

MAIDSTONE BOROUGH COUNCIL

AUDIT COMMITTEE

17 JANUARY 2011

REPORT OF HEAD OF INTERNAL AUDIT PARTNERSHIP

Report prepared by Brian Parsons

1. Review of Audit Committee

1.1 Issue for Consideration

1.1.1 To consider the report from Local Government Improvement and Development (LGID) following the peer review of the Audit Committee, and identify the actions to be taken in relation to the report's findings and conclusions.

1.2 Recommendation of Head of Internal Audit Partnership

- i) That the Audit Committee considers the report from Local Government Improvement and Development and identifies the actions to be taken in relation to the report's findings and conclusions.
- ii) That an action plan is prepared to implement the agreed actions and that the plan is monitored at future meetings of the Committee.

1.3 Reasons for Recommendation

1.3.1 The Audit Committee has, at various times, considered its operation and its effectiveness. Earlier this year an opportunity arose for the Committee to be subject to a peer review conducted by Local Government Improvement and Development as part of a four-way review, to include Ashford, Swale and Tunbridge Wells borough councils. The review was intended to allow the Maidstone Audit Committee to be compared against best practice elsewhere

1.3.2 The review was conducted in September 2010, by a peer team comprising the Head of Corporate Strategy at North Kesteven District Council; the Deputy Leader of North Hertfordshire District Council and the Improvement Manager LGID.

1.3.3 The report from Local Government Improvement and Development is shown at Appendix A. The report comments generally on the Mid-Kent Audit Committees and then goes on to comment specifically on the strengths and areas for development for the Maidstone Audit Committee (and respectively the other three Audit Committees). Members are asked to consider the comments about Maidstone but also, as part of the benchmarking approach, to consider the findings and conclusions about the other three Councils in order to help to identify any other areas for improvement or attention.

1.3.4 The Improvement Manager for LGID, Eamon Lally, will be in attendance at tonight's meeting to present the report and to answer questions from Members.

1.4 Alternative Action and why not Recommended

1.4.1 The Audit Committee could chose not to consider the LGID report, however this would negate the value of the peer review and would mean that the opportunity to make improvements would not be taken.

1.5 Impact on Corporate Objectives

1.5.1 The Audit Committee's role includes consideration or risk, controls and governance across the whole Council. The effectiveness of the Audit Committee therefore has an impact across all of the Council's Corporate Objectives.

1.6 Risk Management

1.6.1 The Audit Committee is a key element of the Council's governance arrangements and plays a particular role in relation to the adequacy of the Council's risk management arrangements. The Committee needs to be effective and to operate to good practice standards in order to deliver on its responsibilities. A failure to operate in this way would provide a risk to the Council that the Committee is not sufficiently effective. The peer review has helped to provide assurance that this risk is being managed but has highlighted further opportunities for improvement.

1.7 Other Implications

1.7.1

1. Financial
2. Staffing
3. Legal

4. Equality Impact Needs Assessment
5. Environmental/Sustainable Development
6. Community Safety
7. Human Rights Act
8. Procurement
9. Asset Management

1.7.2 Although there is no statutory requirement for the Council to maintain an Audit Committee, it is considered to be good practice to do so. The effectiveness of the Committee therefore needs to be measured and improvements made where appropriate.

1.8 Relevant Documents

1.8.1 Appendices: Appendix A - *Local Government Improvement and Development report – Review of Audit Committees*

1.8.2 Background Documents: None

IS THIS A KEY DECISION REPORT?

Yes

No

If yes, when did it first appear in the Forward Plan?

.....

This is a Key Decision because:

.....

Wards/Parishes affected:

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APPENDIX A



Review of Audit Committees at

Ashford Borough Council

Maidstone Borough Council

Swale Borough Council

Tunbridge Wells Borough Council

21-23 September 2010

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Summary

The four Audit Committees are undertaking the required duties and responsibilities as set out by the Chartered Institute of Public Finance Accountants (CIPFA), covering audit activity, the regulatory framework and the councils' accounts. Three of the Audit Committees have terms of reference that follow CIPFA guidance. The agendas and minutes demonstrate that the business of the committees reflects the stated terms of reference.

Across all four authorities the review team found that the committee members are enthusiastic about the Audit Committee role and keen to make a significant contribution to the effectiveness of the councils' corporate governance.

