

Midlothian Integration Joint Board Audit and Risk Committee



7 March 2024 at 2pm

Midlothian IJB Audit & Risk Committee Development Sessions

Executive summary

Item number:

The purpose of this report is to gain approval to the proposal to complete a self-analysis of the MIJB Audit & Risk Committee against the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2022. Following this review that topics for Development sessions are identified and Development sessions scheduled for Audit & Risk Committee members following each Audit & Risk Committee meeting.

The MIJB Audit and Risk Committee is therefore asked to approve the Proposal for Audit & Risk Committee self-assessment participation and that development sessions will be held following each Audit & Risk Committee meeting throughout the year.

Midlothian IJB Audit & Risk Committee Development Sessions

1. Purpose

- 1.1 The purpose of the report is to present the proposal to complete a self-assessment of the audit committee against the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2022. And outline the proposal to schedule Development Sessions following each Audit and Risk Committee based on the self-assessment completed.

2. Recommendations

- 2.1 To approve the proposal for Audit & Risk Committee self-assessment participation to be completed by June 2024.
- 2.2 To approve that development sessions will be held following each Audit & Risk Committee meeting throughout the year, based on the analysis of the self-assessment.

3. Background and main report

- 3.1 The CIPFA Position Statement: Audit Committee in Local Authorities and Police 2022 replaced the 2018 edition of the statement. CIPFA expects that all local government bodies should make their best efforts to adopt the principals, aiming for effective audit committee arrangements. This will enable those bodies to meet their statutory responsibilities for governance and internal control arrangements, financial management and internal audit.
- 3.2 The statement includes that in order to discharge its responsibilities effectively the committee should, report annually on how the committee has complied with the position statement, discharged its responsibilities and include an assessment of its performance. The report should be available to the public.
- 3.3 CIPFA provides self-assessment tools and guidance, and it is proposed that these self-assessment tools are sent to each Audit committee member in March 2024 and returned in April 2024 for an initial assessment to be made for a development session in June 2024 following the Audit & Risk Committee meeting for members to establish what further improvement or training can be delivered to members as part of a programme of development sessions.

3.4 Following this assessment that development sessions can be scheduled following each Audit & Risk Committee to meet the requirements identified.

4. Directions

4.1 There are no Directions implications arising from this report.

5. Equalities Implications

5.1 There are no equalities implications.

6. Resource Implications

6.1 The Chief Internal Auditor will provide the resources required for the self-assessment process along with the Audit & Risk Committee members. Any further resources required for future development sessions will be considered as part of the self-assessment process.

7. Risks

7.1 No current risks identified.

8. Involving People

8.1 Consultation with all Audit & Governance Committee members will be through the self-assessment toolkit questions and the June development session.

9. Background Papers

9.1 The CIPFA Position Statement: Audit Committee in Local Authorities and Police 2022 (attached).

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