

Agenda

Friday 5 May 2017, 10.00

Audit Scotland offices, 102 West Port, Edinburgh EH3 9DN

1. Private Meeting
 2. Welcome and apologies
 3. Declarations of interest
-

Standing Items

4. Chair's report – verbal update
 5. Accountable Officer's report – verbal update
 6. Accounts Commission Acting Chair's report – verbal update
 7. Review of minutes: For approval
 - Board meeting, 31 March 2017
 8. Review of actions tracker For information
 9. Standing orders legal advice For discussion
-

Strategy and Planning

10. Making a Difference: Corporate Plan 2017/18 For approval
 11. Making a Difference: Publication Schedule and Forward programme For information
-

Governance and Business Management

12. 2016/17 Annual Report: Freedom of Information and Environmental Information For information
 13. 2016/17 Annual Report: Complaints Handling For information
 14. Information Security Management Policy For approval
-

Conclusion

15. Publication of reports
 16. Any other business
-

17. ICAS Prize Winner Sobhan Afzal
18. Review of meeting
19. Date of next meeting

Friday 5 May 2017, 10.00am

Audit Scotland offices, 102 West Port, Edinburgh EH3 9DN

Present:

I Leitch (Chair)
C Gardner
H Logan
R Griggs
R Hinds

Apologies:

None

In attendance:

D McGiffen, Chief Operating Officer
R Frith, Assistant Auditor General
M Walker, Assistant Director, Corporate Performance and Risk
F McKinlay, Director of Performance Audit and Best Value
A Clark, Assistant Director, Performance Audit and Best Value
A Devlin, Corporate Governance Manager
D Robertson, Digital Services Manager
S Afzal, Auditor, Performance Audit and Best Value
F Kordiak, Director of Audit Services Group
J Webber, Senior Executive Assistant

1. Private meeting

A private meeting was held by the Chair and Board members, prior to the start of the Board meeting. There were no matters raised in addition to those items on the agenda, which had been previously circulated.

2. Welcome and apologies

There were no apologies.

3. Declarations of interest

There were no declarations of interest.

4. Chair's report

Ian Leitch advised members that Douglas Sinclair, former Chair of the Accounts Commission and Board member has sadly passed away. The Board paid tribute to the enormous contribution that Douglas had made to public life in Scotland in his many roles over many years and for his significant contribution to the Audit Scotland Board. The Board expressed their condolences to Douglas' family and friends.

Ian Leitch provided a verbal update to members, advising of meetings with Caroline Gardner, Auditor General for Scotland, and Diane McGiffen, Chief Operating Officer, on general matters relating to the governance of Audit Scotland.

The Chair also advised of meetings with the legal advisers about the advice received on our Standing Orders, which members would consider at item 9.

The members welcomed the update.

5. Accountable Officer's report

Caroline Gardner provided a verbal update on her activity since the previous meeting including engagement with and attendance at the Public Audit and Post Legislative Scrutiny Committee. She advised that Jackie Baillie had been appointed as acting Convenor. Caroline also updated members on the recent meeting of the Scottish Parliament's Budget Review Group, which had considered responses to its recent public consultation. Caroline reminded the Board about the forthcoming David Hume Institute Seminar on Scotland's Budget Explained at Audit Scotland on Thursday 11 May at our Edinburgh office, at which she was delivering a keynote speech.

Caroline advised that the five year rolling work programme had been published, and of a recent event for parliamentary staff hosted by Audit Scotland.

Caroline also advised of the successful outcome from negotiations with the PCS Union on the pay reward and strategy for colleagues and advised of progress on the role profiles for the Leadership Group which would be considered by the Remuneration & Human Resources Committee in October 2017. Caroline invited the Board to note that this work formed part of a wider leadership development conversation being led by Fraser McKinlay.

Caroline advised the Board of an accident at the Edinburgh office in which a member of staff had been injured as a result of a fall and that the Health, Safety and Wellbeing Committee would be reviewing the incident. The Board expressed their best wishes for a speedy recovery.

The Board welcomed the update.

6. Accounts Commission report

Ronnie Hinds, the Acting Chair of the Accounts Commission, provided a verbal update on the most recent meeting of the Accounts Commission and a consultation response on borrowing and treasury management.

Ronnie also advised of a recent meeting he had attended with the Improvement Service and the intention to build on the existing working relationships with the service.

The Board welcomed the update.

7. Review of minutes

Board meeting, 31 March 2017

The Board considered the note of the meeting on 31 March 2017, which had been previously circulated, and confirmed that these were an accurate record of the meeting, subject to the following amendments.

- Item 4, insert 'the' in the fourth line before 'legal advisers'.
- Item 16, insert 'of' in the third para of item 16 before '...external audit work.'

8. Review of actions tracker

The Board noted the updates provided on the action tracker, noting a duplicate action at ASB31 and ASB48. Diane McGiffen advised that additional financial information would be included once year end accounting was completed (item ASB33) and a further report would be presented to the Board in June 2017.

Action: The Chief Operating Officer to arrange for the updated Demonstrating Value for Money report to be circulated to the Board in June 2017. (June 2017)

9. Standing orders - legal advice

Ian Leitch invited members to consider the Note of Advice received from BTO Solicitors on the requirements for establishing a quorum and options on representation at meetings of Audit Scotland.

During discussion, Board members considered the issue around the attendance of members to enable meetings to be quorate.

Ronnie Hinds advised of the Accounts Commission's interest and the Board agreed that the Acting Chair could share the advice with Commission members, noting this should be considered in the private session of their next meeting given the privileged status of legal advice.

The Board also accepted intimation of waiver referred to in the legal advice could be done by email.

Following discussion and acceptance by the Board of the legal advice Diane McGiffen advised that she would update the Standing Orders and present a revised report for approval by the Board at its meeting on 6 June 2017.

Action: The Chief Operating Officer to circulate to members the summary note of the privileged status of legal advice. (May 2017)

Action: The Chief Operating Officer to update the Standing Orders and present a revised set for approval by the Board at its meeting on 6 June 2017. (June 2017)

10. Corporate Plan 2017/18

Martin Walker, Assistant Director, Corporate Performance and Risk, introduced the Audit Scotland Budget Corporate Plan 2017/18, which had been previously circulated.

Martin invited the Board to consider and approve the updated draft Corporate Plan for 2017/18.

Heather Logan advised that although the report provided comfort around progress, strengths and competency of dealing with risks and challenges, she felt that it could better reflect and capture the achievements linked to the Becoming World Class improvement programme and note the innovative methods and thinking that were necessary to providing the public sector with a quality offering in times of finite resources and additional workloads.

