

Report Title	Committee's Training Needs Analysis and Feedback Survey Results	
Are there background papers?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Exempt	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reason for Exemption?		
Decision for Full Council?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Are there Non Electronic Appendices?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
List of Background Papers (if applicable)		

Committee's Training Needs Analysis and Feedback Survey Results

Summary:

This report outlines:

- the results of the knowledge and skills self-assessment questionnaires completed and returned by Members and the suggested areas for training resulting from these.
- the results of the Governance, Risk and Audit Committee's feedback survey, sent to those who interact or rely on the work of the Committee.

Conclusions:

The knowledge and skills self-assessment indicates that short, general training and overview sessions for each of the nine knowledge areas would be beneficial, covering the core areas of understanding, whilst also giving Members the opportunity to raise any particular training needs related to each topic prior to each session.

Those who interact with the Committee or rely on its work, believe that the Committee is fulfilling its purpose.

Recommendations:

That Members note the collated results of the knowledge and skills self-assessment questionnaires **attached at Appendix 1** and discuss their training requirements across the nine knowledge areas.

That Members note the results of the Committee's feedback survey **attached at Appendix 2**.

Cabinet member(s):

All

Contact Officer, telephone number, and e-mail:

Ward(s) affected:

All

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1. Background

- 1.1. The Chartered Institute for Public Finance and Accountancy (CIPFA) document on "Audit committees - practical guidance for local authorities and police 2022" sets out the guidance on the function and operation of audit committees. It represents CIPFA's view of best practice. The guidance states the purpose of an audit committee "is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements."
- 1.2. Good audit committees are characterized by; objective, independent knowledgeable and properly trained members, a membership that promotes good governance principles, a strong, independently minded chair, an unbiased attitude, the ability to challenge when required.

- 1.3. There is a range of knowledge and experience that Members can bring to the Audit Committee that will enable it to perform effectively. No one committee member would be expected to be a specialist in all areas, but there are some core areas of knowledge that committee members will need to acquire.
- 1.4. It is good practice for audit committee members to review their knowledge and skills – for example, as part of a training needs analysis.
- 1.5. The CIPFA guidance provides a Knowledge and Skills Framework which can be used to guide members of the Audit Committee on their individual training needs and support the evaluation of the overall knowledge and skills of the committee.
- 1.6. The Knowledge and Skills Framework is split across nine knowledge areas (Audit Committee Role and Functions, Counter Fraud, External Audit, Financial Management and Financial Reporting, Governance, Internal Audit, Organisational Knowledge, Risk Management and Values of Good Governance), with 31 core areas of understanding to be scored.

2. Overall Position

- 2.1. Members were sent a knowledge and skills self-assessment questionnaire to complete. Four out of a possible six responses were received.
- 2.2. Results were anonymized and collated to give scores for each of the core areas of understanding, with total scores then calculated for each of the nine knowledge areas, **attached at Appendix 1**. The scores for each of the 31 core areas ranged from 10 to 19 out of a possible score of 20, indicating that as the scores fall within the upper half of the range of scores, Members have a general understanding of all areas.
- 2.3. The CIPFA guidance also suggested that audit committees seek feedback from those who interact with the committee or reply on its work. A survey seeking feedback was sent out to Cabinet Members and the members of the Corporate Leadership Team. Three out of seven surveys sent out were returned, and the results are summarised in **Appendix 2**.

3. Conclusions

- 3.1 It is suggested that a short, general training an overview session for each of the nine knowledge areas would be beneficials, covering the core areas of understanding, while also giving Members the opportunity to raise any particular training needs related to each topic prior to each session.
- 3.2 Those who interact with the Committee or rely on its work, believe that the Committee is fulfilling its purpose.

4. Recommendations

- 4.1 That Members note the collated results of the knowledge and skills self-assessment questionnaires **attached at Appendix 1** and discuss their training requirements across the nine knowledge areas.
- 4.2 That Members note the results of the Committee's feedback survey **attached at Appendix 2**.

