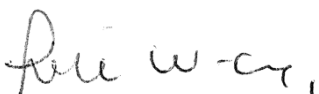


Date of issue: Monday, 10 January 2022

MEETING:	EXTRAORDINARY AUDIT AND CORPORATE GOVERNANCE COMMITTEE (Councillors Sabah (Chair), Wright (Vice Chair), Ali, Brooker, J Davis, Grewal and Hussain) CO-OPTED INDEPENDENT MEMBERS: Mr Iqbal Zafar PARISH COUNCIL MEMBERS: Parish Councillor Sean Wright (Britwell) Parish Councillor Andrea Escott (Colnbrook with Poyle) Parish Councillor Iftakhar Ahmed (Wexham Court) INDEPENDENT PERSON Dr Louis Lee
DATE AND TIME:	TUESDAY, 18TH JANUARY, 2022 AT 5.30 PM
VENUE:	HERSCHEL GRAMMAR SCHOOL, NORTHAMPTON AVENUE, SLOUGH, SL1 3BW
DEMOCRATIC SERVICES OFFICER: (for all enquiries)	SHABANA KAUSER 07821 811 259

NOTICE OF MEETING

You are requested to attend the above Meeting at the time and date indicated to deal with the business set out in the following agenda.



JOSIE WRAGG
Chief Executive

AGENDA

PART I

AGENDA
ITEM

REPORT TITLE

PAGE

WARD

Apologies for absence.



<u>AGENDA ITEM</u>	<u>REPORT TITLE</u>	<u>PAGE</u>	<u>WARD</u>
1.	Declarations of Interest <i>All Members who believe they have a Disclosable Pecuniary or other Interest in any matter to be considered at the meeting must declare that interest and, having regard to the circumstances described in Section 9 and Appendix B of the Councillors' Code of Conduct, leave the meeting while the matter is discussed.</i>	-	-
2.	Revised Terms of Reference for the Audit and Corporate Governance Committee and for the proposed new Standards Committee	1 - 14	All
3.	Member Training Programme for the Audit and Corporate Governance Committee	15 - 22	All
4.	Date of Next Meeting - 1 March 2022	-	-

Press and Public

Press and Public Attendance and accessibility: You are welcome to attend this meeting which is open to the press and public, as an observer. You will however be asked to leave before any items in the Part II agenda are considered.

Filming and recording: The law allows members of the public to take photographs, film, audio-record or tweet the proceedings at public meetings. Anyone proposing to do so is requested to advise the Democratic Services Officer before the start of the meeting. Filming or recording must be overt and persons filming should not move around the meeting room whilst filming nor should they obstruct proceedings or the public from viewing the meeting. The use of flash photography, additional lighting or any non-hand held devices, including tripods, will not be allowed unless this has been discussed with the Democratic Services Officer.

Covid-19: To accommodate social distancing there is significantly restricted capacity and places for the public are very limited. Any members of the public who do wish to attend in person should be encouraged to contact the Democratic Services Officer before the meeting.

SLOUGH BOROUGH COUNCIL

REPORT TO: Extraordinary Audit & Corporate Governance Committee

DATE: 18th January 2022

CONTACT OFFICER: Angela Wakefield, Monitoring Officer

(For all Enquiries) 07749 723013

WARD(S): All

PART I
FOR COMMENT & CONSIDERATION

REVISED TERMS OF REFERENCE FOR THE AUDIT & CORPORATE GOVERNANCE COMMITTEE AND FOR THE PROPOSED NEW STANDARDS COMMITTEE

1. **Purpose of Report**

To advise the Committee on the draft revised Terms of Reference for the Audit & Corporate Governance Committee (Revised ToR) attached at Appendix A and the draft proposed Terms of Reference for a new Standards Committee (Proposed ToR) at Appendix B; and to give the Committee the opportunity to consider the two draft documents, which are intended to give effect to the recommendations of the Lead Commissioner made at the meeting of this Committee on 9th December 2021.

2. **Recommendations/Proposed Action**

The Committee is requested:

- (a) To consider and comment on the Revised ToR
- (b) To consider and comment on the Proposed ToR
- (c) To recommend that Council approves the establishment of a Standards Committee and adopts the Revised ToR and the Proposed ToR at its next Ordinary meeting.

3. **Commissioners' Comments**

This report is commended to Council as a step on the way to complying with the Directions.