The committees receive good administrative support and internal audit staff are a valued source of advice. In Maidstone there is a high degree of clarity about the senior management support and advice to the Audit Committee, which is valued. All the Audit Committees would benefit from clarity about the senior management responsibility for guidance and advice and the distinction between this role and that of the Head of Internal Audit.

Mid Kent Improvement Partnership (MKIP) for internal audit is considered to be a success. It will deliver savings of around £100,000 per year across all four authorities. The internal audit partnership has been a catalyst for discussions between Audit Committees about joint work, and it provides an opportunity for the councils to push the boundaries of best practice, by potentially engaging in more joint working, undertaking joint audits, coordinating work plans and addressing common issues e.g. changes to regulations and guidance.

The Audit Committees now have an opportunity to expand on their existing good practice and work to ensure that governance assurance reflects the changing environment in which councils are operating. This will entail the Audit Committees developing forward plans, linked to the councils strategic and service planning framework, that provide a better balance between statutory agenda items and more local issues. Partnership working is becoming increasingly important to councils and the role of the Audit Committees in relation to the governance of partnerships can be developed further. In developing this role it is important that duplication and overlap with the work of other committees, such as overview and scrutiny committees, is minimised.

To achieve the most from the Audit Committees, councils will need to invest in training. Ashford has been able to provide Audit Committee members with briefings on topical issues and this has been valued. However, all members of Audit Committees should receive ongoing development on wider aspects of

governance assurance and the role of the Audit Committee. The MKIP partnership provides an opportunity for Audit Committee members to learn together and for training to be commissioned at a reasonable cost.

In Tunbridge Wells Borough Council, non-voting co-opted members have been used to good effect and this is an option that all the Audit Committees could explore.

The work of Audit Committees can sometimes seem isolated from the rest of the governance structure. Formal processes for escalating Audit Committee recommendations and concerns should be clarified. With the demise of the external assessment and inspection regime across the public sector the councils need to ensure a continuing focus of the Audit Committee on challenging current practice, championing best practice, and being a catalyst for improvement to achieve objectives.

Report

Background

1. Ashford Borough Council, Maidstone Borough Council, Swale Borough Council and Tunbridge Wells Borough Council invited Local Government Improvement and Development to undertake a review of the councils' Audit Committees.
2. The role of Audit Committees is to provide independent assurance of the adequacy of the council's approach to risk and control and to provide independent scrutiny. Councils are not statutorily obliged to have Audit Committees. However, they are now part of the governance framework for the vast majority of local authorities and they are seen as an important part of effective corporate governance. The Audit Committees of the four borough councils in this review have been in place for a number of years.
3. The authorities asked for the review to enable them to benchmark against examples of best practice and also to help them consider how the Audit Committees can become more proactive in undertaking their functions.
4. The review was undertaken by a peer team composed of:
 - Patricia Phillipson, Head of Corporate Strategy, North Kesteven District Council
 - Cllr Terry Hone, Deputy Leader, North Hertfordshire District Council
 - Eamon Lally, Improvement Manager, LGID
5. The team was on-site from 21-23 September 2010. The programme for the onsite phase included activities designed to enable members of the team to meet and talk to a range of internal and external stakeholders. These activities included:
 - Interviews and discussions with councillors, officers and partners
 - Focus groups with middle managers and frontline staff from partner organisations
 - Reading documents provided by the councils,
6. We would like to thank the authorities for their welcome and professional approach to the review.

Context

7. Geographically Ashford, Maidstone, Swale and Tunbridge Wells Borough Councils occupy mid Kent. The Geographic proximity of the Borough Councils has enabled partnership working to develop. A Mid-Kent Improvement Partnership (MKIP) is in place. Internal Audit is one of the activities of MKIP and this builds on a previous internal audit partnership between Maidstone Borough Council and Ashford Borough Council.



