

Report

Report to:	Risk and Audit Scrutiny Committee
Date of Meeting:	23 May 2023
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Internal Audit Activity as at 5 May 2023
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ update the Committee on progress of the Internal Audit service in the period 18 February to 5 May 2023
- ◆ provide an update on progress with the external assessment of the Council's internal audit function's level of compliance with the Public Sector Internal Audit Standards (PSAIS)

2. Recommendation(s)

2.1. The Committee is asked to approve the following recommendation(s):-

(1) that progress be noted.

3. Background

3.1. Findings from internal audit assignments are reported to the Committee throughout the year. The last progress report to the Committee was in March 2023 and reported on work completed in the period 19 November 2022 to 17 February 2023. This report covers all work completed in the period 18 February to 5 May 2023. Performance information is also included.

4. Delivery of the Internal Audit Plan: Progress

- 4.1. As at 5 May 2023, 94% of the 2022/2023 Audit Plan was complete with 3 assignments still work in progress at that date.
- 4.2. Key performance indicators reflecting quality, on time and within budget for the 2022/2023 Internal Audit Plan are being collated and will be presented in the 2022/2023 Internal Audit Annual Assurance Report. It is anticipated that all targets will be met.
- 4.3. Appendix 1 lists all assignments completed in the period 18 February to 5 May 2023 together with a summary of overall assurances from each area of work. These relate, in the main, to areas where work has been completed throughout the financial year.
- 4.4. Members are asked to note progress.

5. Glasgow City Region City Deal – Internal Audit Plan 2022/2023

5.1. At the May 2023 Cabinet meeting of the Glasgow City Region City Deal, audit reports were presented on; the Internal Audit Plan for 2023/2024; Change Control

and Contract Management (Phase 2); Project Procurement Strategies and Follow Up work. A link to these reports can be found [here](#).

- 5.2. The report on the Internal Audit Plan for 2023/2024 presented and sought approval of a proposed routine programme of work that included an assignment on the new Shared Prosperity Fund for the first time.
- 5.3. The second report on Change Control and Contract Management (Phase 2) set out findings from a review of change control processes to provide assurance that these comply with local tolerances and delegated authority levels, that requests contain sufficient detail and have been appropriately authorised and, that contract management arrangements within member authorities, are effective. The audit concluded that, overall, reasonable assurance can be placed on the control environment as set out above.
- 5.4. The Project Procurement Strategies audit reviewed the project procurement strategies to gain assurance that strategies aim to achieve competitive bids and ensure value for money during procurement exercises and that sufficient and appropriate controls were in place in relation to procurement. The audit concluded that, overall, reasonable assurance can be placed on the control environment as set out above but that there was scope for improvement in the existing arrangements. Two audit recommendations were made.
- 5.5. The final audit reported on follow up of previous audit actions that fell due in the period to April 2023 and confirmed that all 5 actions had been implemented.

6. Public Sector Internal Audit Standards – External Review

- 6.1. The external review is in progress and is expected to conclude by the end of this month. The Committee was advised in March 2023 that the findings from the review would be reported in June 2023 and Members are being asked to note progress to date.

7. Chief Internal Auditors Group

- 7.1. Throughout the year the Chief Internal Auditor's Group has convened meetings that have provided an opportunity to share best practice and attend presentations on topical issues.
- 7.2. A copy of the 2022/2023 annual report is attached at Appendix 2 setting out the Group's activities during the year. Attendance at these meetings is sometimes extended to the wider Internal Audit teams within Local Authorities and this has proven to be a positive development.
- 7.3. Where the opportunity is provided, the meetings have been well attended by the Internal Audit team within South Lanarkshire helping to build a greater awareness and understanding of key risk areas.

8. Progress against Strategy

- 8.1. The PSIAS require progress against the audit strategy to be monitored and reported to the Committee as part of regular monitoring reports that are presented at each meeting.
- 8.2. Delivery of the strategy in 2022/2023 has been evidenced by the completion of the Internal Audit Plan in year monitored during the year by performance indicators which have been regularly reported to the Committee.

