

## Audit Committee – Work Programme

<b>List of Suggested Potential Future Work Topics</b>		
Issue	Detail	Meeting Date
<b>Audit Committee Working Groups</b>		
Working Group Title	Subject area	Meeting Dates
Modernising Back Office Systems (MBOS) Sub-Group	Oversight of the MBOS programme	-
<b>Training and Development</b>		
Title of Training/Briefing	Detail	Date

<b>Future Committee Agenda Items</b>		Author
<b>7 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

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
Annual Audit Letter 2020/21	To consider the Annual Audit letter and fee update from the External Auditor	Ian Gutsell, Chief Finance Officer
Co-opted Independent Members on the Audit Committee	To consider the CIPFA "2022 Position Statement on Local Authority Audit Committees" best practice proposal for the Audit Committee to have at least one co-opted independent member.	Ian Gutsell, Chief Finance Officer
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
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
<b>29 September 2023</b>		
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
<b>24 November 2023</b>		
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
Treasury Management Annual Report & Mid-Year Report 2023	To consider a report on the review of Treasury Management performance for 2022/23 and for outturn for the first six months of 2023/24, 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
Annual Update on Property Investment Strategy and Key Sites 6 monthly Update	Consideration of an annual report on the implementation of the Property Asset Disposal and Investment Strategy.	Ros Parker, Chief Operating 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>TBC March 2024</b>		
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