AUDIT COMMITTEE

MINUTES of a meeting of the Audit Committee held at Committee Room, County Hall, Lewes on 23 September 2022.

PRESENT Councillors Colin Swansborough (Chair), Gerard Fox (Vice Chair), Matthew Beaver, Stephen Holt, Matthew Milligan, Councillor Redstone and Georgia Taylor

13.   MINUTES OF THE PREVIOUS MEETING

13.1   The Committee RESOLVED to agree the minutes as a correct record of the meeting held on 8 July 2022.

14.   APOLOGIES FOR ABSENCE

14.1   Apologies for absence were received from Councillor Geary.

14.2   It was noted that Councillor Redstone was in attendance as a substitute for Councillor Geary.

15.   DISCLOSURES OF INTERESTS

15.1   There were none.

16.   URGENT ITEMS

16.1   There were none.

17.   REPORTS

17.1   Reports referred to in the minutes below are contained in the minute book.

18.   INTERNAL AUDIT PROGRESS REPORT - QUARTER 1 2022/23 (01.04.22 - 30.06.22)

18.1   The Committee considered a report by the Chief Operating Officer which set out the Internal Audit team's work during Quarter 1.

18.2   The Committee RESOLVED to note the report.

19.   CIPFA FINANCIAL MANAGEMENT CODE

19.1   The Committee considered a report by the Chief Finance Officer which provided the annual overview of Financial Management Code compliance.

19.2   The Committee discussed the self-assessment scores noting the work completed with neighbouring local authorities to achieve consistency in the south east.

19.3   The Committee RESOLVED to:

1) request that the 2023 CIPFA Financial Management Code report includes a short narrative regarding the reasons for the self-assessment scores and an index of criteria within the report; and

2) note the annual overview of Financial Management Code compliance.

20.   STRATEGIC RISK REGISTER - QUARTER 1 2022/23 (01.04.22 - 30.06.22)

20.1   The Committee considered a report by the Chief Operating Officer which presented the Strategic Risk Register.

20.2   The Committee noted that Risk 7 (Schools) had been removed from the Risk Register and (Schools and ISEND) had been added.

20.3   The Committee discussed the benefits of conducting a 'deep dive' into a specific risk on the risk register to review the framework, processes and governance around Strategic Risk Management.

20.4   The Committee RESOLVED to:

1) note the current strategic risks and the risk controls / responses being proposed and implemented by Chief Officers; and

2) request a session for the Audit Committee to conduct a 'deep dive' into the Strategic Risk Management framework to explore the processes and governance using Risk 12 Cyber Attack as an example risk.

21.   MANAGING BACK OFFICE SYSTEMS (MBOS) UPDATE

21.1   The Committee considered a report by the Chief Operating Officer setting out a summary of the discussion at the second meeting of the Committee's MBOS Sub-Group.

21.2   The Committee discussed the MBOS project entering into User Acceptance Testing (UAT) and the impact of Payroll Parallel Run (PPR) as a critical stage of the project.

21.3   The Committee RESOLVED to note that the Committee's MBOS Sub-Group has regularly reviewed the Council's Modernising Back Office Systems (MBOS) programme.

22.   WORK PROGRAMME

22.1   The Committee considered its current work programme of forthcoming items.

22.2   The Committee RESOLVED to note the Programme.

The meeting ended at 11.31 am.