
11 September 2022

NOTE: There will be limited public access to observe the meeting. Admission is by ticket only, bookable by 4pm the day prior to the meeting via: committees@midsussex.gov.uk. Access is also available via a live stream through the [Mid Sussex District Council's YouTube channel](#).

Dear Councillor,

A meeting of **AUDIT COMMITTEE** will be held in the **COUNCIL CHAMBER** at these offices on **TUESDAY, 20TH SEPTEMBER, 2022 at 7.00 pm** when your attendance is requested.

Yours sincerely,
KATHRYN HALL
Chief Executive

A G E N D A

	Pages
1. Appointment of Vice-Chairman.	
2. To receive apologies for absence.	
3. To receive Declarations of Interest from Members in respect of any matter on the Agenda.	
4. To confirm the Minutes of the previous meeting held on 26 July 2022.	3 - 8
5. To consider any items that the Chairman agrees to take as urgent business.	
6. Amendment to Local Authority Investment Criteria.	9 - 10
7. Internal Audit Strategy and Proposed Operational Plan 2022/2023.	11 - 22
8. Committee Work Programme 2022/23.	23 - 24
9. Questions pursuant to Council Procedure Rule 10.2 due notice of which has been given.	

To: **Members of Audit Committee:** Councillors M Pulfer (Chair), A Boutrup, M Cornish, I Gibson, S Hicks and L Stockwell

**Minutes of a meeting of Audit Committee
held on Tuesday, 26th July, 2022
from 5.00 pm - 5.37 pm**

Present: J Llewellyn-Burke (Chair)
A Boutrup (Vice-Chair)

M Cornish I Gibson

Absent: Councillors M Pulfer, S Hicks and L Stockwell

Also Present:

1. TO RECEIVE APOLOGIES FOR ABSENCE.

Apologies were received from Councillor Pulfer, Councillor Hicks and Councillor Stockwell and the Committee agreed for Councillor Boutrup to act as Vice Chairman for the meeting.

2. TO RECEIVE DECLARATIONS OF INTEREST FROM MEMBERS IN RESPECT OF ANY MATTER ON THE AGENDA.

None.

3. TO CONFIRM THE MINUTES OF THE PREVIOUS MEETING OF THE AUDIT COMMITTEE HELD ON 01 MARCH AND 11 MAY 2022.

The Minutes of the meeting of the Committee held on 01 March and 11 May 2022 were agreed as a correct record and signed by the Chairman.

4. TO CONSIDER ANY ITEMS THAT THE CHAIRMAN AGREES TO TAKE AS URGENT BUSINESS.

None.

5. INTERNAL AUDIT ANNUAL REPORT 2021/22.

Graeme Clarke, Partner, Mazars LLP introduced the report. He highlighted Mazars engagement with Mid Sussex District Council commenced on 9th July 2021 when they inherited the Internal Audit Plan 2021/22 from Crawley Borough Council. He confirmed that during 2021/22 all internal audit service had been delivered remotely due to Covid. He noted the impact of Covid on some workstreams and whilst all audits had been completed apart from those four highlighted in the report, there had been delays due to staff resources becoming unavailable at short notice. He

summarised the Internal Audit work undertaken in 2021/22 with the overall assurance level being moderate which is inline with other Local Authorities. He drew Members attention to Section 4, Bench Marking, of the report which considers assurance levels in boarder terms in relation to other Local Authorities. He noted the total number of recommendations for 2021/22 is higher than those made in 2020/21, this could be due to a fresh perspective and change in provider conducting the work. It did not impact the delivery of the report.

A Member asked for clarity on the areas of activity where expected levels of control had not been achieved. The Partner of Mazars confirmed the Council's Management Team had agreed the work to be carried forward in response to the recommendations made by Mazars and there were plans in place to address these, which would be followed up independently to confirm they have been implemented.

A Member queried the high priority recommendation and why this had not yet been completed. The Partner of Mazars, confirmed the work was ongoing with a view to completing the work in March 2023 when an update would be given.

A Member asked for clarity on the security of the data analytics software used in the sampling methodology. The Partner of Mazars confirmed the searches were not conducted on live data and appropriate control is taken when transferring data between systems.

