

NON-CONFIDENTIAL REPORT

EAST SUSSEX FIRE AND RESCUE SERVICE

Agenda Item No.

**Meeting** Scrutiny & Audit Panel

**Date** 22 July 2021

**Title of Report** Internal Audit Annual Report and Opinion for the period 1 April 2020 to 31 March 2021

**By** Assistant Director Resources / Treasurer

**Lead Officer** Russell Banks, Orbis Chief Internal Auditor

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**Background Papers** Scrutiny & Audit Panel 21 May 2020 - Item 40 Internal Audit Strategy and Annual Audit Plan 2020-21

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**Appendices** 1. Annual Internal Audit Report and Opinion 2020/21

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

*Any implications affecting this report should be noted within the final paragraphs of the 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> <i>For reports requiring an EIA, the appropriate template can be accessed in Word, via the Templates Key within the Shared tab or via this link <a href="file:///j:\msoffice\Templates\Shared\14_04%20Equality%20Impact%20Assessment.dot">file:///j:\msoffice\Templates\Shared\14_04%20Equality%20Impact%20Assessment.dot</a></i>			

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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 2020 to 31 March 2021.

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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 2020 to 31 March 2021. 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.

SLT's attention is drawn to the following:

- The following reports received partial assurance opinions (and appear elsewhere in this agenda).
  - ⇒ Management of Operational Assets
  - ⇒ Procurement Cards – Follow Up
- No reports received a minimal assurance opinion
- A planned audit of the Service Delivery Review was not carried out with the approval of the S&A Panel and reviews of Complaints Management and Capital Programme Management were delayed until 2021/22 due to the impact of Covid-19. Advisory work on HR Processes was delayed until 2022/23 to reflect revised project timelines.
- 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.

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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 2020/21;
  - (ii) note that the full reports on Management of Operational Assets and Procurement Cards – Follow Up are reported in full elsewhere on this agenda
  - (iii) consider whether the Fire Authority's system for internal audit has proved effective during 2020/21
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