection and Freedom of Information Acts)		1	2	3		
8.3	The committee's responsibility for reviewing the development and implementation of the information governance policy framework		1	2	3		
8.4	The arrangements adopted by the council to monitor compliance with information governance policies			3	3		
8.5	The performance indicators used to monitor the delivery of information governance services			4	1	1	
Counter Fraud							
9.1	The council's counter fraud policy framework (including the Counter Fraud Strategy and the Whistleblowing Policy)		2	1	3		

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9.2	The committee's responsibility for approving proposed changes to the counter fraud policy framework		2	3	1		
9.3	The committee's responsibility for assessing the adequacy and effectiveness of the counter fraud arrangements throughout the council		3	3			
9.4	The arrangements adopted by Veritau to maintain and update the fraud risk assessments		1	4	1		
9.5	The purpose and scope of the National Fraud Initiative and other data matching activities		1	2	3		
9.6	The arrangements to investigate suspected fraud and corruption		1	3	2		
Other Duties, Responsibilities, Relationships							
10.1	The committee's role in considering proposed changes to the council's Financial Regulations, Contract Procedure Rules and other protocols and codes		2	3	1		
10.2	The committee's responsibility for		2	4			

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	producing an annual report to the council (detailing the work completed and how it has discharged its responsibilities during the year)						
10.3	The committee's responsibility for undertaking a periodic review of its own effectiveness		3	3			
10.4	The committee's relationship with other committees and functions in the council			5	1		
10.5	The committee's responsibility to review its Terms of Reference on an annual basis		2	4			
10.6	The need for individual Members to recognise and declare possible conflicts of interest	1	2	3			
10.7	The membership of the committee and the rights and obligations of individual Members.	1	1	4			
10.8	The need for individual Members to be independent of mind, objective and unbiased	1	3	2			

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Administrative Matters							
11.1	The timetable and frequency of committee meetings	1	2	3			
11.2	The annual work programme of the committee	2	1	2	1		
11.3	The training arrangements for Members of the committee		1	3	2		