

## **RENFREWSHIRE VALUATION JOINT BOARD**

**To: Renfrewshire Valuation Joint Board**

**On: 17 November 2023**

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**Report by: Chief Auditor**

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**Heading: Internal Audit Engagement – Governance Arrangements –  
Information Governance**

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### **1. Summary**

- 1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board.
  - 1.2 The Chief Auditor will report summaries of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by member in line with the best practice referred to above.
  - 1.3 This report provides detail of the audit engagement completed in September 2023 with the overall assurance rating and the number of recommendations in each risk category. The detailed board summary for the report is also attached.
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### **2. Recommendations**

- 2.1 Members are invited to consider and note the summary for the internal audit review of the information governance arrangements.
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**For further information please contact Karen Campbell on 07768354651**

**Or via e-mail at [karen.campbell@renfrewshire.gov.uk](mailto:karen.campbell@renfrewshire.gov.uk)**

# Renfrewshire Council

## Internal Audit Service

### Update for Renfrewshire Valuation Joint Board on the Audit Engagement concluded in September 2023

Category	Engagement	Assurance Rating	Recommendation Ratings			
			Critical	Important	Good Practice	Service Improvement
Governance	Information Governance	Substantial	0	0	0	0

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> <li>There is a sound system of internal control designed to achieve the objectives of the area being reviewed.</li> <li>The control processes tested are being consistently applied.</li> </ul>
Reasonable Assurance	<ul style="list-style-type: none"> <li>The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk</li> <li>There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.</li> </ul>
Limited Assurance	<ul style="list-style-type: none"> <li>Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk.</li> <li>The level of non-compliance puts the objectives of the area being reviewed at risk.</li> </ul>
No Assurance	<ul style="list-style-type: none"> <li>Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed.</li> <li>Significant non-compliance with control processes leaves the processes/systems open to error or abuse.</li> </ul>

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

# Internal Audit Report

## Renfrewshire Valuation Joint Board

### Governance Arrangements - Information Governance (B0005/2024/001)

Date: September 2023

#### **BOARD SUMMARY**

##### **Audit Objectives**

The objectives of the review were to ensure that:

1. Personal information is kept secure, accurate and up to date.
2. Appropriate measures and records are in place to demonstrate compliance with key Data Protection Principles.
3. Arrangements are in place to ensure that Data Privacy Impact Assessments are undertaken when required.
4. Arrangements are in place to provide training on GDPR to relevant employees.
5. Procedures are in place to identify data breaches and report them to Renfrewshire Valuation Joint Board's (RVJB) Data Protection Officer.

##### **Audit Scope**

1. Ascertained the information that RVJB holds, how sensitive the information is and how it is stored.
2. Discussed with appropriate staff the arrangements in place to demonstrate compliance with information security good practice.
3. Reviewed and assessed the evidence to support compliance and identified any possible improvements.

##### **Key Audit Assurances**

1. Personal information is kept secure through physical access controls and passwords; and is kept accurate and up to date through regular reviews.
2. Appropriate measures and records are in place to demonstrate compliance with key Data Protection Principles, including application of the Data Protection and Information Handling policies.
3. Arrangements are in place to ensure that Data Privacy Impact Assessments are undertaken for new initiatives or change of business practices involving personal data.
4. Arrangements are in place to provide training on GDPR to relevant employees through annual refresher training, regular bulletins and awareness emails.
5. An Information Security Incident Log is in place but there have been no recorded data breaches.

##### **Key Risks**

There were no key risks identified during the audit.

# Internal Audit Report

## Renfrewshire Valuation Joint Board

### Governance Arrangements - Information Governance (B0005/2024/001)



Date: September 2023

Overall Audit Opinion
The audit identified that satisfactory arrangements in place for the handling of personal information within the RVJB. The systems in place for the Electoral Register, Valuation Roll and Council Tax dwellings are well controlled and regularly reviewed. Staff are regularly trained and made aware of their responsibilities for handling personal data.