

MIDDLESBROUGH COUNCIL



Report of:	Chief Executive, Erik Scollay
Submitted to:	Audit Committee
Date:	25 June 2026
Title:	Audit Committee Member Training Programme 2026/27
Report for:	Decision
Status:	Public
Council Plan priority:	Delivering Best Value

Proposed decision(s)

That the Audit Committee:

- **APPROVES** the proposed Audit Committee Training Programme for 2026/27, attached at Appendix 1.
- **AGREES** that the core mandatory training session forms part of the requirement for all Committee members (and substitutes) to undertake appropriate development in order to discharge their responsibilities effectively.
- **NOTES** that delivery of the programme forms part of the Committee's agreed response to the 2025 Review of Effectiveness.

Executive summary

This report presents a proposed structured training programme for Audit Committee members for 2026/27.

The programme has been developed in response to the findings of the Audit Committee's first annual review of effectiveness, undertaken with support from the Local Government Association (LGA), which identified the need for a comprehensive training needs analysis and a structured programme of member development.

The programme is designed to ensure that members have the knowledge and skills required to discharge the Committee's responsibilities in line with CIPFA guidance and good practice. It aligns with the Committee's evolving work programme and focuses on strengthening capability in key areas including governance, financial management, audit, risk, and counter fraud.

1. Purpose

1.1 The purpose of this report is to:

- Present a proposed training programme for Audit Committee members for 2026/27; and
- Seek the Committee's approval for its implementation as part of its ongoing development and improvement programme.

2. Recommendations

2.1 That the Audit Committee:

- **APPROVES** the proposed training programme for 2026/27;
- **AGREES** that attendance at identified mandatory training will be required for Committee members and substitutes; and
- **NOTES** that compliance with the training programme will be monitored and reported as part of the Committee's governance arrangements.

3. Background and relevant information

3.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) position statement on Audit Committees (2022) emphasises that members must have appropriate knowledge, skills and training to enable them to fulfil their role effectively.

3.2 Middlesbrough Council's first Audit Committee Annual Report confirmed that the Committee is in a period of development and is working to strengthen its alignment with the CIPFA position statement and best practice.

3.3 As part of this, the Committee commissioned an external review of its effectiveness through the Local Government Association in 2025. That review recommended that:

- A training needs analysis (TNA) should be undertaken for all members; and
- A structured training programme should be developed and delivered,

3.4 These recommendations were accepted in principle by the Committee and form part of its agreed improvement plan.

3.5 The Annual Report also highlights the increasing breadth and complexity of the Committee's responsibilities, including:

- Oversight of governance, risk management and internal control;
- Scrutiny of financial management, treasury management and financial reporting;
- Engagement with internal and external audit, including managing the implications of the national audit backlog; and
- Oversight of counter fraud and corruption arrangements.

3.6 Given this complexity, a structured and ongoing programme of member development is required to support effective challenge, informed decision-making, and strong governance.

Proposed training programme

3.7 The proposed training programme is attached at Appendix 1. The programme:

- Provides a structured, year-round programme aligned to the Committee's meeting cycle;
- Includes a core mandatory induction session on roles, responsibilities and governance;
- Covers all key areas of the Committee's remit, including:
 - Corporate governance and the Annual Governance Statement
 - Internal and external audit
 - Financial management and the Financial Management Code
 - Risk management and assurance mapping
 - Counter fraud and whistleblowing
 - Treasury management
 - Cyber risk and information governance.
- Is designed to progress from core knowledge to more advanced topics, supporting the Committee's development over time; and
- Incorporates both in-person and virtual delivery, maximising flexibility and accessibility.

3.8 The programme also aligns closely with:

- CIPFA expectations for Audit Committee knowledge and skills;
- The Committee's future work programme; and
- Areas identified in the Annual Report where further member development would strengthen scrutiny (e.g. treasury management, audit, and risk).

Implementation and monitoring

3.9 The core mandatory training element was implemented before this committee meeting today. The remainder of the programme will be implemented from July onwards if approved.

3.10 Attendance at training programmes will be reported to future Committee meetings by exception.

4. Other potential alternative(s) and why these have not been recommended

4.1 The alternative option would be to continue with ad hoc or unstructured training provision. This has not been recommended as it would not:

- Address the formal recommendations of the effectiveness review;
- Provide assurance that members have the required competencies; or

- Support full alignment with CIPFA best practice.

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

Topic	Impact
Financial (including Social Value)	The training programme will be delivered primarily using existing officer expertise and planned sessions; any additional costs are expected to be minimal and met within existing budgets.
Procurement	No procurement activity will be necessary to deliver the training programme.
Legal	Supporting members to understand their statutory responsibilities strengthens compliance with governance and audit requirements.
Risk	Improved member knowledge and skills will strengthen the Committee's ability to identify, challenge and mitigate risks, positively impacting the Council's overall control environment.
Human Rights, Public Sector Equality Duty and Community Cohesion	No direct impact; however, strengthened governance supports lawful and fair decision-making.
Reducing poverty	No direct impact; indirect benefit through improved financial oversight and decision-making.
Climate Change / Environmental	No direct impact.
Children and Young People Cared for by the Authority and Care Leavers	No direct impact.
Data Protection	Enhanced awareness of information governance and cyber risk supports compliance in this area.

Appendices

1	Audit Committee Training Programme 2026/27
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Background papers

Body	Report title	Date
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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