

EAST SUSSEX FIRE AUTHORITY

Meeting	Scrutiny & Audit Panel
Date	12 May 2022
Title of Report	Internal Audit Strategy and Plan 2022/23
By	Assistant Director Resources / Treasurer
Lead Officer	Russell Banks, Chief internal Auditor, Orbis & Paul Fielding, Audit Manager

Background Papers None

Appendices 1. Internal Audit Plan 2022/23

Implications

CORPORATE RISK		LEGAL	
ENVIRONMENTAL		POLICY	
FINANCIAL	✓	POLITICAL	
HEALTH & SAFETY		OTHER (please specify)	
HUMAN RESOURCES		CORE BRIEF	
EQUALITY IMPACT ASSESSMENT			

PURPOSE OF REPORT To provide an Internal Audit Plan for East Sussex Fire Authority covering the period 1 April 2022 to 31 March 2023.

EXECUTIVE SUMMARY 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.

The Internal Audit Strategy and Plan for 2022/23 is set out as Appendix 1. This Strategy and Plan has been produced on a risk basis, following consultation with senior officers and the Authority's external auditor, Ernst and Young (EY LLP) and the Chair of this 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 70 day programme. The Panel needs to consider whether this coverage is appropriate to meet 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.

In preparing the draft plan we have been conscious that the Service will undergo its second round HMI inspection in June / July 2022 and as well as providing assurance this will also place a significant pressure on Service staff. In addition the Service will be progressing both Cyber Essentials and Cyber Essentials Plus certification with support from Telent / Aristi. This has been a factor in proposing a 70 day programme.

If the plan is agreed at 70 days it can be funded from within the existing finance budget.

The Annual Internal Audit Report and Opinion for 2021/22 will be presented to the Panel at its next meeting in July 2022 when we expect all remaining audits to be completed and have agreed action plans in place. If any changes to the Strategy are necessary, then they can also be addressed at that meeting.

RECOMMENDATION

The Panel is recommended to approve the proposed internal audit plan for 2022/23.
