

EAST SUSSEX FIRE AUTHORITY

Panel: **Scrutiny and Audit**

Date: **14 September 2006**

Title of Report: **Triennial Review of Internal Audit**

By: **Treasurer**

Purpose of Report: **To apprise the Panel of the results of the recent Audit Commission review of the Fire Authority's Internal Audit Service**

RECOMMENDATION: The Panel is recommended to note the findings from the Audit Commission's report.

MAIN ISSUES

1. Attached is the report from the Audit Commission following their recent triennial review of the Fire Authority's Internal Audit Service which is provided by East Sussex County Council. This is a very positive outcome for the Service as it confirms Internal Audit's compliance with professional standards and the Audit Commission's continuing reliance on the work of Internal Audit under the new International Standards for Auditing regime.
2. It is reassuring to note that the review makes no recommendations for improvement in terms of compliance. Internal Audit will, however, continue with the improvements identified in its own business plan.
3. Under the Accounts and Audit Regulations 2006, the Fire Authority is required to carry out an annual review of the effectiveness of its system of internal audit. The Triennial Review of Internal Audit is one of the key sources of assurance that Members and officers can rely upon when carrying out that review.

Sean Nolan
TREASURER

Background Information
Audit Commission Internal Audit Review – 2005-06

Previous Reports