9. Employee Implications

- 9.1. There are no employee issues.

10. Financial Implications

- 10.1. The confirmed final financial position for the Internal Audit function for 2022/2023 is a marginal overspend that reflected lower than anticipated fees from external clients.

11. Climate Change, Sustainability and Environmental Implications

- 11.1 There are no Climate Change, Sustainability and Environmental implications relating to this report.

12. Other Implications

- 12.1. The main risks to the delivery of the Audit Plan are, generally, vacancies and team up-skilling requirements, unforeseen service demands and delays with client sign-off. These have been mitigated by coaching and training, regular meetings and escalation processes as well as inclusion of contingency time within the annual plan. The risk of significant, subsequent amendments to the Plan, arising from a change in the Council's priorities or risks, were reduced given the approach in 2022/2023 that has allowed capacity and content to be reassessed mid-year.

12. Equality Impact Assessment and Consultation Arrangements

- 12.1 There is no requirement to equality assess the contents of this report.
- 12.2. Heads of Service are consulted on each and every audit assignment.

Paul Manning

Executive Director Finance and Corporate Resources

5 May 2023

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, effective, efficient and transparent

Previous References

- ◆ 2022/2023 Internal Audit Plan, 26 January 2022
- ◆ Internal Audit Activity as at 17 February, 7 March 2023

List of Background Papers

- ◆ Figtree extracts of Action Plans

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Yvonne Douglas, Audit and Compliance Manager

Ext:- 2618. (Tel:- 01698 452618)

E-mail:- yvonne.douglas@southlanarkshire.gov.uk

Job Number	Assignment name	Draft Issue	Final Issue	Assurance Info
Current Year				
I411089	Informal Follow-up 2022/2023	31/03/2023	31/03/2023	Provided quarterly advance prompts of actions falling due. Collated responses monthly for reporting.
I612201	Continuous Control Monitoring (CCM)	31/03/2023	31/03/2023	Completion of programme of data downloads from main financial systems during 2022/2023 to inform audit sampling and provide management reports.
I823036	Committee Reporting	31/03/2023	31/03/2023	Provision of reports to Committee.
I730070	Attend Business Process Review Group	31/03/2023	31/03/2023	Attendance at and participation in internal working group.
I730071	Attend Procurement Working Group	31/03/2023	31/03/2023	Attendance at and participation in internal working group.
I732072	Attend Scottish Local Authorities Chief Internal Auditors Group (SLACIAG)	31/03/2023	31/03/2023	Attendance at and participation in external working groups.
I737069	Attend Risk Sponsors Group	31/03/2023	31/03/2023	Attendance at and participation in internal working group.
I720075	Fusion	31/03/2023	31/03/2023	Participation in Fusion project.
I250115	City Deal	31/03/2023	31/03/2023	Collation of actions falling due in 2022/2023.
I640196	National Fraud Initiative (NFI)	31/03/2023	31/03/2023	Facilitate and administer NFI exercise.
I731068	Attend Information Governance Board	31/03/2023	31/03/2023	Attendance at and participation in internal working group.
I732073	Attend Scottish Local Authorities Investigators' Group (SLAIG)	31/03/2023	31/03/2023	Attendance at and participation in external working groups.
I732074	Attend Computer Audit Sub-Group (CASG)	31/03/2023	31/03/2023	Attendance at and participation in

				external working groups.
I261111	Interim data for External Audit	31/03/2023	31/03/2023	Provision of interim data to External Audit re 2022/2023 financial year end.
I650206	Fraud Risk Register Review	31/03/2023	31/03/2023	Evidence of review and update across all Resources.
I710078	Advice and Guidance re extended use of Purchase Cards	31/03/2023	31/03/2023	Guidance provided.

