

Directorate for Internal Audit and Assurance-service overview-v1.0

Our mission: “We give the right assurance and advice to support our partners to continuously improve the delivery of services in Scotland.”

The Directorate for Internal Audit and Assurance sits within the Director General Scottish Exchequer portfolio. We are independent from the other functions of the DG and report directly to:

- the Permanent Secretary
- the Chair and Members of the Scottish Government Audit and Assurance Committee (SGAAC)
- the Audit and Risk Committees of those organisations for which we provide an Internal Audit Service
- Accountable Officers of public bodies to which we provide a service

Our independent audit and assurance functions provide insights and advice to support organisations to deliver effectively, maximising their contributions to the delivery of National Outcomes.

Vision

Our vision is to work in an integrated way, providing assurance and advice at the right time, whilst continuously striving to improve our services and give the best value, driven by the common purpose of delivering the National Outcomes in the service of Scotland.

Clients

Each of our teams has a different remit and group of service clients, as represented in this diagram.

In line with our vision we strive to provide our services in an integrated way where possible.



Principles

Our independent services are delivered in line with the following principles:



What we offer

Portfolio, Programme and Project Assurance Hub

Services: We arrange and manage Independent Assurance Reviews for investments assessed by the Senior Responsible Owner as high-risk.

Clients: Scottish public bodies covered by the Scottish Public Finance Manual.

Contact: PPPAssurance@gov.scot

Digital Assurance Office

Services: We manage the Technology Assurance Framework (TAF) which is mandated for digitally enabled projects. Our engagement managers provide advice to Senior Responsible Owners and project teams to support successful delivery outcomes. We provide independent assurance of major digital projects throughout the project lifecycle and assess new or transformed digital services for compliance with the Digital Scotland Service Standard.

Clients: Scottish Government and other [Central Government public bodies \(excluding health bodies\)](#).

Contact: DigitalAssurance@gov.scot

Internal Audit

Services: We agree risk-based internal audit plans, designed to add value and improve clients' operations. We support clients to accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. We head up, promote and support the internal audit profession in the Scottish Government.

Clients: Scottish Government, Executive Agencies and Non-Ministerial Offices.

Contact: DIAABusinessSupportHub@gov.scot

Counter Fraud

Services: We help teams to conduct strategic fraud risk analysis, fraud risk assessments and developing counter fraud policy and practice. We work with key partners to provide expertise and independent assurance on the strategic and operational management of fraud risk, and response to fraud. We also lead, promote and support the Counter Fraud profession within Scottish Government.

Clients: Scottish Government, and other Central Government bodies.

Contact: counterfraudmailbox@gov.scot

Data Protection Officer

Services: Working closely with the Information Assets and Data Protection branch, the Data Protection Officer (DPO) provides staff across government with advice and assurance in how they handle and protect data. Including reviewing Data Protection Impact Assessments (DPIA) and Data Protection Risk Assessments and responding to incidents and breaches. The DPO is also the point of contact for members of the public with data concerns and the [Information Commissioner's Office](#).

Clients: Scottish Government and Executive Agencies (excluding Accountant in Bankruptcy)

Contact: DataProtectionOfficer@gov.scot