

Records management guidance

Records are defined as:

'information in any medium, created, received and maintained as evidence and information by an organisation or person, in **pursuance of legal obligations or in the transaction of business**'.

A record should have one of the following uses:

- To provide evidence of a transaction.
- To be used as reference material.
- To ensure compliance with statutory or other regulations.

Audit evidence

Audit evidence should be kept as a record where the evidence leads to the final report. In other words anyone should be able to produce the final audit report again based on the evidence within the reports audit file. The report will be kept indefinitely however the audit evidence will normally be deleted as no longer being required after its retention period expires (see below). The records in the audit file should only contain one entry of each piece of evidence (when multiple people are working on an audit information could be duplicated, so when declaring records weed out duplications).

Externally sourced audit evidence from the public bodies, public body staff, the public, etc will be records (supplied stats, payroll data, completed questionnaires, copies of documents, etc).

Internally created audit evidence (probably based on externally sourced information) will probably become a record where this leads to the final report (eg spreadsheets that take external information processes it which leads to our final conclusions/graphs/exhibits).

Correspondence

Emails/letters/notes/etc between us and third parties would normally become records of the audit, eg our request for information, their response and attachments/information, our request for factual accuracy checks and their response. Again it should be clear to anyone trying to replicate the final report how the report was arrived at and this includes our correspondence with third parties.

Working documents

Working documents will generally not become records as they will not probably provide evidence of a transaction. The exception to this maybe a final spreadsheet or final table where previous versions are no longer needed; these can be deleted.

Record retention periods

Our records retention register for PABV audit reports is 6 years starting from the end of the accounting period to which the audit relates. This is based on good practice - consistency with ISA (UK & Ireland) 230 Audit Documentation and Regulation 3.11. Although this ISA relates to financial

audit evidence it has been adopted by PABV. This allows external quality checks to be made by regulators, professional bodies, etc on the audit evidence leading to the final report and evidence.

Reports

Corporate guidance on retaining draft reports

[Here](#) is a link to corporate guidance on the retention of draft reports.

Guidelines on retention of draft reports

Background

1. Report drafting is a common feature of all aspects of audit work and usually there will be a series of drafts leading to the final version of the report. We need to have a clear and consistent position on the retention of draft reports and to our response in the event that a Freedom of Information (FOI) request is received for access to these.
2. Audit Scotland's approach to the retention of draft reports and requests for those reports under FOI is:
 - retained draft reports will be those required to ensure an 'audit trail' of key decisions leading to the final version of the report. Comments and correspondence on formal draft reports will be treated in the same way as a draft report.
 - providing access to draft reports or comments and correspondence on those reports prior to publication is likely to affect the impact of the report. We would therefore consider denying access to them prior to publication, relying on the audit exemption or the exemption relating to information intended for future publication. An FOI panel would be required to consider this approach for each request of a draft report under FOI.
 - we would allow access to draft reports, comments and correspondence after publication. The reasons for denying access prior to publication no longer hold and the exemption is therefore unlikely to apply.
3. In summary, drafts required to support the final versions of reports are retained and access to these will be available after the report is published.

Guidance on retention of draft reports

4. Business groups need to distinguish between working documents that are works in progress, and the formal draft report which is approved internally then made available to stakeholders and clients for comment and clearance.
5. Working documents should not be retained unless there is a clear business need. The Information Asset Owner must agree to the retention and the reasons need to be documented and retained. Working documents include pre formal drafts sent to Accounts Commission sponsors and /or the AGS for early comment.
6. Draft reports that form an audit trail from the outcome of the audit work, through changes arising from the factual accuracy process, to publication should be retained as detailed below.

Section 22 reports

7. Draft reports to retain in relation to Section 22 reports:

- The Auditor General for Scotland (AGS) draft - This is the draft that is issued to the AGS for approval. It should have been approved internally by the Assistant Director, Director and/or Assistant Auditor General.
- The factual accuracy draft - This is the draft issued to the audited body to confirm factual accuracy. Factual accuracy comments from the audited body should be transferred to a file with a statement on how the comments were addressed, and this file should be retained.
- Subsequent drafts that incorporate changes arising from comments from the AGS and /or the audited body.
- The final published report.

Section 23 reports

8. Draft reports to retain in relation to Section 23 reports:
- The Accounts Commission / AGS draft - This is the draft that is sent formally to the Accounts Commission and / or the AGS for approval. It should have been approved internally by (as appropriate) the audit team, Assistant Director, Director and/or Assistant Auditor General.
 - The Project advisory group draft may occasionally be retained - This is the draft that is sent to the external advisory group. This should only be retained if the advisory group is issued a draft subsequent to the formal version sent to the Accounts Commission and / or the AGS. Comments from advisory group members should be transferred to a file with a statement on how the comments were addressed, and this file should be retained. Earlier drafts and comments are considered working drafts and do not need to be retained.
 - Subsequent drafts that incorporate changes arising from Accounts Commission / AGS comments (and from the advisory group if appropriate).
 - The factual accuracy draft - This is the draft that is issued to the Scottish Government (and other bodies if appropriate). Comments from the Scottish Government and or other audited bodies should be transferred to a file with a statement on how the comments were addressed, and this file should be retained.
 - Subsequent drafts that incorporate changes arising from clearance comments.
 - The final published report.