Diane McGiffen welcomed the feedback, advising that the Corporate Plan is a corporate communication tool, and that this was the third and final update with work on the new revised corporate strategy due to start at the end of summer, involving a much deeper strategic review of priority work for the Auditor General for Scotland, the Accounts Commission and Audit Scotland. Diane also advised that the annual report and accounts provides much more detail around our world class aspirations and achievements and that we will look to build on the section around the risk and challenges of resources and how we adapt to the changing operating environment.

Following detailed discussion, the Board welcomed the report and approved the Corporate Plan.

Action: The Assistant Director, Corporate Performance and Risk, to publish the Corporate Plan. (June 2017)

11. Publication schedule and forward programme

Fraser McKinlay, Director, and Antony Clark, Assistant Director, of Performance Audit and Best Value joined the meeting.

Fraser McKinlay, Director of Performance Audit and Best Value introduced the Publication Schedule and Forward Programme, which had previously been circulated.

Fraser invited the Board to note the reports that we plan to publish during 2017/18 and 2018/19 together with the longer term five year rolling work programme.

The Board discussed the comprehensive publication schedule for the next two years and the longer term work programme.

Following discussion, the Board welcomed the report.

Fraser McKinlay, Director, and Antony Clark, Assistant Director, of Performance Audit and Best Value left the meeting.

12. 2016/17 Annual Report: Freedom of Information and Environmental Information

Alex Devlin, Corporate Governance Manager joined the meeting

Alex Devlin, Corporate Governance Manager, tabled an updated version of the report which had been previously circulated on the 2016/17 Annual Report for Freedom of Information and Environmental Information, to include an update on the outcome of one appeal to the Scottish Information Commissioner (SIC).

Alex invited the Board to note the statistics and analysis reported about the 56 requests recorded in 2016/17 for Freedom of Information and Environmental Information.

The Board sought additional information on the nature of FOI requests and the resources involved in responding to them.

Following discussion, the Board welcomed the report.

13. 2016/17 Annual report: Complaints Handling

Alex Devlin, Corporate Governance Manager, presented the 2016/17 Annual Report on Complaints Handling, which had been previously circulated.

Alex invited the Board members to note that the number of complaints received about audit work had risen slightly against previous years, and that the complaints process continues to work well.

Following discussion, the Board noted the report and the assurance provided.

Alex Devlin, Corporate Governance Manager, left the meeting.

14. Information Security Management Policy

David Robertson, Digital Services Manager, joined the meeting.

David Robertson introduced the Information Security Management Policy report, which had been previously circulated.

David invited the Board to consider and approve the revised Information Security Management Policy, a copy of which was tabled with apologies following omission from the papers issued.

The Board considered and approved the revised policy acknowledging the underlying policies, standards, procedures and guidance set out at Appendix 1.

The Board welcomed the report.

David Robertson, Digital Services Manager, left the meeting.

15. Publication of Reports

The Board approved all reports for publication with the following exceptions:

- Item 9 Standing orders legal advice (effective conduct of business - free and frank provision of advice/ exchange of views for the purposes of deliberation/ conduct of public affairs).
- Item 10 Corporate Plan 2017/18 (effective conduct of business - free and frank provision of advice/ exchange of views for the purposes of deliberation/ conduct of public affairs and intention of future publication).

16. Any other business

There was no further business.

17. ICAS Prize winner Sobhan Afzal

Ian Leitch welcomed Sobhan Afzal to the meeting and the Board congratulated Sobhan on achieving the highest mark in the ICAS Advanced Finance TPS exam in the UK, a first for one of Audit Scotland's trainees. The Chair congratulated Sobhan on his recent appointment as an auditor with Audit Scotland, and Sobhan shared his experience of training at Audit Scotland and the work on which he was currently involved.

18. Review of meeting

The members took the opportunity to reflect on the meeting and welcomed the assurance provided by the annual reports on Complaints, Freedom of Information and Environmental Information and the opportunity to meet and learn more from Sobhan Afzal following his recent achievement.

19. Date of next meeting

It was noted that the next Audit Scotland Board meeting was scheduled for 6 June 2017 in the offices of Audit Scotland, 102 West Port, Edinburgh.

