

**Report to:** Pension Board

**Date:** 5 November 2018

**By:** Chief Operating Officer, Business Services Department

**Title of report:** Internal Audit Report – Pension Fund Processes and Systems 2018/19

**Purpose of report:** This report provides the Board with the outcome of the Pension Fund Processes and Systems Audit

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## **RECOMMENDATIONS**

**The Board is recommended to note the report**

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### **1. Background**

1.1 The review of Pension Fund Processes and Systems has been completed as part of the agreed annual audit plan for 2018/19. The audit report aims to provide assurance on the overall effectiveness of the system's controls and identifies areas of concern or weakness where improvements can be made.

### **2. Supporting Information**

2.1 The Council (East Sussex County Council) is the designated statutory administering authority of the East Sussex Pension Fund (the Fund). The Council has a statutory responsibility to administer and manage the Fund in accordance to rules of the Local Government Pension Scheme.

2.2 The governance of the Fund is the responsibility of the Chief Finance Officer for East Sussex County Council, the East Sussex Pension Committee, and the Pension Board. The day to day administration of the Fund is provided by Orbis Business Operations).

### **3. Conclusions and Reasons for Recommendation**

3.1 The report has been written on an exception basis, whereby only control weaknesses have been reported, and the audit has been conducted in conformance with Public Sector Internal Audit Standards and internal quality assurance systems.

**Kevin Foster**  
**Chief Operating Officer**

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BACKGROUND DOCUMENTS  
Internal Audit Report – Pension Fund Processes and Systems 2018/19