

SLOUGH BOROUGH COUNCIL

REPORT TO: Audit & Corporate Governance Committee **DATE:** 9th December 2021

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WARD(S): All

PART I **FOR DECISION**

MEMBER TRAINING PROGRAMME FOR THE AUDIT & CORPORATE GOVERNANCE COMMITTEE

1. **Purpose of Report**

To inform the Committee about the proposed training programme and to request Members to approve the programme.

2. **Recommendation(s)/Proposed Action**

The Committee is requested:

- (a) To approve the training programme set out in section 5; and
- (b) To agree that the programme should be delivered to the timetable agreed by the Chair.

3. **The Slough Joint Wellbeing Strategy, the JSNA and the Five Year Plan**

3a. **Slough Wellbeing Strategy Priorities**

Training for Members will support the work of the Committee, which in turn will support all of the Slough Wellbeing Strategy Priorities and the JSNA.

3b. **Five Year Plan Outcomes**

Equipping the Committee to function well will support delivery of all five priority outcomes of the Five Year Plan.

- Outcome 1: Slough children will grow up to be happy, healthy and successful
- Outcome 2: Our people will be healthier and manage their own care needs
- Outcome 3: Slough will be an attractive place where people choose to live, work and stay
- Outcome 4: Our residents will live in good quality homes
- Outcome 5: Slough will attract, retain and grow businesses and investment to provide opportunities for our residents

4. **Other Implications**

(a) Financial

There are no direct financial implications of the proposed action, although a good Member training programme will support the council's financial control mechanisms and help ensure it meets its best value duty.

(b) Risk Management

Recommendation from section 2 above	Risks/Threats/ Opportunities	Current Controls	Using the Risk Management Matrix Score the risk	Future Controls
To approve a Member training programme	Political, Legal & Regulatory risks associated with maintaining the status quo	Existing levels of expertise	Likelihood – Very Low – 2 Impact – Negligible – 2 Risk Score - 4	Enhanced and developed levels of expertise for Committee Members

(c) Human Rights Act and Other Legal Implications

There are no Human Rights Act implications or other legal implications arising from this report.

(d) Equalities Impact Assessment

There is no identified need for an EIA at this stage.

5. **Supporting Information**

- 5.1 The LGA governance review published in June 2020 recommended among other things that the Council should establish a comprehensive Member training programme.
- 5.2 The CIPFA review published on 25 October 2021 recommended that “*specific further training is provided to members of Audit Committee [sic] to raise awareness of their governance role and that this training is repeated as part of the induction process for all members when they join*”.
- 5.3 Between December 2021 and March 2022, officers will begin what is intended to be a rolling programme of training for the Members of Audit & Corporate Governance Committee. To help design a programme which will be of maximum benefit, Members are asked to complete the self-assessment form at Appendix A in advance of the first session. The information gathered from the completed forms will be used to identify training needs and Members are also invited to advise officers of any specific topics they would like to be included in the future training programme.
- 5.4 The following three preliminary training sessions will be delivered in the period between January and March 2022 to the Chair's preferred timescale for delivery of these sessions.

Session 1: Introduction to Local Government Finance

- ✓ Overview of Council cash flows
- ✓ Why is local government finance so complicated?
- ✓ Council Tax, Business Rates and the Collection Fund
- ✓ Setting and Managing the Council Budget
- ✓ Capital investment and Treasury Management

Session 2: Role of Members on the Audit Committee

- ✓ Overview of Council Structure
- ✓ Terms of reference
- ✓ Remit and accountability
- ✓ Key work areas
- ✓ Skills and Training

Session 3: Understanding the Statement of Accounts

- ✓ Members' role
- ✓ Statutory framework
- ✓ What the accounts look like
- ✓ Key differences between local government accounts and those of other organisations
- ✓ Comprehensive Income and Expenditure Statement
- ✓ Cash Flow Statements
- ✓ Ring Fences Accounts
- ✓ Movement in Reserves Statement
- ✓ Statutory adjustments and overrides
- ✓ Group accounts

6. **Comments of Other Committees**

There are no comments from other Committees.

7. **Conclusion**

Approval of the Member training programme will secure compliance with the recommendations of the LGA governance review and the CIPFA review. In addition, it will assist Members of the Audit and Corporate Governance Committee to provide an independent and high-level resource to support good governance and strong public financial management. The Committee is therefore asked to approve the Member training programme.

8. **Appendices Attached**

- 'A' Self-assessment form
- 'B' CIPFA Position statement

9. **Background Papers**

1. LGA Governance Review, June 2020
2. CIPFA Review, October 2021