Ref	FORUM	Agenda Item No	Item Title	Action Description	Meeting Date	Due Date	Responsible	Assigned to	Complete/Ongoing	Reported Yes/No	Progress Notes
	Board	8	Spring Budget Revision	Scottish Commission for Public Audit for a £1,716k Spring	20/11/2014	30/11/2014	Diane McGiffen	David Hanlon	Complete		Complete
	Board	13	Openness and Transparency: Publication of Board Papers	The Chief Operating Officer to schedule a future agenda item to review the arrangements.	24/03/2016	01/12/2016	Diane McGiffen	Diane McGiffen	Complete	No	This item was considered at the Board meeting on 20/01/2017, further discussion to take place with reference to Audit Committee agenda for 17/05.
AS813	Board	10	Q1 Corporate Performance Report	The Assistant Auditor General to prepare a report for a future Board meeting on the levels of reporting and roles on fraud.	18/08/2016	01/12/2016	Russell Frith	Russell Frith	Complete	Yes	This report was considered at Item 12 of the Board meeting 20/01/17. The report has been updated, published on ishare and shared with the firms on all 06/02/2017.
AS816	Board	15	Corporate Governance Policies and Code of Conduct Review	The Corporate Governance Manager to review the Financial Regulations, Scheme of Delegation and staff Code of Conduct annually and report to the Board.	18/08/2016	23/08/2017	Alex Devlin	Alex Devlin	Ongoing		Standing Orders reviewed 27/10/16. The next review will be scheduled for Board meeting on 23 August 2017.
AS818	Board	16	Proposed Board Meeting Dates 2017	The Chief Operating Officer to propose meeting dates for discussion by members at the September meeting of the Board.	18/08/2016	15/09/2016	Diane McGiffen	Joy Webber	Complete	Yes	The proposed meeting dates for 2017 were considered at item 20 of the Board agenda 20/01/2017.
AS820	Board	10	Securing World Class Audit - Audit Procurement Post Tender Review	The Assistant Director, Audit Strategy, to bring a report to the Board on the quality review work.	15/09/2016	09/12/2016	Russell Frith	Elaine Boyd	Complete	Yes	A report was considered by the Board at its meeting on 20/01/2017.
AS823	Board	6	Review of minutes	The Assistant Auditor General to provide more detail around recovery of monies through NFI and how this will be monitored in future.	27/10/2016	20/01/2017	Russell Frith	Russell Frith	Complete	Yes	Russell Frith reported on NFI Item 12 on the agenda of the Board meeting 20/01/2017.
AS824	Board	9	Securing World Class Audit - Developments in Audit	The Chief Operating Officer to schedule an update report on the Becoming World Class and world class audit.	27/10/2016	20/01/2017	Diane McGiffen	Russell Frith	Ongoing		At its meeting on 31 March 2017, the Board agreed the quality report will be considered by the Audit Committee on 17 May 2017 with a further report to the Board thereafter.
AS825	Board	12	UK & Ireland Supreme Audit Institutions meeting, 4 November 2016	The Chief Operating Officer to report on the meeting of the UK & Ireland Supreme Audit Institutions meeting.	27/10/2016	20/01/2017	Diane McGiffen	Diane McGiffen	Complete	Yes	Diane McGiffen provided a verbal update to the Board on 22 February 2017.
AS826	Board	14	Publication of reports	The Chief Operating Officer to arrange to publish the reports on the Audit Scotland website alongside the approved minute.	27/10/2016	27/01/2017	Diane McGiffen	Joy Webber	Complete	Yes	The reports and approved minute of the Board meeting on 27/10/2016 has been published on Audit Scotland's website.
AS827	Board	15	Any other business	The Director of Performance Audit and Best Value to report on how the engagement with young people on the forward work programme had developed to the Board in January 2017.	27/10/2016	20/01/2017	Fraser McKinlay	Fraser McKinlay	Complete	No	The Board will considered a report and presentation at its meeting on 31/03/17.
AS828	Board	7	Review of minutes - Remco meeting, 15 September 2016 and Board meeting, 27 October 2016	Joy Webber, Senior Executive Assistant, to make the necessary amendments to the Remco minute and publish the Board minute of 27 October 2016.	20/01/2017	22/02/2017	Joy Webber	Joy Webber	Complete	Yes	The Board minutes of 27/10/2016 have been published and the minutes of Remco have been amended.
AS829	Board	9	Review of standing orders	Diane McGiffen, Chief Operating Officer, to schedule a report for the Board meeting in February 2017.	20/01/2017	22/02/2017	Diane McGiffen	Diane McGiffen	Ongoing		As agreed by the Board at its meeting on 31 March 2017, this item is scheduled for the meeting on 5 May 2017. Agenda item 9.
AS830	Board	10	Making a Difference: Digital Audit	Diane McGiffen, Chief Operating Officer, to schedule a report for a Board meeting later in the year.	20/01/2017	05/05/2017	Diane McGiffen	Martin Walker	Ongoing		Digital Audit Strategy being developed to support the Corporate Plan (Item 10). Propose that it is considered by the Board at its August Meeting.
AS831	Board	11	Securing World Class Audit: Review of Quality Arrangements	Diane McGiffen, Chief Operating Officer, to schedule a report for a Board meeting later in the year.	20/01/2017	31/03/2017	Russell Frith	Elaine Boyd	Complete	No	The Board considered a report at its meeting on 31 March 2017. Report to Audit Committee scheduled for 17/05/17.
AS832	Board	12	Securing World Class Audit: Fraud Arrangements	Russell Frith, Assistant Auditor General, to make the suggested amendments to the report in terms of responsibilities of reporting fraud.	20/01/2017	22/02/2017	Russell Frith	Anne Cairns	Complete	Yes	The report on Counter Fraud Arrangements was updated and issued to colleagues on 06/02/2017.
AS833	Board	13	Making a Difference: Demonstrating Value for Money Update	Fiona Kordiak, Director of Audit Services, to liaise with Heather Logan and take on board comments from members before issuing a further draft for their consideration by correspondence.	20/01/2017	22/02/2017	Fiona Kordiak	Fiona Kordiak	Ongoing		The report has been re-drafted to take on board comments received to date.
AS834	Board	14	Making a Difference: Update on Parliamentary Engagement	Kirsty Gibbins, Communications Adviser, Corporate Services, to confirm the terms of the contract and survey arrangements.	20/01/2017	22/02/2017	Kirsty Gibbins	Kirsty Gibbins	Complete	Yes	A verbal update was provided to the Board under item 8 of the meeting on 31/03/2017.
AS835	Board	17	Q2 Corporate Performance Report 2016/17	Martin Walker, Assistant Director, Corporate Performance and Risk to consider with the Communications Team the options to measure corporate objective 2.2.	20/01/2017	31/03/2017	Martin Walker	Martin Walker	Complete	Yes	The Q3 report considered on 31/03/2017 reflected new measures re corporate objective 2.2.
AS836	Board	17	Q2 Corporate Performance Report 2016/17	Diane McGiffen, Chief Operating Officer, to send a copy of the latest quarterly correspondence report considered by Management Team on 17 January 2017.	20/01/2017	22/02/2017	Diane McGiffen	Joy Webber	Complete	Yes	A copy of the Q3 Correspondence Performance Report dated 17/01/2017 has been circulated to Board members for information.
AS837	Board	18	Q2 Becoming World Class Improvement Programme Report 2016/17	Russell Frith, Assistant Auditor General, to schedule a report to the Board on established International benchmarks for world class quality, people and reporting.	20/01/2017	05/05/2017	Russell Frith	Russell Frith	Ongoing		The Assistant Auditor General has confirmed this item forms part of the quality framework on which the Audit Committee will consider at its meeting on 17/05/2017.