External Clients				
I924207	LVJB Follow Up	01/02/2023	01/02/2023	Reported to LVJB
I923203	LVJB Canvass data match	20/02/2023	21/03/2023	Reported to LVJB
I923204	LVJB Governance checks	14/03/2023	21/03/2023	Reported to LVJB
I921210	LVJB Admin 2022/2023	31/03/2023	31/03/2023	Reported to LVJB
I925205	LVJB Shared systems	31/03/2023	31/03/2023	Reported to LVJB
I926206	LVJB Fraud Alerts 2022/2023	31/03/2023	31/03/2023	Reported to LVJB
I910192	South Lanarkshire Leisure and Culture (SLLC) Admin	31/03/2023	31/03/2023	Reported to SLLC
I913195	SLLC Shared Systems	31/03/2023	31/03/2023	Reported to SLLC
I913201	SLLC Oracle Fusion	31/03/2023	31/03/2023	Reported to SLLC
I914197	SLLC Follow Up	31/03/2023	31/03/2023	Reported to SLLC
I916198	SLLC Fraud Alerts	31/03/2023	31/03/2023	Reported to SLLC



ANNUAL REPORT FROM THE CHAIR – 2022

“WORKING TOGETHER TO SUPPORT THE KEY ROLE OF INTERNAL AUDIT”

1. INTRODUCTION

- 1.1 Membership of the CIPFA Scottish Local Authorities Chief Internal Auditors' Group (SLACIAG) is open to the chief internal auditor from each Scottish local authority and the Strathclyde Partnership for Transport (SPT). SLACIAG is a Special Interest Group of CIPFA in Scotland, with operational arrangements, vision, and objectives set out in a formal Constitution.
- 1.2 The Group's vision is to be the voice of internal audit across Scottish local authorities and a driving force for best practice in respect of local authority and public transport bodies internal audit, governance, and operations. In support of that vision the Group has the following objectives:
 - to secure a quality and responsive service for members of the group;
 - to develop the influence of the group with key decision makers and institutions in Scotland, as the key representative body for internal audit in local government with a particular emphasis on governance, risk, control and assurance matters;
 - to strengthen links and build long term relationships across the internal audit community within the public service;
 - to provide an effective group for the discussion of issues of common concern, sharing of good practice and commissioner of work to develop advanced practice;
 - to consider the development and training needs of our people as a collective to ensure that the best available products are procured at the best price;
 - to uphold the group's key values including: respect; openness and honesty; adding value; professional team working; sharing best practice; integrity; continuous improvement.
- 1.3 The purpose of this annual report to key stakeholders is to provide an update on the Group's activities and achievements over the course of 2022 and to recognise actions required to achieve its vision.
- 1.4 SLACIAG has two sub-groups whose activity is also reflected in this report:
 - the Computer Audit Sub-Group (CASG); and
 - the Scottish Local Authorities Investigators' Group (SLAIG).

2. MANAGEMENT COMMITTEE

- 2.1 I, Jill Stacey, Scottish Borders Council, was appointed Chair of SLACIAG at the AGM on 11 March 2022. I previously served as Chair of SLACIAG during 2014-2015. In accordance with SLACIAG's Constitution, my term of office will expire after serving 2 years at our AGM in March 2024. New members were welcomed to the Management Committee, with former Chairs providing valuable continuity. As SLACIAG is a special interest group of CIPFA in Scotland there is an expectation that the SLACIAG Chair joins the meetings of the CIPFA Scotland Branch Executive Committee. It was agreed that the Eilidh Mackay, East Ayrshire Council (former Chair 2019-2020), would continue to perform that function in my stead.
- 2.2 There were four Management Committee virtual during 2022 in January, May, July and October. The purpose of these meetings is to reflect on learning and review actions arising from past meetings in order to forward plan meetings, considering topics, setting dates and arranging speakers.
- 2.3 The Management Committee also oversees the External Quality Assessment (EQA) process, which is a peer review process established by SLACIAG to enable external validation of compliance with the Public Sector Internal Audit Standards (PSIAS). The Management Committee monitors progress with completion against a recommended programme of reviews each year to ensure that all participating organisations comply with the requirement to undertake an EQA once every 5 years.
- 2.4 The Management Committee at AGM March 2022 was constituted as follows:

SLACIAG MANAGEMENT COMMITTEE 2022		
Jill Stacey	Scottish Borders Council	Chair SLACIAG
Yvonne Douglas	South Lanarkshire Council	Treasurer SLACIAG
Eilidh Mackay	East Ayrshire Council	member and former Chair
Kenneth Ribbons	West Lothian Council	member and former Chair
Pamela Redpath	Fife Council	member
Gillian McConnachie	East Dunbartonshire Council	member
Duncan Stainbank	East Lothian Council	member
Duncan Black	Glasgow City Council	member
Peter Moore	East Lothian Council	Chair CASG
Barry Moncur	East Dunbartonshire Council	Chair SLAIG

- 2.5 It has been an ongoing challenge in recent years to ensure that the Management Committee has a full complement of office bearers, in particular a Vice Chair and Secretary. Members of the Management Committee have taken turns to assist with preparing Agendas and taking Minutes/Action Notes. The SLACIAG Constitution needs to be amended to formally reflect this adopted practice.
- 2.6 The Chairs of both CASG and SLAIG have attended the SLACIAG Management Committee to enable us to benefit from their sectoral expertise and to ensure synergy. The SLACIAG Constitution needs to be amended to formally reflect this. This will ensure that the SLACIAG Constitution remains fit for purpose going forward.

3. SCOTTISH LOCAL AUTHORITIES CHIEF INTERNAL AUDITORS GROUP (SLACIAG)

3.1 There were four SLACIAG virtual meetings in 2022 with topics/speakers as follows in addition to core business:

Date	Topics / Speakers
11 March 2022	<p>Update from the Chartered Institute of Internal Auditors (CIIA)</p> <ul style="list-style-type: none"> Graham Gillespie, former Chair of the Scottish Region Committee, and Partner at Wyllie Bissett <p>Data Analytics</p> <ul style="list-style-type: none"> Derek Jamieson, Director, Regions, Chartered Institute of Internal Auditors <p>North Ayrshire Performance Dashboard</p> <ul style="list-style-type: none"> Craig Valentine, Team Manager / ICT; Dyllan North, Snr Tech Officer / ICT, and Isla Hardy, Corporate Policy & Performance Officer, all North Ayrshire Council <p>Police Scotland – Serious Organised Crime overview</p> <ul style="list-style-type: none"> Ricky Hutton, Police Scotland
17 June 2022	<p>Scottish Government Business Support Funding: Fraud Risks and Counter Fraud Controls</p> <ul style="list-style-type: none"> Zac O'Neil, Head of Counter Fraud Profession at the Scottish Government <p>CIPFA new Position Statement covering audit committees in UK local government bodies</p> <ul style="list-style-type: none"> Diana Melville, Governance Advisor at CIPFA <p>Breakout Session to discuss CIA Issues and Challenges</p> <p>Three separate groups to discuss key issues facing our internal audit functions, including hybrid working, workforce planning and the skills mix of audit committees, and to share approaches being taken to address these.</p>
16 September 2022	<p>Overview from CIPFA (technical accounting issues; internal audit; economic pressures; anti-corruption; leadership; “micro-modules” free training resources on CIPFA website)</p> <ul style="list-style-type: none"> Kirsty Stanners, Head of Policy and Technical CIPFA <p>Breakout Session to discuss Audit Committee structures, remits, self-evaluation, learning and development</p> <p>Q1 appointment of external members (CIPFA guidance)</p> <p>Q2 annual self-evaluation using CIPFA toolkits and annual report to Council</p> <p>Q3 use of CIPFA knowledge and skills for members’ training</p> <p>Breakout Session to discuss workforce issues</p> <p>Q1 what could SLACIAG do to encourage new people into the Internal Audit profession?</p> <p>Q2 Is 'Grow Your Own' an effective workforce strategy?</p>