4. **The Slough Joint Wellbeing Strategy, the JSNA and the Five Year Plan**

4a. **Slough Wellbeing Strategy Priorities**

Good governance arrangements will support all of the Slough Wellbeing Strategy Priorities and the JSNA.

4b. **Five Year Plan Outcomes**

Revising the Committee’s Terms of Reference will support delivery of all five priority outcomes of the Five Year Plan.

- Outcome 1: Slough children will grow up to be happy, healthy and successful
- Outcome 2: Our people will be healthier and manage their own care needs
- Outcome 3: Slough will be an attractive place where people choose to live, work and stay
- Outcome 4: Our residents will live in good quality homes
- Outcome 5: Slough will attract, retain and grow businesses and investment to provide opportunities for our residents

5. **Other Implications**

(a) Financial

There are no direct financial implications of the proposed action, although the revised Terms of reference will support the council’s financial control mechanisms and help ensure it meets its best value duty.

(b) Risk Management

Recommendation from section 2 above	Risks/Threats/ Opportunities	Current Controls	Using the Risk Management Matrix Score the risk	Future Controls
To consider and comment on the revised Terms of Reference and to recommend that Council approves an amended Article 9 and a new Article 9A	Political, Legal & Regulatory risks associated with maintaining the status quo	Existing Terms of Reference	Likelihood – Very Low – 2 Impact – Negligible – 2 Risk Score - 4	Enhanced and strengthened Terms of Reference.

(c) Human Rights Act and Other Legal Implications

There are no Human Rights Act implications arising from this report.

Under Section 37 of the Local Government Act 2000, the Council is required to prepare and keep up to date a document, referred to as the Constitution, which contains as a minimum:

- (i) The Council's Standing Orders
- (ii) The Council's Code of Conduct for Members; and
- (iii) Such other information as the Secretary of State directs – under the Local Government Act 2000 (Constitutions)(England) Direction 2000 this information includes the membership, terms of reference and functions of the Council's Committees and Sub-Committees, and any rules governing the conduct and proceedings of those Committees and Sub-Committees.

Subject to those provisions, it is for the Council to decide what information its Constitution should contain. SBC's constitution contains a large number of rules and procedures and is broadly split up in the following way:

- 1. The Articles
- 2. Responsibility for functions
- 3. Procedure rules
- 4. Ethical framework
- 5. Members' allowances

This phase of the review focuses on Article 9 at Part 2 of the Constitution.

(d) Equalities Impact Assessment

There is no identified need for an EIA at this stage.

6. **Supporting Information**

- 6.1 The LGA governance review published in June 2020 recommended among other things that the Audit and Corporate Governance Committee Terms of Reference should be reviewed.
- 6.2 The DLUHC (formerly MHCLG) Governance Review published on 25th October 2021 recommended, as a matter of priority, a review of the Terms of Reference of the Audit and Corporate Governance Committee as outlined in the LGA governance review in 2020.
- 6.3 The Secretary of State's "minded to" letter dated 25th October 2021 contains Proposed Directions to the Authority, setting out actions "*which the Authority must undertake in order to effect the changes which are needed ... to include ... a revised term of reference for the Audit and Corporate Governance Committee...*".
- 6.4 On 1st December 2021, the Secretary of State made Directions under sections 15 (5) and 15 (6) of the Local Government Act 1999 and also appointed a Lead Commissioner and a Finance Commissioner for the purposes of the Directions. Direction 3 (b) includes the requirement for "a revised term of reference for the Audit and Corporate Governance Committee" and at a meeting of the Committee on 9th December 2021 the Lead Commissioner recommended to Members that they should adopt the CIPFA model terms of reference. At the same meeting the Lead Commissioner also recommended that Council should establish a Standards Committee for the purpose of upholding ethical standards and to undertake the work of the existing Determination Sub-committee.
- 6.5 The Revised ToR is an exact duplicate of the CIPFA model terms of reference. This includes the requirement for the Committee to produce an annual report to Full Council, incorporating a statement of its effectiveness (see paragraphs 36 and

37 of the Revised ToR) ; the right to report to Cabinet if it is considered that an issue is of such concern that Executive action is required (see paragraph 35 of the Revised ToR) ; and the right for the Head of Internal Audit and the External Auditor to meet with the Committee in private without officers if required (See paragraphs 25 and 32 of the Revised ToR).

