



**AUDIT AND RISK MANAGEMENT COMMITTEE  
12 JUNE 2017**

<b>REPORT TITLE:</b>	<b>ARMC TRAINING AND DEVELOPMENT</b>
<b>REPORT OF:</b>	<b>CHIEF INTERNAL AUDITOR</b>

**REPORT SUMMARY**

This report provides Members with feedback from a recent training and development session provided to Members of this Committee by a professional trainer representing the Chartered Institute of Public Finance Accountants (CIPFA). The focus of the training was on the role of the Audit Committee in the public sector and the aim was to inform and enlighten Members regarding their individual role and responsibilities in operating an effective Audit Committee.

**RECOMMENDATION**

That further 'targeted' training sessions be provided to Members during 2017/18.

## **SUPPORTING INFORMATION**

### **1.0 REASON FOR RECOMMENDATION**

- 1.1 To provide Members with assurance that the Council is taking appropriate measures to effectively support the Audit and Risk Management Committee so that it remains effective and complies with statutory and professional best practice including the CIPFA publication 'A Toolkit for Local Authority Audit Committees'.

### **2.0 OTHER OPTIONS CONSIDERED**

- 2.1 Views sought from Members regarding the provision of further similarly targeted training during 2017/18.

### **3.0 BACKGROUND AND AUDIT OUTPUT**

- 3.1 The annual ARMC Self-Assessment exercise undertaken against the CIPFA Toolkit for Local Authority Audit Committees completed during 2016/17 identified a development need for more effective training for Members of the Committee.

- 3.2 A training session was subsequently organised with CIPFA and delivered in April 2017, with all Members of the Committee and relevant reporting officers invited to attend. The session was designed to comprehensively cover all of the key areas of responsibility for a typical public sector audit committee and covered the following topics, more detail on which is included in the presentation slides which will be circulated to Members of this Committee in due course:

- Developments and Legislation
- Governance and the Annual Statement
- Current Challenges/Concerns for Audit Committees
- Internal/External Audit
- Risk Management
- Financial Reporting

- 3.3 The session whilst being highly informative and enlightening did identify a number of potential areas for development that might help to further inform and develop Members knowledge and understanding in key areas. These will be further evaluated by officers with the intention of designing and developing future targeted development sessions for Members:

- 3.4 The professional trainer responsible for delivering the session provided officers with the following informal feedback on the operation of Wirral's Audit Committee following the training session:

- The Council has an effective Audit Committee structure in operation that is providing the right level of challenge across the correct range of subject matter,

- The Committee is supported well by and has a healthy relationship with relevant officers of the Council who provide timely and comprehensive information to Members,
- The Committee appears to understand its role in promoting good governance and effective control and is comfortable calling officers to account as appropriate.

#### **4.0 FINANCIAL IMPLICATIONS**

4.1 There are none arising from this report.

#### **5.0 LEGAL IMPLICATIONS**

5.1 There are none arising from this report.

#### **6.0 RESOURCE IMPLICATIONS**

6.1 There are none arising from this report.

#### **7.0 RELEVANT RISKS**

7.1 Appropriate actions are not taken by officers and Members in response to the identification of risks to the achievement of the Council's objectives.

7.2 Failure to properly train and support Members will prevent them from effectively fulfilling their role on the Audit Committee.

7.3 Potential failure of the Audit and Risk Management Committee to comply with best professional practice and thereby not function in an efficient and effective manner.

#### **8.0 ENGAGEMENT/CONSULTATION**

8.1 Members of this Committee have been consulted throughout the process of delivering this training.

#### **9.0 EQUALITY IMPLICATIONS**

9.1 There are none arising from this report.

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#### **REFERENCE MATERIAL**

CIPFA Publication: A Toolkit for Local Authority Audit Committees