

Minutes of the Corporate Management Team (CMT) Meeting Held 10th December 2024

Present:

Sue Winspear (SW), Auditor General
Patrick Smith (PS), Deputy AG (Corporate & Quality)
Angela Cullen (AC), Deputy AG (Performance Audit)
Winston Sobers (WS), Deputy Auditor General (Financial Audit)
Katrina Thomas (KT), Corporate Services Manager

SW chaired the meeting.

1. Approval of Minutes (21st November 2024)

The minutes of the last CMT meeting were agreed upon. SW to sign and upload them to the OAG website (**Action: SW**).

2. Action items:

The **action items** still outstanding from the meeting of 21st November 2024 are:

- a) Creation of a workforce plan (**Action: AC**).
- b) Completion of 2023 appraisal write-ups (**Action: SW**).
- c) OAG document management system and policy around file management (**Action: PS**).
- d) Uploading of the September CMT minutes (**Action: SW**).
- e) JA to arrange website upload training (**Action: PS/JA**).
- f) AC and PS to be given passcodes so they can also update social media accounts (**Action: PS/JA**).
- g) Updated list of attractive assets to be given to KT (**Action: PS / JA**).
- h) The business case for the move to the cloud to be updated and taken back to EPC (**Action: PS/JA**).

All other actions arising from the meeting on 21st November were completed.

Matters Arising:

- a) KT said they were getting quotes in for the uniform order.
- b) CMT agreed the updated L& D plan.
- c) \$900 was raised from the Pink Party and SW and AC handed this over in cash at the BCF Christmas event last week. We need to get the handover photo from BCF (**Action: SW/AC**)
- d) A venue for the staff event on 28th January needs to be secured (**Action: WS**).
- e) SW said that the AG recruitment timetable had slipped and this would not now be happening until the new year

Business Items:

3. PS spoke to the **financial position at the end of November** and the work he had done on projecting the year end position. On revenues, PS had projected that \$964k would be collectable for financial audit (FA) work in October and November and a conservative \$100k for December. WS said that the sum in December will be higher as interim work has slipped and estimated this to be 1,100 APL hours or \$165k. This would take the FA fees total to \$3.05m for 2024. On performance audit, the sum to the end of November is \$1.06m and AC said \$30k was a fair assessment for December making the projected year end total for PA \$1.09m. Total revenues for 2024 were therefore estimated to be \$4.14m.

On expenditure the position to the end of November is: pay \$3.24m, other costs \$316k and he forecast \$412k and 30k for December. Along with annual depreciation of \$18k, the 2024 forecast spend is therefore \$4.02m.

The forecast year end surplus before any consideration of additional billings is therefore around \$120k.

CMT then discussed the merits and disadvantages of additional billings and decided to defer any decisions at this stage until after jobs are completed. CMT recognized the impact on clients if choosing to make an additional billing required clients to have to ask for supplementary estimates. CMT determined that if clients were not additionally billed in due course then they must be told the additional costs incurred on the audit.

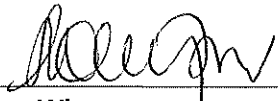
4. PS said there were no updates on **IT matters** other than Clockify as that had been where the focus had been during the past month. CMT spent some time discussing the fact that there was still not a solution to the TOIL / leave handling component. Nine out of ten benefits identified by moving to Clockify had been delivered but this was the tenth component which CMT felt to be very important. It was noted that PS / JA and KT would meet tomorrow to discuss this and options before then meeting with Clockify to press for a solution. The matter would be delegated to that team to resolve. It was also noted that there was still training on Clockify to be delivered for several members of staff (**Action: PS to ensure JA schedules**).
5. CMT went into EPC plus Chief Officer mode for the consideration of the **busy season additional resourcing** business case. WS explained that EPC met last week and his paper circulated to CMT addressed the things requested by EPC then including a reassessment of the resourcing gap as at 30 November and the assessment of a range of different possible scenarios. CMT, as EPC plus Chief Officer, agreed that at this point two additional secondees were required for two months each. CMT

did however recognize that an APL may be leaving OAG in January and so the demand may increase to three secondees if that APL does leave and no additional APL could be secured from the last APL recruitment round in August. The UK NAO and Audit Scotland be asked to find possible secondees for March and April 2025 using the agreed criteria in the business case. Each Office to be told that we may take one or two people from them if candidates meet our criteria. SW to take forward with the UK NAO and AC with Audit Scotland (**Action: SW and AC**). CMT to decide in January on whether two or three secondees are needed.

During the course of the discussion, CMT also agreed that the APL leaving at the end of December should be asked to see if she would be willing to work remotely as a consultant part time until the MPAHI 2023 audit is completed in January 2025 (**Action: WS**). CMT / EPC agreed this could be done as a direct award given her specialist knowledge and the inefficiency that would be created by someone else completing the review notes and final aspects of the audit.

6. **Any Other Business**

- 6.1 It was agreed that PS would act as AG until 20th December and SW would remain available over her leave and Christmas if necessary.
- 6.2 The DAGs in office would ensure the two collections and cards circulating were presented at appropriate times before the Christmas break and acknowledge the 17 December birthday.
- 6.3 CMT agreed that lunch with the PAC clerk leaving her post could be charged to hospitality.
- 6.4 It was agreed that WS could book himself and AM onto the CCOLA FA symposium (**Action: WS**).
- 6.5 AC raised a concern about payments being made during WMcL's absence as we were late paying a contractor overseas and this impacts our reputation. KT said she was covering.
- 6.6 KT said she would get people to sign off on their annual leave carryovers (**Action: KT**).



Sue Winspear
Auditor General

25th January 2025
Date