Date	Topics / Speakers
9 December 2022	<p>Records Management requirements for public sector bodies, issues, risks and role of Internal Audit</p> <ul style="list-style-type: none"> Khopolo Jamangile, Records and Information Security Manager, Perth & Kinross Council <p>Overview from CIIA (IPPF Internal Audit standards subject to change; Audit Committee Service; CIIA virtual forums (Data Analytics; Heads of Internal Audit; Local Authority HIA; Fraud; (possible LA Fraud); Auditing Culture)</p> <ul style="list-style-type: none"> Derek Jamieson, Director, Regions, Chartered Institute of Internal Auditors

3.2 There are increasing challenges for the EQA2 schedule including staff resourcing issues in Councils, knock-on effect of delays in EQA2 completions during the pandemic response and recovery periods, and conflicts of interest arising from increased Internal Audit shared services arrangements. Responsibility is on the reviewee Council CAE to meet EQA requirements and to keep their Audit Committee informed of any delays in meeting the 5-year timeframe. In light of these extraordinary circumstances there is likely to be some flexibility on timescales subject to transparency.

3.3 In light of recent events, it was agreed at the December 2022 meeting that there was a need for the SLACIAG EQA Sub-Group and Moderation Panel to be re-established. A number of volunteers were forthcoming and the following were appointed:

EQA Sub-Group		Moderation Panel	
Pamela Redpath	Fife Council	Paul MacAskill	Argyll & Bute Council
Andrew Paterson	Orkney Islands Council	Ken Adamson	North Lanarkshire Council
Cecilia McGhee	South Ayrshire Council	Gordon O'Connor	Stirling Council

3.4 The Treasurer, Yvonne Douglas, South Lanarkshire Council provided regular updates on the financial position of SLACIAG and produced the annual accounts, which were considered by the Group. Thanks to those at North Lanarkshire Council for completing the audit of the 2021 Accounts. Those at South Ayrshire Council have volunteered to complete the audit of the 2022 Accounts in early 2023.

3.5 The Group regularly discussed the development and training needs of our teams. Prior to the pandemic a Training Sub-Group collated training needs assessments and procured the best available products to meet the needs. The current approach is that information is shared on training courses available through providers that have previously delivered training to SLACIAG Members for chief internal auditors to evaluate and book any courses through their own organisations.

3.6 The following carry forward actions were noted: Chair to invite a CIPFA representative to a quarterly meeting once per year; Chair to engage with COSLA for SLACIAG collaboration; All to contact Jacqueline Clark, Perth and Kinross Council, if any interest in trainees looking to join a trainee community to assist with networking and their development.

- 3.7 The following actions were noted, a number of which could be explored within the content of the SLACIAG Conference 2023:
- Share training content used for audit committees and best practice self-evaluation toolkits to support audit committee members' development to fulfil roles.
 - Need to upskill team members on digital skills and data analytics e.g. Power BI.
 - Need to reassess fraud risk controls due to reducing resources and the wider operating environment of local authorities.
 - Use the SLACIAG Conference 2023 as a platform to inform the business of future quarterly meetings of SLACIAG, CASG and SLAIG; revisit remits and expected outcomes, assign projects/development activity, and enhance skills and knowledge.
 - Engage in CIIA Heads of Internal Audit Forum and LA HIA Forum that provide useful insights on relevant topics and Internal Audit developments.
- 3.8 All Agendas, Minutes, and Presentations of SLACIAG meetings, EQA Framework Guidance, and other relevant documents are uploaded to the SLACIAG Knowledge Hub to enable access by all members in a secure way.

