

Minutes of the Corporate Management Team (CMT) Meeting Held 17th January 2024

Present:

Sue Winspear (SW), Auditor General
Angela Cullen (AC), Deputy AG (Performance Audit)
Winston Sobers (WS), Acting Deputy AG (Financial Audit)
Ruel Huet (RH) Audit Manager for items 3 & 4
Julius Aurelio (JA) Audit Manager for item 5

Apologies:

Katrina Thomas (KT), Corporate Services Manager
Patrick Smith (PS), Deputy AG (Corporate & International)

SW chaired the meeting.

1. Approval of Minutes (23rd November 2023)

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

2. Action items

The **action items** still outstanding from the meeting of 23rd November 2023 are:

- a) Creation of a workforce plan (**Action: AC**).
- b) Confirmation of the pension credit from PSPB (**Action: KT**)
- c) Confirmation that the cleaning contract extension was signed (**Action: KT**)
- d) Reconciliation of SW's (& other employee's) 2023 TOIL and Annual Leave balances (**Action: KT**)

All other actions were cleared or covered on the agenda.

Matters Arising:

AC said she would do the workforce plan after the new strategy is completed so to ensure it is aligned.

CMT noted that the OAG 2024 and 2025 budgets were agreed unchanged by Parliament in December.

With regard to temporary resourcing during busy season, no advert was placed as it was subsequently determined that WS should prepare a business case first to appraise the different options.

Business Items:

3. RH joined the meeting in PS and KT's absence and updated on progress with **2023 financial year end**. CMT looked at expenses and noted that currently an overall underspend of \$91k was showing for the year (\$105k over on pay, \$196k under on other costs). RH mentioned a few outstanding items to be accounted for including the IDI reimbursement for PS's time and dealing with the NCVO hours donation. RH then updated CMT on revenues and the look of the overall financial position. It was noted that OAG had maximized the billing to the PAC and that \$1.35m was accrued for Q4 financial audit with almost \$1m of this being for backlogged audit work. The resulting 2023 estimated surplus being \$518k. SW asked why revenues were so over budget causing the surplus to be much higher than budgeted. This was discussed with the main reason being the lag between the budgets being agreed in 2021 and audit volumes increasing subsequently resulting in both pay and revenues being higher. For example, 2023 will include interim audit fees for the 9 outsourced audits brought back in-house (value \$220k). SW asked PS / RH to provide a full variation analysis of the audit fee income that contributed to the \$774k over achievement (**Action: PS / RH**).
4. With regard to **year end TOIL and leave** reconciliations, RH updated that he and KT were still working on these. SW to check with PS / KT on where these were at and the process for finalizing them as CMT were concerned about risks to accuracy now we are using MyVista (**Action: SW**).

RH left the meeting at 11.10am and JA joined the meeting.

5. In PS's absence, JA updated on the **various corporate IT matters**. He said that the RFP for the website would be back with EPC by the end of the week if PS is better tomorrow as his prior clearance was needed. The updated business case for moving to the Cloud and RFP would follow next month. CMT discussed the demonstration in December of Clockify and noted that the CISO was being consulted about potential data security risks. CMT gave the steer that after the RFP for the website was completed the work on the replacement for MyVista should take priority over the work on the cloud (**Action: PS / JA**).

JA left the meeting.


6. CMT then considered the updated **Flexible and Remote Working Policy** circulated by SW which took account of CMT comments from the last meeting. SW reported back that despite asking staff on two occasions for feedback on what they would like to see in the policy, only one person had responded and that was with a question about the ability to work from overseas which SW said she had added to this draft. There was a discussion on this draft and various further changes (more of form than substance) were suggested. SW to update the policy again and recirculate to CMT for agreement by email (**Action: SW**).
7. **HR Matters** – There was consideration of a contract extension request for one member of staff which CMT agreed. CMT were updated about contract extensions for the AG and one other person. SW to sign off on all 2023 appraisals (**Action: SW**) and it was agreed that the APL job description would be reviewed and updated (**Action: SW**).

Any Other Business

8. AC raised the possibility of having a call-off contract for graphic design which CMT agreed. CMT agreed the continued use of direct awards for low cost one-off graphic design jobs in the meantime **(Action: AC)**.



Sue Winspear
Auditor General



Date