REPORT TO: MORAY INTEGRATION JOINT BOARD AUDIT, PERFORMANCE AND RISK COMMITTEE ON 25 AUGUST 2022

SUBJECT: INTERNAL AUDIT SECTION - UPDATE REPORT

BY: CHIEF INTERNAL AUDITOR

1. REASON FOR REPORT

1.1 To provide the Audit, Performance and Risk Committee with an update of progress against the 2022/23 Audit Plan.

2. RECOMMENDATION

2.1 The Committee is asked to consider and note the audit update.

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.

3.2 This report provides an update on audit activity and projects progressed since the last meeting

4. KEY MATTERS RELEVANT TO RECOMMENDATION

Social Care and CareFirst System Information Governance Review

4.1 An audit has been 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. Most of the service user data is available on CareFirst, with some data retained separately either on a council IT server or in paper files.

4.2 The scope of this review considered the findings from a review of the CareFirst System that was undertaken within the 2017/18 Audit Plan and a check undertaken to evidence the implementation of the recommendations. This audit also checked the management arrangements of case files to review 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 those employees who require it for the effective delivery of services. The review has now been completed, and it is hoped the Executive Summary and audit action plan showing recommendations will be reported to the next Audit, Performance and Risk Committee.

Cyber Security

4.3 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 regarding cyber security. The audit programme has been developed from this Cyber Resilience Framework and other good practice guidelines. The impact of a successful cyber attack would immediately impact how services would be able to continue providing day to day services. The review has now been completed, and it is hoped the Executive Summary and audit action plan showing recommendations will be reported to the next Audit, Performance and Risk Committee.

Information Management

4.4 In recent years, discussions have been held with the internal audit providers for NHS Grampian, Aberdeen City and Aberdeenshire Councils. The intention has been to develop closer working relationships to better coordinate the audit planning process. An audit of Information Management was agreed as the first step within this process. The audit will review that an appropriate system exists in the management, security and transfer of data. I am pleased to report the audit has been started. The Auditors undertaking the reviews are in contact to ensure consistency in our approach. This has included the sharing of an audit programme as part of this process.

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 2019 – 2029"
   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
There are no directions arising as a result of 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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