

Agenda Item	8
Report No	AC/06/25

The Highland Council

Committee: **Audit Committee**

Date: **5 February 2025**

Report Title: **Audit Committee Training Plan 2025**

Report By: **Strategic Lead (Corporate Audit)**

1. Purpose/Executive Summary

1.1 The purpose of this report is for the Audit Committee to agree an annual training plan to be undertaken during 2025.

2. Recommendations

2.1 Members are asked to:
i. **Consider** and **agree** the training programme, and approach set out in section 5.3 of the report.

3. Implications

3.1 **Resource:** Members training can be undertaken within the available staff resources as officer time is available to support the Committee.

3.2 **Risk:** one of the planned training areas is on risk management which will further enhance the knowledge and understanding of the Committee in ensuring the effectiveness of the Council's risk management arrangements.

3.3 There are no identified **Legal, Health and Safety (risks arising from changes to plant, equipment, process, or people)**, or **Gaelic** implications arising from this report.

4. Impacts

4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.

4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.

4.3 This is a monitoring and/ or update report and therefore an impact assessment is not required.

5. Training Plan 2025

5.1 The Audit Committee Annual Report 2023/24 was agreed at the last Committee meeting in November. This report included a number of improvement actions including the requirement for a programme of training to be arranged for Committee Members. This also accords with the more general Council commitment for Members' learning and development.

5.2 This report now sets out the planned training programme for 2025 which has the aim of developing the core knowledge and skills of the Committee.

Members will also be aware that CIPFA issued revised guidance on Audit Committees in late 2022. This guidance contains a knowledge and skills framework for Audit Committee Members which sets out both the core areas of knowledge required, and the specialist knowledge that can add value to the Committee. A link to the report on this topic previously considered by the Committee on 18/09/23 can be found here: https://www.highland.gov.uk/download/meetings/id/82237/6_cipfa_audit_committee_guidance

5.3 It has been agreed with the Committee Chair that the approach will be for each meeting to include an allocation of an hour for training on different subjects. The draft training programme is set out below and this been prepared to address some of the core knowledge and skill areas set out in the CIPFA guidance above.

Committee Date	Subject
5 February 2025	Refresher training for Audit Committee Members
28 May 2025	Risk Management
20 August 2025	Counter fraud arrangements
12 November 2025	Role of External Audit - TBC

Designation: Strategic Lead (Corporate Audit)

Date: 20 January 2025

Author: Donna Sutherland, Strategic Lead (Corporate Audit)

Background Papers:

Report HC/46/24 - Members' Learning and Development 2024/25