

To: Audit, Risk and Scrutiny Board

On: 20 May 2024

Report by: Chief Auditor

Heading: Development Programme for Audit, Risk and Scrutiny Board Members

1. Summary

- 1.1 The national guidance produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) on the implementation of Audit Committee Principles in Scottish Local Authorities recommends that training on audit, risk and governance related matters is provided to members of the Audit, Risk and Scrutiny Board.
- 1.2 Members agreed the training programme detailed at Appendix 1 at the Audit, Risk and Scrutiny Board meeting on 18 March 2024. Having further considered how best to effectively deliver this programme, it is proposed that the topics on the programme are covered at Audit, Risk and Scrutiny Board development sessions which are held outwith the main meeting agendas.
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2. Recommendations

- 2.1 Members are asked to approve that the agreed training and development programme of briefings are delivered at member development sessions with the dates for those sessions being agreed separately.
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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
13. **Climate Risk** - None

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Audit, Risk and Scrutiny Board – Training and Development Programme of Briefings

Date	Topic
May 2024	Governance arrangements and the value of good governance
August 2024	Financial management arrangements
September 2024	Overview of financial reporting
November 2024	Role of External Audit