The Chairman asked if officers could elaborate on the Business Rates 'Limited' assurance level. The Partner of Mazars advised this was due largely to the impact of Covid and extra workstreams created by the pandemic and reminded Members it had been recommended as a high priority going forward.

Stephen Fitzgerald, Interim Head of Corporate Resources, thanked Mazars for their work through 2021/22. He noted the challenges and issues faced by the Revenue and Benefits Team, this was largely due to the additional complex cases resulting from Covid. However, reassured Members the high risk recommendations would be investigated and he would report back to the Committee.

As there were no further questions the Chairman took Members to the recommendation in the report which was agreed unanimously.

RESOLVED

The Committee received the report.

6. REVIEW OF TREASURY MANAGEMENT ACTIVITY 2021/22.

Joseph Saville, of Adur & Worthing Council introduced the report which sets out the Council's treasury management activity for the financial year 2021/22. He thanked the Financial Management Team at Mid Sussex District Council for their work in securing good yields. He advised the Council was in a very fortunate position with dept levels remaining very low. He advised the Investment return had come in on budget despite low interest rates at the start of 2022. Looking ahead and taking advantage of the Council's balances he would like to pursue the opportunity for more collaborative work with other counter parties. Prior to that, he would like to invite the Treasury Management Advisors to meet and present to the Council's Financial Management Team.

The Chairman asked Members if there were any questions. In response to a Member asking for an update on Service Level Agreement (SLA) which was extended for a further three years from 18th October 2019, the officer confirmed the SLA was currently being redrafted and work was underway to extend the contract. The Interim Head of Corporate Resources, emphasised all options would be considered as part of the work to review the SLA going forward.

A Member asked if there would be further Treasury Management training available to Members. The Chairman advised this would be addressed outside of the meeting. In response to a Member asking for clarity of the inclusion of the figures for the sale of the land at Hurst Farm, the officer advised this was approximately £20 million. A Member queried the phrase 'over underborrowed' on page 29 of the report. The Chairman confirmed this would be redrafted and circulated. In response to a Member query regarding the £1.3million discrepancy in the investment figures on pages 30 and 31 of the report, the officer confirmed a written response would be provided to the Committee.

The Chairman took Members to the vote on the recommendation in the report, this was agreed unanimously.

RESOLVED

The Committee noted the contents of the report.

7. EXTERNAL AUDIT PLAN 2021/22.

Stephen Fitzgerald, Interim Head of Corporate Resources gave a brief outline of the report. Kevin Suter, External Auditor Ernst and Young, (EY) introduced the report. He noted the shorter version of the Audit Plan, due to an ongoing objection resulting in a delay with signing off the 2020-21 accounts, as well as pressures on the profession and Local Public Audit. Therefore, the full Audit Plan had not yet been completed. He highlighted the key risks which would be presented during the course of the Audit and which are summarised within the report. He went through each of the risks and confirmed overall there had been little change from previous years and updated the Committee on the areas no longer identified as risks for 2021-22, including the accounting for Covid business grants and Going Concern Disclosures: Compliance with ISA 570. Finally, he highlighted the Value for Money work was on-going as part of the Audit process and there were no significant risks.

A Member asked for clarity on why the 2% gross revenue under materiality, was gross and not a net figure. Kevin Suter confirmed the Council are required to report gross figures for the purposes of the Audit.

The Interim Head of Corporate Resources confirmed the Council would continue working closely in partnership with EY going forward.

As there were no further questions, the Chairman took Members to the vote on the recommendation

RESOLVED

The Committee noted the 2021/22 Annual Audit Plan.

8. ANNUAL GOVERNANCE STATEMENT 2021/22.

Stephen Fitzgerald, Interim Head of Corporate Resources introduced the report. He noted the content relates to the Annual Governance Statement for 2021/22 and reflects the pressures on the Council as a result of Covid. He is also noted the inherent risks for all Local Authorities due to Covid and the management of these risks was important.

He drew Members attention to the refurbishment of the Council Chamber and the flexible working implemented by Mid Sussex District Council during Covid, to allow it to carry out its functions effectively.

Stephen highlighted the two main areas of governance which will represent future issues. The departure of the UK from the EU will impact the procurement regime of local government and the growing threat of cybercrime given the increased reliance on Cloud-based business systems. The Council is involved in an exercise with the Local Government Association (LGA) to improve and strengthen its resistance to cybercrime.

