

## **AUDIT COMMITTEE DEVELOPMENT PLAN**

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### **1. EXECUTIVE SUMMARY**

- 1.1 This report provides an update on progress and planned activity in respect of the Audit Committee Development Plan.
- 1.2 The Audit Committee Development Plan is a working document and previously incorporated action points identified during the informal effectiveness sessions. However these sessions have not taken place recently due to a change in Committee membership and a number of vacancies arising.
- 1.3 I am pleased to note that all Committee vacancies have now been filled and I welcome new members to the Committee. With members' agreement it is proposed that effectiveness sessions are reconvened as these are a useful tool in developing the skills and expertise of Committee members and to support understanding of the role of the Audit Committee.
- 1.4 Without prejudicing the outcome of the current political management review and upcoming local elections, it is proposed that the first session be scheduled for June 2017 which will ensure that activity is aligned to members' requirements and avoids any potential duplication and supports the direction of travel of the committee.
- 1.5 Although not an exhaustive list, areas for discussion at the next effectiveness session include;
- The role of the Audit Committee
  - Role of Internal and External Audit
  - Members skills and expertise
  - Members training and needs
  - Style of Operation
  - Reporting requirements
- 1.6 In respect of the current plan two action points are currently off-track, being Sharepoint overview and the development of a review forum. This is due to resourcing issues and prioritisation of workload. It is acknowledged that the plan may be further reset as per discussions at the June effectiveness session.

### **2. RECOMMENDATIONS**

- 2.1 Members note the content of this report and proposed action plan.

### **3. CONCLUSION**

- 3.1 The Audit Committee development plan is a working document and is underpinned by effectiveness session activity. Recent changes to membership of the Committee mean that it may be prudent to reset the action plan.

### **4. IMPLICATIONS**

- 4.1 Policy – None
- 4.2 Financial – None
- 4.3 Personnel – None
- 4.4 Equal Opportunities – None
- 4.5 Legal – None
- 4.6 Risk – None
- 4.7 Customer Service – None

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Appendix 1- Audit Committee Development Plan