

RENFREWESHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 10 June 2022

Report by: Chief Auditor

Heading: Internal Audit Engagement – Records Management

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 members in line with the best practice referred to above.
 - 1.3 This report provides detail of the audit engagement completed in April 2022 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 records management plan processes.
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For further information please contact Karen Campbell, Asst Chief Auditor on 07763854651

Or via e-mail at karen.campbell@renfrewshire.gov.uk

Renfrewshire Council

Internal Audit Service

Update for Renfrewshire Valuation Joint Board on the Audit Engagement concluded in April 2022

Category	Engagement	Assurance Rating	Recommendation Ratings			
			Critical	Important	Good Practice	Service Improvement
Governance	Records Management	Substantial	0	0	0	1

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

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

Records Management (B0005/2022/001)

Date: April 2022

BOARD SUMMARY

Audit Objectives

The objectives of the review were to ascertain that:

1. There is adequate management/board oversight and that progress against the records management plan is reviewed regularly.
2. The plan has agreed timescales for actions and these are being met accordingly.
3. Progression is monitored through the identification of targets/milestones and actual progress can be adequately evidenced and is reported on.
4. Deviations from the plan and timescales can be easily identified and there is evidence of remedial action being agreed at an appropriate level in the organisation.

Audit Scope

1. Interviewed the relevant officers to ascertain the arrangements in place for records management and obtained a copy of the record management plan.
2. Prepared and undertook a series of tests to ascertain the progress in completing the actions contained within the record management plan.

Key Audit Assurances

1. There is adequate management/board oversight and progress against the records management plan is reviewed regularly.
2. Timeous progression of actions and developments is monitored through regular progress reviews which are adequately evidenced and reported on.
3. Although there have been no deviations from the plan to date, any variations could be easily identified through the progress reviews and confirmation was obtained that any remedial action required would be agreed at an appropriate level in the organisation.

Key Risks

There were no key risks identified during the audit.

Overall Audit Opinion

The audit identified that satisfactory arrangements are in place which ensure adequate progress of the Records Management Plan.

Management Commentary

N/A as no key risks were identified.