AS838	Board	20	Proposed Board Meeting Dates 2017	Joy Webber, Senior Executive Assistant, to liaise with members regarding their availability.	20/01/2017	22/02/2017	Joy Webber	Joy Webber	Complete	Yes	Joy Webber has liaised with and confirmed alternative meeting dates for May and June. Meeting dates have now been confirmed for 5 May and 6 June 2017.
AS839	Board	21	Review of Openness and Transparency	Diane McGiffen, Chief Operating Office, to schedule a discussion on next steps in publishing committee papers with the Board at its meeting in February 2017.	20/01/2017	22/02/2017	Diane McGiffen	Diane McGiffen	Complete	Yes	The Board received a verbal update at its meeting on 22/02/2017.
AS840	Board	22	Publication of reports	Diane McGiffen, Chief Operating Office, to arrange to publish the reports on the Audit Scotland website alongside the approved minute.	20/01/2017	22/02/2017	Diane McGiffen	Joy Webber	Complete	Yes	The approved minute and reports have been published on the Audit Scotland website.
AS841	Board	7	Review of minutes	Joy Webber, Senior Executive Assistant, to make a correction to the minutes of the Board meeting 20 January 2017 and publish the approved minute.	22/02/2017	28/02/2017	Joy Webber	Joy Webber	Complete	Yes	The Board minutes of 20/01/2017 have been published and the minutes of Remco have been amended.
AS842	Board	9	Public Audit and Post Legislative Scrutiny Committee Review of NFI.	Russel Frith, Assistant Auditor General, to circulate to Board members by correspondence a draft response to the Public Audit and Post Legislative Scrutiny Committee on NFI	22/02/2017	31/01/2017	Russell Frith	Russell Frith	Complete	No	Draft response was issued by correspondence to members on 23/03/2017.
AS843	Board	7	Review of minutes	Joy Webber, Senior Executive Assistant, to publish the approved minute of the meeting of 22 February 2017.	31/03/2017	30/04/2017	Joy Webber	Joy Webber	Complete	No	The approved minute and reports have been published on the Audit Scotland website.
AS844	Board	9	Review of Standing Orders	Joy Webber, Senior Executive Assistant, to circulate the legal advice and to schedule it for discussion at the next Board meeting on 5 May 2017	31/03/2017	05/05/2017	Joy Webber	Joy Webber	Complete	No	The Board will discuss the advice at Item 9 of today's agenda.
AS845	Board	11	AS Annual Reports and Accounts	Martin Walker, Assistant Director, Corporate Performance and Risk to share the strategic risks and objectives section of the Annual Report and Accounts with Heather Logan.	31/03/2017	30/04/2017	Martin Walker	Martin Walker	Complete	No	The risks and objectives section of the Annual Report and Accounts has been shared with Heather Logan.
AS846	Board	12	Equality Outcomes: Reflecting Back and Looking Forward	Gillian Woolman, Assistant Director LG and Health, to update the reports for consideration by the Accounts Commission.	31/03/2017	30/04/2017	Gillian Woolman	Gillian Woolman	Complete	No	Gillian Woolman presented an updated report to the Accounts Commission at its meeting on 13/04/2017.
AS847	Board	14	Q3 Performance Report 2016/17	Martin Walker, Assistant Director, Corporate Performance and Risk, to consider how best to focus the narrative on objectives and performance in future reports.	31/03/2017	30/06/2017	Martin Walker	Martin Walker	Ongoing		Martin Walker will reflect and update as part of the Q4 report due before the Board on 23/08/2017.
AS848	Board	16	Securing World Class Audit: Review of Audit Quality	Martin Walker to schedule an item for consideration by the Audit Committee meeting on 17 May 2017.	31/03/2017	05/05/2017	Martin Walker	Martin Walker	Complete	No	This item has been scheduled for the meeting of the Audit Committee on 17/05/2017.
AS849	Board	18	Making a Difference: Public Engagement Work with Young Scot	Diane McGiffen, Chief Operating Officer, to schedule an update report in March 2018.	31/03/2017	01/03/2018	Diane McGiffen	Joy Webber	Ongoing		This item will be scheduled for 18 March 2018.
AS850	Board	19	Publication of Reports	Joy Webber, Senior Executive Assistant, to arrange to publish the reports on the Audit Scotland website alongside the approved minute.	31/03/2017	30/04/2017	Joy Webber	Joy Webber	Complete	No	The approved minute and reports have been published on the Audit Scotland website.

AUDIT SCOTLAND BOARD

5 MAY 2017

REPORT BY DIRECTOR OF PERFORMANCE AUDIT AND BEST VALUE

PUBLICATION SCHEDULE AND FORWARD PROGRAMME

1. Purpose of report

This paper updates the Board on the reports that we plan to publish during 2017/18 and 2018/19. It also provides a summary of our longer-term five year rolling work programme.

The Board is invited to note the publication schedule and our forward programme.

2. Publication schedule 2017/18 through 2018/19

Audit Scotland plans to publish at least 51 outputs between May 2017 and March 2019 on behalf of the Auditor General and the Accounts Commission. These are listed in appendix 1 along with indicative publication dates. The list does not include any corporate publications, impact reports, or the anticipated 8 to 10 statutory reports (Section 22 reports or Section 102 reports) which may arise from the annual audits of public bodies.

To increase the impact of our work, we continue to develop a range of alternative outputs from our audits. Recent examples include the use of Tableau data visualisation software for the Auditor General's update on the *roll-out of Superfast Broadband*, and the Accounts Commission's *Local government in Scotland financial overview*. We have also produced briefings on *New financial powers*, and the *NHS workforce*.

As has been the case in recent years, we are publishing more outputs in June and July 2017 because of the publications moratorium (13 March to 4 May) for the local government elections in May. This will also affect the scheduling of reports to the Public Audit and Post Legislative Scrutiny (PAPLS) Committee and relevant parliamentary subject committees from September onwards. Committee Clerks are sighted on our publications plan and are conscious of the timescales for our reports in relation to their committee business planning.

3. Rolling work programme

We have a five year programme of audits¹ that covers all of the work we carry out on behalf of the Accounts Commission and the Auditor General, with the exception of the local annual audit work. Flexibility has been built into the programme to allow us to undertake investigatory work and respond quickly to new and emerging audit risks, working across Audit Scotland and with the firms.

¹ This includes performance audits, Best Value audits, the How Councils Work series, overview reporting, follow-up work, statutory reporting, correspondence and the shared risk assessment (SRA).

Our five year rolling programme for 2017/18 – 2021/22 is set out in the second appendix. Arrangements are in place for regular engagement with the Auditor General and the Accounts Commission to review the programme. As part of the annual refresh of the work programme the Auditor General and Accounts Commission consulted with key stakeholders. The feedback about the programme was positive, providing assurance that the programme is proportionate and focussed on the right areas.

Alongside the routine promotion and engagement activity we undertake relating to our work, we are undertaking a range of activities on behalf of the Auditor General and Accounts Commission to promote the work programme following the recent refresh. This includes the key stakeholder groups with an interest in our work, and the scrutiny of public services more generally.

This activity includes:

- An updated and improved section of the website for the work programme.
- An information flyer with links to further information about our work and the programme. This has been sent to all MSPs, Ministers, council leaders and chief executives, health boards, NPDBs and other relevant stakeholders.
- A range of internal and external promotional activities including blogs, podcast, articles for Abacus and ishare.
- Extensive use of social media to promote our work.
- Briefings for parliamentary clerks, and other key contacts.

An important aspect of our programme development activity has been engaging with stakeholders to discuss significant policy developments and issues of concern across the public sector. The most recent of these events was held on the 2nd May and focused on issues associated with health, housing and well-being. Future topics that will be considered in this way include educational attainment and the potential impact of the Community Empowerment Act on improving public services.

4. Recommendation

The Board is invited to note the publication schedule for the next two years and our longer-term work programme.

