

**REPORT TO: SCRUTINY COMMITTEE**

**REPORT ON: 2020/21 INTERNAL AUDIT PLAN**

**REPORT BY: SENIOR MANAGER – INTERNAL AUDIT**

**REPORT NO: 150-2020**

## **1.0 PURPOSE OF REPORT**

To submit to Members of the Scrutiny Committee the Internal Audit Plan for the 2020/21 financial year, the outcome from the recent review of the 2019/20 Internal Audit Plan and an update on the progress towards delivering the 2018/19 and 2019/20 Internal Audit Plans.

## **2.0 RECOMMENDATIONS**

Members of the Committee are asked to:

- (i) review and approve the 2020/21 Internal Audit Plan as detailed at Appendix A.
- (ii) review and approve the proposed amendments to the 2019/20 Internal Audit Plan
- (iii) note the update on progress towards delivering the 2018/19 and 2019/20 Internal Audit Plans as detailed at Appendices B and C respectively.

## **3.0 FINANCIAL IMPLICATIONS**

None

## **4.0 MAIN TEXT**

### ***2020/21 Internal Audit Plan***

**4.1** The Public Sector Internal Audit Standards (PSIAS), which came into effect in April 2013 and were revised most recently in April 2017 set out the requirements in respect of professional standards for all internal audit service providers within the public sector. The key standards within the PSIAS that relate to the preparation of the Internal Audit Plan are as follows:

- Standard 2010 – Planning, which states that *“the chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals”*.
- Standard 2020 – Communication and Approval, which states that *“the chief audit executive must communicate the internal audit activity’s plans and resource requirements, including significant interim changes, to senior management and the board for review and approval. The chief audit executive must also communicate the impact of resource limitations”*.

**4.2** In practice within Dundee City Council, a risk-based plan for the organisation, outlining the planned programme of work to be undertaken by the Internal Audit Service, is developed annually by the Senior Manager – Internal Audit. Due to the environment in which local government operates and the potential corresponding challenges, the plan requires to be sufficiently flexible to enable it to respond to changes in the organisation’s risks and priorities. In developing the plan, cognisance is also taken of the risk management framework and the risk maturity of the organisation. Where it is viewed that this area is not sufficiently well developed, the Senior Manager – Internal Audit is required to undertake a separate risk assessment to support the development of the plan. As part of that supplementary risk assessment process, input from key stakeholders is considered. A report containing the Corporate Risk Register, mapped to service level risk registers, was considered at the Policy and Resources Committee on 27 January 2020 (Article III, Report No 29-2020 refers) and the Scrutiny Committee on 12 February 2020 (Article II, Report No 29-2020 refers). The 2020/21 Internal Audit Plan has been cross-referenced to the risks within them, using corresponding risk codes and inherent risk scores.