8. The four councils have distinct economic and social characteristics. Swale is ranked as the second most deprived district in Kent (behind Thanet). Tunbridge Wells, Maidstone and Ashford are ranked 9th, 8th and 7th respectively. The net revenue expenditure of the councils is around £24 million for Maidstone, £20 million for Swale and around £16 million for both Ashford and Tunbridge Wells.
9. All of the authorities are led by Conservative administrations. The political compositions of the councils are:

Ashford:	28 Conservative, 8 Liberal Democrats, 3 Ashford Independents, 2 Labour, 2 Independent
Maidstone:	28 Conservative, 23 Liberal Democrats, 4 Independents
Swale:	33 Conservatives, 10 Labour, 3 Liberal Democrats, 1 Independent
Tunbridge Wells:	46 Conservatives, 6 Liberal Democrats

10. The Audit Committees have between 5 and 9 members. All of the Audit Committees are made up of councillors and are cross party. Tunbridge Wells has in addition co-opted three non-voting members to its Audit Committee.

Ashford Borough Council

Strengths

- Well regarded chair and members
- Audit Committee has supported the Council to improve its financial position over the last three years
- Is now achieving greater independence
- Committee reviews its own effectiveness
- Committee well supported by officers
- Briefings are provided to Audit Committee members on topical issues
- Annual governance statement developed with member and officer involvement

Areas for Development

- Risk reports need enhancing
- Committee could expand its governance assurance role to cover partnerships
- Audit Committee should produce an annual report of its activities and effectiveness
- Skills assessment and further development for committee members
- Council could consider appointing co-opted non-voting members
- Greater promotion of the role of the Audit Committee across the Council

11. The Audit Committee in Ashford is broadly well regarded. Those that we interviewed spoke of the passion of the Chair of the Audit Committee for the role. There was recognition that members of the committee brought a wealth of relevant experience, having previously held senior accounting and finance positions. We heard that the atmosphere in the committee meetings was good and that members challenged in a constructive manner.

12. The council's use of resources has improved over the last three years and the Audit Committee has played its part in this. Financial reporting has improved and the Audit Committee has also worked on issues such as data quality. The Audit Commission in its 2008/09 Audit Letter (published in December 2009) noted that the council had a strong Audit Committee.

13. Independence is a very important characteristic of Audit Committees. We were told that the current Leader at Ashford does not attend Audit Committee meetings as a matter of course, as had previously been the case, and that the symbolism of this change provided greater head room for the committee.

14. The practice in Ashford is for a report on the strategic risk register to go to the Audit Committee quarterly. The report sets out any changes to the level of

risk associated with the items contained in the risk register. The reports are comprehensive and this reflects that risk management is a strength in the council. However, we heard that the reports to the committee could be sharper and more focused on key changes and accompanying mitigation, which would enable the committee to be assured that the council's response is appropriate. It also appears that the committee has not had a risk item on the agenda since September 2009.

15. The Audit Committee was established four years ago and there was an expectation that all governance issues would go through the committee. However, this is not currently the position and responsibility for governance issues is quite widely distributed. For example, a Community Partnership Group (council and its main partners) has some responsibility for considering issues relating to the governance of partnerships. In addition, the council's overview and scrutiny function is involved in reviewing issues that have wider governance implications. The overview and scrutiny committee received the Audit Commission's report on partnership working and has responsibility for reviewing the implementation of that report's recommendations. The involvement of a range of committees in governance issues is reflected in the drafting of the Annual Governance Report. This is considered first by a Governance Management Board, made up of the chairs of committees and internal and external auditors, before it goes to the Audit Committee. Although the arrangements seem to work well, there is a question over the extent to which the Audit Committee is enabled to fully consider the governance and risk issues related to partnerships such as Ashford's Future Partnership.
16. There is evidence that the Audit Committee does review its own effectiveness and the participation in this review is an example of that. However, this is an area that could be strengthened. Many Audit Committees produce annual reports setting out the year's activity, successes and challenges. An annual report provides an opportunity to address key issues and to explain and publicise the work of the Audit Committee. Tunbridge Wells produces an annual report which is effective and which could usefully act as a template for other authorities.
17. Ashford, in its choice of members, has had regard for the experience and skills needed to be effective as part of the Audit Committee. The committee benefits from having members with financial and accounting backgrounds. The committee has not appointed any non-voting co-opted members. The experience of those authorities that have brought non-voting co-opted members onto the Audit Committee is that they can bolster the committee by bringing independence and challenge as well as useful skills and experiences from other sectors. Concerns are sometimes expressed that non-voting co-opted members will dilute the democratic mandate of councillors. This need not be the case. Audit Committees are technical rather than political and the evidence in Ashford is that the committee operates in a non-political manner.

There is scope to increase the capacity of the Audit Committee through co-option and the Audit Committee should consider this option.