Appendices attached to this report:

Appendix 1 – Collated results of the knowledge and skills self-assessment questionnaires

Appendix 2 – Results of the Committee's feedback survey

Collate results of knowledge and skills self-assessment questionnaires**Appendix 1**

Knowledge Area	Details of Core Knowledge Required	Total Score (/20)
Audit Committee Role and Functions	4. Familiarity with the committee's terms of reference and accountability arrangements.	15
	3. An understanding of the audit committee's role and place within the governance structures.	16
	5. Knowledge of the purpose and role of the audit committee.	15
	Total score (/ 60)	46
Counter Fraud	27. Knowledge of the principles of good fraud risk management practice in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014).	13
	28. Knowledge of the organisation's arrangements for tackling fraud.	13
	26. An understanding of the main areas of fraud and corruption risk that the organisation is exposed to.	14
	Total score (/ 60)	40
External Audit	21. Knowledge about arrangements for the appointment of auditors and quality management undertaken.	15
	20. Familiarity with the auditor's most recent plan and the opinion reports.	16
	18. Knowledge of the role and functions of the external auditor and who currently undertakes this role.	14
	19. Knowledge of the key reports and assurances that external audit will provide.	14
	Total score (/ 80)	59
Financial Management and Financial Reporting	16. Knowledge of how the organisation meets the requirements of the role of the CFO as required by The Role of the Chief Financial Officer in Local Government (CIPFA, 2016).	14
	15. An understanding of good financial management practice as set out in the CIPFA Financial Management Code (FM Code) and the level of compliance with it.	14
	14. Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them.	14
	17. An overview of the principal financial risks the authority faces.	17
	Total score (/ 80)	59

Governance	7. The requirements of the AGS	12
	8. How the principles of governance are implemented locally as set out in the local code of governance.	13
	6. Knowledge of the seven principles* as outlined in Delivering Good Governance in Local Government: Framework (CIPFA/Solace, 2016) .	15
	Total score (/ 60)	40
Internal Audit	9. An awareness of the key principles of the PSIAS and the LGAN.	10
	10. How the role of the head of internal audit is fulfilled.	12
	11. Details of the most recent external assessment and level of conformance with the standards.	15
	12. Knowledge of the arrangements for delivery of the internal audit service in the authority and the charter.	13
	13. Internal audit's strategy, plan and most recent annual opinion.	14
	Total score (/ 100)	64
Organisational Knowledge	1. An overview of the authority's governance structures and decision-making processes.	16
	2. Knowledge of the organisational objectives and major functions of the authority.	17
	Total score (/ 40)	33
Risk Management	24. Understanding of risk governance arrangements, including the role of members and of the audit committee.	15
	23. Knowledge of the risk management policy and strategy of the organisation.	15
	25. Knowledge of the current risk maturity of the organisation and any key areas of improvement.	15
	22. Understanding of the principles of risk management, including how it supports good governance and decision making.	16
	Total score (/ 80)	61
Values of Good Governance	31. Knowledge of the whistleblowing arrangements in the authority.	17
	29. Knowledge of the Seven Principles of Public Life.	19
	30. Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff (e.g., code of conduct).	18
	Total score (/ 60)	54

Results of the Committee’s feedback survey (from those who interact or rely on the Committee’s work)

Question	Answer
<p>1. What is your understanding of the role of the Audit Committee at the Council?</p>	<ul style="list-style-type: none"> • To ensure effective governance, corporate compliance and risk management. • The Governance Risk and Audit Committee is responsible for overseeing the council's governance structure, independently reviewing the council's financial and risk management and for ensuring internal controls are adequate for council services. • To make sure that we have the correct governance procedures in place and that they are being adhered to. To ensure that risk is properly recognised and managed. To review audits to ensure that audit recommendations are implemented so that services improve and delivered well.
<p>2. Please detail your interaction or involvement with the Audit Committee (this may be directly with the Committee or indirectly with Committee attendees or sight of reports)</p>	<ul style="list-style-type: none"> • I am a Cabinet Members and attend the committee • No direct involvement over past 2 years. Indirect involvement is via my role on the Council’s Corporate Leadership Team. • As Director of Resources, I am the member of the Corporate Leadership Team that attends GRAC and as there are a lot of areas that GRAC review that are my responsibility I bring a lot of the regular reports to the Committee.
<p>3. <i>“The purpose of the audit committee is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee’s role in ensuring that there is sufficient assurance over governance, risk and control give greater confidence to all those charged with governance that those arrangements are effective. The committee has oversight of both internal and external audit, together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.”</i></p> <p>Having read the above paragraphs, do you believe that the Council’s Audit Committee is fulfilling this purpose?</p>	<ul style="list-style-type: none"> • Yes • Yes • Yes

4. In your view, is there anything the Audit Committee is not doing, or could be doing better?

- No matters of concern
- The Council has a new Chair of GRAC, and I believe that we will work well together and that she will focus on what she needs to focus on to ensure that the role of GRAC is successfully filled and undertaken.
- Not currently