- 6.6 The Proposed ToR incorporates both the Standards and Ethical Framework section of the existing Terms of Reference for the Audit and Corporate Governance Committee and the Terms of Reference for the Determination Subcommittee.

7. **Comments of Other Committees**

There are no comments from other Committees.

8. **Conclusion**

Adoption of the Revised ToR for the Audit and Corporate Governance Committee will secure compliance with the one element of the Directions made by the Secretary of State on 1st December 2021. In addition, it will equip the Audit and Corporate Governance Committee to provide an independent and high-level resource to support good governance and strong public financial management. A dedicated Standards Committee will be able to focus entirely on upholding high ethical standards, strengthening the Council's governance arrangements in the process. The Committee is therefore asked to consider and comment on the Revised ToR and the Proposed ToR; and to recommend that Council approves the establishment of a Standards Committee and adopts the Revised ToR and the Proposed ToR at its next Ordinary meeting.

9. **Appendices Attached**

- 'A' Proposed Revised Article 9
'B' Proposed New Article 9A

10. **Background Papers**

1. LGA Governance Review June 2020
2. DLUHC (formerly MHCLG) Governance Review dated September 2021, published 25th October 2021
3. DLUHC "minded to" letter dated 25th October 2021
4. Slough Borough Council: Directions made under the Local Government Act 1999 dated 1st December 2021
5. Slough Borough Council: Explanatory Memorandum dated 1st December 2021
6. Slough Borough Council: Commissioner appointment letters dated 1st December 2021.

ARTICLE 9 – AUDIT AND CORPORATE GOVERNANCE COMMITTEE

The Council will appoint an Audit and Corporate Governance Committee.

Statement of Purpose

1. This Committee is a key component of the Council's corporate governance. It provides an independent and high-level focus on the audit assurance and reporting arrangements that underpin good governance and financial standards.
2. The purpose of the Committee is to provide independent assurance to Members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

Terms of Reference

Governance, risk and control

3. To review the Council's corporate governance arrangements against the good governance framework, including the ethical framework and consider the local code of governance.
4. To review the Annual Governance Statement (AGS) prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal audit's opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control.
5. To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
6. To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the Council.
7. To monitor the effective development and operation of risk management in the Council.
8. To monitor progress in addressing risk-related issues reported to the Committee.
9. To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
10. To review the assessment of fraud risks and potential harm to the Council from fraud and corruption.

11. To monitor the counter-fraud strategy, actions and resources.
12. To review the governance and assurance arrangements for significant partnerships or collaborations.

Internal audit

13. To approve the internal audit charter.
14. To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.
15. To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
16. To approve significant interim changes to the risk-based internal audit plan and resource requirements.
17. To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.
18. To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the head of internal audit. To approve and periodically review safeguards to limit such impairments.
19. To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:
 - a) updates on the work of internal audit including key findings, issues of concern and actions in hand as a result of internal audit work
 - b) regular reports on the results of the quality assurance and improvement plan (QAIP)
 - c) reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards (LGAN), considering whether that non-conformance is significant enough that it must be included in the AGS.
20. To consider the head of internal audit's annual report:
 - a) The statement of the level of conformance with the PSIAS and LGAN and the results of the QAIP that support the statement – these will include the reliability of the conclusions of internal audit.

- b) The opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the Committee in reviewing the AGS.

- 21. To consider summaries of specific internal audit reports as requested.
- 22. To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.
- 23. To contribute to the QAIP and in particular to the external quality assessment of internal audit that takes place at least once every five years.
- 24. To consider a report on the effectiveness of internal audit to support the AGS, where required to do so by the Accounts and Audit Regulations.
- 25. To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the Committee.

External audit

- 26. To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review any issues raised by Public Sector Audit Appointments (PSAA) or the authority's auditor panel as appropriate.
- 27. To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.
- 28. To consider specific reports as agreed with the external auditor.
- 29. To comment on the scope and depth of external audit work and to ensure it gives value for money.
- 30. To commission work from internal and external audit.
- 31. To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.
- 32. To provide free and unfettered access to the audit committee chair for the external auditor, including the opportunity for a private meeting with the Committee.

Financial reporting

33. To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statement or from the audit that need to be brought to the attention of the Council.
34. To consider the external auditor's annual report to those charged with governance on issues arising from the audit of the accounts.

