

Audit Committee – Work Programme

List of Suggested Potential Future Work Topics		
Issue	Detail	Meeting Date
Devolution and Local Government Reorganisation.	As the agenda develops.	TBC
Audit Committee Working Groups		
Working Group Title	Subject area	Meeting Dates
Oracle Implementation (MBOS) Sub-Group	Oversight of the Oracle Implementation programme.	9 January 2025
Training and Development		
Title of Training/Briefing	Detail	Date
Audit Planning Session for 2026/27	A planning session to include Internal Audit training, suggestions for the 2026/27 Internal Audit Plan	13 February 2025

Future Committee Agenda Items		Author
13 February 2026		
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
External Audit Plan 2025/26	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 2025/26.	Ian Gutsell, Chief Finance Officer & External Auditors
External Audit Plan for East Sussex Pension Fund 2025/26	To consider and comment upon the External Audit Plan for the East Sussex Pension Fund for the financial year 2025/26.	Ian Gutsell, Chief Finance Officer & External Auditors
Internal Audit Progress Report	Internal Audit Progress report – Quarter 3, 2025/26 (01/10/25 – 31/12/25)	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor
Counter Fraud Strategy	Consideration of the Counter Fraud Strategy for 2026/27.	Simon White, Audit Manager – Counter Fraud / Russell Banks, Chief Internal Auditor
Strategic Risk Monitoring	Strategic risk monitoring report – Quarters 2 and 3, 2025/26 (01/07/25 – 31/12/25)	Ros Parker Chief Operating Officer / Ian Gutsell, Chief Finance Officer
Property Services and Assets Update	Consideration of an annual report on the implementation of the Property Asset Disposal and Investment Strategy.	Ros Parker, Chief Operating Officer

Oracle Subgroup Update	Update from the Oracle (Previously MBOS) Subgroup.	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, Governance and Democracy Manager
3 July 2026		
Assessment of the Corporate Governance Framework and Annual Governance Statement for 2025/26	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, Deputy Chief Executive
Internal Audit Strategy and Plan	Consideration of the Internal Audit Strategy and Plan for 2026/27.	Russell Banks, Chief Internal Auditor/ Nigel Chilcott, Audit Manager
Internal Audit Services Annual Report and Opinion 2025/26	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, 2025/26, (01/01/26 – 31/03/26).	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, 2025/26 (01/01/26 – 31/03/26)	Ros Parker, Chief Operating Officer / Ian Gutsell, Chief Finance Officer
Audit Committee Annual Report	Annual Report 2025/26 of the Audit Committee: meeting a requirement of the CIPFA Position Statement for Audit Committee	Ian Gutsell, Chief Finance Officer, Sophie Webb, Governance and Democracy Manager
Committee Work Programme	Discussion of the future reports, agenda items and other work to be undertaken by the Committee.	Sophie Webb, Governance and Democracy Manager
25 September 2026		
Internal Audit Progress Report	Internal Audit Progress report – Quarter 1, 2026/27 (01/04/26 – 30/06/26)	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, 2026/27 (01/04/26 – 30/06/26)	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, Governance and Democracy Manager

27 November 2026		
Auditor's Annual (VFM) Report on East Sussex County Council 2025/26	To provide the Committee with Grant Thornton's Annual (Value for Money) Report for 2025/26	Ian Gutsell, Chief Finance Officer & External Auditors
Treasury Management Annual Report & Mid-Year Report 2026	To consider a report on the review of Treasury Management performance for 2025/26 and for outturn for the first six months of 2026/27, 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, 2026/27 (01/07/26 – 30/09/26)	Nigel Chilcott, Audit Manager/Russell Banks, Chief Internal Auditor
Committee Work Programme	Discussion of the future reports, agenda items and other work to be undertaken by the Committee.	Sophie Webb, Governance and Democracy Manager