

**AUDIT SCOTLAND REPORT: COVID-19 GUIDE FOR AUDIT AND RISK COMMITTEES**

---

**1. EXECUTIVE SUMMARY**

- 1.1 Audit Scotland have published this report for public bodies and auditors in August 2020. As it has only recently been published there has not yet been an opportunity for officers to properly consider its content yet to provide a formal response.
- 1.2 Audit Scotland will present the report at this committee to allow for preliminary discussion on the four broad areas in the report and consider how best to address them.
- 1.3 The full report is included as an appendix to this report.

**2. RECOMMENDATIONS**

- 2.1 Audit and Scrutiny Committee to consider the report and provide feedback on the four broad areas with a view to officers providing a more detailed report to the Committee in December.

**3. DETAIL**

- 3.1 Audit Scotland have published this report for public bodies and auditors in August 2020 and therefore there has not yet been an opportunity to properly consider the contents and provide a formal response.
- 3.2 Audit Scotland will present the report at this committee to allow for some preliminary discussion on the four broad areas to take place and consider how best to address them.
- 3.3 There are a wide range of short, medium and long-term risks and issues emerging from Covid-19 for public bodies to consider. This guide focuses on the short-term challenges facing public bodies in the response phase of the pandemic.
- 3.4 This guide has been prepared for auditors and public bodies and provides audit and risk committee members with suggested questions to help them effectively scrutinise and challenge in the key areas.

**4. CONCLUSION**

- 4.1 Audit Scotland has published this report in response to the pandemic to allow consideration of emerging risks and issues resulting from Covid-19. The guide provides committee members with suggested questions to aid effective scrutiny and challenge in the key areas. This report has been presented to the Committee to allow preliminary discussion on how best to implement the guidance.

## **5. IMPLICATIONS**

- 5.1 Policy - None
- 5.2 Financial - None
- 5.3 Legal - None
- 5.4 HR – None
- 5.5 Fairer Scotland Duty - None
  - 5.5.1 Equalities – None
  - 5.5.2 Socio-Economic Duty – None
  - 5.5.3 Islands Duty - None
- 5.6 Risk - None
- 5.7 Customer Service – None

**Laurence Slavin**  
**Chief Internal Auditor**  
**22 September 2020**

**For further information contact:**

Laurence Slavin, Chief Internal Auditor, 01436 657694

## **APPENDICES**

1. Audit Scotland Report: Covid-19 Guide for audit and risk committees