

## Audit Committee – Work Programme

<b>List of Suggested Potential Future Work Topics</b>		
<b>Issue</b>	<b>Detail</b>	<b>Meeting Date</b>
Annual Audit Letter	Consideration of the Annual Audit Letter, once the external auditors (GT) have completed their work on the Whole of Governance Accounts	TBC – maybe Sep 2022
<b>Audit Committee Working Groups</b>		
<b>Working Group Title</b>	<b>Subject area</b>	<b>Meeting Dates</b>
Modernising Back Office Systems (MBOS) Sub Group	Oversight of the MBOS programme	26 Aug 2022 22 Nov 2022
<b>Training and Development</b>		
<b>Title of Training/Briefing</b>	<b>Detail</b>	<b>Date</b>
Counter Fraud Training	The session will provide an overview of the existing fraud landscape and raise awareness of some of the common fraud threats faced by the Council. It will also cover the activities of Internal Audit in our efforts to prevent, detect and investigate fraud. The session will also provide an opportunity for questions and discussion with Officers.	08 Jul 2022 9:15 – 9:45

<b>Future Committee Agenda Items</b>		<b>Author</b>
<b>23 September 2022</b>		
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)	Ros Parker, 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.	Governance and Democracy Officer
<b>18 November 2022</b>		
Internal Audit Progress Report	Internal Audit Progress report – Quarter 2, 2022/3 (01/07/22 – 30/09/22)	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor
Treasury Management	To consider a report on the review of Treasury Management performance for 2021/22 and for outturn for the first six months of 2022/3, 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
Committee Work Programme	Discussion of the future reports, agenda items and other work to be undertaken by the Committee.	Governance and Democracy Officer
<b>31 March 2023</b>		
External Audit Plan 2022/23	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 2022/23.	Ian Gutsell, Chief Finance Officer & External Auditors
External Audit Plan for East Sussex Pension Fund 2022/23	To consider and comment upon the External Audit Plan for the East Sussex Pension Fund for the financial year 2022/23.	Ian Gutsell, Chief Finance Officer & External Auditors
Internal Audit Strategy and Plan	Consideration of the Internal Audit Strategy and Plan for 2023/24	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, 2022/23 (01/10/22 – 31/12/22)	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor
Strategic Risk Monitoring	Strategic risk monitoring report – Quarter 3, 2022/23 (01/10/22 – 31/12/22)	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.	Governance and Democracy Officer
<b>21 July 2023</b>		

Assessment of the Corporate Governance Framework and Annual Governance Statement for 2022/23	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 2022/23	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, 2022/23, (01/01/23 – 31/03/23).	Nigel Chilcott, Audit Manager / Russell Banks, Chief Internal Auditor
Counter Fraud Annual Report	Annual report on Counter Fraud work	Simon White, Audit Manager – Counter Fraud / Russell Banks, Chief Internal Auditor
Strategic Risk Monitoring	Strategic risk monitoring report – Quarter 4, 2021/22 (01/01/23 – 31/03/23)	Ros Parker, 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.	Governance and Democracy Officer