

<b>SUBJECT:</b>	<b>LEARNING AND DEVELOPMENT PLAN FOR MEMBERS OF THE AUDIT COMMITTEE 2025/26</b>
<b>REPORT BY:</b>	<b>CHIEF EXECUTIVE &amp; TOWN CLERK</b>
<b>LEAD OFFICER:</b>	<b>JACLYN GIBSON, CHIEF FINANCE OFFICER</b>

## **1. Purpose of Report**

- 1.1 To present the proposed learning and development plan for members of the Audit Committee, to ensure committee members are adequately trained and prepared to effectively undertake their role.

## **2. Background**

- 2.1 The Audit Committee plays a vital role in providing review and scrutiny of the Council's control and governance arrangements and is a key element of its overall governance framework. It is therefore essential that members of the Audit Committee have the necessary skills and training to support them in their role to provide effective scrutiny and oversight of Council controls and governance arrangements.
- 2.2 It is recommended practice, by the Chartered Institute of Public Finance and Accountancy (CIPFA), for audit committees to review and assess themselves on a regular basis. The latest review of the Audit Committee was undertaken in January 2024 and resulted in the development of an action plan. One of key areas within the action plan was ensuring that members of the committee had the necessary skills and training to effectively carry out their role on the committee. A number of actions were made to address the issues identified including:
- Providing the Group Leaders with more information on the skills required for Members of the committee;
  - Completion of an individual skills and knowledge assessment to inform a new committee training plan;
  - Transparency of attendance and inclusion of substitutes on the training to be improved to ensure that all Members of the Audit Committee are fully trained.
- 2.3 Responding to these actions members of the committee completed a self-assessment (using a CIPFA template) against the core areas of knowledge for audit committee members in July 2024. The outcomes of which were used to inform the development of the 2024/25 training programme and have also been used as the basis for the 2025/26 programme. The self-assessment has now been sent to members that are new to the committee in 2025/26.

### 3. Audit Committee Learning and Development Plan 2024/25

- 3.1 As set out in a report to the Audit Committee in September 2024, the learning and development programme for the committee would be provided through a range of different learning tools, some being self-service and others being directly delivered.
- 3.2 In terms of directly delivered training, during 2024/25 4 sessions were provided by Officers, these covered:
- Financial Statements.
  - Fraud Awareness
  - Treasury Management
  - Audit Committee Effectiveness and new Public Sector Internal Audit Standards

As per the agreed action from the review of Audit Committee effectiveness, Appendix A provides details of each committee members attendance at these training sessions.

### 4. Audit Committee Learning and Development Plan 2025/26

- 4.1 For 2025/26 it is proposed that a similar approach, to support Audit Committee members to effectively undertake their role, is taken. The proposed plan below provides a range of different tools, intended to offer flexibility in the style and range of training provided to suit different learning styles and preferences in terms of delivery model. There are self-service options that can be undertaken by individuals at a time that suits them, alongside more specific dedicated training that will be provided to support decision making at key points during the year. This should ensure that training is provided at a time where the information is most relevant to the work of the committee.
- 4.2 The plan set out below is intended to complement existing Councillor training that is available but is targeted at the specific needs of this committee.

Learning Tool	Details	Delivery	Timing
Local Government Association (LGA) E-Learning	All Councillors and independent members have access to the LGA e-learning modules. It is recommended that Audit Committee Members undertake the following modules as a minimum: <ul style="list-style-type: none"><li>• Audit Committees (an Introduction)</li><li>• Local Government Finance</li><li>• Performance Management</li><li>• Councillor Code of Conduct</li></ul>	Self Service via the LGA <a href="#">website</a>  Details will be re-circulated to all members.	Available anytime online