18. The review team heard that the Audit Committee role was not well understood across the council. We heard that the Audit Committee was often seen by officers as the 'police force' of the committees. There is a role for senior members and senior managers to promote the supportive role of the committee, particularly in terms of helping managers to manage risk.

Maidstone Borough Council

Strengths

- Good calibre Audit Committee with well regarded chair
- Committee seen as quietly effective
- Open debate encouraged e.g. visiting members allowed to voice concerns (e.g. capital programme)
- Strong support from senior officers for the Audit Committee e.g. pre-briefing and wash-up sessions
- Chairs of relevant committees meet regularly to coordinate activity
- Cabinet using Audit Committee to address key VFM issues e.g. Business transformation and MKIP partnership
- Council should proceed with the appointment of a co-opted non-voting member

Areas for development

- Greater challenge of reports needed
- Better tracking of audit recommendations
- The governance assurance role of the Audit Committee could be expanded, but need to avoid any unnecessary duplication with overview and scrutiny
- Best practice indicates that Audit Committee should produce an annual report and seek to measure the effectiveness of the Committee

19. From our discussions with councillors, officers and stakeholders it is clear that the Audit Committee at Maidstone is well regarded. We were told that the members of the committee are of a good calibre and that the committee is well chaired. The committee can point to a number of achievements. Changes to the role and remit of the committee means that it is now responsible for signing-off the council's statement of accounts, which it did for the first time this year.

20. The Audit Committee is seen as effective by internal and external stakeholders. As well as its general assurance role, the committee has undertaken specific value for money reviews. The Committee is currently reviewing the work of the Business Transformation Team in relation to the Mid-Kent Partnership and also the councils approach to business transformation.

21. The Audit Committee is supported very effectively by council officers. The Director for Regeneration and Resources takes a lead in supporting the committee. The support takes the form of agenda planning meetings, pre-meetings and 'wash-up' meetings with the committee chair.

22. The Audit Committee has been able to act as a mechanism for discussing and addressing risk. A recent example is the Maidstone Museum East Wing Redevelopment Project. An internal audit review in August 2010 raised concerns about the funding for this project and the committee received reports from relevant officers on the subject. In considering the issue it has been able to put in place timetable for key updates on the progress for resolving the funding issues. The committee, in this instance, has also usefully acted as a means for councillors who are not members of the committee to gain information and raise questions. The open format of the meetings is helpful in this respect.
23. The discussion above highlights the scrutiny role of the Audit Committee. It is important that the roles of the Audit Committee and the council's scrutiny function are sufficiently distinct to ensure that duplication is kept to a minimum. In the case of Maidstone, the chairs of the relevant committees meet regularly to plan and share work programmes. The committees also refer on matters to each other as appropriate, with the Audit Committee focusing more on value for money issues.
24. The relationship between the Audit Committee and other strands of the council's governance arrangements are also strong. The Audit Committee is independent of the council's cabinet and has its direct relationship with Full Council. However, there is a good working relationship with cabinet. Cabinet has sought to draw on the expertise of the Audit Committee by inviting the committee to look into matters relating to value for money. The Audit Committee's work on business transformation and the MKIP derived from this source.
25. In a move which should strengthen the Audit Committee's independence and provide valuable specialist knowledge the council has agreed to appoint an independent non-voting member to the committee. This is to be welcomed.
26. The review team heard two views on the Audit Committee's approach and style. We heard that the committee was 'quietly effective', but also that the committee could be stronger in terms of its challenge to officers. The Audit Committee was seen by some as operating within the wider council culture of 'managing the message'. The Audit Committee should consider its approach to challenge to ensure that its activity is as effective as possible.
27. The review team was told that the assurance process did not include a system for tracking audit recommendations. One of the key benefits of an Audit Committee is its capacity to 'raise greater awareness of the need for internal control and the implementation of audit recommendations'.¹ If audit recommendations are not being tracked it makes it more difficult to ensure the adequacy with which recommendations are being implemented. The Audit

¹ *A toolkit for local authority Audit Committees, CIPFA*

Committee should consider implementing a system to track audit recommendations.