Appendix 1: Proposed publications during 2017/18 and 2018/19

The table below summarises reports we plan to publish during the next two years. Indicative publication timescales are included.

Publication	AGS/AC/Joint AGS&AC/AS	Indicative publication date
Lessons learned: A summary from public sector ICT projects	AGS	11 May
National Scrutiny Plan and Local Scrutiny Plans	AC	30 May
Inverclyde Council Best Value Assurance Report (BVAR)	AC	1 June
Common Agricultural Policy Futures Programme: An update	AGS	15 June
Scotland's colleges 2017	AGS	22 June
Housing benefit annual report, and good practice guide	AC	June
Self-directed support pt.2	Joint	13 July
NHS workforce in Scotland	AGS	27 July
Renfrewshire Council BVAR	AC	31 August
Equal Pay in local government	AC	7 September
East Renfrewshire Council BVAR	AC	tbc October
Scotland's ferry services	AGS	19 October
NHS in Scotland 2017	AGS	26 October
Early learning and childcare	Joint	2 November
Financial overview of local government 2017	AC	November
West Lothian Council BVAR	AC	November
Orkney Isles Council BVAR	AC	December
Clackmannanshire Council BVAR	AC	January 2018
East Dunbartonshire Council BV follow-up	AC	Winter 2017/18
Falkirk Council BV follow up	AC	Winter 2017/18
An overview of local government in Scotland 2018: Performance and challenges	AC	Spring 2018
New financial powers 2018	AGS	Spring 2018
Children and adolescent mental health	Joint	Spring 2018
Scottish fire and rescue services follow-up	AGS	Spring 2018
ALEOs	AC	Spring 2018
Forth replacement crossing	AGS	Spring 2018

Publication	AGS/AC/Joint AGS&AC/AS	Indicative publication date
Health and social care integration pt.2	Joint	Spring 2018
National Scrutiny Plan and Local Scrutiny Plans	AC	Spring 2018
City Deals	Joint	Spring/Summer 2018
Community Justice	Joint	Spring/Summer 2018
Scotland's colleges 2018	AGS	Summer 2018
Broadband follow-up	AGS	Summer 2018
NHS workforce pt.2	AGS	Autumn 2018
How Councils Work (topic to be determined)	AC	Autumn 2018
NHS in Scotland 2018	AGS	Autumn 2018
Financial overview of local government 2018	AC	Autumn 2018
Higher education: widening access	AGS	Autumn / Winter 2018
Prisoner healthcare	AGS	Winter 2018
Reforming public services through better asset management	Joint	Winter 2018
Value for money of non-profit distributing models	Joint	Winter 2018
Housing	Joint	Winter 2018
Digital in health and central government	AGS	Spring 2019
An overview of local government in Scotland 2019: Performance and challenges	AC	Spring 2019
Employability	Joint	Spring 2019
New financial powers 2019	AGS	Spring 2019

*A further six Best Value Assurance Reports will be published during 2018/19. The timing of these will be determined in consultation with the relevant appointed auditors for each council.

Appendix 2: Rolling programme 2017/18 to 2021/22

The table below summarises audit work for the next five years. Years three to five of the programme (2019/20 onwards) are indicative.

Proposals for audit work relate to areas of public service reform, risk or public interest. We will continue to monitor developments across the public sector and engage with key stakeholders as we continue to develop the longer-term programme.

	2017/18	2018/19	2019/20	2020/21	2021/22
Performance audits					
Devolution	<ul style="list-style-type: none"> Managing continued devolution of fiscal powers 	<ul style="list-style-type: none"> Managing continued devolution of fiscal powers Employability – transfer of powers 	<ul style="list-style-type: none"> Managing continued devolution of fiscal powers 	<ul style="list-style-type: none"> Managing continued devolution of fiscal powers 	<ul style="list-style-type: none"> Managing continued devolution of fiscal powers
Economy	<ul style="list-style-type: none"> Innovative Financing - City Deals Forth replacement crossing Scotland's ferry services 	<ul style="list-style-type: none"> Value for money of NPD projects 	<ul style="list-style-type: none"> Supporting economic growth – role of local authorities A9 dualling 	<ul style="list-style-type: none"> Innovative Financing - City Deals (2) Supporting economic growth: impact of enterprise and skills review 	<ul style="list-style-type: none"> Development of Scotland's new agriculture and fishing policy post Brexit

	2017/18	2018/19	2019/20	2020/21	2021/22
Policy	<ul style="list-style-type: none"> • Early learning and childcare • Equal pay 	<ul style="list-style-type: none"> • Reforming public services through better asset management • Housing 	<ul style="list-style-type: none"> • Early learning and childcare (2) • Flood risk management • Waste management • Skills planning and investment • School educational attainment 	<ul style="list-style-type: none"> • Housing • Youth justice 	<ul style="list-style-type: none"> • Social security • Early learning and childcare (3) • Criminal justice
Public service reform	<ul style="list-style-type: none"> • Health & social care integration: Part 2 	<ul style="list-style-type: none"> • Community Justice 1 		<ul style="list-style-type: none"> • Health & social care integration 3 	
Performance and outcomes	<ul style="list-style-type: none"> • Children's mental health 	<ul style="list-style-type: none"> • Higher education – widening access: progress review • Prisoner healthcare 	<ul style="list-style-type: none"> • Higher education (finances) 	<ul style="list-style-type: none"> • Higher education • Improving outcomes for looked after children • Impact of investment in the school estate 	<ul style="list-style-type: none"> • Mental health 3
Skills and capacity	<ul style="list-style-type: none"> • NHS workforce 	<ul style="list-style-type: none"> • NHS workforce (2) 		<ul style="list-style-type: none"> • Workforce planning for skills post Brexit • NHS Workforce (3) 	
Digital		<ul style="list-style-type: none"> • Digital progress in central government and health 	<ul style="list-style-type: none"> • Digital progress in local government 	<ul style="list-style-type: none"> • Digital services (learning or justice) 	<ul style="list-style-type: none"> • Progress against digital strategy – 5 years on
Leadership and Scrutiny	<ul style="list-style-type: none"> • Arms-Length External organisations (ALEOs) 				