- 4.3** Whilst the organisation is responsible for establishing and maintaining an appropriate framework of governance, risk management and control, a fundamental role of the Council's Internal Audit Service is to provide Members and senior management with independent and objective assurance surrounding those arrangements, whilst at the same time adding value and supporting improvement.
- 4.4** The Senior Manager – Internal Audit is required to provide an annual internal audit opinion on the adequacy of the Council's framework of governance, risk management and control. With that in mind, the Internal Audit Plan should include a work programme that is sufficient and diverse enough to enable the opinion to be formed / provided. The annual opinion is included within the Internal Audit Annual Report submitted to Scrutiny Committee.
- 4.5** Key components of the internal audit planning process include having a clear understanding of the Council's functions / activities, associated risks and range and breadth of potential areas for auditing. This is known as establishing the Audit Universe. The Council's high level Audit Universe can be found at Appendix D. The planning process is also informed by significant developments at both a national and local level as well as other relevant background information contained, for example, within the City Plan (2017-2026), Council Plan (2017–2022), Strategic Service Area Scorecards, the Accounts Commission's Overview Reports, reports from external inspection bodies such as Education Scotland, the Care Inspectorate and Scottish Housing Regulator as well as reports presented to both Council and Dundee Health and Social Care Partnership / IJB committees.
- 4.6** In line with previous years, to capture potential areas of risk and uncertainty, including emerging risks, key stakeholders have been consulted. This year, the stakeholder consultation exercise included detailed discussions with Service Management Teams, the ICT Extended Management Team, the Corporate Risk Management Co-ordinator and other key stakeholders such as KPMG, the Council's co-source Internal Audit partner, and Audit Scotland, the Council's appointed external auditor. Scrutiny Committee Elected Member consultation was carried out again this year, albeit impacted by COVID-19, and as an enhancement to last year's arrangements, all Elected Members were contacted and invited to feed any comments they had surrounding potential areas for inclusion in the 2020/21 Internal Audit Plan to their Scrutiny Committee colleagues. In total, of the order of 65 key stakeholders were consulted as part of the 2020/21 planning process.
- 4.7** The proposed portfolio of work to be included within the 2020/21 Internal Audit Plan is summarised at Appendix A. The layout of the plan as presented to Committee, in general, follows that used in previous years, with proposed reviews grouped into key themes that are integral to the assurance gathering process across the organisation's activities. For each of the reviews included within the plan there is a brief summary of the proposed coverage and inherent risk rating, currently informed by the Council's Corporate Risk Register and, as an enhancement to last year, the service-level risk registers. This methodology will continue to evolve as the Council's risk management arrangements mature. It is anticipated that there will be internal controls in place to mitigate these risks, however, the level of controls and reliance that can be placed on them cannot be confirmed until the audit reviews have been undertaken. The proposed coverage has, in the main, been compiled on the basis of discussions and review of relevant background information gathered as part of the audit planning process. In line with standard working practices, a more detailed brief containing background information, scope, overall / specific objectives and reference sources will be compiled for each review and agreed with the client prior to commencement of the audit fieldwork.
- 4.8** The nature and scope of internal audit work continues to be diverse and wide-ranging, and therefore, a varied portfolio of professional skills and technical competencies is required to successfully deliver the plan. It is difficult to ensure the continued provision of all necessary skills, particularly where the in-house team is small. To address this, the Council's Internal Audit Service is delivered utilising a mix of in-house staff and resources procured through the Council's co-sourcing partnership. The existing co-source partnership, which commenced in November 2017, is with KPMG.
- 4.9** For the 2020/21 financial year, it is estimated that the total productive days available for audit work will be of the order of 800 days. Approximately 80% of these productive days will be assigned to reviews that will commence during 2020/21 and the balance will be allocated across a number of other activities including the provision of advice and guidance,

undertaking formal follow-up and progress reviews and finalising prior year work that is currently ongoing / nearing completion. It should be noted, however, that whilst the 2020/21 Internal Audit Plan, including the estimated resources, has been prepared utilising the best information currently available, it is likely that it will require to be amended during the financial year to reflect changing risks and priorities. As required under the PSIAS, any significant changes to the planned programme of work will be reported to the Scrutiny Committee. The Chief Executive, Executive Director of Corporate Services and the Head of Corporate Finance will also be kept informed of Internal Audit developments by the Senior Manager – Internal Audit through regular meetings.

#### **2019/20 Internal Audit Plan - Review**

**4.10** As reported to Scrutiny Committee at its meeting on 12 February 2020, Report No. 57-2020, Internal Audit Plan Progress Report, a number of audit days were utilised during 2019/20 to deliver assignments that were either not in the Internal Audit Plan or requiring more days than originally envisaged when the Internal Audit Plan was compiled. In addition, since then, we have found ourselves in unprecedented times with COVID-19. In line with paragraph 4.4 of the report, a review of the 2019/20 Internal Audit Plan was carried out with a view to prioritising individual assignments within it and ultimately ensuring that the Council continues to utilise internal audit resources in the most efficient and effective way. Discussions surrounding the review in general, individual assignments and associated risks and whether or not they continue to be relevant took place both as part of the 2020/21 internal audit planning process and subsequently. The proposed amendments from that exercise, along with corresponding reasons, are detailed in the table below:

<b>Assignment</b>	<b>Proposed Amendment</b>	<b>Reason(s)</b>
<b>Brexit</b>	Carry forward to 2020/21	Timing – delayed to allow time for more information surrounding the deal to become available. Trade negotiations delayed as a result of COVID-19.
<b>Waterfront Project</b>	Carry forward to 2020/21	Timing – new Senior Manager for the Waterfront appointed in Feb 20. Governance framework being developed.
<b>Project Management</b>	Carry forward to 2020/21	Key staff involved in COVID-19 response.
<b>Asset Management</b>	Carry forward to 2020/21	Key staff involved in COVID-19 response.
<b>Tay Cities Deal</b>	Carry forward to 2020/21	Timing – the deal has, to date, not been signed off. Originally postponed as a result of the General Election and latterly priority given to COVID-19 response.
<b>Keystone Management</b> <b>Asset</b>	Carry forward to 2020/21	Timing - integration with CIVICA Cx required before assignment would add value.
<b>Firmstep</b>	Carry forward to 2020/21	Key staff involved in COVID-19 response.
<b>Respite Services</b>	Carry forward to 2020/21	Key staff involved in COVID-19 response.
<b>Attendance Management</b>	Carry forward to 2020/21	Key staff involved in COVID-19 response.
<b>Corporate Complaints</b>	Carry forward to 2020/21	Timing - Revised Model Complaints Handling Procedure published in Jan 20. Public bodies required to fully implement no later than 1 April 21.
<b>Prescribed Medication</b>	Carry forward to 2020/21	Key staff involved in COVID-19 response.
<b>Leadership, Training &amp; Development</b>	Carry forward to 2020/21	Key staff involved in COVID-19 response.
<b>Recruitment &amp; Selection</b>	Carry forward to 2020/21	Key staff involved in COVID-19 response.
<b>Follow-up Review of Business Continuity</b>	Carry forward to 2020/21	Key staff involved in COVID-19 response.

## **2018/19 and 2019/20 Internal Audit Plans - Progress Reports**

- 4.11** Standard 2060 of the PSIAS entitled Reporting to Senior Management and the Board states that “the chief audit executive must report periodically to senior management and the board on...performance relative to its plan” and that “reporting and communication to senior management and the board must include information about the audit plan and progress against the plan”. In addition, Standard 1110 of the PSIAS entitled Organisational Independence supports this requirement, stating that “examples of functional reporting to the board involve the board receiving communications from the chief audit executive on the internal audit activity’s performance relative to its plan”.
- 4.12** At a senior management level, this requirement is discharged by the Senior Manager – Internal Audit through established direct reporting channels to the Chief Executive, Executive Director of Corporate Services, Head of Corporate Finance (to whom the Senior Manager – Internal Audit reports administratively) and the Corporate Finance Management Team. This is the third report submitted to Scrutiny Committee providing a progress update against individual assignments contained within the 2018/19 and 2019/20 Internal Audit Plans. See Appendices B and C respectively.

### **5.0 POLICY IMPLICATIONS**

This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

### **6.0 CONSULTATIONS**

The Chief Executive, Executive Director of Corporate Services, Head of Corporate Finance and Head of Democratic and Legal Services have been consulted on the content of this report.

### **7.0 BACKGROUND PAPERS**

None

Pamela Redpath, Senior Manager – Internal Audit

DATE: 25 May 2020

In view of the timescales involved this report was approved by the Senior Manager – Internal Audit in consultation with the Convener of the Scrutiny Committee, SNP Group Spokesperson, Conservative Group Spokesperson, Liberal Democrat Group Spokesperson, the Independent Member and the Lord Provost.