28. Audit Committees can have a broad role encompassing all governance issues. There is scope for the Audit Committee to expand its role to support the council in its broader partnership working, particularly in terms of governance arrangements and risk, both financial and more generally in terms of delivering key outcomes.
29. There is evidence that the Audit Committee does review its own effectiveness and the participation in this review is an example of that. However, this is an area that could be strengthened. Many Audit Committees produce annual reports setting out the year's activity, successes and challenges. An annual report provides an opportunity to address key issues and to explain and publicise the work of the Audit Committee. Tunbridge Wells produces an annual report which is effective and which could usefully act as a template for other authorities.

Swale Borough Council

Strengths

- Committed and enthusiastic members and the committee addresses the full scope of Audit Committee activity
- Has been very effective when addressing local issues e.g. Faversham Enterprise partnership

Areas for Development

- Committee agendas shaped by Audit Commission cycles, could be greater balance between core and local agenda items
- Committee members need further training around governance assurance
- Skills of the committee could be bolstered through the appointment of co-opted non-voting members
- Senior officers and members need to promote the role and importance of the Audit Committee (e.g. earlier sight of final set of accounts)
- Greater forward planning of the Audit Committee agenda
- Committee should produce an annual report of its activities and effectiveness
- Committee to do more on risk assurance—risk management is an area that is underdeveloped across the council
- Terms of reference could be developed to meet the CIPFA standard

30. The review team heard that Swale's Audit Committee was committed and enthusiastic and that the meetings were lively. The committee members take the role seriously and the committee addresses key issues, particularly those shaped by external audit and audit commission requirements.

31. The Audit Committee has also shown that when it focuses on local issues it can be very effective. An example is the Audit Committee's approach to the grant funding for the Faversham Enterprise Partnership. The Council's executive had referred the reward of the grant to the Audit Committee. The Audit Committee asked to see a business plan, but was not happy with the information provided. The Audit Committee sent the issue back to the Council's executive for further consideration. The view of the members is that they "do not rubber stamp anything".

32. The Audit Committee also seeks to ensure that audit recommendations are implemented. In cases where recommendations are outstanding for long periods of time (one year) the committee can refer the matter to the Council's Policy and Resourcing Committee.

33. The review team heard that the value of the Audit Committee could be enhanced if it was to make more room for local audit to help with the councils

“wider improvement journey”. As stated above the committee has demonstrated that it can take on this role. The Audit Committee should work with the council’s executive and with officers to ensure that its programme is aligned with the council’s local objectives and priorities and includes a focus on some of the council’s wider partnership activities and on non-financial risks.

34. We were told that training for Audit Committee members was underdeveloped. Members were keen to receive training on core aspects of the role as well as on wider governance issues. For some commentators there was a need to improve the focus and direction of the committee and again training on the role of the committee for members would be beneficial.
35. Elected members that we spoke to were ambivalent about the possibility of co-opting non-elected members into non-voting roles on the committee. The concerns expressed included the lack of accountability of non-elected members and that it would be a further demonstration of elected members being “more and more side-lined”. However there was also a recognition that non-voting co-optees could bring additional skills and expertise, which would be welcomed. Two of the Audit Committees reviewed here, Tunbridge wells and Maidstone, have taken the decision to co-opt non-voting members to their committees and in general it is considered to be best practice. Swale Council should consider the co-option of non-voting members to the committee as a means of expanding its expertise.
36. There was a perception that the Audit Committee was seen by officers as being a tick box exercise. The examples given included the final set of accounts coming to the committee the day before they were due to be submitted and a report of the Faversham Enterprise Partnership which was seen as perfunctory. The committee needs to be effective so that the value it adds is recognised. However, senior members and officers should promote the role and value of the Audit Committee across the council.
37. The review team did not get a sense that the Audit Committee took a strategic view about how it planned its work. The Audit Committee could seek to align its work programme to the council’s key corporate objectives and local priorities as set out in the corporate plan and medium term financial strategy. To do so would ensure that the activity of the committee added greatest value to the support the council’s corporate objectives and local priorities.
38. There is evidence that the Audit Committee does review its own effectiveness and the participation in this review is an example of that. However, this is an area that could be strengthened. Many Audit Committees produce annual reports setting out the year’s activity, successes and challenges. An annual report provides an opportunity to address key issues and to explain and

publicise the work of the Audit Committee. Tunbridge Wells produces an annual report which is effective and which could usefully act as a template for other authorities.

