

## Procedure for Audit Scotland National Reports

1. An email is sent by Audit Scotland to Internal Audit providing notification that a new national report has been published.
2. Internal Audit forwards this email onto Council Secretariat and requests that this is included in the Midlothian Information Bulletin (MIB) which is issued to Members every 2 weeks.
3. Internal Audit forwards the email onto the Chair of the Audit Committee for noting.
4. Internal Audit to review the report to determine who the Responsible Officer should be (in conjunction with senior management where applicable).
5. Internal Audit forwards the email onto the Responsible Officer (and senior management where applicable) and requests that they prepare a report for submission to the Audit Committee (within 3 months of publication of the report) detailing the local impact of the report and a self assessment against the recommendations and plans for improvement where applicable.
6. Internal Audit updates the Report Tracker with details of the report, who it has been allocated to, and when.
7. Internal Audit ensures that a note is added to the agenda of the next available Audit Committee detailing:

‘the following Audit Scotland Reports have been published.....  
A report will be submitted to the Audit Committee, detailing the local impact of the report and a self assessment against the recommendations and plans for improvement where applicable.’
8. Internal Audit will monitor the Report Tracker and remind the Responsible Officer of any outstanding reports. Referral to senior management and / or the Audit Committee will be undertaken, where applicable.
9. Once available, the report (including a self assessment against the recommendations and plans for improvement) will be presented by the Responsible Officer to the next available Audit Committee. The full Audit Scotland report will also be presented if necessary (this will be decided on a case by case basis).
10. Any relevant recommendations and plans for improvement will be updated to Covalent by Internal Audit.