

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
Modernising Back Office Systems (MBOS) Sub Group	Oversight of the MBOS programme	-
Training and Development		
Title of Training/Briefing	Detail	Date
Strategic Risk Management Deep Dive	Deep dive into the Strategic Risk Management framework to explore the processes and governance using Risk 12 Cyber Attack as an example. The session will be facilitated by Matt Scott, Chief Digital Information Officer and Nicky Wilkins, Head of Engagement & Digital Innovation	31 Mar 2023

Future Committee Agenda Items		Author
7 July 2023		
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
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
Follow-Up Audits in Communities, Economy and Transport	To provide an update in respect of the follow-up audits ('Contract Management Group Cultural Compliance' and 'Vehicle Use') which have both received unchanged opinions of partial assurance.	Rupert Clubb, Director of Communities, Economy and Transport
Annual Audit Letter 2020/21	To consider the Annual Audit letter and fee update from the External Auditor	Ian Gutsell, Chief Finance Officer
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
29 September 2023		
Review of Annual Governance Report & 2022/23 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 & 2022/23 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, 2023/24 (01/04/23 – 30/06/23)	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor
Financial Management Code	Report of the Financial Management Code	Thomas Alty, Deputy Chief Finance Officer / Ian Gutsell, Chief Finance Officer
Strategic Risk Management	Strategic risk monitoring report – Quarter 1, 2023/24 (01/04/23 – 30/06/23)	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
24 November 2023		
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 2022/23, 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

Internal Audit Progress Report	Internal Audit Progress report – Quarter 2, 2023/24 (01/07/22 – 30/09/22)	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor
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
TBC March 2024		
External Audit Plan 2023/24	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 2023/24	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
Auditor's Annual (VFM) Report on East Sussex County Council 2022/23	To provide the Committee with Grant Thornton's Annual (Value for Money) Report for 2023/23	Ian Gutsell, Chief Finance Officer & External Auditors
Internal Audit Strategy and Plan	Consideration of the Internal Audit Strategy and Plan for 2024/25	Russell Banks, Chief Internal Auditor/ Nigel Chilcott, Audit Manager
Internal Audit Progress Report	Internal Audit Progress report – Quarter 3, 2023/24 (01/10/23 – 31/12/23)	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor

Strategic Risk Monitoring	Strategic risk monitoring report – Quarters 2 and 3, 2023/24 (01/07/23 – 31/12/23)	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