

AUDIT COMMITTEE MEMBER DEVELOPMENT – THE CHANGING FACE OF EXTERNAL FRAUD IN LOCAL GOVERNMENT

Audit Committee – 9 July 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

Glen Moore, Ext. 7471

Recommendation to Audit Committee:

- (a) The member development be notes.
- (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">• Organisational Knowledge• Audit Committee Role and Function• Governance
5 October 2023	<ul style="list-style-type: none">• Risk Management
1 February 2024	<ul style="list-style-type: none">• Understanding Local Government Accounts

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

Committee Date	Member Development
9 July 2024	<ul style="list-style-type: none">• The changing face of external fraud in local government
8 October 2024	<ul style="list-style-type: none">• External Audit (proposed)
TBC	<ul style="list-style-type: none">• Internal Audit• Whistle Blowing

- 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.

Climate Change Implications

The decisions recommended through this paper have a remote or low relevance to the council's ambition to tackle the challenge of climate change. 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