

## Audit Committee – Work Programme

<b>List of Suggested Potential Future Work Topics</b>		
<b>Issue</b>	<b>Detail</b>	<b>Meeting Date</b>
<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.	9 May 2024
<b>Training and Development</b>		
<b>Title of Training/Briefing</b>	<b>Detail</b>	<b>Date</b>

<b>Future Committee Agenda Items</b>		<b>Author</b>
<b>5 July 2024</b>		
Assessment of the Corporate Governance Framework and Annual Governance Statement for 2023/24	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 2023/24	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, 2023/24, (01/01/24 – 31/03/24).	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, 2023/24 (01/01/24 – 31/03/24)	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>20 September 2024</b>		
Internal Audit Progress Report	Internal Audit Progress report – Quarter 1, 2024/25 (01/04/24 – 30/06/24)	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, 2024/25 (01/04/24 – 30/06/24)	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>22 November 2024</b>		
Review of Annual Governance Report & 2023/24 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 & 2023/24 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 2024	To consider a report on the review of Treasury Management performance for 2023/24 and for outturn for the first six months of 2024/25, 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, 2024/25 (01/07/24 – 30/09/24)	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 2025</b>		
External Audit Plan 2024/25	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 2024/25.	Ian Gutsell, Chief Finance Officer & External Auditors

External Audit Plan for East Sussex Pension Fund 2024/25	To consider and comment upon the External Audit Plan for the East Sussex Pension Fund for the financial year 2024/25.	Ian Gutsell, Chief Finance Officer & External Auditors
Auditor's Annual (VFM) Report on East Sussex County Council 2023/24	To provide the Committee with Grant Thornton's Annual (Value for Money) Report for 2023/24	Ian Gutsell, Chief Finance Officer & External Auditors
Internal Audit Strategy and Plan	Consideration of the Internal Audit Strategy and Plan for 2025/26	Russell Banks, Chief Internal Auditor/ Nigel Chilcott, Audit Manager
Internal Audit Progress Report	Internal Audit Progress report – Quarter 3, 2024/25 (01/10/24 – 31/12/24)	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor
Strategic Risk Monitoring	Strategic risk monitoring report – Quarters 2 and 3, 2024/25 (01/07/24 – 31/12/24)	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