39. In our discussions we heard that risk management was a relatively undeveloped area in the council. A new risk management strategy was reviewed by the Audit Committee in March 2010. The Audit Committee has a role in agreeing the strategy and also of considering risk issues when developing the annual internal audit plan. Certainly since the inception of the MKIP Internal audit partnership the focus on risk in developing the audit plan has been in evidence. Maintaining an oversight of the effectiveness of the risk management processes will be an area where the Audit Committee can add value.
40. In most cases we found that the terms of reference for the Audit Committees covered by the other three mid Kent Councils were working to CIPFA's guideline terms of reference. This is not the case in Swale and there is an opportunity to review the terms of reference to ensure that they fully reflect the work of the committee.

Tunbridge Wells Borough Council

Strengths

- Work of the Audit Committee seen as important across the Council
- Independent members valued and seen as effective
- Chair is well regarded
- Annual report seen as an example of good practice

Areas for development

- Formal relationships between cabinet and Audit Committee could be improved to enable Audit Committee to make a greater impact
- Process in place to ensure that ideas and conclusions arising from the meetings are captured and taken forward - recommendations could be smarter
- Committee members should seek and take opportunities to address key/contentious issues through agenda planning
- Member development required for Audit Committee members

41. Through our discussions with stakeholders it is clear that the Audit Committee, its chair and members, are well regarded and agendas are managed well. Stakeholders spoke of members' expertise drawn from their knowledge of the council and its activities and also professional careers, particularly in financial and legal areas. We also heard that the committee was enthusiastic and engaged in its role. The Audit Committee was seen as having been successful. An example was the contribution that the committee had made to the council's improved financial position over the last three years.

42. Tunbridge Wells Audit Committee has three non-voting co-opted non-elected members. The co-opted members were seen as being very effective and were normally a strong feature of the committee's deliberations.

43. Over time the committee has forged its independence and has grown in confidence. The Committee is able to engage in strong and enthusiastic discussions about issues rather than simply rubber stamping.

44. The Audit Committee reviews its own performance. This review is an example of how it evaluates its effectiveness. The Audit Committee also produces an annual report which sets out the committee's role and functions, its attendance record for the previous session, the programme it has completed over the year and a review of its effectiveness. The production of an annual report is considered good practice and is to be commended.

45. The committee is well supported by officers. We were able to attend an Audit Committee meeting at which there was good attendance from senior officers from across the council (as relevant to the agenda). Officers presenting items received challenge, but the relationship between officers and members was clearly respectful on both sides. The general level of support that the Audit Committee receives is also of a good quality. As with other Audit Committees it would be useful to be very clear on who is the lead support to the Audit Committee in terms of supporting members to develop the agenda and shape the future programme for the committee.
46. One of the key areas raised with the review team was the lack of a formal mechanism for the Audit Committee to escalate matters. We were told that there 'was not a confirmed pathway of what to do if you find something wrong'. In particular the issue of the relationship between the Audit Committee and the other key elements of the governance arrangements, including full council and the cabinet were such that it was not clear how the Audit Committee was having a wider impact across council policy. The Audit Committee will need to develop the links, both formal and informal to the council and cabinet to ensure that the pathways are in place to enable it to have a broader impact.
47. Some frustration was expressed that the Audit Committee's deliberations did not always result in a firm conclusions captured as Audit Committee recommendations. Some stakeholders questioned whether the committee was sufficiently inquisitorial in its approach. In the meeting we attended the minutes of the last meeting were amended to make the actions smarter. The Audit Committee should work to ensure that the outcomes of its discussions result in actions and recommendations which are clear and time bound.
48. During our visit we were able to attend a meeting of the Audit Committee. An issue relating to the financial implications for the council of the Tunbridge Wells regeneration, which had currency within the council and the local press was raised as an additional agenda item for the meeting, but no formal space was found for the issue to be raised. There should be scope through the agenda planning process for the Audit Committee and any pre-meetings for issues which are relevant and topical to be admitted to the agenda. It would be beneficial for such a process to be communicated to committee members.
49. We were told that committee members had received no formal training in the role and method of the Audit Committee. This is an area where generally members are selected based on their skills and aptitude for the role. However, there is still a need for members to gain knowledge which will make them successful in their role. For co-optees providing

information and training on the functions of the council would also be valuable. In concert with the other Audit Committees in Mid-Kent the council should consider a programme of development for committee members, including co-opted members.