*Pamela Redpath* Date 25 May 2020  
Senior Manager – Internal Audit

*Kevin Keenan* Date 1 June 2020  
Convener of the Scrutiny Committee

*Willie Sawers* Date 2 June 2020  
SNP Group Spokesperson

*Derek Scott* Date 4 June 2020  
Conservative Group Spokesperson

*Fraser Macpherson* Date 2 June 2020  
Liberal Democrat Group Spokesperson

*Gregor Murray* Date 1 June 2020  
Independent Member

*Ian Borthwick* Date 2 June 2020  
Lord Provost

## 2020/21 Internal Audit Plan

2020/21 INTERNAL AUDIT PLAN	Proposed Coverage	Inherent Risk / Risk Code
<b>Governance Reviews</b>		
Dundee Health and Social Care Partnership	To support the Dundee Integration Joint Board (IJB) Chief Internal Auditor through the provision of internal audit reviews on the IJB Internal Audit Plan.	V High DCC012
Brexit*	Review the arrangements in place to assess and report on the potential impacts of Brexit, including the development and implementation of a comprehensive contingency plan.	V High DCC009
Waterfront Project*	High level review of the governance arrangements in place to manage, monitor and report on the £1 billion waterfront regeneration project.	V High DCC004b & 010, CDDP006
Project Management*	Review of the project management arrangements in place within the Council to ensure the efficient and effective planning, initiation, delivery, monitoring and evaluation of the Council's key ICT projects.	V High DCC010, CSHL009
Asset Management *	Review of the governance arrangements in place to manage the acquisition, utilisation and disposal of the Council's key assets.	V High DCC001 & 005
Tay Cities Deal*	Review of governance arrangements in conjunction with the internal audit services at other partner bodies as appropriate. Coverage to be planned and agreed.	V High DCC001, 002, 004b & 005
COVID-19 Recovery	Review to ensure that key business operations and their associated governance and control frameworks are appropriately and timeously established / re-established.	V High DCC003 & 009
Adult Support and Protection	To assess progress made towards implementing key recommendations for improvement identified in the Joint Inspection of Adult Support and Protection Report, published in July 2018.	V High DCC009
Leisure and Culture Dundee	High level review of the governance arrangements in place at Leisure and Culture Dundee against recognised good governance principles.	High DCC002
<b>ICT Reviews</b>		
Cyber Security	Review of the arrangements in place within the Council to ensure that cyber-crime and other associated security risks are appropriately mitigated.	V High CSHL008
Data Centre	Provision of ongoing support surrounding the upgrade of data centres, including when appropriate, assessing achievement of expected outcomes.	V High CSHL005 & 009
Keystone Asset Management*	Review to assess the effectiveness of the implementation of the CIVICA Keystone Asset Management system procured by Neighbourhood Services.	V High DCC001, 004c, 007 & 009

