

## EAST SUSSEX FIRE AND RESCUE SERVICE

**Panel** Scrutiny & Audit

**Date** 20 July 2023

**Title of Report** Internal Audit Annual Report and Opinion for the period 1 April 2022 to 31 March 2023

**By** Duncan Savage, Assistant Director Resources / Treasurer

**Lead Officer** Russell Banks, Orbis Chief Internal Auditor / Paul Fielding, Principal Auditor

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**Background Papers** Scrutiny & Audit Panel 12 May 2022 - Item 50 Internal Audit Strategy and Annual Audit Plan 2022-23

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**Appendices**

1. Annual Internal Audit Report and Opinion 2022/23
2. Orbis IA EQA Final Report
3. Orbis IA EQA Action Plan

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**Implications (please tick ✓ and attach to report)**

<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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**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 2022 to 31 March 2023.

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**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 2022 to 31 March 2023.

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:

- No reports received a partial or minimal assurance opinion
- The follow up review of Surveillance Cameras saw an improvement in assurance level from partial to substantial
- A review of HR / Payroll was still in progress at the time of writing this report
- Planned audits of Pensions External Control Assurance, People Strategy and Control Centre – contract management were deferred to future years due to resourcing pressures within the HR / Payroll teams and potential impact that industrial action would have had on those areas
- Information on the Internal Audit Service's performance compliance with the Public Sector Internal Audit Standards (PSIAS) where Orbis IA was independently assessed as achieving the highest level of conformance. Further details are contained within Appendices 2 and 3.

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 2022/23;
  - (ii) request that a verbal update on the completion of the review of HR / Payroll is provided at the next Panel meeting;
  - (iii) consider whether the Fire Authority's system for internal audit has proved effective during 2022/23
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