

MIDDLESBROUGH COUNCIL

Report of:	Director of Finance and Transformation (Section 151 Officer) Andrew Humble and the Director of Legal and Governance Services (Monitoring Officer) Charlotte Benjamin
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Submitted to:	Audit Committee
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Date:	11 December 2025
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Title:	Audit Committee Skills and Knowledge Audit Process
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Report for:	Decision
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Status:	Public
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Council Plan priority:	Delivering Best Value
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Proposed decision(s)

That the Audit Committee:

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| <ul style="list-style-type: none"> • APPROVES proposed skills and knowledge audit form for Audit Committee members • AGREES to proactively engage with the process to complete the audit of skills and knowledge audit for all members over the next three months. |
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Executive summary

<p>This report sets out a proposed skills and knowledge framework for Audit Committee members.</p>
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<p>Members are asked to approve the assessment template and commit to completing the framework.</p>

<p>Completed assessments will then be used to inform a proposed revised mandatory training programme for all members as well as supporting creation of bespoke training plans for individual members of the Committee.</p>
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<p>Compliance with mandatory training and progress against individual training plans will then be reported to the Committee regularly, by exception.</p>
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1. Purpose

- 1.1 The purpose of this report is to present a proposed framework against which members of the Audit Committee can assess their current skills and knowledge and use this to identify training needs.

2. Recommendations

- 2.1 That the Audit Committee:
- **APPROVES** proposed skills and knowledge audit form for Audit Committee members
 - **AGREES** to proactively engage with the process to complete the audit of skills and knowledge audit for all members over the next three months.

3. Background and relevant information

- 3.1 At its meeting on 25 September 2025, the Committee agreed a series of actions in response to recommendations from the Local Government Association (LGA) Regional Advisor who had assessed the Committee's effectiveness.
- 3.2 This report is in response to the recommendations in relation to training for Committee members.
- 3.3 The detail of the recommendations is set out below to remind members of them and the agreed actions to be taken in response.

Recommendation	Proposed Response and actions	Target date(s)	Owner(s)
A training needs analysis (TNA) should be carried out for the Chair and each Committee member.	Officers will propose the areas on which Members should have training competencies in order to be able to consider all reports that the Committee needs to be able to consider fulfilling its terms of reference. Draft proposals will be consulted on with the Committee, External and Internal Audit.	31 October 2025	The Monitoring Officer and the Section 151 Officer
	This will be accompanied by proposed training solutions The proposed training needs framework will be brought to the Committee for consideration	11 December 2025	Head of Democratic Services and all members of the Committee

Recommendation	Proposed Response and actions	Target date(s)	Owner(s)
	All members of the Committee will engage with Democratic Services to complete a self-assessment against the training needs framework.	30 April 2026	Audit Committee members
	Review the mandatory training required for the Committee and its substitutes following this and propose a revised set of mandatory training sessions, covering the fundamental elements of the Committee's work.	30 April 2026	Audit Committee to approve
A training plan should be identified for each member of the Committee based on the TNA.	Training plan in place by June 2026 with reports on compliance to the Committee by exception going forward – no report would be prepared if all training was completed in line with agreed timescales	June 2026 onwards	Head of Democratic Services

- 3.4 This report addresses the first two agreed actions. As well as providing a framework against which the Committee could assess its effectiveness, the Chartered Institution of Public Finance and Accountancy (CIPFA) also provide a suggested knowledge and skills framework for Audit Committee members. The proposed skills and knowledge audit template attached at Appendix 1 sets out the expected skills and knowledge for an Audit Committee membership. It adheres to CIPFA's knowledge and skills framework template.
- 3.5 The Committee is asked to agree this skills and knowledge framework template. It is also asked to engage with officers over the next three months to complete their individual assessments.
- 3.6 The outputs from this process will be used to design a mandatory training programme for the Committee as well as bespoke training plans for Committee members in line with the rest of the actions that were agreed by the Committee at its September 2025 meeting as set out at 3.3 of this report.
- 4. Other potential alternative(s) and why these have not been recommended**
- 4.1 The Committee could choose to agree a different skills framework, however using the CIPFA model would provide greater assurance that the Committee is focussed on skills that CIPFA would expect to see within an effective Audit Committee, as articulated in its detailed guidance for Audit Committees.

5. Impact(s) of the recommended decision(s)

Topic	Impact
Financial (including procurement and Social Value)	There were no costs directly associated with completion of this assessment however there may be costs associated with subsequent training delivery. If this is the case, they will be identified in a report to the Committee in April 2026 when it receives a detailed proposal for generic mandatory and bespoke training to support Councillors to be effective members of Audit Committee,
Legal	Completion of a skills and knowledge assessment will give the Committee greater assurance that its members have the skills and knowledge to ensure the Council's processes are adhering to legal requirements.
Risk	Ensuring Committee members have appropriate skills and knowledge will positively impact on the following strategic risks: <ul style="list-style-type: none"> SR-01 Failure to maintain a balanced budget and Medium-Term Financial Plan SR-09 - Corporate Governance arrangements are not fit for purpose.
Human Rights, Public Sector Equality Duty, and Community Cohesion	There are no specific impacts or implications directly arising from this report; however, an effective Audit Committee function will support the Council to ensure its practice, policies and decision making are legally compliant, thus ensuring positive impacts on these areas.
Reducing poverty	
Climate Change / Environmental	
Children and Young People Cared for by the Authority and Care Leavers	
Data Protection	

Appendices

1 Audit Committee – Skills and Knowledge Audit

Background papers

Body	Report title	Date
Audit Committee	Audit Committee Review of Effectiveness	13 March 2025
Audit Committee	Review of the Effectiveness of Audit Committee – Final Report, Recommendations and Next Steps	31 July 2025
Audit Committee	First Annual Report of the Audit Committee	25 September 2025

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