Finally, Stephen confirmed the Annual Governance Statement 2021/22 had been approved by Cllr Ash-Edwards, Leader and Kathryn Hall, Chief Executive Officer.

A Member asked given the growing threat of cybercrime is there any further scope for working with external partners to improve this. Stephen confirmed he would provide a detailed written response and reiterated the Councils exercise in conjunction with the LGA.

The Chairman took Members to the vote on the recommendation in the report and this was agreed unanimously.

RESOLVED

The Committee considered and approved the Annual Governance Statement 2021/22 for inclusion in the Statement of Accounts 2021/22.

9. COMMITTEE WORK PROGRAMME 2022/23.

Tom Clark, Head of Regulatory Services, introduced the Committees Work Programme, which noted the business for the remainder of the year. He noted the request for additional Member training citing the December meeting date as a possibility.

Stephen Fitzgerald, Interim Head of Corporate Resources, advised the Financial Statements 2021/22 would be completed later than in previous years due to Local Authority pressures and lack of qualified staff. The Work Programme had been updated to reflect this.

The Chairman took Members to the vote on the recommendation.

RESOLVED

The Committee noted the Committee's Work Programme as set out at paragraph 5 of the report.

10. QUESTIONS PURSUANT TO COUNCIL PROCEDURE RULE 10.2 DUE NOTICE OF WHICH HAS BEEN GIVEN.

None.

The meeting finished at 5.37 pm

Chairman

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AMENDMENT TO LOCAL AUTHORITY INVESTMENT CRITERIA

REPORT OF: Stephen Fitzgerald, Interim Head of Corporate Resources
Email: pamela.coppelman@adur-worthing.gov.uk Tel: 01903 221236
Wards Affected: All
Key Decision No
Date of Meeting 20 September 2022

Purpose of the Report

1. Recommendation to strengthen the investment criteria for placing investments with other Local Authorities

Summary

2. Due to the current difficult economic situation, in order to safeguard the Council's investment funds, it is recommended that the criteria for placing investments with other Local Authorities are strengthened to exclude any which are subject to interventions from the Government such as Directions from the Secretary of State.

Recommendations

3. **The Committee is requested to note the contents of the report.**
-

Background

4. The Treasury Management function of this Council has been provided by Adur and Worthing Councils as a shared service since October 2010. This has enabled the cost of the service to be reduced whilst giving access to specialist advice and the administration skills of a larger authority. The SLA was extended for a further three years from 18th October 2019.
5. The 2022-23 Treasury Management Strategy Statement approved by Mid Sussex District Council did not place any specific restrictions on the selection of Local Authorities with which the Council could place fixed term deposits. This is the same approach as taken by both Adur and Worthing Councils and many others.

Policy Context

6. The current difficult economic situation has had a severe impact on the majority of Councils, but some are less well placed to manage the additional pressures caused by rising interest rates and general inflationary increases in wages, utilities and other costs. Consequently there have been some recent interventions by Government in the finances of the most badly affected Councils.
7. The advisors to the shared treasury service are still confident that there should not be an issue with the repayment of loans from other Local Authorities, citing the Local Government Act 2003, which states that a person lending money to a Local Authority shall not be bound to enquire whether the Authority has the power to borrow the money and shall not be prejudiced by the absence of any such power. There is specific regulation on loans to Local

Authorities which makes clear that all loans are secured on future revenues and this includes the ability to take legal action if any debts are not repaid.

8. The Government's approach to struggling councils has been to appoint commissioners or another Local Authority to give support. Permission has also been given to use, for revenue purposes, funds which would otherwise be treated as capital.
9. Consequently, although Mid Sussex does have funds invested with a council that is subject to an intervention, there is no expectation of default and the CIPFA Code of Practice on Local Authority Accounting, which governs statutory reporting, also makes it clear that a Local Authority is not expected to default and no expected loss should be provided in the accounts.
10. However, it is considered prudent to amend the counterparty investment criteria to exclude any Local Authority that is the subject of an intervention.

Other Options Considered

11. None

Financial Implications

12. This report has no quantifiable financial implications.

Risk Management Implications

13. This report recommends that the Council's investment risk is reduced through the addition of this qualification on investment counterparties.

