

Audit Committee 10 December 2008

Training for the Audit Committee 2009

Executive summary and recommendations

### **Introduction**

On 12 June 2006, the Committee agreed that it should receive annual training on aspects of its work. With the Committee's agreement, in 2007 and 2008 this took the form of a training session held after the February meeting of the Committee.

At the meeting on 26 September 2008, the Committee noted that the National School of Government holds an induction seminar for audit committee members. The Committee agreed that Mr Kennett would review the content of the seminar and recommend whether it would be suitable for members.

Mr Kennett has reviewed the content of the seminar. He has recommended that the course would be of benefit to new Audit Committee members, who should consider attending the seminar. He also suggested that it would be of benefit to existing members as a refresher course.

The Committee is asked to discuss whether it would be helpful for all members to attend. Brief details of the seminar, which is due to be held on 16 March 2009 in London, are attached to the paper.

### **Decision**

The Committee is asked to agree whether to attend the seminar on 16 March 2009 as its annual training for 2009. Future dates are on 9 September 2009 and 15 March 2010, but the rate for those two dates will be increased to £630 per delegate.

If Committee members do wish to attend, the Executive will book members' places on the seminar but members should make their own arrangements for travel, subsistence and accommodation, as usual.

### **Background information**

None.

### **Resource implications**

None.

## Financial implications

1. Members' expenses (travel, subsistence and accommodation, if required).
2. Seminar fee: £595 per attendee x 6 members = total fees £3570.

## Appendices

1. Summary of seminar on 16 March 2009, from National School of Government website
2. Details of a previous seminar held on 9 September 2008. Please note that the details of the March 2009 seminar have not yet been agreed, but the National School of Government has indicated that the format of the seminar will stay the same.

## Date of paper

8 October 2008.

Date	Ver.	Dept/Cmte	Doc Type	Title	Status	Int. Aud.
2008-10-08	a	ADT	PPR	Executive summary Training for the Audit Committee 2008 Audit Committee 5 December 200710 December 2008	Final DD: None	Public RD: None

## Appendix 1

### Induction Seminar for Audit Committee Members

16 March 2009, 1 day, London Centre, £595 per attendee

#### Designed for

Officials and non-executive board members who have recently been appointed to serve on Departmental, Agency or NDPB Audit Committees.

#### Objectives

This course aims to:

- Develop understanding about the purpose of an audit committee and its relationship - through the chair - with the main Board, the Accounting Officer and external bodies.
- Enable the committee member to add value to their organisation;
- Consider the role and responsibility of an audit committee member.

#### Organisational benefit

To enhance the performance of the Audit Committee and to improve effectiveness of the organisation's corporate governance.

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# Induction Seminar for Audit Committee Members

**Tuesday 9 September 2008, 11 Belgrave Road London**

**Aim:** To develop understanding about the purpose of an audit committee and its relationship – through the chair – with the main Board, the Accounting Officer and external bodies; to enable the committee member to add value to their organisation; to consider the role and the responsibility of an audit committee member.

## **Tuesday 9th September**

09.30

### **Welcome & introductions**

Issues to be addressed

10:00

### **Corporate Governance for Government – Steve Barnes**

Corporate governance in central government, agencies and NDPBs etc needs some distinctiveness to match the special requirements of the entities it relates to.

- The Corporate Governance Code for Government
- The role of central Departments in developing guidance
- Key elements of distinctiveness
- The revised Audit Committee Handbook
- The statement of Internal Control

Coffee (between about 10:45 & 11:00)

11:15

### **Audit Committees in practice – Alex Jablonowski**

The audit committee is widely seen as an essential part of good corporate governance. Its role has been enhanced considerably.

- Rationale for audit committees
- Developments to date
- General responsibilities including role in risk management
- Membership and competencies

12:15

### **Failures in Control – some examples – Mike Butler**

- Regularity and Propriety
- The C&AG is an officer of parliament
- The Accounting Officer may be called upon by the PAC to account for his/her actions

12.45

Lunch



- 13:30      **The audit committee - an Accounting Officer's perspective – Geoffrey Podger**
- A view from the audited
  - Internal relationships
- 14.15      **Case studies**
- 15:00      Coffee
- 15:15      **Improving the Audit Committee – how to help the Audit Committee to evolve – Hanif Barma**
- What sort of audit committee is yours?
  - How can an audit committee improve?
- 16:00      **Group discussion**
- Key issues from the previous sessions
  - Sources of advice and guidance
- 16.30      **Review & Close**

**Programme Director:**                      Mike Butler, National School of Government

**Speakers:**                                      Alex Jablonowski, Audit Committee Chair  
Geoffrey Podger, Chief Executive Health and Safety Executive  
Steve Barnes, HM Treasury  
Hanif Barma, Independent Audit Ltd

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