	2017/18	2018/19	2019/20	2020/21	2021/22
Performance Audit follow up	<ul style="list-style-type: none"> CAP Futures programme Scottish fire and rescue services Self-directed support 2 	<ul style="list-style-type: none"> Broadband 	<ul style="list-style-type: none"> tbc 	<ul style="list-style-type: none"> Commonwealth Games legacy – six years on 	<ul style="list-style-type: none"> tbc
Impact reports <i>Note: the sequencing of impact report publication may be subject to change in response to any significant policy developments that impact on audit recommendations.</i>	<ul style="list-style-type: none"> Roads maintenance Social work in Scotland 	<ul style="list-style-type: none"> The role of Scotland's Enterprise Agencies Equal pay Early learning and childcare City Deals Children's mental health NHS workforce Scotland's ferry services Forth replacement crossing Scottish fire and rescue (f/up) 	<ul style="list-style-type: none"> ALEOs Community Justice Employability – transfer of new powers HE – widening access Digital in central government and health VFM of NPD projects Reforming public services through better Asset Management Housing 	<ul style="list-style-type: none"> Community empowerment NHS workforce 2 Prisoner healthcare Supporting economic growth – role of local authorities A9 duelling Flood risk management Skills planning and investment School education attainment HE finances Waste management 	<ul style="list-style-type: none"> Innovative Financing – City Deals (2) Supporting economic growth: impact of enterprise and skills review Housing Youth justice Higher Education Improving outcomes for looked after children Impact of investment in the school estate
Overview reporting	<ul style="list-style-type: none"> Local government financial overview Local government overview NHS in Scotland Scotland's colleges (narrower focus) 	<ul style="list-style-type: none"> Local government financial overview Local government overview NHS in Scotland Scotland's colleges 	<ul style="list-style-type: none"> Local government financial overview Local government overview NHS in Scotland Scotland's colleges 	<ul style="list-style-type: none"> Local government financial overview Local government overview NHS in Scotland Scotland's colleges 	<ul style="list-style-type: none"> Local government financial overview Local government overview NHS in Scotland Scotland's colleges
How Councils Work		<ul style="list-style-type: none"> To be confirmed 	<ul style="list-style-type: none"> To be confirmed 	<ul style="list-style-type: none"> To be confirmed 	<ul style="list-style-type: none"> To be confirmed

	2017/18	2018/19	2019/20	2020/21	2021/22
Audits of Best Value <ul style="list-style-type: none"> • Leadership and scrutiny • Skills and capacity • Financial outlook • Community engagement • Options appraisal • Service transformation • Public performance reporting 	6 BVARs <ul style="list-style-type: none"> • Inverclyde Council • Renfrewshire Council • East Renfrewshire Council • West Lothian Council • Orkney • Clackmannanshire 	6 BVARs To be confirmed following the 2017/18 SRA process	7 BVARs To be confirmed following the 2018/19 SRA process	6 BVARs To be confirmed following the 2019/20 SRA process	6 BVARs To be confirmed following the 2020/21 SRA process

	2017/18	2018/19	2019/20	2020/21	2021/22
<p>Potential alternative outputs</p> <p><i>Note:</i></p> <p>Our list of alternative outputs is subject to regular prioritisation and refinement as part of ongoing programme development work.</p>	<ul style="list-style-type: none"> • Digital / ICT “lessons learnt” briefing for PAPLSC • Indebtedness and borrowing • Educational attainment round table outputs • New financial powers support to the Finance Committee • Funding gaps in councils • Dummy’s guide to Agile • Workforce planning (analysis of auditor returns) • Local government support for public transport • Internal audit and scrutiny 	<ul style="list-style-type: none"> • Community empowerment: Participation requests / Asset transfer / Service integration and prevention • Governance (analysis of auditor returns) • Realistic medicine (reducing variation in the NHS) – data analysis and benchmarking 	<ul style="list-style-type: none"> • Public sector pensions in Scotland (central government) • Public sector pensions (LGPS) • Public sector pensions in Scotland (briefing) • Climate change and resilience planning • National Performance Framework • How the budget works • Youth justice update 	<ul style="list-style-type: none"> • TBC 	<ul style="list-style-type: none"> • TBC
	<p>Other alternative output options to be kept under review:</p> <ul style="list-style-type: none"> • Educational attainment: analysis of Scottish Government investment in addressing the attainment gap. • Cyber security (key issues) • Key issues for audit committees • EU funding analysis – spending and commitments • Capital investment: financing commitments • Digital roundtable 				

AUDIT SCOTLAND BOARD

5 MAY 2017

REPORT BY THE CORPORATE GOVERNANCE MANAGER

2016/17 ANNUAL REPORT ON FREEDOM OF INFORMATION AND ENVIRONMENTAL INFORMATION

1. Purpose of Report

This is the annual report to the Board on our Freedom of Information (FOI) and Environmental Information Regulations (EIRs) arrangements, requests and performance.

The report concludes that our FOI/EIR arrangements are working well and that there are no significant issues that should be brought to the attention of the Board.

The Board is invited to note the contents of this report.

2. Background

Audit Scotland, the Auditor General and the Accounts Commission are subject to the Freedom of Information (Scotland) Act 2002 (FOISA) and the Environmental Information (Scotland) Regulations 2004 (EIRs).

Audit Scotland developed and implemented suitable joint arrangements for the discharge of FOISA/EIRs in 2005 for all three bodies. These arrangements are reviewed annually.

The Scottish Ministers' Code of Practice on the discharge of functions by Scottish public authorities under FOISA and the EIRs require us to monitor our handling of information requests.

Since 1 April 2013 public bodies are required to submit their FOI and EIR handling statistics, on a quarterly basis, to the Scottish Information Commissioner (SIC). Audit Scotland has complied timeously with this requirement.

3. FOI/EIR Overview for 2016/17

This annual report has been prepared to fulfil our FOI/EIR good practice requirements under the Scottish Ministers section 60 Code of Practice and incorporates our SIC quarterly returns.

Governance

The Knowledge, Information and Technology Governance Group (KITGG) provide oversight of our FOI/EIR arrangements and report their activity to Management Team, the Audit Committee and the Board as necessary. The Corporate Governance Manager is responsible for day-to-day management of our FOI/EIR arrangements.

The FOI/EIR policy was reviewed by the KITGG, re-approved by the Board in September 2016 and staff acknowledged compliance with the policy via the fit and proper form in November 2016.

Approach to requests

It is our policy to be as open and transparent as possible, and therefore our approach to FOI/EIR requests is to treat them as a 'business as usual' activity. This means that where we would normally supply information to those we work with we will continue to do so without treating them as FOI/EIR requests.

For complex 'business as usual' requests and all other requests, which may have to be considered by an FOI panel, these are recorded in our FOI/EIR system.

Where it is appropriate and legal we can apply exemptions and exceptions to the information being requested. Audit Scotland has established a group of senior managers (FOI panel) trained in considering FOI/EIR exemptions and exceptions to complex requests.

The following statistics and analysis are based on our recorded FOI/EIR requests for 2016/17.

