

**Report for:** Audit Committee – 3 Nov 2026

**Item number:** 9

**Title:** Audit Committee Member Skills Matrix

**Report authorised by :** Taryn Eves, Corporate Director of Finance and Resources

**Lead Officer:** Minesh Jani, Head of Audit and Risk Management  
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**Ward(s) affected:** N/A

**Report for Key/  
Non Key Decision:** N/A

**1. Describe the issue under consideration**

- 1.1 At its meeting on 23 July 2026, Audit Committee members agreed to undertake a self-assessment of all areas within the remit of the Committee. It was agreed members agreed to complete an on-line skills matrix assessment and the feedback provided will be used to identify any training needs.

**2. Cabinet Member Introduction**

- 2.1 Not applicable.

**3. Recommendations**

- 3.1 The Audit Committee is asked:

To note the contents of this report and the proposed dates for training set out at para 7.6.

**4. Reasons for decision**

- 4.1 The Audit Committee's responsibility are set out under Part Three, Section B, Responsibility for functions: Full Council & Non-Executive Bodies of the constitution. To maintain the effectiveness of the Committee, members of the committee are asked to engage in the training provision as part of continuous development of committee members

**5. Alternative options considered**

- 5.1 Not applicable.

**6. Background information**

- 6.1 The information in this report has been compiled from information held within Audit & Risk Management.

## 7. Outcome of Self-Assessment

7.1 Members of the Audit Committee were asked to complete the self-assessment skills matrix by assessing their level of awareness of the following attributable areas of the Audit Committee remit. Details of these areas and information about the level of awareness is set out at Appendix A: -

- Organisational Knowledge;
- Audit Committee Role and Functions;
- Corporate Governance;
- Internal Audit;
- Financial Management and Accounting;
- External Audit;
- Risk Management;
- Counter Fraud;
- Values of Good Governance;
- Treasury Management; and
- Financial Reporting.

7.2 For each area, members were further asked to score their current knowledge and understanding of these areas from 1-5, based on the following criteria: -

- 1= Very Low awareness
- 2= Low awareness
- 3= Medium awareness
- 4 = High awareness
- 5 = Very High awareness

7.3 The outcome of the self-assessment from members showed that eight of the nine members had completed the self-assessment, the table below sets out the attributable area; the total score for all members and the average score per member of the Committee. Please note the table below sets out the scoring of the self-assessment in the same order as the questionnaire. The maximum score that can be assigned to any area is 40 and the minimum is 8.

| Area                                | Total Score | Average Score |
|-------------------------------------|-------------|---------------|
| Organisational Knowledge            | 28          | 3.50          |
| Audit Committee Role and Functions  | 29          | 3.63          |
| Corporate Governance                | 26          | 3.25          |
| Internal Audit                      | 28          | 3.50          |
| Financial Management and Accounting | 29          | 3.63          |
| External Audit                      | 30          | 3.75          |
| Risk Management                     | 34          | 4.25          |
| Counter Fraud                       | 24          | 3.00          |
| Values of Good Governance           | 31          | 3.88          |
| Treasury Management                 | 22          | 2.75          |
| Financial Reporting                 | 30          | 3.75          |

- 7.4 The area where members highlighted the greatest awareness was “Risk Management” (score of 34) and the lowest awareness was attained for “Treasury Management” (score of 22).
- 7.5 The table below is a representation of the information above but sorted in ascending order of the “total score”. The purpose of this analysis is to develop a training programme for the committee that is risk based and prioritises those areas with a lower score. To give context, the table also includes the highest and lowest score assigned by members.

| Area                                    | Total Score | Average Score | Highest Score | Lowest Score |
|-----------------------------------------|-------------|---------------|---------------|--------------|
| Treasury Management                     | 22.00       | 2.75          | 4.00          | 3.00         |
| Counter Fraud                           | 24.00       | 3.00          | 5.00          | 2.00         |
| Corporate Governance                    | 26.00       | 3.25          | 4.00          | 2.00         |
| Organisational Knowledge                | 28.00       | 3.50          | 5.00          | 2.00         |
| Internal Audit                          | 28.00       | 3.50          | 5.00          | 2.00         |
| Financial Management and Accounting     | 29.00       | 3.63          | 5.00          | 2.00         |
| Audit Committee Role and Responsibility | 29.00       | 3.63          | 5.00          | 3.00         |
| External Audit                          | 30.00       | 3.75          | 4.00          | 2.00         |
| Financial Reporting                     | 30.00       | 3.75          | 5.00          | 3.00         |
| Value of Good Governance                | 31.00       | 3.88          | 4.00          | 2.00         |
| Risk Management                         | 34.00       | 4.25          | 5.00          | 2.00         |

7.6 It is proposed that the initial training plan incorporate as many areas as possible where the score is 26 or less. In the main, these are the “technical” areas of the Audit Committee’s remit. It is proposed the training is structured as follows: -

- Counter Fraud – November / December 2026 (if possible)
- Treasury Management – 25 January 2027
- Corporate Governance – 15 March 2027

## **8. Contribution to the Corporate Delivery Plan and High level Strategic Outcomes?**

8.1 An effective Audit Committee will contribute to the creation of a positive culture and good governance.

## **9. Carbon and Climate Change**

9.1 There are no direct Carbon implications arising from this report.

## **10. Statutory Officers comments (Chief Finance Officer (including procurement), Assistant Director of Legal and Governance, Equalities)**

### **Finance**

10.1 There are no material financial implications arising from this report. The initial training plan, if procured from an external provider, will result in a small cost to the authority that will be met from the existing members’ training budget.

### **Procurement**

10.2 Strategic Procurement confirm there are no procurement-related matters arising from this report that would prevent the Audit Committee from approving this report.

### **Director of Legal & Governance – Haydee Nunes De Souza, Head of Legal Services**

10.3 The Council’s Head of Legal Services has been consulted in the preparation of this report and provide the comments at paragraphs 10.4 to 10.5.

10.4 The Chartered Institute of Public Finance and Accountancy (CIPFA) is the public finance accountancy body that provides guidance and rules for people in public finance. It published a **Position Statement** on Audit Committees for Local Government, which sets out the role and responsibilities of Audit Committees. This statement was endorsed in 2022 by the Department of Levelling Up and Communities and is adopted each year by local government Audit and Standards Committees.

10.5 CIPFA Position Statement requires that there is appropriate training available to members of Audit Committees. In addition to the CIPFA guidance to be provided, it is proposed that a programme of recommended training be agreed by the Committee, including introductory training to cover the role of Audit Committees and then more specific courses on key responsibilities

including risk management, and understanding financial statements, to prepare members to give assurance in signing the Council's annual Statement of Accounts.

- 10.6 The proposed training contained in this report and in the appendix to this report is in accordance with CIPFA's recommendations.

### **Equality**

- 10.7 The Council has a public sector equality duty under the Equality Act (2010) to have due regard to:
- tackle discrimination and victimisation of persons that share the characteristics protected under S4 of the Act. These include the characteristics of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex (formerly gender) and sexual orientation;
  - advance equality of opportunity between people who share those protected characteristics and people who do not;
  - foster good relations between people who share those characteristics and people who do not.

There are no direct equality implications arising out of this report.

## **11. Use of Appendices**

Appendix A - Skills Matrix for Audit Committee Members

## **12. Background Information**

None