Section 97a reports

Draft reports made under Section 97a of the Local Government (Scotland) Act 1973

1973 Act:

9. Local government, Police and Fire and Rescue overview reports:

- The Performance Audit Committee draft - It should have been approved internally by (as appropriate) the audit team, Assistant Director and Director.
 - The project advisory group draft may occasionally be retained - This is the draft that is sent to the external advisory group. This should only be retained if the group is issued a draft subsequent to the formal version sent to the Accounts Commission. Comments from advisory group members should be transferred to a file with a statement on how the comments were addressed, and this file should be retained. Earlier drafts and comments are considered working drafts and do not need to be retained.
 - The Accounts Commission draft - This is the draft that is sent formally to the Accounts Commission
 - Subsequent drafts that incorporate changes arising from Accounts Commission comments (and from the advisory group if appropriate).
 - The final published report.
10. Reports in the 'How Councils Work' series:
- The Performance Audit Committee draft - It should have been approved internally by (as appropriate) the audit team, Assistant Director and Director.
 - The project liaison group draft may occasionally be retained - This is the draft that is sent to the external advisory group. This should only be retained if the advisory group is issued a draft subsequent to the formal version sent to the Accounts Commission and / or the AGS. Comments from advisory group members should be transferred to a file with a statement on how the comments were addressed, and this file should be retained. Earlier drafts and comments are considered working drafts and do not need to be retained.
 - The Accounts Commission draft - This is the draft that is sent formally to the Accounts Commission.
 - Subsequent drafts that incorporate changes arising from Accounts Commission comments (and from the liaison group if appropriate).
 - The final published report.

Section 102 reports

Drafts to retain in relation to reports made under Section 102 of the local Government (Scotland) Act 1973

11. Best Value Audit Reports - councils:

- The first draft to retain will be the one issued to the audited body in advance of the Quality and Consistency Review Panel (QCRP). It should already have been approved internally by the Assistant Director/Director. This and any subsequent versions should be retained as these form an audit trail - from the outcome of the audit work, through changes arising from the clearance process, to publication.
- The draft issued to the QCRP - along with the supporting documents for the QCRP meeting

- The draft issued to the audited body following the QCRP (again, this will have been approved by the Assistant Director/ Director.
 - The Controller of Audit report issued to the Accounts Commission.
12. Best Value Audit Reports - Joint Police boards, Fire and Rescue boards and services:
- The draft issued to the QCRP - along with the supporting documents for the QCRP meeting. It should already have been approved internally by the Assistant Director/Director. This and any subsequent versions should be retained as these form an audit trail - from the outcome of the audit work, through changes arising from the clearance process, to publication.
 - The draft issued to the audited body following the QCRP (again, this will have been approved by the Assistant Director/ Director.)
 - The Controller of Audit report issued to the Accounts Commission.
13. Other Section 102 reports:
- The draft issued to the audited body. It should already have been approved internally by the Assistant Director/Director. This and any subsequent versions should be retained as these form an audit trail - from the outcome of the audit work, through changes arising from the clearance process, to publication.
 - The Controller of Audit report issued to the Accounts Commission.

Other Reports

Drafts to retain in relation to other reports

14. Client-facing reports:
- The first draft report will be the one issued for consultation or comment to the audited body (or a committee of the Accounts Commission). Any such draft should have been approved internally by (as appropriate) the audit team, Assistant Director, Director and/or Assistant Auditor General. This and any subsequent versions issued to the audited body should be retained as these form an audit trail - from the outcome of the audit work, through changes arising from the clearance process, to publication.
15. National Fraud Initiative:
- The first draft will be that approved by the Assistant Auditor General and submitted to the Accounts Commission for comments. This and any subsequent versions should be retained as these form an audit trail - from the outcome of the audit work, through changes arising from the clearance process, to publication.
16. Performance Audit of Housing Benefits reports:

- The first draft report will be the one issued for consultation or comment to the audited body. The audit team and the Assistant Auditor General should have approved any such draft internally. This and any subsequent versions should be retained as these form an audit trail - from the outcome of the audit work, through changes arising from the clearance process, to publication.

17. Audit Scotland corporate plan and annual reports:

- The first draft report will be the one submitted to Management Team for comment and agreement to submit the report to the Audit Scotland Board for approval. This and any subsequent versions should be retained as these form an audit trail of changes arising from the approvals process, to publication.