Accountability arrangements

35. To report to those charged with governance (including Cabinet) on the Committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.
36. To report to Full Council on a regular basis on the Committee's performance in relation to the terms of reference and the effectiveness of the Committee in meeting its purpose.
37. To publish an annual report on the work of the Committee.

Membership

38. The Committee will comprise:
 - a) Seven Councillors, who should not be members of the executive, the chairs or vice chairs of Planning or Licensing Committee, group leaders or chairs of Overview and Scrutiny Committees/Panels. The crossover of membership between Overview and Scrutiny Committee/Panels and this Committee should be limited to two. The Councillors should be selected following a skills audit of the committee and must complete the CIPFA self-assessment, as well as training on the work of the committee before they sit on the committee. The following skills and knowledge should be represented where possible:
 - Financial management
 - Audit
 - Accountancy
 - Regulatory work
 - Corporate governance, including company board representation
 - b) Up to four co-opted (non-voting) Independent Members (there must be a minimum of one Independent Member appointed to the Committee). The Independent Members should have suitable experience and be selected following a fair and open process. Skills and knowledge to include:
 - Demonstrated ability to support good governance principles
 - Public sector financial management
 - Corporate governance, including company board representations
 - Financial management

- Accountancy
- Auditing
- Regulatory work
- Risk management

The Chair of the Committee will be an elected Member of the Council

Working Arrangements

39. The Committee will meet four or more times per year.
40. The quorum of the Committee shall be a minimum of three voting members of the Committee.
41. The Committee may require Members of the Council, Chief Officers and the Statutory Governance Officers to attend before it to answer questions. The Committee may request the attendance of another officer. Such a request should be made to the relevant Chief Officer. The Chief Officer may decide whether to send that officer or to attend instead. Chief Officers may send substitutes to answer questions instead of attending in person, however the Committee may require the attendance of the Statutory Governance Officers upon providing at least 7 days' notice. If an officer is unable to attend, the Committee may adjourn the matter to a future meeting when the officer is able to attend.
42. The Committee and its Sub Committee may require the production of any document or record in the possession of the Council to be submitted to it, unless to do so would involve a breach of data protection or other statutory provisions.
43. The Committee may request that one of the Statutory Governance Officers investigate any concerns of impropriety, financial mismanagement or system failures and ask for a report to be brought back to the Committee at a future date.

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ARTICLE 9A – STANDARDS COMMITTEE

The Council will appoint a Standards Committee which will assist the Council to meet its duty under section 27 of the Localism Act 2011 to maintain high standards of conduct by members and co-opted members.

1. Statement of Purpose

The purpose of this Committee is to promote and maintain the highest ethical standards.

2. Terms of Reference

The core functions of the Committee are:

- (a) To promote and maintain high standards of conduct by Members (and this term includes co-opted Members)
- (b) To assist Members to observe the Council's Ethical Framework including the Code of Conduct
- (c) To advise the Council on the adoption or revision of the Council's Ethical Framework including the Code of Conduct
- (d) To monitor the operation of the Council's Ethical Framework including the Code of Conduct
- (e) To advise, train or arrange to train Members on matters relating to the Council's Ethical Framework including the Code of Conduct
- (f) To determine written complaints made against a Member (including a Parish Council Member) alleging a breach of the Code of Conduct and taking any action that is deemed appropriate and permitted under the Localism Act 2011 and Regulations thereunder
- (g) To exercise any of (a) to (f) above in relation to Parish Councils wholly or mainly in its area and the Members of those Parish Councils.
- (h) To keep under review and make recommendations to Council on the Whistleblowing Policy and Procedure.
- (i) To decide any requests from a Member or Officer for indemnity as set out in the Council's adopted policy.
- (j) To receive bi-annual reports from the Monitoring Officer on Member Conduct Complaints received since the date of the previous Ordinary Committee meeting.
- (k) To receive an annual statistical report from the Monitoring Officer on declarations of interest.

3. Determination of Member Conduct Complaints

When a meeting is convened to determine allegations that a Member (Subject Member) has breached the Code of Conduct, the Committee may make one of the following findings:

- (a) That the Subject Member has not breached the Code of Conduct;
- (b) That the Subject Member has failed to comply with the Code of Conduct but that no action need be taken in respect of the matters considered at the hearing; or

(c) That the Subject Member has failed to comply with the Code of Conduct and that one or more of the following sanctions should be imposed:

- (i) Censure of the Subject Member
- (ii) Restriction for a period not exceeding six months of the Subject Member's access to the Council's premises or the Council's resources PROVIDED THAT those restrictions are a reasonable and proportionate response to the breach and do not unduly restrict the person's ability to perform the functions of a Member.
- (iii) That the Subject Member submits a written apology in a form specified by the Committee.
- (iv) That the Subject Member undertakes such training as the Committee directs.
- (v) That the Subject Member participates in such conciliation as the Committee directs.

