

Privacy Notice: Internal Audit

This Privacy Notice tells you about what information we collect about you, how we use that information and who we share it with.

1. Who we are and what we do

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the Councils operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

For the purposes of Data Protection, Durham County Council is the Data Controller

2. What type of personal information do we collect and how do we collect it?

We may collect any personal information that all services / teams within the Council have collected and hold and this will be collected directly from the service / team.

The information collected for an audit review is limited to the purpose of the audit so it is not a licence to browse. The scope of each audit review is detailed in a Terms of Reference (TOR), which limits the scale of information that is examined, but enough to provide an independent opinion on whether or not controls are adequate, appropriate and effective in providing reasonable assurance that risks to the achievement of service/system/process objectives are being managed effectively.

3. What is our lawful basis to obtain and use your personal information?

Lawful Basis (Article 6)

- processing is necessary for compliance with a legal obligation to which the controller is subject;
- processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller;

Conditions from Article 9. When we collect special category personal information we rely on one of the following:

- processing is necessary for the purposes of carrying out the obligations and exercising specific rights of the controller or of the data subject in the field of employment and social security and social protection law;
- processing is necessary for the establishment, exercise or defence of legal claims or whenever courts are acting in their judicial capacity;
- processing is necessary for reasons of substantial public interest,

4. What is your personal information used for?

Internal Audit is a statutory service in the context of the Accounts and Audit Regulations (England) 2011, which state that "A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices".

The Public Sector Internal Audit Standards (PSIAS) and CIPFA's Local Government Application Note (LGAN), which came into effect April 2013, constitute proper practices to satisfy the requirements for larger relevant local government bodies as

set out in the Accounts and Audit Regulations 2011 and in order to fulfil the role of providing an independent assurance that the Councils risk management, governance and internal control processes are operating effectively, the personal information collected by Council services / teams is reviewed / examined.

The purpose, authorities and responsibilities of the Internal Audit Service are formerly defined in the Internal Audit Charter.

An annual risk based audit plan is developed each year in consultation with senior managers and is approved by the Audit Committee and outlines audits reviews to be carried out. For each audit review the objectives and risks associated with that area are identified in a Control Risk Assessment (CRA) and the scope of the review is captured in a Terms of Reference (TOR), which is formally agreed with service managers. The TOR limits the scope and scale of personal data that is examined, but allows Internal Audit to provide an independent opinion on whether or not controls are adequate, appropriate and effective in providing reasonable assurance that risks to the achievement of service/system/process objectives are being managed effectively.

5. Will your personal information be shared?

We will share where required by law, however, the internal audit information is not shared.

6. How do we keep your information secure?

The security of your personal information is important to us. The records we keep about you are secure and are confidential within the Council. The Council have a range of procedures, policies and systems to ensure that access to your records are controlled appropriately.

Anyone who receives information from us is also under a legal duty to only use the information for the purposes agreed and keep the information secure and confidential.

7. How long will we keep your personal information?

After we deliver a service, we have to keep your information as a business record of what was delivered. The type service will determine how long we have to keep it. Our corporate retention guidelines [[insert hyperlink](#)] show how long we keep it for different services. This ranges from months for some records to decades for more sensitive records.

The retention periods for Internal Audit are as follows:

- | ➤ Type of Information | ➤ Retention Period |
|--|--|
| <ul style="list-style-type: none">• Activity file(s) created as part of the audit process, including the results of all tests carried out.• Internal Audit staff records. | <ul style="list-style-type: none">• Current financial year + 6 years or subsequent audit file closed (whichever is the latter).• End of the financial year in which the member of staff leaves. |

Note: These are the Audit staff records held in Galileo, not the prime HR document.

- Internal Audit staff timesheets held on Galileo.
- Flexi sheets
- Internal Audit Recommendations
- Current financial year + 6 years
- Current financial year + 6 years
- Closure date + 6 years

Note: The closure date refers to when the action has been implemented, i.e.

- status = 'followed up' for high priority actions

- status = 'action completed' for all other actions

8. Personal information processed outside of the European Union (EU)

We do not process your personal data outside of the EU

9. Marketing

At no time will your information be used or passed to others for marketing or sales purposes, or for any commercial use without your express consent.

10. What are your information rights?

Your Information Rights are set out in the law. Subject to some legal exceptions, you have the right to:

- request a copy of the personal information the council holds about you
- have any inaccuracies corrected;
- have your personal data erased;
- place a restriction on our processing of your data;
- object to processing;

To exercise your rights, you can apply on line or download an application form from the [DCC website](#) or you can contact the data protection team at inforights@durham.gov.uk

To learn more about these rights please see the [ICO website](#).

11. Further Information

Our Data Protection Officer (DPO) provides help and guidance to make sure we apply the best standards to protecting your personal information. If something goes wrong with your personal information, or you have questions about how we process your data, please contact our Data Protection Officer at DPO@durham.gov.uk or write to:

DPO
 Floor 4 Room 143-148,
 Durham County Council
 County Hall,
 Durham County Council
 DH1 5UF

If we have not been able to deal with your query, you can also contact the Information Commissioner's Office:

Information Commissioner's Office
Wycliffe House
Water Lane Wilmslow
Cheshire
SK9 5AF
Telephone: 0303 123 1113 (local rate) or 01625 545 745