

## EAST SUSSEX FIRE AUTHORITY

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| <b>Meeting</b>         | Scrutiny & Audit Panel  |
| <b>Date</b>            | 21 July 2022  |
| <b>Title of Report</b> | Internal Audit Annual Report and Opinion for the period 1 April 2021 to 31 March 2022 |
| <b>By</b>              | Assistant Director Resources / Treasurer  |
| <b>Lead Officer</b>    | Russell Banks, Orbis Chief Internal Auditor / Paul Fielding, Principal Auditor        |

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| <b>Background Papers</b> | Scrutiny & Audit Panel 29 April 2021 - Item 54 Internal Audit Strategy and Annual Audit Plan 2021-22 |
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| <b>Appendices</b> | 1. Annual Internal Audit Report and Opinion 2021/22 |
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### Implications

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| <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> |   |                               |  |

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| <b>PURPOSE OF REPORT</b> | <b>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 2021 to 31 March 2022.</b> |
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| <b>EXECUTIVE SUMMARY</b> | <p>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 2021 to 31 March 2022.</p> <p>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.</p> |
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SLT's attention is drawn to the following:

- The following reports received a partial assurance opinion:
  - ⇒ Surveillance Cameras (reported in full to Scrutiny & Audit Panel 12 May 2022)
  - ⇒ HR / Payroll (draft will be reported in full to Scrutiny & Audit Panel November 2022)
- No reports received a minimal assurance opinion
- Reviews of Capital Programme Management and HR / Payroll were still draft report stage at the time of writing this report
- Planned audits of SAP Change Readiness, Insurance Arrangements and Major Projects – Firewatch and CRM were deferred to future years due primarily to changes in project timelines
- An additional review of Firewatch Application Controls was commissioned at the request of the Firewatch Project Board
- Information on the Internal Audit Service's performance compliance with the Public Sector Internal Audit Standards (PSIAS).

All key performance indicators for the Internal Audit Service have been met or exceeded during the year with the exception of the target to deliver 90% of the audit plan.

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## **RECOMMENDATION**

The Panel is recommended to:

- (i) note the Head of Internal Audit's opinion on the Fire Authority's internal control environment for 2021/22;
  - (ii) Note that the review of HR / Payroll will be reported in full to the next meeting of this Panel;
  - (iii) consider whether the Fire Authority's system for internal audit has proved effective during 2021/22
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