

# Audit Committee Work Programme



## Future work at a glance

Updated: July 2018

*This list is updated after each meeting of the Audit Committee*

<b>Items that appear regularly at committee</b>	
Internal Audit Progress Reports	Summary of quarterly key audit findings, highlighting significant control issues and reporting on delivery of the audit plan and internal audit services' performance against performance indicators.
Strategic risk monitoring log	The latest version of the County Council's strategic risk register.
Committee work programme	This provides an opportunity for the committee to review the work programme for future meetings and to highlight any additional issues they wish to add to the programme.

<b>Future committee agenda items</b>		<b>Presenting officer</b>
<b>20 September 2018</b>		
Internal Audit Progress Report	Internal Audit Progress report – Quarter 1, 2018/19 (01/04/18 – 30/06/18)	Russell Banks, Chief Internal Auditor/Nigel Chilcott, Audit Manager
Risk Management Framework	A presentation/report on the Risk Management Framework, and the process for compiling the Strategic Risk Register.	Rawdon Phillips, Risk & Insurance Manager
Strategic Risk Monitoring	Strategic risk monitoring report – Quarter 1, 2018/19 (01/04/18 – 30/06/18)	Rawdon Phillips, Risk & Insurance Manager

<b>Future committee agenda items</b>		<b>Presenting officer</b>
Minimum Revenue Provision (MRP) Calculation	To receive a report on the basis for the calculation of the MRP in the Council's revenue budgets. MRP represents the minimum amount that must be charged to the Council's revenue account each year for the financing of capital expenditure, which will have initially been funded by borrowing. This is linked to the Council's Treasury Management Strategy and Capital Financing Requirement (CFR).	Ian Gutsell, Chief Finance Officer
<b>22 November 2018</b>		
Internal Audit Progress Report	Internal Audit Progress report – Quarter 2, 2018/19 (01/07/18 – 30/09/18)	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor
Counter Fraud Strategy	A report to outline the proactive work being undertaken to detect and prevent fraud, fraud risk assessment and the Counter Fraud Strategy.	Russell Banks, Chief Internal Auditor
Strategic Risk Monitoring	Strategic risk monitoring report – Quarter 2, 2018/19 (01/07/18 – 30/09/18)	Rawdon Phillips, Risk & Insurance Manager
Annual Audit Letter	To consider the Annual Audit letter and fee update from the External Auditor	Ian Gutsell, Chief Finance Officer / Ola Owolabi, Head of Accounts and Pensions
Treasury Management	To consider a report on the review of Treasury Management performance for 2017/18 and for outturn for the first six months of 2018/19, including the economic factors affecting performance, the Prudential Indicators and compliance with the limits set within the Treasury Management Strategy.	Ian Gutsell, Chief Finance Officer / Ola Owolabi, Head of Accounts and Pensions
<b>March 2019</b>		
Internal Audit Progress Report	Internal Audit Progress report – Quarter 3, 2018/19 (01/10/18 – 31/12/18)	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor
Strategic Risk Monitoring	Strategic risk monitoring report – Quarter 3, 2018/19 (01/10/18 – 31/12/18)	Rawdon Phillips, Risk & Insurance Manager

<b>Future committee agenda items</b>		<b>Presenting officer</b>
Internal Audit Strategy and Plan	Consideration of the Internal Audit Strategy and Plan for 2019/20	Russell Banks, Chief Internal Auditor/ Nigel Chilcott, Audit Manager
External Audit Plan 2018/19	This report sets out in detail the work to be carried out by the Council's External Auditors on the Council's accounts for the financial year 2018/19.	Ian Gutsell, Chief Finance Officer & External Auditors/ Ola Owolabi, Head of Accounts and Pensions
External Audit Plan for East Sussex Pension Fund 2018/198	To consider and comment upon the External Audit Plan for the East Sussex Pension Fund for the financial year 2018/19.	Ian Gutsell, Chief Finance Officer & External Auditors/ Ola Owolabi, Head of Accounts and Pensions
<b>Potential future work and other work underway (Proposals and ideas for future report topics appear here)</b>		<b>Date</b>
<p><b>Community Asset Transfer (CAT) policy.</b> The previous ABVCS Scrutiny Committee indicated that it may wish to consider the links between the Community Asset Transfer (CAT) policy for Council owned land and buildings as part of the Property Asset Disposal and Investment Strategy.</p> <p><b>Property Asset Disposal and Investment Strategy.</b> Consideration of an annual report on the implementation of the Property Asset Disposal and Investment Strategy.</p>		<p><b>To be agreed.</b></p> <p><b>To be agreed.</b></p>

<b>Background / information reports circulated to the Committee (Items in this list are circulated to Members by email and appear on committee agendas only when proposed for scrutiny by committee members)</b>		<b>Date to be circulated</b>

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