

## APPENDIX 1

## Audit Committee Proposed Training Timetable – 2026-27

Committee	Session Title	Duration / information	Learning Objectives
25 June	Audit Committee Roles, Powers & Place in Governance  (Core mandatory training – one hour before first committee)	Mandatory in person training session prior to first meeting	<ul style="list-style-type: none"> <li>• Explain the Audit Committee’s statutory purpose and its place in the Council’s governance framework</li> <li>• Distinguish clearly between the roles of Audit, Scrutiny, and Executive functions</li> <li>• Interpret the Committee’s Terms of Reference and understand accountability arrangements.</li> <li>• Describe how audit assurance contributes to the Annual Governance Statement (AGS).</li> <li>• Apply their role effectively within the wider assurance landscape.</li> </ul>
23 July	Local Code of Corporate Governance & the AGS  (time this for 30 mins before the Audit Committee)	Virtual training session – 1 hour	<ul style="list-style-type: none"> <li>• Understand the CIPFA/SOLACE Good Governance Framework principles.</li> <li>• Explain how the Local Code of Governance is applied in Middlesbrough Council.</li> <li>• Understand how the AGS demonstrates compliance with the Local Code.</li> <li>• Identify assurance gaps and risks in governance reporting.</li> <li>• Strengthen scrutiny of governance issues when reviewing the AGS.</li> </ul>

Committee	Session Title	Duration / information	Learning Objectives
3 September	Committee Effectiveness, Assurance Mapping & AC Annual Report	Virtual training session – 1 hour	<ul style="list-style-type: none"> <li>• Understand CIPFA expectations for effective Audit Committees.</li> <li>• Apply an effectiveness self-assessment model.</li> <li>• Build and interpret assurance maps.</li> <li>• Identify assurance gaps for the next cycle.</li> <li>• Produce a strong Annual Report to Council showing impact and outcomes.</li> </ul>
1 October	Internal Audit: Standards, Assurance & the Audit Plan	Virtual training session – 1 hour	<ul style="list-style-type: none"> <li>• Understand PSIAS and the Global Internal Audit Standards.</li> <li>• Explain the role and independence requirements of the Head of Internal Audit.</li> <li>• Assess how the risk-based Internal Audit Plan is constructed.</li> <li>• Evaluate the quality and assurance value of internal audit Committee reports.</li> <li>• Understand how external quality assessment demonstrates compliance with standards.</li> </ul>
29 October	Counter Fraud, Corruption & Whistleblowing	Virtual training session – 1 hour	<ul style="list-style-type: none"> <li>• Understand the CIPFA Code of Practice for Managing the Risk of Fraud &amp; Corruption.</li> <li>• Identify the key fraud risks faced by local authorities.</li> <li>• Evaluate the Council's fraud prevention measures.</li> <li>• Understand legal responsibilities in relation to fraud and corruption.</li> <li>• Understand whistleblowing arrangements and oversight requirements.</li> </ul>
17 December	Financial Management, Financial Reporting & FM Code	Virtual training session – 1 hour	<ul style="list-style-type: none"> <li>• Understand the statutory financial statements and how to read them confidently.</li> <li>• Understand CIPFA's Financial Management Code and compliance expectations.</li> <li>• Explain the statutory role of the section 151 Officer.</li> <li>• Assess the organisation's major financial risks and internal controls.</li> <li>• Strengthen financial resilience scrutiny through informed challenge.</li> </ul>
28 January 2027	External Audit: Role, Powers, Approach & Backlog	Virtual training session – 1 hour	<ul style="list-style-type: none"> <li>• Explain the statutory role and key powers of the external auditor.</li> <li>• Understand the shift to substantive testing and its implications.</li> <li>• Interpret the external audit plan, opinion, and value-for-money work.</li> <li>• Understand the national audit backlog and backstop arrangements.</li> </ul>

Committee	Session Title	Duration / information	Learning Objectives
			<ul style="list-style-type: none"> <li>Strengthen engagement with external auditors and challenge effectively.</li> </ul>
25 February 2027	Introduction to Risk Management	Virtual training session – 1 hour	<ul style="list-style-type: none"> <li>Explain the fundamentals of risk management and risk appetite.</li> <li>Understand the Council’s corporate risk strategy and reporting processes.</li> <li>Recognise the Audit Committee’s oversight role in risk governance.</li> <li>Describe why effective risk management underpins performance management.</li> <li>Identify governance questions to ask on high-risk areas, including cyber risk.</li> </ul>
24 March 2027	Treasury Management (with External Advisors)	Virtual training session – 1 hour	<ul style="list-style-type: none"> <li>Understand the Treasury Management Strategy and Prudential Indicators.</li> <li>Identify key treasury risks and mitigations.</li> <li>Understand the Committee’s scrutiny role in treasury matters.</li> <li>Interpret key treasury reports.</li> <li>Strengthen challenge and oversight of investment and borrowing decisions.</li> </ul>
29 April 2027	Advanced Risk: Cyber, IG & Assurance Mapping	Virtual training session – 1 hour	<ul style="list-style-type: none"> <li>Understand cyber governance risks and responsibilities.</li> <li>Recognise the link between information governance and corporate risk.</li> <li>Review the risk maturity of the organisation.</li> <li>Understand how assurance mapping works and why it matters.</li> <li>Ask informed questions about cyber, IG and corporate assurance gaps.</li> </ul>