

## **SCOTTISH LOCAL AUTHORITIES CHIEF INTERNAL AUDITOR'S GROUP**

### **Report by Graham Herbert, Internal Audit Manager**

#### **1 Purpose of Report**

The purpose of this Report is to provide to the Audit Committee with an update on the activities of the Scottish Local Authorities Chief Internal Audit Group during the period 2013/14.

#### **2 Background**

- 2.1 Midlothian Internal Audit Section is a member of the Scottish Local Authorities Chief Internal Audit Group. This group aims to be the voice of Internal Audit across Scottish Local Authorities and a driving force for best practice for Internal Audit.
- 2.2 Each year the Chair of the group produces a report on the activities of the Group and requests that the report is provided to local Audit Committees. This is attached at Appendix 1.

#### **3 Activity and Achievement during 2103/14**

- 3.1 The Group has met on 4 occasions during the year with one of the events being a two day conference.
- 3.2 Presentations are provided to the Group on a variety of relevant topics including Local Authority Accounts (Scotland) Regulations, Health and Social Care Integration and fraud and corruption.
- 3.3 Training has been provided by the Group and one member of the Midlothian Council Audit Team attended a course on Report writing.
- 3.4 The Group is also establishing a process to allow for compliance with the requirements for external assessments as part of the new Public Sector Internal Audit Standards.
- 3.5 There is also a computer audit sub group which considers computer audit practices and developments and has recently considered public sector network accreditation, information security standards and data protection issues. Midlothian Council is represented on this sub-committee.

#### **4 Report Implications**

##### **4.1 Resource**

There is a time commitment of 8 days for the Audit team to attend Scottish Local Authorities Chief Internal Audit Group and Computer Sub Group meetings.

## 4.2 Risk

Attendance and participation in the Scottish Local Authorities Chief Internal Audit Group helps the Audit team within Midlothian identify any potential emerging risks faced by Councils.

## 4.3 Single Midlothian Plan and Business Transformation

Themes addressed in this report:

- Community safety
- Adult health, care and housing
- Getting it right for every Midlothian child
- Improving opportunities in Midlothian
- Sustainable growth
- Business transformation and Best Value
- None of the above

## 4.4 Key Priorities within the Single Midlothian Plan

This report does not relate directly to the key priorities within the Single Midlothian Plan. However areas of relevance may be subject to presentation at meetings (for example Health and Social Care Integration).

## 4.5 Impact on Performance and Outcomes

The report identifies that Midlothian Council's Internal Audit section is a full participating member of the Group and is therefore committed to the performance measures and outcomes recommended by the Group.

## 4.6 Adopting a Preventative Approach

Membership and participation within the Group allows Midlothian Council to be compliant with the recommendations of the Group and allows the Internal Audit Section to provide a more effective service to the Council and Council Service users.

## 4.7 Involving Communities and Other Stakeholders

There are no communities or other stakeholder issues with regard to this report.

## 4.8 Ensuring Equalities

There are no equalities issues with regard to this report.

## 4.9 Supporting Sustainable Development

There are no sustainability issues with regard to this report.

## 4.10 IT Issues

There are no IT issues with regard to this report.

## 5 Summary

The Internal Audit section within Midlothian Council is an active member of the Scottish Local Authorities Chief Internal Audit Group and regularly attends and contributes to the meetings / conferences as well as the Computer Audit Sub- Group.

## 6 Recommendations

The Audit Committee is invited to note:

- Midlothian Council's involvement and participation within Scottish Local Authorities Chief Internal Audit Group; and
- the annual report by the Chair of the Scottish Local Authority Chief Internal Audit Group.

**Date 30/06/2014**

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**Appendices:**

Appendix 1 – Chair of the Scottish Local Authority Chief Internal Audit Group Annual Report.

**Declaration Box**

***Instructions: This box must be completed by the author of the report. The box will be copied and saved by the Council Secretariat who will delete it from the report prior to photocopying the agenda.***

***Title of Report: SCOTTISH LOCAL AUTHORITIES CHIEF INTERNAL AUDITOR'S GROUP***

***Meeting Presented to: Audit Committee***

***Author of Report: Graham Herbert***

*I confirm that I have undertaken the following actions before submitting this report to the Council Secretariat (Check boxes to confirm):-*

- All resource implications have been addressed. Any financial and HR implications have been approved by the Head of Finance and Human Resources.*
- All risk implications have been addressed.*
- All other report implications have been addressed.*
- My Director has endorsed the report for submission to the Council Secretariat.*

*For Cabinet reports, please advise the Council Secretariat if the report has an education interest. This will allow the report to be located on the Cabinet agenda among the items in which the Religious Representatives are entitled to participate.*

*Likewise, please advise the Council Secretariat if any report for Midlothian Council has an education interest. The Religious Representatives are currently entitled to attend meetings of the Council in a non-voting observer capacity, but with the right to speak (but not vote) on any education matter under consideration, subject always to observing the authority of the Chair.*