



National Galleries Scotland

Audit

Principles

Each audit has specified objectives and terms of reference, and we carry out audits of the core collections management areas such as acquisitions, cataloguing, status, Government Indemnity (GIS) valuations, loans, locations, procurement, and risk evaluation.

NGS carries out regular, scheduled audits of the records relating to objects, object-parts and groups of objects in our care to ensure they are accurate and complete

A physical audit may result in the need to update the associated record for the object to ensure that all records match physical reality, and that these are correctly numbered and located. It is important to check that relevant useful information is not overlooked during the creation of standardised inventory or catalogue records e.g. social history, particularly in the case of historical records made before modern museum practice.

Definitions

Record audit: The examination of all documentation and records related to an object to ensure the information is accurate, complete and standardised.

Physical audit: Inventory control checks: the physical examination of an object to verify its identity, condition and location.

Legislation and ethics

NGS carries out audits as part of our requirements of accountability to the Scottish Government and the National Audit Office.

Relevant statutory requirements and codes of ethics include:

- National Heritage (Scotland) Act 1985
- National Heritage Act 1980: Section 16 (as amended by the Museums and Galleries Act 1992)
- Code of Practice on Archives for Museums and Galleries, Third edition 2002
- Part 6, Section 136 of the Tribunals, Courts and Enforcement Act 2007
- Museums Association: Code of Ethics for Museums 2015
- ICOM Code of Ethics for Museums 2017

Standards

This policy is part of the Collections Management set of policies that form a requirement of PAS197 and Spectrum as part of the UK Museum Accreditation Scheme.

Control measures

NGS is committed to carrying out regular audits, either stand-alone or as part of the rolling programme. For records audits, these include: valuations, where available; or major



movements associated with exhibitions, with building projects or with emergencies for physical audits, these include condition of objects, object parts and accessories; object tracking and location changes, risk management; environment; and individual storage areas.

We also carry out spot audits of isolated groups of objects or activities, for example to resolve an audit question.

The physical audit assesses the physical status of objects, and ensures the record reflects the findings. This includes; whether the condition of the object has changed or deteriorated, and whether it would be safe to move or examine it; that it is in the required location and environment; that the object is labelled correctly and clearly; and checking photographs associated with the object.

We hold all our records centrally and securely on an industry-standard database (MIMSY). Only authorised persons may maintain cataloguing records. Where possible, the audit is witnessed or checked by a person other than those responsible for the object's record keeping. We run regular MIMSY reports to check for consistency and standardisation. Additional record audits check that factual information about any object in our care is accurate, consistent, up-to-date and complete, and that it includes any retrospective documentation.

We review the audit reports to assess, plan and resolve any actions that are required, and to improve future collections management and care. An NGS Audit Report is submitted to quarterly Leadership Team: Collection meetings. The Chair, normally the Director of Collection and Research, is responsible for all related decisions, for monitoring progress and for any necessary reviews or revision of existing procedures and practice. The Accounting Officer is the Director General.

We may combine audit projects with other collections management reviews, for example valuations, photography, major capital projects, storage and/or environmental reviews, updating labelling. If it is deemed sufficient to check a sample selection of object records for a given audit, we select a different sample on subsequent audits.

Related policies

The following are related NGS policies:

- 02 Acquisition and Accessioning
- 03 Location and Movement Control
- 04 Inventory
- 05 Cataloguing
- 09 Documentation Planning
- 10 Condition Checking and Technical Assessment
- 11 Collections Care and Conservation
- 12 Valuation
- 13 Insurance and indemnity
- 14 Emergency Planning for Collections
- 15 Damage and Loss
- 16 De-accessioning and Disposal
- 19 Use of Collections
- 20 Collections Review

Also the following NGS documents

NGS Audience Development Framework

NGS Business Continuity Plan



NGS Carbon Management Programme 2018-2022

NGS Collection Care Framework

NGS Collections Development Framework

NGS Disaster Contingency Plan

NGS Estates Management Strategy

NGS Environmental Management Programme 2018-2022

NGS Partnership Framework

NGS Public Programme Framework

NGS Risk Management Policy

NGS Research Policy and Framework

For NGS Rights and Reproduction Policies: SEE NGS Trading Company Policies