

# AUDIT COMMITTEE MEMBER DEVELOPMENT – UNDERSTANDING LOCAL GOVERNMENT ACCOUNTS

Audit Committee – 16 April 2024

**Report of:** Deputy Chief Executive and Chief Officer – Finance and Trading

**Status:** For Consideration

**Key Decision:** No

**Portfolio Holder:** Cllr. Kevin Maskell

**Contact Officer(s):** Adrian Rowbotham, Ext. 7153

Alan Mitchell, Ext. 7483

**Recommendation to Audit Committee:**

- (a) The member development be noted.
- (b) Confirm the member development subject for the next meeting.

## Introduction and Background

- 1 At the Audit Committee on 4 July 2023 Members received their first member development session and resolved that the Chief Officer - Finance and Trading in consultation with the Chairman devise a timetable for future training sessions and review Member training as required.
- 2 Members also supported the suggestion that each member development session would last roughly twenty minutes and be included as the first main agenda item.

## Audit Committee Member Development Programme

- 3 Member development that has taken place since the current committee was formed is as follows:

Committee Date	Member Development
4 July 2023	<ul style="list-style-type: none"><li>• Organisational Knowledge</li><li>• Audit Committee Role and Function</li><li>• Governance</li></ul>
5 October 2023	<ul style="list-style-type: none"><li>• Risk Management</li></ul>

- 4 Following consultation with the Audit Committee Chairman, the following programme has been agreed:

<b>Committee Date</b>	<b>Member Development</b>
16 April 2024	<ul style="list-style-type: none"> <li>• Understanding Local Government Accounts</li> </ul>
TBC	<ul style="list-style-type: none"> <li>• External Audit</li> <li>• Internal Audit</li> <li>• Counter Fraud and Whistle Blowing</li> </ul>

5 Members will have the opportunity to discuss future requirements at each meeting.

### **Key Implications**

#### Financial

There are no financial implications.

#### Legal Implications and Risk Assessment Statement

There are no legal implications.

#### Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

#### Net Zero Implications

The decisions recommended through this paper have a remote or low relevance to the council's ambition to be Net Zero by 2030. There is no perceived impact regarding either an increase or decrease in carbon emissions in the district, or supporting the resilience of the natural environment.

#### **Appendices**

None

#### **Background Papers**

None

**Adrian Rowbotham**

**Deputy Chief Executive and Chief Officer – Finance & Trading**