

Audit Committee – Work Programme

List of Suggested Potential Future Work Topics		
Issue	Detail	Meeting Date
Audit Committee Working Groups		
Working Group Title	Subject area	Meeting Dates
To be agreed.		
Training and Development		
Title of Training/Briefing	Detail	Date
PPE Valuation	Presentation by Bruton Knowles, the County Council’s property and asset valuers, on the PPE (Property Plant and Equipment) valuation process, in response to a recommendation of the external auditors	Held 11 August 2021
Treasury Management	A briefing on the County Council’s Treasury Management function	19 November 2021

Future Committee Agenda Items		Author
19 November 2021		
Internal Audit Progress Report	Internal Audit Progress report – Quarter 2, 2021/2 (01/07/21 – 30/09/21)	Nigel Chilcott, Audit Manager/Russell

		Banks, Chief Internal Auditor
Strategic Risk Management	Strategic risk monitoring report – Quarter 2, 2021/2 (01/07/21 – 30/09/21) – if timely	Phil Hall, Chief Operating Officer / Ian Gutsell, Chief Finance Officer
Treasury Management	To consider a report on the review of Treasury Management performance for 2020/21 and for outturn for the first six months of 2021/2, including the economic factors affecting performance, the Prudential Indicators and compliance with the limits set within the Treasury Management Strategy before it is presented to Cabinet.	Ian Gutsell, Chief Finance Officer
Property Asset Disposal and Investment Strategy	Consideration of an annual report on the implementation of the Property Asset Disposal and Investment Strategy.	Nigel Brown, AD Property /Tina Glen, Head of Property Operations
Committee Work Programme	Discussion of the future reports, agenda items and other work to be undertaken by the Committee.	Democratic Services Officer
Tuesday 29 March 2022		
External Audit Plan 2021/22	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 2021/22.	Ian Gutsell, Chief Finance Officer & External Auditors
External Audit Plan for East Sussex Pension Fund 2021/22	To consider and comment upon the External Audit Plan for the East Sussex Pension Fund for the financial year 2021/22.	Ian Gutsell, Chief Finance Officer & External Auditors
Internal Audit Strategy and Plan	Consideration of the Internal Audit Strategy and Plan for 2022/23	Russell Banks, Chief Internal Auditor/ Nigel Chilcott, Audit Manager
Annual Audit Letter	To consider the Annual Audit letter and fee update from the External Auditor	Ian Gutsell, Chief Finance Officer
Internal Audit Progress Report	Internal Audit Progress report – Quarter 3, 2021/22 (01/10/21 – 31/12/21)	Nigel Chilcott, Audit Manager/Russell

		Banks, Chief Internal Auditor
Strategic Risk Monitoring	Strategic risk monitoring report – Quarter 3, 2021/22 (01/10/21 – 31/12/21)	Phil Hall, Chief Operating Officer / Ian Gutsell, Chief Finance Officer
Committee Work Programme	Discussion of the future reports, agenda items and other work to be undertaken by the Committee.	Democratic Services Officer
8 July 2022		
Assessment of the Corporate Governance Framework and Annual Governance Statement for 2021/22	Sets out an assessment of the effectiveness of the Council's governance arrangements and includes an improvement plan for the coming year, and the annual governance statement (AGS) which will form part of the statement of accounts.	Philip Baker, Assistant Chief Executive
Internal Audit Services Annual Report and Opinion 2021/22	An overall opinion on the Council's framework of internal control, summarises the main audit findings and performance against key indicators (includes Internal Audit Progress reports – Quarter 4, 2021/22, (01/01/22 – 31/03/22).	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor
Strategic Risk Monitoring	Strategic risk monitoring report – Quarter 4, 2021/22 (01/01/22 – 31/03/22)	Phil Hall, Chief Operating Officer / Ian Gutsell, Chief Finance Officer
Committee Work Programme	Discussion of the future reports, agenda items and other work to be undertaken by the Committee.	Democratic Services Officer
24 September 2022		

Review of Annual Governance Report & 2021/22 Statement of Accounts	Report of the external auditors following their audit of the Council's statutory accounts. It allows the committee to review the issues raised and assess the management response.	External Auditors/ Ian Gutsell, Chief Finance Officer
Review of Annual Pension Fund Governance Report & 2021/22 Statement of Accounts	Report of the external auditors following their audit of the Pension Fund. It allows the committee to review the issues raised and assess the management response.	External Auditors/ Ian Gutsell, Chief Finance Officer
Internal Audit Progress Report	Internal Audit Progress report – Quarter 1, 2022/23 (01/04/22 – 30/06/22)	Nigel Chilcott, Audit Manager/ Russell Banks, Chief Internal Auditor
Strategic Risk Management	Strategic risk monitoring report – Quarter 1, 2022/23 (01/04/22 – 30/06/22)	Phil Hall, Chief Operating Officer / Ian Gutsell, Chief Finance Officer
Committee Work Programme	Discussion of the future reports, agenda items and other work to be undertaken by the Committee.	Democratic Services Officer