Equality and Customer Service Implications

14. None

Background Papers

Treasury Management Strategy Statement & Annual Investment Strategy 2022/23 to 2024/25

The CIPFA code of Practice on Treasury Management (the code).

CIPFA Prudential code for Capital Finance in Local Authorities (the Prudential Code)

CIPFA Code of Practice on Local Authority Accounting

Local Government Act 2003

INTERNAL AUDIT STRATEGY AND PROPOSED OPERATIONAL PLAN 2022/2023

Report from: Head of Internal Audit
Contact Officers: Graeme Clarke, Mazars LLP
Juan Fosco, Mazars LLP
Email: graeme.clarke@mazars.co.uk
juan.fosco@mazars.co.uk
Wards Affected: All
Key Decision No
Date of Meeting 20 September 2022

EXECUTIVE SUMMARY AND RECOMMENDATIONS

1. Purpose of Report

- 1.1 This report sets out the Internal Audit Strategy and proposed Operational Plan (Plan) for 2022/23 and which details how the Council will meet its statutory requirements for Internal Audit.
- 1.2 The report explains that the overall level of audit coverage has been developed by applying a risk-based approach to provide Members, management, and other external bodies with independent assurance on the adequacy of the Council's risk management, governance, and internal control framework.

2. Recommendation

The Committee is asked to comment on the detailed Internal Audit Plan for 2022/2023.

3 Policy Context

- 3.1 Receiving this report enables the Audit Committee to perform its duties under the Accounting and Auditing regulations

4 Other Options Considered

- 4.1 None.

5. Financial Implications

- 5.1 There are financial implications related to the delivery of the proposed Plan for 2022/23 and the days included. A sufficient budget needs to be set aside to cover delivery costs.
- 5.2 There may be financial implications regarding implementing internal audit recommendations depending on the nature of the area and recommendations made. Some audit recommendations are also designed to improve value for money and financial control. However, any such implications are considered by Management as part of the consideration of the recommendations raised.

6 Risk Management Implications

- 6.1 Internal Audit identifies weaknesses in the control environment. Therefore, the implementation of recommendations improves the control environment and risk management.



Mid Sussex District Council

Internal Audit Strategy and Proposed Operational Plan 2022-23

September 2022

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Disclaimer

This report ("Report") was prepared by Mazars LLP at the request of Mid Sussex District Council (Council), and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently, no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

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01 Introduction

This report sets out the Internal Audit Strategy (Strategy) and proposed Operational Plan (Plan) for 2022/23, and which details how Mid Sussex District Council (Council) will meet its statutory requirements for Internal Audit.

02 Background

The fundamental role of Internal Audit is to provide senior management and Members with independent assurance on the internal control system's adequacy, effectiveness, and efficiency and report major weaknesses together with recommendations for improvement. The role is fulfilled by carrying out appropriate audit work following consideration and approval of the Operational Plan (Plan) by the Head of Corporate Resources (as the Section 151 Officer) and the Council Audit Committee (Committee). As Internal Audit is a major source of assurance that the Council is effectively managing its risks, a key rationale for developing the Plan was the Council's Risk Register.

The Council's Internal Audit Service is delivered following a regulatory framework comprising:

- The Local Government Finance Act 1972 requires Councils to 'make arrangements for the proper administration of their financial affairs;
- The Accounts and Audit Regulations 2015. These require that all local authorities must 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'; and
- The UK Public Sector Internal Auditing Standards (PSIAS). These standards set out what is meant by appropriate internal audit practices. These mandatory standards replaced the former CIPFA Code of Practice for Internal Audit in Local Government 2006.

The Strategy is a high-level statement that outlines how the Internal Audit Service will be delivered to meet the requirements set out above. The PSIAS no longer make specific reference to a strategy document. However, they require that the information be communicated to the Audit Committee (or equivalent) to support audit planning and resources discussion.

03 Internal Audit Strategy

This Strategy recognises that management's responsibility is to establish and maintain a sound internal control system and ensure that risks are appropriately managed. Internal audit work aims to establish areas requiring improvement and recommend solutions to enable the Council to achieve its objectives.

