

## EAST SUSSEX FIRE AND RESCUE SERVICE

|                        |   |
|------------------------|---|
| <b>Meeting</b>         | Scrutiny & Audit Panel  |
| <b>Date</b>            | 23 July 2020  |
| <b>Title of Report</b> | Internal Audit Annual Report and Opinion for the period 1 April 2019 to 31 March 2020 |
| <b>By</b>              | Assistant Director Resources / Treasurer  |
| <b>Lead Officer</b>    | Russell Banks, Orbis Chief Internal Auditor   |

---

**Background Papers** Scrutiny & Audit Panel 5 June 2019 - Item 228 Internal Audit Strategy and Annual Audit Plan 2019-20

---

**Appendices** 1. Annual Internal Audit Report and Opinion 2019/20

---

### Implications

|                                   |   |                               |  |
|-----------------------------------|---|-------------------------------|--|
| <b>CORPORATE RISK</b>             | ✓ | <b>LEGAL</b>                  |  |
| <b>ENVIRONMENTAL</b>              |   | <b>POLICY</b>                 |  |
| <b>FINANCIAL</b>                  |   | <b>POLITICAL</b>              |  |
| <b>HEALTH &amp; SAFETY</b>        |   | <b>OTHER (please specify)</b> |  |
| <b>HUMAN RESOURCES</b>            |   | <b>CORE BRIEF</b>             |  |
| <b>EQUALITY IMPACT ASSESSMENT</b> |   |                               |  |

---

**PURPOSE OF REPORT** To provide an Opinion on East Sussex Fire Authority's internal control environment and report on the work of Internal Audit for the period 1 April 2019 to 31 March 2020.

---

**EXECUTIVE SUMMARY** On the basis of the audit work completed, the Orbis Chief Internal Auditor, as East Sussex Fire Authority's (ESFA) Head of Internal Audit, is able to provide reasonable assurance that the Fire Authority has in place an adequate and effective framework of governance, risk management and internal control for the period 1 April 2019 to 31 March 2020.

Individual reports on the systems evaluated by internal audit included agreed actions to enhance controls and management have drawn up action plans to implement these.

The Panel's attention is drawn to the following:

- The following reports received partial assurance opinions (and will be reported in full to SLT and S&A Panel once finalised).
  - ⇒ RDS Pay Follow Up (Draft)
  - ⇒ Procurement Cards
  - ⇒ Compliance with Disciplinary, Grievance, Harassment and Bullying Procedures
- No reports received a minimal assurance opinion
- A review of Management of Operational Assets has been suspended due to Covid 19
- Reviews of HR / Payroll, RDS Pay (Follow Up) and Project Management are at draft report stage
- A planned review of Supply Chain Management and advisory work on HR Processes were delayed at the Service's request and are included in the agreed Internal Audit Plan for 2020/21
- Information on the Internal Audit Service's performance compliance with the Public Sector Internal Audit Standards (PSIAS).

The target for delivery of 90% of the audit plan has not been achieved in part due to delays caused by slow responses by the Service to information requests / draft reports / availability of staff and also the suspension of some audits at the Service's request during the current Covid 19 crisis.

---

**RECOMMENDATION**

The Panel is recommended to:

- (i) note the Head of Internal Audit's opinion on the Fire Authority's internal control environment for 2019/20;
  - (ii) note that the full reports on RDS Pay Follow Up, Procurement Cards and Compliance with Disciplinary, Grievance, Harassment and Bullying Procedures will be reported to SLT and S&A Panel; and
  - (iii) consider whether the Fire Authority's system for internal audit has proved effective during 2019/20.
-