

**To: Audit, Risk and Scrutiny Board**

**On: 6 November 2017**

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**Report by: Chief Auditor**

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**Heading: Training for Audit, Risk and Scrutiny Board Members**

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**1. Summary**

- 1.1 In line with national guidance produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) on the implementation of Audit Committee Principles in Scottish Local Authorities, training on audit and risk related matters is being provided to members of the Audit, Risk and Scrutiny Board.
  - 1.2 Members raised a number of questions at the Audit, Risk and Scrutiny Board on 28 August 2017 in relation to cyber security. It was agreed with the Convener that it would be appropriate to replace the training briefing on risk management with a briefing on cyber security risk and control, with the briefing on risk management being provided as part of the all member training programme.
  - 1.3 The amendment to the agreed programme of training briefings is outlined at Appendix 1 future briefings will be delivered at alternate board meetings. The council's Cyber Security Architect will present the training briefing on "cyber security risk and control".
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**2. Recommendations**

- 2.1 Members are asked to note the content of the current training briefing.

- 2.2 Members are asked to approve the amendment made to the programme of training briefings.
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### **Implications of the Report**

1. **Financial** - None
  2. **HR & Organisational Development** - None
  3. **Community Planning – Safer and Stronger** – an effective audit committee is an important element of good corporate governance.
  4. **Legal** - None
  5. **Property/Assets** - None
  6. **Information Technology** - None
  7. **Equality & Human Rights** - None
  8. **Health & Safety** – None
  9. **Procurement** - None
  10. **Risk** - training for elected members on audit and risk-related matters reflects audit committee principles
  11. **Privacy Impact** – None
  12. **COSLA Implications** - None
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## Appendix 1

<b>Date</b>	<b>Topic</b>
28 August 2017	The Role of the Audit Committee
6 November	Cyber Security Risk and Control
TBC	Understanding Financial Statements
TBC	The Role of Internal Audit
TBC	The Role of External Audit