Local Government Association (LGA) Publications	<p>All Councillors and independent members have access to the LGA Publications library. It is recommended that Audit Committees Members access the following publications as a minimum:</p> <ul style="list-style-type: none"> <li>• Ten questions for audit committees</li> <li>• Must know guide: Working with auditors</li> <li>• Must know guide: The Statement of Accounts</li> <li>• A councillor workbook on local government finance (NEW)</li> <li>• Must know guide: Risk Management (NEW)</li> </ul>	Self Service via the LGA <a href="#">website</a>	Available anytime online
Local Government Association (LGA) Finance Unpacked Videos (NEW)	<p>All Councillors and independent members have access to the LGA series of animated explainer videos which aim to provide an understanding of some of the key concepts within local government finance and audit. It is recommended that Audit Committees Members access the following publications as a minimum:</p> <ul style="list-style-type: none"> <li>• The legal framework for financial governance</li> <li>• Value of Money</li> <li>• Internal and External Audit</li> <li>• Audit Committees</li> </ul>	<p>Self Service via the LGA <a href="#">website</a></p> <p>Details will be circulated to members</p>	Available anytime online
Audit Committee Effectiveness	<p>An overview of the purpose and role of Audit Committees, how it gains maximum assurance and how to ensure the Committee can be effective. Along with an update on the New Public Sector Internal Audit Standards</p>	Face to face briefing	To be determined.

Statement of Accounts	A summary guide on the key elements of the statutory Statement of Accounts and the importance and role of the document	Face to face briefing	Briefing ahead of Committee considering SOA (Annual)
Treasury Management Training	An overview of Treasury Management and the Council's responsibilities regarding the management of cash, borrowing and investments.  An overview of the Council's Strategy and Policies for the year ahead.	Face to face briefing (provided by the Council's Treasury Consultants )	Briefing ahead of Committee considering the Strategy (Annual)
Risk Management	An overview, available to all Members to refresh and reinforce the understanding of risk management at the Council, and to provide the right type of challenge to provide assurance that risks are managed effectively.	Face to face briefing provided by LCC	Bi-annual training, will be scheduled Autumn 2025.
Pre-Committee Training Sessions	Dedicated training sessions can be run before the start of a committee session where the Committee feels additional training is required on a specific subject.	Face to face briefing	As required
Local Government Association (LGA) Leadership Essentials	Audit Committee: Leadership Essentials - Specifically aimed at Audit Committee Chairs, the programme will discuss how Audit Committees can be most effective and contribute to ensuring a Council is well governed.	Face to face, two-day training delivered by the LGA	Various dates from Oct 25 – Dec 25.
CIPFA Better Governance Forum	Audit Committee update briefing aimed at supporting Audit Committee members in their role by helping to keep them up to date on topical issues.	Self-reading.	Published by CIPFA at regular intervals, will be circulated to Committee Members.

- 4.3 The committee is invited to suggest any other topics where it is felt that dedicated training sessions are required. This may be needed if new risks arise where the committee feel they do not have sufficient background knowledge of the subject matter to appropriately scrutinise management arrangements and response to the risk, or when new legislative requirements relating to the Council's governance and control functions are introduced. These can be arranged on request to address specific needs.
- 4.4 The above plan will remain in place throughout the municipal year and will be reviewed alongside the regular review of committee terms of reference to ensure it remains relevant and useful.

## **5. Strategic Priorities**

- 5.1 Internal control, governance and risk management arrangements are in place to help ensure the Council makes appropriate use of its resources and powers. The Audit Committee is a key component of governance. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. They play an important role in supporting leadership teams and elected representatives and help the Council to achieve the priorities set out in the Vision 2030.
- 5.2 Providing a range of learning and development tools to Members of the Committee enables them to undertake their role effectively, improving scrutiny and challenge of Council governance and control arrangements and thereby reducing the risk of loss or harm to the Council, the City or its residents.

## **6. Organisational Impacts**

- 6.1 Finance – There are no financial implications arising directly from this report. All training will be delivered within existing resources.
- 6.2 Legal including Procurement Rules – There are no direct legal implications arising as a result of this report.
- 6.3 Equality, Diversity and Human Rights

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

Due to the nature of this report there are no direct equality, diversity or human rights implications.

## **7. Risk Implications**

- 7.1 Having a sound and effective system of internal control helps protect the Council's financial position through appropriate use of resources and minimising the risk of loss through fraud.

## **8. Recommendation**

- 8.1 Audit Committee are asked to note the proposals and provide comments as to whether there are any other areas of training and development they would wish to be included in the 2025/26 programme.

**Is this a key decision?** No

**Do the exempt information categories apply?** No

**Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply?** No

**How many appendices does the report contain?** One

**List of Background Papers:** None

**Lead Officer:** Jaclyn Gibson, Chief Finance Officer  
Email: [Jaclyn.gibson@lincoln.gov.uk](mailto:Jaclyn.gibson@lincoln.gov.uk)