

**Report to:** Pension Board

**Date of meeting:** 8 February 2023

**By:** Chief Internal Auditor

**Title:** i-Connect IT Application Audit Report and the Internal Audit Strategy for Pensions 2023/24.

**Purpose:** This report advises the Board of the outcome of the i-Connect IT Application audit and provides the Board with the opportunity to comment on the draft Internal Audit Strategy for Pensions.

---

## RECOMMENDATIONS

The Board is recommended to:

- note the i-Connect IT Application Audit report (Appendix 1); and
  - consider and comment on the 2023/24 Internal Audit Strategy for Pensions and Annual Plan (Appendix 2).
- 

### 1. Background

#### i-Connect IT Application Audit

1.1 The i-Connect IT Application audit (Appendix 1) was completed as part of the Internal Audit Strategy for Pensions 2022/23 and provides assurance on the overall effectiveness of the system's controls. This is the second audit completed so far of the 2022/23 audit plan.

1.2 As a result of our work on the i-Connect IT Application, we were able to provide an opinion of **Reasonable Assurance** over the controls in place. The report contains two low-risk findings and appropriate actions have been agreed with management to address these.

#### Internal Audit Strategy and Plan for Pensions 2023/24

1.3 The Council's Internal Audit Strategy for Pensions 2023/24 sets out the approach Internal Audit takes when planning its assurance activity over the effectiveness of controls within the East Sussex Pension Fund (ESPF). It sets out the risks inherent in administering a large and complex scheme so that audit resources may be focussed on areas where these risks are highest.

1.4 With the improvements in control that we have been able to report over the last few years, the proposed number of audit days in the Strategy has been reduced from 100 to 75.

1.5 Input has been sought from officers responsible for running the Scheme and from the Chairs of both the Pension Board and the Pension Committee and their contributions have been fed into the draft Strategy.

### 2. Conclusions and Reasons for Recommendation

2.1 The Pension Board is:

- recommended to note the Internal Audit report; and
- requested to consider and recommend the Internal Audit Strategy for Pensions 2023/24 to the Pension Committee for its approval.

RUSSELL BANKS  
Orbis Chief Internal Auditor

Contact Officer: Nigel Chilcott, Audit Manager  
Tel No.: 07557 541803

Contact Officer: Danny Simpson, Principal Auditor  
Tel No.: 07701 394826

BACKGROUND DOCUMENTS:

None