Statistics and Analysis

Number of requests received

Audit Scotland recorded 56 FOI and one EIR request this year. These were received in:

	2016/17 requests		2015/16 requests	
	FOI	EIR	FOI	EIR
Q1 (April – June)	12	1	14	0
Q2 (July – September)	14	0	16	0
Q3 (October – December)	17	0	26	0
Q4 (January – March)	13	0	9	0
Total	56	1	65	0

Fifty two FOI requests were addressed to Audit Scotland, three to the Accounts Commission and one to the Auditor General. One EIR was addressed to Audit Scotland.

Type of requester

We categorise the requests we receive for analysis purposes. This year we received:

2016/17 requester type	2016/17 requests		2015/16 requests	
	FOI	EIR	FOI	EIR
Media	4	0	10	0
MSP/MP	4	0	3	0
Organisation	21	0	23	0
Members of the public	21	1	25	0
Public body	5	0	2	0
Other	1	0	2	0

Themes emerging from the information being requested are:

- 23% - AS: staff , finance, cars
- 14% - ICT: equipment, contracts
- 24% - AS: reports, draft & correspondence
- 23% - Data held on other organisations
- 7% - AS: governance, policies, procedures
- 9% - Contracts (other than ICT)

Responding to requests

All information requested was released in full on 28(49%) occasions, partially released on 10 (18%) occasions, the information requested was not held by us on 16 (28%) occasions, refused on 1 occasion (2%) and two (3%) were withdrawn.

Cost of administrating and responding to requests

Time spent on specific requests is generally recorded to the job code for the audit work concerned. In addition, the time spent on FOI/EIR training is coded to the general training and development job code.

However, 11 members of staff recorded 501 hours for administering our FOI systems and procedures, replying to some requests and dealing with complex requests at FOI panels. This equates to approximately £30,115 using the average hourly rate from the Time Recording System. However, the true cost to Audit Scotland of complying with FOI/EIRs will be higher due to the way some FOI/EIR work and training is recorded.

Time taken to respond

FOISA and the EIRs require public bodies to reply to requests within 20 working days and within 40 working days for complex or volumous EIRs. Audit Scotland met this requirement on 55 (96.5%) occasions and failed to meet it on two (3.5%) occasions. This is a slight improvement on last year's 95.3%.

Charging for dealing with requests

Public bodies are able to make certain charges for dealing with FOI and EIR requests. Where this is appropriate we issue a fee notice. We issued no fee notices in 2016/17.

Public bodies are also able to refuse a request where it will cost more than £600 to deal with it. However, where public bodies estimate the cost to be greater than £600 they are to inform the requester that they may be able to supply some information if they narrow their request. No requests were refused by Audit Scotland on excessive cost of compliance this year.

FOI/EIR panels, reviews and appeals

Panels met seven times this year to consider applying exemptions to some or all of the information being requested. In 11 requests, we applied exemptions to the information we held. This included information otherwise accessible, commercial interest and the economy, personal information and the audit function. The most common exemption used was for personal information.

Where an applicant is not satisfied with our initial response to their request they can ask Audit Scotland for a review and in 2016/17 there were two requests for a review. In both cases the review panel upheld the original decision.

If an applicant remains dissatisfied with how we dealt with their request after a review they can make an appeal to the SIC. There was one appeal to the SIC from a dissatisfied applicant this year. The decision of the SIC was received on 19 April 2017; the SIC found that Audit Scotland had not complied with the Freedom of Information (Scotland) Act 2002 by responding late to a request for information. The SIC does not require us to take any further action.

Information requested but not held by Audit Scotland

Audit Scotland issued 16 FOISA section 17 notices this year informing the applicant that the information they were requesting was not held by Audit Scotland, the Auditor General or the Accounts Commission.

Information otherwise accessible

Where the information requested is already publically available eg in the authorities publication scheme/website the public authority does not need to provide it. However, there is a duty to provide advice and assistance, which means informing the requester where the information is published.

Audit Scotland issued two section 25 notices informing the applicant that the information was publically available.

FOI/EIR Training

Audit Scotland staff undertake basic FOI/EIR training when they join Audit Scotland. Refresher training is given as necessary. In addition staff updates are published when changes occur. A staff brief was issued in September 2016 and on FOI Day in March 2017 to remind staff of our FOI/EIR arrangements, performance and changes to legislation.

Maintaining training records is dynamic process due to staff joining and leaving the organisation at any point during the year and at the 31 March 2017 no one had FOI/EIR training outstanding.

4. Recommendation

The Board is invited to note the content of this report.

AUDIT SCOTLAND BOARD

5 MAY 2017

REPORT BY THE CORPORATE GOVERNANCE MANAGER

2016/17 ANNUAL REPORT ON COMPLAINTS HANDLING

1. Purpose of Report

This is the annual report to the Board on complaints received by Audit Scotland. This report forms part of a suite of assurance reports in support of the Accountable Officer's governance statement in the annual report and accounts.

The report on complaints handling concludes that there are no significant issues that should be brought to the attention of the Board.

The Board are invited to note the contents of this report.

2. Background

The Public Services Reform (Scotland) Act 2010 (the Act) required the Scottish Public Services Ombudsman to introduce a set of complaint handling principles, to which all public bodies have to adhere.

Audit Scotland, the Auditor General and the Accounts Commission introduced a joint complaints handling process in December 2012. The joint complaints handling process was reviewed and updated in late 2014. A further review of our guides for staff and members of the public was undertaken in January 2017.

A feature of the arrangements is the systematic analysis of the complaints received and reporting on them to Management Team and the Board.

This is the fourth annual report on complaints handling under our new complaints handling procedure.

3. Complaints received

Audit Scotland staff actively engage with the public through a number of channels for example: the inspection period for local government unaudited accounts, the correspondence process, freedom of information requests, our main office receptions, our telephone switchboard, etc. If our interaction with the public is handled well it enhances our reputation and contributes to our goal of becoming world class. However, if handled poorly it may harm our reputation and lead to dissatisfaction and complaints.

Complaints should be dealt with at stage 1, front line resolution within five working days. However, when complaints are more complex or are not resolved at stage 1 they are investigated at stage 2, within 20 working days.

Corporate Services maintains the register of complaints received. The register shows that there were seven complaints received in 2016/17 (4 in 2015/16).

Table 1 below shows the number of complaints received and recorded by quarter and the stage they were dealt at. Table 2 details the number of complaints received during the last three years.

Table 1 – Number of complaints received by quarter in 2016/17

	Received	Stage 1	Stage 2	In progress	Rejected
Q1	4	0	3	0	1
Q2	0	0	0	0	0
Q3	2	1	1	0	0
Q4	1	0	1	0	0
Total	7	1	5	0	1

Table 2 – Number of complaints over the last three years

	Received	Stage 1	Stage 2	Rejected
2016/17	7	1	5	1
2015/16	4	2	2	0
2014/15	13	8	3	2

One (stage 1) complaint resulted from failing to meet published correspondence handling timescales (down from four complaints in 2015/16). Apology issued to the complainant.

