

Voluntary and Additional Improvement Work

Date

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Audit Committee development workshop

AIB name

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As an independent watchdog, we provide important information on the quality of public services. As a driving force for improvement in those services, we provide practical recommendations and spread best practice. As an independent auditor, we monitor spending to ensure public services are good value for money.

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Introduction

- 1 [This section should contain any necessary introductory information to enable the proposal to be understood.]

Background

- 2 [This section should contain any necessary background information to enable the proposal to be set in context. eg background to the establishment and development of the Audit Committee, any special features or relevant events that help to explain the purpose and reasoning behind the proposal.]

Scope and objectives

- 3 The workshop aims to help members of the Audit Committee to develop a clear understanding of the role, approach and style of the Audit Committee. In particular:
 - A sound appreciation of the key role and contribution of the Audit Committee to the Council's overall governance framework;
 - Awareness of Council's statutory responsibilities, guidance and standards which underpin the establishment of the Audit Committee;
 - A clear understanding of role and responsibilities of the Audit Committee;
 - Support in annual planning of agendas to deliver responsibilities; and
 - Consideration of status, independence, approach and behaviours for Audit Committee members.

Desired outcomes

- 4 The planned outcomes of the workshop are:
 - Audit Committee members are confident in delivering role within Council; and
 - An effective Audit Committee, meeting responsibilities and supporting delivery of Council activities in a constructive way.

Timescale

- 5 The workshop will run for half a day, timing to be agreed with the Authority.

Audit Commission personnel and key contacts

- 6 Audit Commission staff involved in the work will be:

AIB name

[name]	[title]

The contacts from the authority will be:

[name]	[title]

Project fee

- 7 The fee for the workshop will be [£2500 plus VAT], payable on completion of the event. The Authority will provide appropriate accommodation, equipment and refreshments for the workshop.

Approach

- 8 The workshop will be aimed at all members of the Audit Committee. In addition, others who regularly attend the Audit Committee will be invited, including the Director of Finance and Head of Internal Audit.
- 9 The style of the workshop will be a mix of theory and practical. It will be participative – a mix of short presentations supported by group discussion, exercises and consideration of case studies.
- 10 The scope of the workshop will cover :

Coverage	Approach
Why have an audit committee? Statutory requirements, regulations Cipfa Guidance CPA	Short presentation.
Structure and position in Council	Short presentation and discussion.
What can the Audit Committee contribute to the Authority and its citizens	Group discussions on outputs with feedback, flip charted, followed by summing up
Features of good Audit Committee and bad Audit Committees	Presentation and delegates discussion.
Case studies on specific issues for the workshop to consider: <ul style="list-style-type: none"> problems on IA delivery 	Group exercises on the issues and what action should the AC take, followed by feedback and discussion.

Coverage	Approach
<ul style="list-style-type: none"> failure of internal control 	
Planning the annual programme	Discussion and development of outline Audit Committee programme.
Audit Committee tasks: <ul style="list-style-type: none"> Audit Committee role in review of accounts Statement on Internal Control 	Short presentation Delegate consideration of case studies/issues

- 11 There will be two presenters delivering the workshop.

Other information

- 12 It should be noted by the client that the Project Specification is:
- For services provided under section 35 of the Audit Commission Act 1998 which contains a requirement on audited bodies to consult with employee organisations prior to requesting the Audit Commission to do this study work
 - Subject to our standards terms of engagement and the formal Letter of Engagement which sets out a clear set of terms and conditions applying to the work to formalise the contract
 - Subject to formal agreement and signing of the Letter of Engagement.
- 13 It should also be noted that:
- Before work is commenced the Letter of Engagement must be signed by all parties
 - Variations to alter the terms or specification of the contract must be agreed in writing and in considering proposed variations both parties must consider the consequential effects on the project fee and timescale
 - If there are any changes mutually agreed to the work specification or the terms and conditions during the carrying out of the work these must be recorded in writing and placed by both parties with the signed Letter of Engagement
 - Under this agreement the audited body has the normal rights of complaint in line with current notification
- 14 The intellectual rights of the contents of this Project Specification are in the ownership of the Audit Commission. The client is provided with a copy for assessing the proposal and not for any other purpose.

Appendix 1 – Document request

The following background information to be provided by the Council:

- Statement of purpose / terms of reference of the Audit Committee;
- Position of Audit Committee within Council's governance structure;
- Work done with Audit Committee so far eg induction/briefings; and
- Agenda papers from recent meeting.

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Workshop programme

Audit Committee Workshop

Date

Time 9.30 to 12.30

Venue

Presenters

Programme	
9.30	Welcome and introductions <ul style="list-style-type: none"> ▪ Introductions ▪ Aims, objectives and approach of workshop
	Role of the Audit Committee <ul style="list-style-type: none"> ▪ Statutory requirements, guidance ▪ The Audit committee's position within the Council ▪ What the Audit Committee can contribute to the Council
	Characteristics of good and bad Audit Committees
10.45	<i>Tea/ coffee</i>
11.00	The Audit committee in action I <ul style="list-style-type: none"> ▪ Case studies/practical examples
	Planning the Audit Committee's work <ul style="list-style-type: none"> ▪ Issues and actions over the year ▪ Effective planning
	The Audit Committee in action II <ul style="list-style-type: none"> ▪ Reviewing annual accounts - the Audit Committee's role ▪ effective review of the Statement on Internal Control (SIC)
	Closing comments
12.30	Workshop close