

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

**On: 6 June 2016**

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**Report by: Chief Auditor**

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**Heading: Training for Audit, Scrutiny and Petitions 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, Scrutiny and Petitions Board.
  - 1.2 At the Audit, Scrutiny and Petitions Board meeting on 30 September 2014, it was agreed that a programme of training briefings for members would be provided and would continue to form part of the main agenda at every alternate meeting.
  - 1.3 Attached at Appendix 1 is the agreed programme of briefings, and at Appendix 2 the outline for the briefing at the current meeting on "Risk Management".
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**2. Recommendations**

- 2.1 Members are asked to note the content of the current training briefing.
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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**
  - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
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

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## Appendix 1

| Date     | Topic  |
|----------|--|
| 01/12/14 | PSIAS – Members roles and responsibilities   |
| 30/03/15 | Final Accounts – use for Members   |
| 21/09/15 | Serious and Organised Crime – how to deter   |
| 15/02/16 | Fraud Risk   |
| 25/04/16 | a) Regulation of the Third Sector<br>b) Benefits of Trusts and other delivery models |
| 06/06/16 | Risk Management  |
| TBC      | Policy development and measuring success   |