
PROPOSED BRIEFINGS / SEMINARS AT DEVELOPMENT SESSIONS 2022/23 FOR MEMBERS OF AUDIT AND SCRUTINY COMMITTEE

Report by the Chief Officer Audit & Risk

AUDIT AND SCRUTINY COMMITTEE

27 June 2022

1 PURPOSE AND SUMMARY

- 1.1 The purpose of this report is to provide Members of the Audit and Scrutiny Committee with the proposed briefings / seminars that will be delivered in the main during Development Sessions 2022/23 to support their ongoing learning and development to enable them to fulfil the A&SC remit (Audit functions) effectively.**
- 1.2 It is important that the Council's Audit and Scrutiny Committee (A&SC) fully complies with best practice guidance on Audit Committees to ensure it can demonstrate its effectiveness as a scrutiny body (Audit functions) as a foundation for sound corporate governance for the Council.
- 1.3 One of the lessons learned within the A&SC Annual / End of Term Report 2021/22 on how it has effectively fulfilled its Audit functions was "Recognising that regular training is important to enable them to fulfil their remit effectively."
- 1.4 This report outlines the proposed briefings / seminars that will be delivered in the main during Development Sessions 2022/23 to support Members' ongoing learning and development to enable them to fulfil the A&SC remit (Audit functions) effectively.

2 RECOMMENDATIONS

- 2.1 I recommend that the Audit and Scrutiny Committee:**
 - a) Approves the briefings / seminars in 2022/23 for Members of Audit & Scrutiny Committee set out in para 4.2;**
 - b) Agrees that all Members should prioritise attendance at the Development Sessions wherever practicable; and**
 - c) Notes that Members' knowledge and skills will be evaluated during the year to inform their learning and development which will be considered formally as part of the annual self-assessment in March 2023.**

3 BACKGROUND

- 3.1 It is important that the Council's Audit and Scrutiny Committee fully complies with best practice guidance on Audit Committees to ensure it can demonstrate its effectiveness as a scrutiny body (Audit functions) as a foundation for sound corporate governance.
- 3.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) issued an updated guidance note Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition (hereinafter referred to as CIPFA Audit Committees Guidance). It incorporates CIPFA's 2018 Position Statement: Audit Committees in Local Authorities and Police which sets out CIPFA's view of the role and functions of an Audit Committee.
- 3.3 The previous members of the Audit and Scrutiny Committee (A&SC) were engaged in the annual self-assessment process during the Informal Session on 14 February 2022 facilitated by the Chief Officer Audit & Risk using toolkits from the CIPFA Audit Committees Guidance. The output was the A&SC Annual / End of Term Report 2021/22 ([link on moderngov.co.uk](https://www.moderngov.co.uk)) that was agreed at its meeting on 14 March 2022 and presented to Council on 31 March 2022.

4 PROPOSED BRIEFINGS / SEMINARS AT DEVELOPMENT SESSIONS 2022/23 FOR MEMBERS OF AUDIT AND SCRUTINY COMMITTEE

- 4.1 One of the lessons learned within the A&SC Annual / End of Term Report 2021/22 was "Recognising that regular training is important to enable them to fulfil their remit effectively."
- 4.2 The proposed briefings / seminars 2022/23 are set out in the following table to support Members' ongoing learning and development to enable them to fulfil the A&SC remit (Audit functions) effectively:

Date	Activity, Topic & Presenter
27 June 2022	Development Session before formal business for Members Induction on Governance, Assurance & Audit by Chief Officer Audit & Risk
27 June 2022	Members Briefing / Seminar during formal business by Director of Finance & Corporate Governance on Statutory Accounts to help their understanding of this technical area.
12 September 2022	Development Session before formal business for Members Seminar on Risk Management Framework and system to provide overview and clarify role of A&SC set out in Risk Management Policy Statement by Chief Officer Audit & Risk and Corporate Risk Officer.
14 November 2022	Development Session before formal business for Members Briefing / Seminar by the Council's Treasury Management Adviser on Treasury Management to help their understanding of this technical area.
xx February 2023	Development Session before formal business for Chief Officer Audit & Risk to discuss Skills and Knowledge self-assessment of Members and consider any actions required for the committee.
xx March 2023	Development Session before formal business for Chief Officer Audit & Risk to facilitate the annual self-assessments of Compliance with the Good Practice Principles Checklist and Evaluation of Effectiveness Toolkit from the CIPFA Audit Committees Guidance. This to enable preparation of the Committee's Annual Report 2022/23, and any recommendations for the Council.

5 IMPLICATIONS

5.1 Financial

There are no direct financial implications associated with this report.

5.2 Risk and Mitigations

There is a risk that the Audit and Scrutiny Committee does not fully comply with best practice guidance thus limiting its effectiveness as a scrutiny body (Audit functions) as a foundation for sound corporate governance. This will be mitigated by the completion of regular and refresher training to improve members' knowledge and understanding of matters related to its remit, as proposed in this report.

5.3 Integrated Impact Assessment

This is a routine good governance report for assurance purposes, not a new or revised policy or strategy for decision and, as a result, completion of an integrated impact assessment is not an applicable consideration.

5.4 Sustainable Development Goals

The recommendations in this report will not directly impact any of the 17 UN Sustainable Development Goals.

5.5 Climate Change

This report does not relate to any proposal, plan or project and as a result the checklist on Climate Change is not an applicable consideration.

5.6 Rural Proofing

This report does not relate to new or amended policy or strategy and as a result rural proofing is not an applicable consideration.

5.7 Data Protection Impact Statement

There are no personal data implications arising from content of this report.

5.8 Changes to Scheme of Administration or Scheme of Delegation

No changes are required to either the Scheme of Administration or the Scheme of Delegation as a result of the content in this report.

6 CONSULTATION

6.1 The previous members of the Audit and Scrutiny Committee were engaged in the annual self-assessment process during the Informal Session on 14 February 2022 facilitated by the Chief Officer Audit & Risk. The output was the A&SC Annual / End of Term Report 2021/22, that was agreed at its meeting on 14 March 2022 and presented to Council on 31 March 2022. It recognised that regular training is important to enable them to fulfil their remit effectively.

6.2 The Strategic Leadership Team, Chief Legal Officer (and Monitoring Officer), Clerk to the Council, and Communications team have been consulted by email on this report to ensure awareness of its content.

Approved by
Jill Stacey, Chief Officer Audit & Risk

Author(s)

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Background Papers: CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition

Previous Minute Reference: Audit and Scrutiny Committee 14 March 2022, Scottish Borders Council 31 March 2022

Note – You can get this document on tape, in Braille, large print and various computer formats by using the contact details below. Information on other language translations can also be given as well as provision of additional copies.

Contact us at Internal Audit intaudit@scotborders.gov.uk