

Minutes of the Corporate Management Team (CMT) Meeting Held 18th August 2022

Present:

Sue Winspear (SW), Auditor General
Patrick Smith (PS), Deputy AG (Financial Audit)
Gabriel Ncube (GN), Acting Corporate Services Manager

Apologies: Angela Cullen (AC), Deputy AG (Performance Audit)
Katrina Thomas (KT), Corporate Services Manager

SW chaired the meeting.

1. Approval of Minutes

The minutes of 21st July 2022 meeting were agreed along with the updated risk register. SW to sign and upload the minutes onto the OAG website (**Action: SW**).

2. Action items

The **action items** still outstanding from the meeting of 21st July 2022 are:

- a) Arranging the final document archiving and destruction (**Action: KT to write to NAs copying in GN & SW**).
- b) A facilitated session for staff on the staff survey results (**Action: SW**).
- c) PS to consider VFM on printer between as we are v buying new v buying a servicing contract (**Action: PS awaiting a response from Kirks**).
- d) Updated IT policy paper and options appraisal to come to September CMT (Action: PS / JA)
- e) Creation of a workforce and corporate learning and development plan (Action: AC)

All other actions were cleared.

Matters Arising

- a) SW said still awaiting a response on her market supplement paper for qualified audit staff which has been referred to CO (PoCS) by the DG and she was on leave.
- b) AC has reported that she estimated a further \$420k in PAC fees for the remainder of the year which would leave PAC income under by \$165k on that estimate. PS said FA clients' fees would be in excess of the budget by a lot and he would try to work on a more accurate estimate (**Action: PS**)
- c) SW reported that the forward performance audit programme had been updated after internal OAG consultations and would be going to PAC on 14th September.

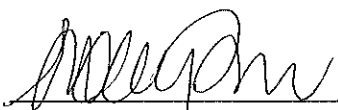
Business Items:

3. The **expenses position to end of July** was introduced by GN. There was a brief discussion about pay and other expenses and it was noted that the pay side remained close to budget. There were no concerns on the non-pay side as this remained well under budget although a few line items were individually over budget. In KT's absence, it was decided not to process any non-pay budget virements at this stage. CMT said better profiling of the overtime budget would help CMT manage interim overtime and GN agreed to look at the profiling of this pay budget line **(Action: GN)**. SW reiterated that she had asked the FS about possible surplus retention (subject to whatever accountability was needed) to manage better as a trading entity. She had also asked the FS about the outsourced audits budgets being held in OAG's accounts going forward as well as the clients' budgets so that OAG could charge clients one bill and for flexibility to vire between pay and non-pay budgets as necessary, particularly when re-tendering entity audits, to be able to manage the impact on staffing levels.
4. CMT considered the five policies submitted by SW and subject to minor changes agreed the updated policies for Code of Conduct, Excess Leave and Register of Interests noting there were minimal changes of any substance. **(Action: SW to make minor edits, circulate to all OAG staff and upload onto OAG website)**. The Flexible and Remote Working policy had more substantive changes made to it now that we were past the business restriction introduced during the COVID-19 pandemic and so references to that were removed save paragraph 26 and a new paragraph 27 that would align with CIG's updated policy. GN and PS raised some questions and amendments to paragraphs 4, 7 and 10 were suggested along with reference to work patterns being shown in outlook calendar being added into the document. **(Action: SW to make updates and recirculate to CMT for agreement by email)**. The final policy was a brand new one on relocating staff recruited from overseas (Resettlement policy) and this had previously been circulated to CMT and PMT for consideration and the version presented to CMT took account of all those comments. CMT agreed this policy **(Action: SW to share with staff and upload onto OAG website)**.
5. There was a discussion about the upcoming financial audit retender for the period 2023 to 2027. The financial impacts of concern were discussed under item 3. SW had prepared a business case which had already been circulated to AC and PS for comment. The revised business case taking account of these comments would be sent around PMT to agree by email **(Action: SW)**. PS was working on the entity information for the tender packs and SW was finalizing with clients which audits would be put to the market but noted that only larger audits would be put out this time around and that at least 7 audits would be coming back in-house with PSPB going to the market for the first time. SW and PS would jointly ensure all the tender documentation was ready for the CIG Procurement Office to load the documentation onto Bonfire at month end.

Any Other Business:

6. PS said that he had submitted to the ACCA the paperwork to get the employer accreditation updated.
7. SW informed CMT that PS would be moving to a new role from September and while discussions had been held with management members of OAG, all staff would be told at the Interim launch. As part of this, it had been agreed with the IDI that PS would work for them as an associate

consultant for 70 days each year on secondment from OAG. He would be going to Oslo from 12th to 16th September consequently.



Sue Winspear
Auditor General

10th March 2023

Date

Formally agreed on 16 sept. 22
but no signed minutes were
uploaded onto OAG website