

Report to: Pension Committee

Date of meeting: 25 September 2025

By: Chief Internal Auditor

Title: Internal Audit Report

Purpose: This report advises the Committee of the outcome of the Pension Fund Governance Arrangements audit.

RECOMMENDATION:

The Pension Committee is recommended to note the Pension Fund Governance Arrangements audit report (Appendix 1)

1. Background

1.1 The review of Pension Fund Governance Arrangements was completed as part of the Internal Audit Strategy for Pensions 2025/26 and provides assurance on the overall effectiveness of the system's controls. This is the first audit completed for 2025/26.

1.2 As a result of our work on Pension Fund Governance Arrangements, we were able to provide an opinion of **Substantial Assurance** over the controls in place.

1.3 The Internal Audit Report on Pension Fund Governance Arrangements can be found at Appendix 1.

2. Conclusions and Recommendation

2.1 The Pension Committee is recommended to note the Internal Audit report.

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BACKGROUND DOCUMENTS:
None