4. Membership

The Committee will comprise:

- Seven councillors, no more than one of whom should be a member of the Executive; and none of whom should be a member of the Audit and Corporate Governance Committee.
- Up to two co-opted independent members (there must be a minimum of one independent member appointed to the committee). The independent members should have suitable experience and be selected following a fair and open process.
- One Parish Council Member from each of the three Parish Councils within the Borough
- One independent person whose views must be sought and taken into account by the Committee when determining a complaint against a Member and before determining the appropriate sanction to impose upon a Subject Member.

The Chair of the Committee will be an elected Member of the Council

5. Working Arrangements

Ordinary Meetings of the Committee will take place twice per year and the committee will consider an annual report on declarations of interest; and gifts and hospitality made by all Councillors, co-opted Members and Senior Officers of the Council, with summary reports on compliance by officers at other tiers of the organisation.

Extraordinary Meetings will be convened whenever necessary to allow the Committee to determine allegations that a Member has breached the Code of Conduct.

For Ordinary Meetings the quorum of the Committee shall be a minimum of three elected Members of the Council. For Extraordinary Meetings the quorum of the Committee shall be a minimum of three elected Members of the Council plus either one Independent Member and one Parish Council Member.

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SLOUGH BOROUGH COUNCIL

REPORT TO: Extraordinary Audit & Corporate Governance Committee

DATE: 18th January 2022

CONTACT OFFICER: Angela Wakefield, Monitoring Officer

(For all Enquiries) 07749 723013

WARD(S): All

PART I
FOR DECISION

MEMBER TRAINING PROGRAMME FOR THE AUDIT & CORPORATE GOVERNANCE COMMITTEE

1. **Purpose of Report**

To inform the Committee about the proposed training programme and to request Members to approve the programme.

2. **Recommendation(s)/Proposed Action**

The Committee is requested:

- (a) To approve the training programme set out in section 6; and
- (b) To agree that the programme should be delivered to the timetable agreed by the Chair.

3. **Commissioners' Comments**

This report is commended to Council as a step on the way to complying with the Directions.

4. **The Slough Joint Wellbeing Strategy, the JSNA and the Five Year Plan**

4a. **Slough Wellbeing Strategy Priorities**

Training for Members will support the work of the Committee, which in turn will support all of the Slough Wellbeing Strategy Priorities and the JSNA.

4b. **Five Year Plan Outcomes**

Equipping the Committee to function well will support delivery of all five priority outcomes of the Five Year Plan.

- Outcome 1: Slough children will grow up to be happy, healthy and successful
- Outcome 2: Our people will be healthier and manage their own care needs
- Outcome 3: Slough will be an attractive place where people choose to live, work and stay

- Outcome 4: Our residents will live in good quality homes
- Outcome 5: Slough will attract, retain and grow businesses and investment to provide opportunities for our residents

5. **Other Implications**

(a) Financial

There are no direct financial implications of the proposed action, although a good Member training programme will support the council's financial control mechanisms and help ensure it meets its best value duty.

(b) Risk Management

Recommendation from section 2 above	Risks/Threats/Opportunities	Current Controls	Using the Risk Management Matrix Score the risk	Future Controls
To approve a Member training programme	Political, Legal & Regulatory risks associated with maintaining the status quo	Existing levels of expertise	Likelihood – Very Low – 2 Impact – Negligible – 2 Risk Score - 4	Enhanced and developed levels of expertise for Committee Members

(c) Human Rights Act and Other Legal Implications

There are no Human Rights Act implications or other legal implications arising from this report.

(d) Equalities Impact Assessment

There is no identified need for an EIA at this stage.

