



REPORT TO: MORAY INTEGRATION JOINT BOARD AUDIT, PERFORMANCE AND RISK COMMITTEE ON 29 FEBRUARY 2024

SUBJECT: INTERNAL AUDIT SECTION - UPDATE

BY: CHIEF INTERNAL AUDITOR

1. REASON FOR REPORT

1.1 Committee is asked to consider the contents of this report; seek clarification on any points noted and otherwise note the report.

2. RECOMMENDATION

2.1 The Committee is asked to consider the contents of the report, seek clarification on any points noted and otherwise note the report.

3. BACKGROUND

3.1 Public Sector Internal Audit Standards (PSIAS) require the Chief Internal Auditor to prepare and present reports to committee on internal audit's activity relative to the audit plan and on any other relevant matters.

4. KEY MATTERS RELEVANT TO RECOMMENDATION

Audit Plan 2023/24

4.1 It is pleasing to report that all the projects included in the Audit Plan for 2023/24 have been completed. As the Chief Internal Auditor for the Moray Integration Joint Board, I would like to thank Services for their assistance in the completion of these audit reviews. It is also pleasing to note the commitment from the Service to implement all the recommendations detailed within the audit reports. However, from the follow-up reviews of audit reports issued in previous years, recommendations were noted that required revised implementation dates. This is of concern, but the ongoing workload and staffing issues are appreciated.

Follow Up Reviews

4.2 Internal Audit reports are regularly presented to members detailing not only findings but also the responses by management to the recommendations with agreed dates of implementation. Internal Audit will also undertake follow up

reviews to evidence the effective implementation of these recommendations. Please see detailed the following completed follow up reviews:

Cyber Security

- 4.3 This follow up review checked the implementation of recommendations detailed from an audit undertaken into the Council's control arrangements regarding cyber security. Cyber security concerns the protection of computers, servers, mobile devices, electronic systems, networks, and data from malicious attacks. Cyber security controls are designed to combat threats against networked systems and applications, whether those threats originate from inside or outside an organisation. The Scottish Government in 2020 issued a Cyber Resilience Framework to all Local Authorities. The Framework includes a self-assessment tool to assist Local Authorities in improving their cyber resilience and compliance with a range of legislative, regulatory, policy and audit requirements. The audit programme was developed from this Cyber Resilience Framework and other good practice guidelines. The impact of a successful cyber attack would immediately affect the delivery of services.
- 4.4 The follow up review found that significant work has been undertaken by the Information, Communication and Technology (ICT) Service to ensure effective cyber security controls. However, some audit report recommendations remain outstanding or need to be fully implemented. It is important to highlight that maintaining an effective cyber security control environment is the responsibility of not only the ICT Service but also every officer and member. The Follow Up Report to review the implementation of the agreed recommendations is given in **Appendix 1**.

Social Care & CareFirst System Information Governance

- 4.5 An audit was undertaken into how information relating to social care service users is recorded, accessed and kept up to date. The Council uses a system known as CareFirst to record and manage social care cases for both adult and children's services. CareFirst is a long standing widely used application within the public sector for recording social care data. Due to the limitations of CareFirst, information regarding social care users is retained on a Council server or in paper files. The audit also checked the management arrangements for reviewing case files and access controls of who can view, add, amend or delete information, recognising that restricted access has to be balanced with a need for prompt availability of information for officers who require it to deliver services effectively. The follow up review found that a number of recommendations remain outstanding. Workload and staffing issues are appreciated in delaying the implementation of the recommendations. However, as the Chief Internal Auditor, I am concerned about whether the CareFirst System remains fit for purpose as the primary recording database for the management of social care service users. The Follow Up Report to review the implementation of the agreed recommendations is given in **Appendix 2**.

5. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)) and Moray Integration Joint Board Strategic Plan "Moray Partners in Care 2022-2032"

Internal audit work supports good governance and assists in securing appropriate systems of internal control.

(b) Policy and Legal

The internal audit service is provided in terms of paragraph 7:1 of the Local Authority Accounts (Scotland) Regulations 2014, and there is a requirement to provide a service in accordance with published Public Sector Internal Audit Standards.

(c) Financial Implications

No implications directly arising from this report.

(d) Risk Implications

Audit reports highlight risk implications and contain recommendations for management to address as a means of mitigating.

(e) Staffing Implications

No implications directly arising from this report

(f) Property

No implications.

(g) Equalities/ Socio Economic Impacts

No implications.

(h) Climate Change and Biodiversity Impacts

None directly arising from this report.

(i) Directions

None arising directly from this report.

(j) Consultations

There have been no direct consultations during the preparation of this report.

6. CONCLUSION

6.1 This report provides Committee with an update on internal audit work progressed in the latest review period.

Author of Report: Dafydd Lewis, Chief Internal Auditor
Background Papers: Internal Audit Files
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