

## Audit Committee – Work Programme

| List of Suggested Potential Future Work Topics |   |  |
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| Issue  | Detail  | Meeting Date   |
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| Audit Committee Working Groups                 |   |  |
| Working Group Title                            | Subject area                                      | Meeting Dates  |
| Oracle Implementation (MBOS) Sub-Group         | Oversight of the Oracle Implementation programme. | 19 Dec 2024<br>23 Jan 2025<br>27 Feb 2025<br>14 Mar 2025 |
| Training and Development                       |   |  |
| Title of Training/Briefing                     | Detail  | Date   |
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| Future Committee Agenda Items |  | Author   |
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| <b>28 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 |

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| 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                  |
| 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.  | Sophie Webb, Senior Governance and Democracy Officer                    |
| <b>4 July 2025</b>   |   |   |
| Assessment of the Corporate Governance Framework and Annual Governance Statement for 2024/25 | 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 2024/25                                    | 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, 2024/25, (01/01/25 – 31/03/25).     | Nigel Chilcott, Audit Manager / Russell Banks, Chief Internal Auditor   |

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| 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, 2024/25 (01/01/25 – 31/03/25)   | Ros Parker, Chief Operating Officer / Ian Gutsell, Chief Finance Officer                         |
| Audit Committee Annual Report  | Annual Report 2024/25 of the Audit Committee: meeting a requirement of the CIPFA Position Statement for Audit Committee | Ian Gutsell, Chief Finance Officer, Sophie Webb, Interim Senior Governance and Democracy Officer |
| Committee Work Programme       | Discussion of the future reports, agenda items and other work to be undertaken by the Committee.                        | Sophie Webb, Senior Governance and Democracy Officer   |
| <b>19 September 2025</b>       |   |  |
| Internal Audit Progress Report | Internal Audit Progress report – Quarter 1, 2025/26 (01/04/25 – 30/06/25)   | 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                   |

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| Strategic Risk Management   | Strategic risk monitoring report – Quarter 1, 2025/26 (01/04/25 – 30/06/25)  | 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.   | Sophie Webb, Senior Governance and Democracy Officer                     |
| <b>21 November 2025</b>   |  |  |
| Review of Annual Governance Report & 2024/25 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 & 2024/25 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                    |
| Auditor's Annual (VFM) Report on East Sussex County Council 2024/25             | To provide the Committee with Grant Thornton’s Annual (Value for Money) Report for 2024/25   | Ian Gutsell, Chief Finance Officer & External Auditors                   |
| Treasury Management Annual Report & Mid-Year Report 2025                        | To consider a report on the review of Treasury Management performance for 2024/25 and for outturn for the first six months of 2025/26, 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, 2025/26 (01/07/25 – 30/09/25)  | Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor      |

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| 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.                | Sophie Webb, Interim Governance and Democracy Officer |