Five (stage 2) complaints were due to our audit work/reports/findings/audit process. Two complaints were partly upheld and apologies issued.

One complaint was rejected due to it not being about Audit Scotland. The complainant was advised to contact the relevant public authority.

4. Scottish Public Services Ombudsman (SPSO)

The Scottish Public Services Ombudsman Act 2002 (the Act) provides a framework for matters that can be considered by the SPSO for investigation. This year the SPSO received three appeals about us. The SPSO decided to not investigate two complaints and the third has yet to be determined.

5. Conclusions

Our complaints handling process and procedures work well. We try to resolve complaints at stage 1 with the complainant; however a number will reach the investigation stage. This year there has been a rise in the number of complaints about our audit work: three in relation to Aberdeen City Council and two in relation to Glasgow Clyde College.

6. Recommendation

The Board is invited to note the contents of this report.

AUDIT SCOTLAND BOARD

5 MAY 2017

REPORT BY THE ASSISTANT DIRECTOR, CORPORATE PERFORMANCE AND RISK INFORMATION SECURITY MANAGEMENT POLICY

1. Purpose of report

To invite the Board to consider and approve a revised Information Security Management Policy.

2. Background

The Information Security Management System (ISMS) comprises of policies, procedures and standards that support world class information security. These are structured in a hierarchical manner and devolve responsibility as shown in the diagram in the appendix to the attached policy.

As part of the preparation for our successful ISO 27001:2013 Information Security certification we reviewed and rationalised ISMS.

The attached Information Security Management Policy is the overarching policy for the ISMS. It sets out the principles of information security and the associated roles and responsibilities. All other information security sub-policies, procedures and standards are controlled by this policy and derive responsibility from it. Each level of responsibility must report any policy exceptions and non conformity to its oversight group.

The policy was last approved the Management Team on 12 April 2016 and the Board on 3 May 2016.

The revised policy was reviewed by the Knowledge Information and Technology Review Group on 4 April and the Management Team on 11 April 2017. The revisions made are minor and include the standardisation of text with other policies, references to the Digital Services team and an update to the appendix.

3. Recommendations

The Board is invited to approve the revised Information Security Management Policy.

Information Security Management Policy

Version:	1.3	Status:	For Management Team & Board review
Author/Owner:	Digital Services Manager	Approval/Review:	Audit Scotland Board
Approval Date:		Review Date:	5 May 2017

Introduction

1. This policy sets out Audit Scotland's strategic commitment to Information Security Management.
2. Audit Scotland will ensure the confidentiality, integrity, quality and availability of all the information it holds and processes.
3. Audit Scotland will ensure all the information it holds and processes will meet its contractual, legal and regulatory obligations.
4. This policy is supported by supporting policies, standards, procedures and guidance. These are shown in the diagram at Appendix 1.

Scope

5. This policy is mandatory for all employees, contractors and consultants employed by Audit Scotland. Failure to comply with this policy and supporting information security policies may result in disciplinary action.

Commitments

6. Audit Scotland will take appropriate action to ensure the confidentiality, integrity and quality of all the information it holds and processes.
7. Audit Scotland will produce, maintain and test business continuity plans to ensure the availability of its information and information systems.
8. Audit Scotland will treat information security as a business critical issue.
9. Audit Scotland will ensure that its information is open and not restricted by financial or legal agreements.
10. Audit Scotland will ensure legislative and regulatory requirements are met (including intellectual property rights).

11. Audit Scotland will identify and implement appropriate controls for information assets proportionate to levels of risk.
12. Audit Scotland will communicate all appropriate information security policies to all employees, contractors, consultants, clients and other stakeholders.
13. Audit Scotland will allocate individual accountability for compliance with all appropriate information security policies, standards, guidance and procedures.
14. Audit Scotland will continue to improve its information security management.
15. Audit Scotland will develop, implement and maintain an Information Security Management System (ISMS) in accordance with best practice contained within ISO/IEC 27001:2013 and ISO/IEC 27002:2013.

Responsibilities

16. Audit Scotland's Board through its Audit Committee has oversight of risks, including information risks.
17. Audit Scotland's Accountable Officer, with support from the Management Team, has overall responsibility for ensuring this policy is effectively implemented and delivered.
18. Audit Scotland's Senior Information Risk Officer is the Chief Operating Officer, who is responsible for the overall management of the organisation's information risks.
19. Audit Scotland's Management Team will implement and manage appropriate controls to enable conformance to information security policies within their own areas of responsibility and will ensure individual accountability for control performance.
20. The Knowledge, Information and Technology Governance Group (KITGG) will support the Accountable Officer, Senior Information Risk Officer and Management Team by assessing and mitigating information security risks and providing assurance.
21. The KITGG will maintain this policy and associated information security policies ensuring they are communicated, reviewed and updated in response to changes in risks faced by Audit Scotland, legislation, and internal operational working practices.
22. The KITGG will ensure all information security policies and our performance in meeting their requirements is monitored and reviewed on an annual basis.
23. The Digital Services Management Team (DSMT) will maintain information security standards, guidance and procedures ensuring they are communicated, reviewed and updated in response to changes in risks faced by Audit Scotland, legislation, and internal operational working practices.

- 24. The Corporate Governance Manager is responsible for updating Audit Scotland's data protection notification, managing data subject access requests and providing advice to staff.
- 25. Information Asset Owners must understand what information is held by their business area, and approve the permissions required to access it.
- 26. All Managers will be responsible for implementing and communicating appropriate information security policies, guidance and procedures.
- 27. All employees, contractors and consultants employed by Audit Scotland are required to play an active role in the protection of Audit Scotland's assets and treat information security appropriately in order that this purpose can be achieved.

Change Log

Version	Date	Author	Description
1.0	22/03/16	IT Manager	Information Security Management policy drafted for KITGG approval.
1.1	05/04/16	IT Manager	Some minor changes suggested by the KITGG and policy approved. For submission to the Audit Scotland Management Team for approval.
1.2	15/04/16	IT Manager	Minor changes to reflect Audit Management Team comments. Approved by Management Team and for submission to the Audit Scotland Board.
1.2	05/03/16	IT Manager	Approved by the Audit Scotland Board.
1.3	04/04/17	Digital Services Manager	Minor changes made by KITGG and approved. For submission to Management Team and the Board for final approval.

Appendix 1