The Strategy and planning process reflects that the control environment constantly changes, requiring continuous review and re-evaluation to ensure that emerging risks are identified, assessed, and included as appropriate in the audit plan. Specifically, recognising the unprecedented challenges facing Public Sector finances, the strategy must have in-built flexibility to consider:

- Greatest risks to the achievement of the Council's objectives;
- New areas of activity;
- Issues of local significance and importance;
- Changing issues and priorities;
- Changes to models for service delivery and partnership working; and
- The impact of changes on existing control structures.

The purpose of the Strategy is to establish an approach that will enable Internal Audit to be responsive to change and managed in a way that will facilitate:

- An understanding of assurance needs to enable the provision to Members and management of an overall opinion each year on the Council's risk

management, control and governance framework, to support the Annual Governance Statement;

- Internal Audit of the Council's risk management, control and governance systems through an approach which assesses risks to Council objectives and prioritises internal audits accordingly;
- The identification of internal audit resources required to deliver a service which meets the PSIAS and achieves the necessary level of audit coverage to enable an opinion to be given on the Council's control environment;
- The identification of other sources of assurance from other assurance providers which can be relied upon to inform the focus of internal audit activity;
- Co-operation and working protocols with the external auditors (EY) and any other relevant review bodies to ensure that assurance functions work effectively together; and,
- Identification of responsibilities for providing assurance where services are delivered in partnership.

Based on the budget available for internal audit work, the Strategy and internal audit work make provision for:

- Sufficient coverage of all significant financial systems to provide the necessary audit assurance;
- New systems and emerging high-risk areas;
- Cross-cutting reviews for a selection of corporate themes which link to the Risk Register;
- Support for corporate governance, with particular focus on governance issues identified in the Council's annual governance statement, ensuring that proposed actions are taken;
- Monitoring the implementation of internal audit recommendations categorised as high; and
- An element for a contingency to enable the audit service to provide ad hoc advice and to respond to management requests for support.

The Plan is prepared based on a risk assessment combined with an understanding of other sources of assurance which are then compared to the internal audit resources available. Given the level of internal audit resources available, internal audit work must be planned and focused to ensure efficient and effective use of resources directed at those areas of most significant risk to the Council.

The Internal Audit function, including the Head of Internal Audit role, is outsourced by the Council to Mazars LLP under the London Borough of Croydon APEX Framework.

04 Development of the Operational Plan 2022/23

The Council agreed an overall three year plan for Internal Audit at the Audit Committee in March 2021, at a resource level of 220 days for each of 2020/21, 2021/22 and 2022/23. Historically a significant proportion of these days were used by the previous Internal Auditor for coverage of Fundamental financial systems and processes.

The Plan for 2022/23 was developed by applying a risk-based approach to provide Members, management, and other external bodies with independent assurance on the adequacy of the Council's risk management, governance, and internal control framework.

The main factors taken into account in compiling the Plan consist of:

- Materiality and significance based upon budgets and volume of transactions;
- Historical knowledge and experience accumulated in Internal Audit, based upon the results of previous audits;
- Changes to the control environment or legislative changes since the previous internal audit;
- A review of internal audit themes against the Council's Risk Register and corporate objectives;

- Other sources of assurance available to the Council;
- Concerns and emerging risks as identified by the management team, including the Head of Corporate Resources and attendance and presentation to the Management Team; and,
- Mazars Horizon Scanning of issues affecting all Local Authorities (<https://www.mazars.co.uk/Home/Industries/Public-Social-Sector/Transforming-your-organisation/Horizon-Scanning>).

The total number of internal audit days allocated for 2022/23 is 220, including 20 days for IT audit, 10 days for the Head of Internal Audit role and 16 days Contingency to be used in the event of any changes required to the Plan in year i.e., new/emerging risk areas, additional testing, etc. The resources are allocated to ensure that sufficient high-risk areas are audited to allow the Head of Internal Audit to provide an effective annual opinion on the internal control environment. The proposed 2022/23 Plan is presented in **Appendix A1**.

