

	Organisational knowledge	Audit, Risk & Governance committee role and functions	Governance	Internal audit	Financial management and accounting	External audit	Risk management	Counter fraud	Values of good governance	Treasury management	Strategic thinking and understanding of materiality	Questioning and constructive challenge	Focus on improvement	Able to balance practicality against theory	Clear communication skills and focus on the needs of users	Objectivity	Meeting management skills
	Low	Low	Low	Low	High	Low	High	High	High	Low	High	High	High	Low	High	High	High
	Low	Low	Low	Medium	High	Low	Low	Medium	Low	Low	Low	Low	Low	Low	Medium	Low	Low
	medium	low	low	low	low	low	low	medium	low	low	low	low	low	low	low	low	low
	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low
	Low	Low	medium	High	medium	low	Low	Medium	Medium	Medium	Low	Low	Low	Low	Medium	Low	Medium
	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low
	Low	Low	High	High	Low	Medium	Low	Medium	Medium	Medium	Low	Low	Low	Low	Low	Low	Low
	Low	low	medium	low	medium	low	low	low	low	medium	low	low	low	low	low	low	low
Summary	7 Low 1 Med	8 Low	5 Low, 2 Med, 1 High	5 Low, 1 Med, 2 High	4 Low, 2 Med, 2 High	7 Low, 1 Med	7 Low, 1 High	3 Low, 4 Med, 1 High	5 Low, 2 Med, 1 High	5 Low, 3 Med	7 Low, 1 High	7 Low, 1 High	7 Low, 1 High	8 Low	5 Low, 2 Med, 1 High	7 Low, 1 High	6 Low, 1 Med, 1 High
Initial Areas for Training	Low	Low	High	High	High	Low	Low	High	High	High	Low	Low	Low	Low	High	Low	Medium

Current Responses to the Councillor Skills and Development Needs - Audit Risk and Governance

	Committee role and functions - Understanding of the committee's role and place within the governance structures. Familiarity with the committee's terms of reference and accountability arrangements. The purpose and role of the committee.	Governance - Understanding of The seven principles of the CIPFA/Solace framework and the requirements of the Annual Governance Statement. The local code of corporate governance.	Internal Audit Awareness of the key principles of the Public Sector Internal Audit Standards and the Local Government Auditors Network.	Financial Management and Accounting - Awareness of financial statements and the principles it must follow to produce them. Understanding of good financial management principles.	External Audit - Understanding of the role and functions of the external auditor and who undertakes the role.	Risk Management - Understanding of principles of risk management including linkage to good governance and decision making. Risk management approach adopted by the authority.	Counter Fraud - Understanding of the main areas of fraud and corruption risk to which authority is exposed. Authority arrangements for tackling fraud.	Treasury Management - Understanding of the effective scrutiny of Treasury Management including regulatory requirements treasury risks policies and procedures in relation to Treasury Management.
	Medium Need	Medium Need	Medium Need	Low Need	Low Need	Medium Need	Medium Need	Medium Need
	Low Need	Low Need		Low Need	Low Need	Low Need	Low Need	Low Need
	High Need	High Need	High Need	High Need	High Need	High Need	High Need	High Need
	Medium Need	Medium Need	High Need	High Need	High Need	High Need	Low Need	High Need
	Low Need	Low Need	Medium Need	Medium Need	Medium Need	Medium Need	Medium Need	Medium Need
	Low Need	High Need	High Need	High Need	Low Need	Low Need	Medium Need	High Need
	Low Need	Medium Need	Medium Need	Medium Need	Medium Need	Low Need	Medium Need	Low Need