

AUDIT COMMITTEE AWAY DAY – 29 MAY 2009

1. SUMMARY

To assist audit committees in local government in effectively discharging their function, CIPFA issued guidance in 2004 Audit committee principles in local authorities in Scotland: a guidance note. This outlined principles in respect of:

- The role and remit of the committee
- Membership, induction and training
- Audit committee meetings
- Monitoring the systems of internal control
- Financial reporting and regulatory matters
- Establishing relationships with internal and external audit

The Audit Committee agreed that a training day should be arranged for the committee members and this would be organised by KPMG, the Council's Internal Audit Partners.

2. RECOMMENDATIONS

2.1 The contents of this report are noted and are to be followed up by the Audit Committee.

3. DETAILS

3.1 The training day was arranged for 29 May 2009 and was facilitated by KPMG.

Members were issued with a self assessment questionnaire prior to the training day. This questionnaire focused on exploring the operation of the Audit Committee.

The questionnaire helped to identify actions to develop and update the audit committee's :

- 2009-10 work plan;
- 2009-10 training plan; and
- Terms of reference.

KPMG summarised the process and output from the training day in a summary report.

The KPMG report is enclosed for the committee's attention.

4. CONCLUSIONS

This report is submitted to the Audit Committee for consideration and action.

5. IMPLICATIONS

5.1	Policy:	None
5.2	Financial:	None
5.3	Personnel:	None
5.4	Legal:	None
5.5	Equal Opportunities:	None

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