

# AUDIT AND MANAGEMENT REVIEW PROCEDURE



**THIS DOCUMENT SUPPORTS THE COUNCIL'S ENERGY POLICY  
(ENPOL2013)**

## Contents

### VERSION CONTROL

This document is reviewed annually to ensure it is accurate and up to date.

Next review date:

No.	Version	Date	Initials	Description
1	1.0	27 August 2013	JF	Approved by Transport & Environment Committee

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## **1 APPLICATION**

This procedure applies to all elected members, employees and contractors of the City of Edinburgh Council (CEC).

## **2 BACKGROUND**

The City of Edinburgh Council has put this procedure in place to outline the internal audit methods relating to energy efficiency and emissions reduction within the Council and externally to the general public. This procedure provides a clear outline of the internal audit methods, channels and actions taken to meet the objectives and targets within the energy policy (ENPOL2013).

## **3 INTERNAL AUDITS**

The Council will work in conjunction with its own internal audit staff to review the energy policy and supporting procedures. Carbon Climate and Sustainability (CCS) staff will work with the Principal Audit Manager from Internal Audit to ensure that the energy policy is effectively implemented and maintained and improves CEC energy performance.

Internal Audit will liaise with staff in the Corporate Policy and Strategy Team in Corporate Governance each year at the Audit Planning stage to agree the scope and timing of audits to be carried out. A record of audits to be conducted will be held and any issues raised will be formally tracked until resolved.

A report will be produced by the auditor for review within the CCS and the Technical Support Services team. Actions will be prioritised and timescales set for addressing any non - conformities. The outputs of the audit will be presented to senior management and will feed into the management review process.

## **4 MANAGEMENT REVIEW**

Management reviews shall be undertaken at a frequency greater than or equal to once per year. The meeting shall be held between at least one of the Heads of Service and an energy representative.

Minutes of the meeting shall be taken and the minutes shall be stored and actions assigned to individual for completion within a defined time period.

The meeting shall cover the following points:

- Follow up on previous management review actions;
- Results of the internal audit;
- Any non-conformances identified;
- Results of evaluation of compliance with legal requirements and other requirements to which CEC subscribes;

- Communications with external interested parties, including complaints;
- Energy performance of CEC and related performance indicators;
- Review Energy Policy;
- The extent to which energy objectives and targets have been met and adherence to energy performance indicators;
- The status of any corrective or preventative actions;
- Follow-up actions from previous management reviews;
- Changes in circumstances, including developments in legal and other requirements related to environmental aspects; and
- Recommendations for improvement.