A1 Proposed Operational Plan 2022/23

	Title	Source	Scope/Notes	Indicative Days
Risk-Based Internal Audits				
1	Data Protection Act/ Freedom of Information	Management Team	Policies and Procedures; Scheme of Publication; Recording and Processing of Requests; Exemptions; Appeals; and Management Information	12
2	Commercial & Industrial Property Portfolio	Management Team	Strategy; Asset Register and Management Plan; Acquisitions; Disposals; Determination of Rents; Cyclical Maintenance	15
3	Accounts Receivable	Key Financial - Based on the previous year's outcome	Organisational Requirements; Raising of Invoices; Refunds; Debt Management, Recovery and Enforcement; Write-Offs; Reconciliations	12
4	Accounts Payable	Key Financial - Based on the previous year's outcome	Policies and Procedures; New and Amended Details; Orders, Good Receipting and Payments Authorisation; Reconciliations; BACS	12
5	Financial Management System	Key Financial - Based on the previous year's outcome	Policies and Procedures; Roles and Responsibilities; System Access and Security; Journals and Financial Statements; Suspense Accounts; Financial Management and Reporting	12
6	Business Rates	Key Financial - Based on the previous year's outcome	Transactions and Records; Valuation; Business Rate Multiplier; Liability; Billing; Refunds; Debt Recovery and Write Offs; Reconciliations	15
7	Building Controls	Corporate Risk 6.1 and 6.2	Procedural Guidance; Applications; Inspections; Fee Income; Enforcement;	12

	Title	Source	Scope/Notes	Indicative Days
Risk-Based Internal Audits				
			Dangerous Structures; Performance Monitoring and Financial Management	
8	Disabled Facilities Grant (DFG)	Corporate Risk 7.1	Policies and Procedures; Accessing to Funding; Works Performed; Performance and Financial Monitoring	12
9	HR – Recruitment and Retention	Corporate Risk 9.3 and 11.2	Strategy, policies, and procedures; Advertising, Recruitment and Selection process; Integrity checks and employment history; Calculation and authorisation of employee salaries; Pre-employment induction tasks; Exit interviews; and Monitoring and reporting	12
10	NFI – Data Matching	Counter Fraud Work	Testing of data produced by the NFI	30
IT Audits				
11	IT Disaster Recovery	Audit Needs Assessment	Scope to be determined.	10
12	Data Security	Audit Needs Assessment	Scope to be determined.	10
Other Work				
13	Follow Up Reviews	Ongoing	N/a	10
14	Management	Ongoing	N/a	20
15	Head of Internal Audit	Ongoing	N/a	10
16	Contingency	Subject to nature of request	Subject to nature of request	16
Total Audit Days				220

A2 Statement of Responsibility

We take responsibility to Mid Sussex District Council for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and preventing and detecting fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made.

Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for applying sound management practices.

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COMMITTEE WORK PROGRAMME 2022/23

REPORT OF: Tom Clark, Head of Regulatory Services
Contact Officer: Ellen Fisher, Member Services Officer
Email: ellen.fisher@midsussex.gov.uk Tel: 01444 477208
Wards Affected: All
Key Decision: No

Purpose of Report

1. For the Audit Committee to note its Work Programme for 2022/23.

Summary

2. Members are asked to note the attached Work Programme. The Work Programme will be reviewed as the final piece of business at each meeting, enabling additional business to be agreed as required.

Recommendations

3. The Committee are recommended to note the Committee's Work Programme as set out at paragraph 5 of this report.
-

Background

4. It is usual for Committees to agree their Work Programme at the first meeting of a new Council year and review it at each subsequent meeting to allow for the scrutiny of emerging issues during the year.

The Work Programme

5. The Committee's Work Programme for 2022/23 is set out below:

Meeting Date	Item
15 November 2022	Review of Treasury Management Activity Auditors Annual Report 2020/21 Grant Certification Internal Audit Monitoring Report
13 December 2022	TBC
21 February 2023	Financial Statements 2021/22 External Audit Results Report 2021/22 Treasury Management Strategy Statement Internal Audit Monitoring Report Annual Audit Grant Certification

Policy Context

6. The Work Programme should ideally reflect the key priorities of the Council, as defined in the Corporate Plan and Budget.

Other Options Considered

7. None.

Financial Implications

8. None.

Risk Management Implications

9. None.

Equality and Customer Service Implications

10. None.

Other Material Implications

11. None.

Sustainability Implications

12. None

Background Papers

13. None