

## EAST SUSSEX FIRE AND RESCUE SERVICE

<b>Meeting</b>	Scrutiny & Audit Panel
<b>Date</b>	29 April 2021
<b>Title of Report</b>	Internal Audit Strategy and Plan
<b>By</b>	Duncan Savage, Assistant Director Resources / Treasurer
<b>Lead Officer</b>	Russell Banks, Chief internal Auditor, Orbis

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<b>Background Papers</b>	None
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<b>Appendices</b>	1. Internal Audit Plan 2021/22
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### 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>	

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<b>PURPOSE OF REPORT</b>	To provide an Internal Audit Plan for East Sussex Fire Authority covering the period 1 April 2021 to 31 March 2022.
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<b>EXECUTIVE SUMMARY</b>	East Sussex County Council (ESCC) has provided the internal audit service to East Sussex Fire Authority (ESFA) since 1 April 1997. This service is usually delivered based on a standard annual budget of 70 audit days.
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The Internal Audit Strategy and Plan for 2021/22 is set out as Appendix 1. This Strategy and Plan has been produced on a risk basis, following consultation with senior officers, the Authority's external auditor, Ernst and Young (EY LLP) and the Chairman of Scrutiny & Audit Panel. The Strategy seeks to achieve a balance between ensuring that existing controls are maintained and that assurance can be given on key projects within the Authority's transformation programme.

This Strategy proposes a 79 day programme which includes a baseline of 70 days for new audits and 9 days carried forward from audits delayed from 2020/21. The Panel needs to consider whether this coverage is justified by the level of risk and the requirement for assurance.

The Panel should also recognise that senior management, the Fire Authority and the Head of Internal Audit can draw assurance from other independent sources, for example:

- The work of the external auditors reported in the Annual Audit Report and Annual Audit Letter
- The work of HMICFRS and its inspection reports
- The work of Aristi through their IT Healthchecks and reporting on information security.

70 days can be funded from within the existing budget held within the Resources/Treasurer Directorate. The additional 9 days will be subject to a bid against the 2020/21 Revenue Budget underspend (9 days @ £365 = £3,285).

The Annual Internal Audit Report and Opinion for 2020/21 would normally be presented to the Panel at this meeting, however, earlier than normal date of this meeting and the impact of Covid 19 means that work on a number of reviews is still ongoing, and as a result the report will be brought to the next Panel in July 2021. If any changes to the Strategy are then required they can also be addressed at that meeting.

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**RECOMMENDATION**

The Panel is recommended to approve the proposed internal audit plan for 2021/22.

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