

**TONBRIDGE & MALLING BOROUGH COUNCIL**

**AUDIT COMMITTEE**

**26 June 2006**

**Report of the Director of Finance**

**Part 1- Public**

**Matters for Information**

**1 AUDIT CYCLE TRAINING**

**Summary**

**This paper introduces Members to the Audit Cycle Training to be given to Members at the beginning of this meeting.**

**1.1 Introduction**

1.1.1 Members of the Audit Committee will be aware that the CIPFA "Role of an Audit Committee" publication recommends that the Committee should be given sufficient training to understand the audit function.

1.1.2 At the previous meeting of this Committee, Members selected three Internal Audit reports and requested that an explanation of the reports was fed back to this meeting. A Powerpoint presentation has been prepared to explain the audit cycle using these three internal audit reports as examples.

**1.2 Legal Implications**

1.2.1 There are no legal implications attached to this report.

**1.3 Financial and Value for Money Considerations**

1.3.1 It is considered by the Director of Finance that sufficient skills exist within the service to provide this training internally.

**1.4 Risk Assessment**

1.4.1 There are no risks associated with this report.

Background papers:

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Internal Audit Files

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