6. **Supporting Information**

- 6.1 The LGA governance review published in June 2020 recommended among other things that the Council should establish a comprehensive Member training programme.
- 6.2 The CIPFA review published on 25 October 2021 recommended that “*specific further training is provided to members of Audit Committee [sic] to raise awareness of their governance role and that this training is repeated as part of the induction process for all members when they join*”.
- 6.3 Between January 2022 and March 2022, officers will begin what is intended to be a rolling programme of training for all Members of the Council. To help design a programme which will be of maximum benefit, Members are asked to complete the CIPFA self-assessment form at Appendix A in advance of the first session. The information gathered from the completed forms will be used to identify training needs and Members are also invited to advise officers of any specific topics they would like to be included in the future training programme.

6.4 The following three preliminary training sessions will be delivered in the period between January and March 2022 to the Chair's preferred timescale for delivery of these sessions.

Session 1: Introduction to Local Government Finance

- ✓ Overview of Council cash flows
- ✓ Why is local government finance so complicated?
- ✓ Council Tax, Business Rates and the Collection Fund
- ✓ Setting and Managing the Council Budget
- ✓ Capital investment and Treasury Management

Session 2: Role of Members on the Audit Committee

- ✓ Overview of Council Structure
- ✓ Terms of reference
- ✓ Remit and accountability
- ✓ Key work areas
- ✓ Skills and Training

Session 3: Understanding the Statement of Accounts

- ✓ Members' role
- ✓ Statutory framework
- ✓ What the accounts look like
- ✓ Key differences between local government accounts and those of other organisations
- ✓ Comprehensive Income and Expenditure Statement
- ✓ Cash Flow Statements
- ✓ Ring Fences Accounts
- ✓ Movement in Reserves Statement
- ✓ Statutory adjustments and overrides
- ✓ Group accounts

7. Comments of Other Committees

This report has not been considered by any other Committee, however, it was previously brought to a meeting of the Audit and Corporate Governance Committee on 9th December. On that occasion Members agreed that the report should be brought back to the extraordinary meeting of the Committee convened for the purpose of considering revised Terms of Reference. At the meeting on 9th December, Members also asked that modules on Chairing Skills and Cyber

Security should be added to the training programme. The Monitoring Officer has made enquiries and can confirm that a session on Chairing Skills forms part of the existing Member training programme, with the most recent session having taken place on 14th June 2021. In addition, the LGA has devised its own training programme and will be delivering a Chairing Skills session for all committee chairs during February or March 2022. As part of the same programme, the LGA will be delivering Cyber Security training for Members on a date to be confirmed.

8. **Conclusion**

Approval of the Member training programme will secure compliance with the recommendations of the LGA governance review and the CIPFA review. In addition, it will assist all Members in general and Members of the Audit and Corporate Governance Committee in particular to provide an independent and high-level resource to support good governance and strong public financial management. The Committee is therefore asked to approve the Member training programme.

9. **Appendices Attached**

‘A’ Self-assessment form

10. **Background Papers**

1. LGA Governance Review, June 2020
2. CIPFA Review, October 2021

Audit & Corporate Governance Committee

APPENDIX A

Good Practice Questions

Audit committee purpose and governance

- 1 Does the authority have a dedicated audit committee?
- 2 Does the audit committee report directly to full council? (applicable to local government only)
- 3 Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?
- 4 Is the role and purpose of the audit committee understood and accepted across the authority?
- 5 Does the audit committee provide support to the authority in meeting the requirements of good governance?
- 6 Are the arrangements to hold the committee to account for its performance operating satisfactorily?

Functions of the committee

- 7 Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?
 - good governance
 - assurance framework, including partnerships and collaboration arrangements
 - internal audit
 - external audit
 - financial reporting
 - risk management
 - value for money or best value
 - counter fraud and corruption
 - supporting the ethical framework

8 Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?

9 Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?

10 Where coverage of core areas has been found to be limited, are plans in place to address this?

11 Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?

Membership and support

12 Has an effective audit committee structure and composition of the committee been selected? This should include:

- separation from the executive
- an appropriate mix of knowledge and skills among the membership
- a size of committee that is not unwieldy
- consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement)

13 Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council or the PCC and chief constable as appropriate for the organisation?

14 Does the chair of the committee have appropriate knowledge and skills?

15 Are arrangements in place to support the committee with briefings and training?

16 Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?

17 Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?

18 Is adequate secretariat and administrative support to the committee provided?

19 Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?

20 Are meetings effective with a good level of discussion and engagement from all the members?

21 Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?

22 Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?

23 Has the committee evaluated whether and how it is adding value to the organisation?

24 Does the committee have an action plan to improve any areas of weakness?

25 Does the committee publish an annual report to account for its performance and explain its work?

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