4. COMPUTER AUDIT SUB-GROUP

- 4.1 The main aim of the Computer Audit Sub-Group (CASG), which is a permanent sub-group of SLACIAG, is to provide a forum to share and discuss computer audit practices and developments. This includes raising awareness of new standards, updates to legislation, new and current topics of interest, and computer audit developments, resources, and techniques.
- 4.2 The Computer Audit Sub Group (CASG) met three times in 2022, all meetings were virtual, with topics/speakers as follows in addition to core business:

Date	Topics / Speakers
7 April 2022	Data Analytics <ul style="list-style-type: none">Andrew Low and Mary Fitton, Senior Business Technology Consultants, Azets Cyber Security Audit <ul style="list-style-type: none">Peter Moore, East Lothian Council
18 August 2022	Use and Control of Social Media <ul style="list-style-type: none">Jason Ross, Clackmannanshire Council Power BI <ul style="list-style-type: none">Jimmy Dawe, Fife Council
24 November 2022	Audit Report Presentation – IT Asset Management <ul style="list-style-type: none">Peter Moore, Senior Auditor, East Lothian Council (CASG Chair) Email Security Threats and Data Loss Prevention <ul style="list-style-type: none">Alex Smith, Account Executive, Egress Software Technologies Cloud Hosted Environments – Including Cloud Governance, Cloud Security and Cloud Migration <ul style="list-style-type: none">Andy Milne, Service Manager Technical and Hosting, Fife Council

- 4.3 A common discussion point at CASG meetings during 2022 has been the sustainability of the sub-group in part due to lower number of specialist computer auditors in Councils exacerbated by retirements of experienced individuals in the past few years, the planned retirement of CASG Chair in 2023, and some wider developments that could affect its current remit and outputs. The sub-group is keen to influence its future, and to gain some insights from CIIA Data Analytics Forum.
- 4.4 In my role as Chair of SLACIAG, I joined at the start of the 24 November 2022 CASG meeting to ensure engagement with the sub-group. I spoke about the future of CASG and how it could meet requirements going forward around new developments, particularly around Data Analytics. I emphasised that the sustainability of CASG and other sub-groups is dependent upon significant effort involved in planning and holding meetings and good participation from

all members to optimise the benefits. I promoted the SLACIAG Conference, which will be held as an in-person event on 15 and 16 June 2023 open to the wider teams to fulfil personal learning and development, including CASG members, as an opportunity to encourage wider collaboration and share good practice, and to influence the future of CASG or new sub-group.

- 4.5 All Agendas, Minutes, and Presentations for CASG meetings are uploaded to the SLACIAG Knowledge Hub (CASG sub-folder) to enable access by all members in a secure way.

5. SCOTTISH LOCAL AUTHORITY INVESTIGATORS GROUP (SLAIG)

- 5.1 The main aim of the Scottish Local Authority Investigators Group (SLAIG), which is a permanent sub-group of SLACIAG, is to provide a forum to share and discuss counter fraud practices and developments. This includes raising awareness of updates to legislation, new and current topics of interest, and developments in counter fraud activities.
- 5.2 The Scottish Local Authority Investigators Group (SLAIG) met four times in 2022, all meetings were virtual, with topics/speakers as follows in addition to core business:

Date	Topics / Speakers
17 February 2022	Presentation on Pension Scams <ul style="list-style-type: none">Bryan Mackie - Police Scotland Overview of the work of the National SOC Interventions Unit and update on products, suitable to LAs, that have been developed <ul style="list-style-type: none">Ricky Hutton - Police Scotland
25 May 2022	Overview of the scope and business areas of the Counter Fraud Service in Scotland with a focus on Prevention, Detection and Investigation <ul style="list-style-type: none">Darrell Thomson, National Counter Fraud Manager, NHS Scotland Insight to the Digital Economy Act recently adopted in Scotland, potential for data sharing between public bodies and the process to be adopted <ul style="list-style-type: none">Art Mitchells-Urwin, Counter Fraud Manager, Cabinet Office
31 August 2022	Overview of how the Scottish & Northern Ireland Operational Intelligence Unit operates and how Immigration can impact our everyday activities <ul style="list-style-type: none">Jennifer Robertson, Home Office, Scottish & Northern Ireland Operational Intelligence Unit Overview of work in Interventions to Disrupt and Detect Serious & Organised Crime Groups in Scotland <ul style="list-style-type: none">Jo Lennie, Detective Inspector, Police Scotland Audit Scotland reports: Fraud & Irregularity 2021/22 and the National Fraud Initiative (NFI) in Scotland 2022 <ul style="list-style-type: none">Anne Cairns, Audit Scotland
13 December 2022	Overview of Communications Data and the Investigatory Powers Act <ul style="list-style-type: none">Sarah Cooper, National Anti-Fraud Network (NAFN)

- 5.3 The SLAIG Chair at the 13 December 2022 meeting proposed that the Sharing of Good Practice/Fraud Prevention sessions should be reintroduced into the agenda. The aim is to develop a good practice guide for SLAIG members.

- 5.4 In my role as Chair of SLACIAG, I joined at the start of the 13 December 2022 SLAIG meeting to ensure engagement with the sub-group. I promoted the SLACIAG Conference, which will be held as an in-person event on 15 and 16 June 2023 open to the wider teams to fulfil personal learning and development, including SLAIG members, as an opportunity to encourage wider collaboration and share good practice. It is hoped that post-Conference 2023 there may be an opportunity for SLAIG members to work on new initiatives to enhance skill sets and develop smarter counter fraud practices. SLAIG is keen to gain some insights from the CIIA Counter Fraud Forum.
- 5.5 All Agendas, Minutes, and Presentations of SLAIG meetings, and other relevant documents are uploaded to the SLAIG Knowledge Hub to enable access by all members in a secure way.

6. CONCLUSION

- 6.1 Notwithstanding the challenges that continue to affect our organisations, SLACIAG and its sub groups have had another successful year, as evidenced by the attendance at our virtual meetings and the range of topics discussed. Chief Internal Auditors considered matters such as data analytics, counter fraud and crime, performance, audit committees, internal audit national developments, and records management, and discussed key issues facing our assurance functions, including hybrid working, workforce planning and the skills mix of audit committees, and shared approaches being taken to address these. In line with their remits, the CASG and SLAIG virtual meetings focussed on computer audit and counter fraud matters respectively.
- 6.2 SLACIAG has continued to meet virtually with all of our meetings in 2022 (SLACIAG, Management Committee, CASG, SLAIG) using videoconferencing software. We have noted greater attendance at virtual meetings in all Groups and agreed to continue virtual meetings to be inclusive for our members in organisations that are located across the whole of Scotland, given the climate emergency declared by many of them. We will consult on the option of one per year in-person meeting of each of the Groups. The biennial Conference will be held as an in-person event on 15 and 16 June 2023 open to the wider teams to fulfil personal learning and development, as an opportunity to encourage wider collaboration and share good practice.
- 6.3 I would like to thank the Management Committee and the office bearers of our sub groups for their work in organising meetings and responding to the challenges that have arisen. I would also like to thank our speakers for giving up their time to join us at our virtual meetings and assist us in enhancing our effectiveness as internal auditors and fraud investigators.
- 6.4 My thanks are also extended to our members for their support, as evidenced not just by engaging in our virtual meetings, but also by the generous advice and assistance provided in relation to the myriad of audit, risk and governance questions which have arisen within our membership during the year.
- 6.5 I am very proud to be chairing a Group of such dedicated and hard-working public sector professionals in these challenging times.

Jill Stacey

Chief Officer Audit & Risk, Scottish Borders Council

Chair of SLACIAG

16 March 2023