2020/21 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Inherent Risk / Risk Code
Firmstep*	Review of the data security, reliability and other customer service outcomes relating to the cloud based Firmstep platform utilised by the Council to drive and support channel shift.	V High DCC001, 007 & 009
<b>Systems Reviews</b>		
Employability Pathway	Review of the arrangements in place to manage and monitor delivery of the Employability Pathway through the new Challenge Fund Framework.	High DCC004b
Electoral Registration	Review of the arrangements in place for maintaining the electoral register in line with the 2020 revised annual canvassing arrangements and corresponding legislation.	V High DCC005 & 009, CSDL006
Respite Services*	Review of the arrangements in place for assessing the respite care and support needs of children with a disability and subsequent planning, scheduling and delivery of the required service provision.	High DCC004a & CFHL011
Attendance Management*	Risk based review of the arrangements in place within services to ensure compliance with the Council's Policy on Promoting Health and Attendance and suite of supporting guidance.	High DCC008
Corporate Complaints*	Review to assess compliance of the Council's complaints handling and reporting arrangements against the revised Model Complaints Handling Procedures, due to be introduced this year.	V High DCC005
Prescribed Medication*	Review of the arrangements in place within the Dundee Health and Social Care Partnership for administering prescribed medicines, including controlled drugs, for older people in care settings.	V High DCC006 & 012
Leadership, Training and Development*	High level review of the effectiveness of the Council's approach to providing staff with development opportunities which are proportionate, appropriate and of relevance to improving service delivery.	High DCC008
Homelessness	Review of the adequacy of the systems in place within Neighbourhood Services to ensure that it meets its statutory obligations in respect of homelessness and recording of associated outcomes.	V High NSHL003
Incident Management	High level review of the arrangements in place to manage health and safety incidents within the Children and Families service, including investigation and reporting procedures.	V High CFHL010
Alphatec	Review to assess the operational effectiveness and logical security of the new Alphatec insurance management solution procured by the Council.	V High CSCF008
Recruitment and Selection*	Review of the Council's recruitment and selection process, including policies and procedures, training of employees involved in the process and arrangements in place to mitigate recruitment fraud.	High DCC008
<b>Procurement / Contract Reviews</b>		
Construction Services – Materials Purchasing	End to end review of the materials requisitioning, purchase ordering, invoicing and payment process in place for Construction Services.	V High NSHL003 & 010

2020/21 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Inherent Risk / Risk Code
Purchasing	Review to assess the adequacy and effectiveness of the purchasing controls in place within the Council, including responsibilities and associated authorisation levels and permissions.	V High CSHL006 & 007
<b>Financial Reviews</b>		
Payroll	Review of the control framework in place to ensure ongoing accuracy of the Council's payroll, including arrangements for confirming active employees, rates of pay, variations and deductions.	V High DCC001
Capital Plan	To assess the monitoring and reporting arrangements in place at both a corporate and service level for the general services capital programme contained within the Capital Plan.	V High DCC001, CSCF009 & 010
Scottish Welfare Fund	Review of the arrangements in place within the Council to manage the Scottish Welfare Fund Crisis Grants and Community Care Grants in line with Scottish Government guidance.	V High CSCS007
Grant Claims	To provide confirmation for specified grant claims that the required terms and conditions have been complied with (including LAQM, LAQAP & INTERREG).	V High DCC001
Stocks and Inventories	Review of arrangements in place to ensure that procedures and processes are in line with Council guidance and records are complete and accurate.	V High DCC001
<b>Contingency</b>		
Advice and Guidance	Provision of ad-hoc support to assist services in respect of specific queries and contribute to the delivery of improvements in the Council's framework of governance, risk management and control, including the provision of advice and guidance surrounding the development of new or changed systems and processes established to respond to the continuously evolving COVID-19 environment.	V High DCC005 & 009
Follow-up Reviews	<p>Specific reviews undertaken by internal audit staff to provide formal assurances to management and Elected Members that recommendations previously agreed have been implemented.</p> <ul style="list-style-type: none"> <li>• Internal Audit Report No. 2016/09 – Follow-up Review of Business Continuity*</li> <li>• Internal Audit Report No. 2017/08 – Out of Hours Service</li> <li>• Internal Audit Report No. 2017/26 – Follow-up Review of Sub-contractors</li> <li>• Internal Audit Report No. 2018/04 – Housing Capital Plan</li> <li>• Internal Audit Report No. 2018/06 – GDPR (plus Breach Reporting arrangements)</li> <li>• Internal Audit Report No. 2019/01 – Transformational Change</li> </ul>	N/A
Prior Year Work	Finalisation of projects that are currently ongoing / nearing completion.	N/A

2020/21 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Inherent Risk / Risk Code
Progress Reviews	Completion of the annual exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	V High DCC005
PSIAS Self-assessment	To ensure conformance with the PSIAS, conduct a self-assessment of the Council's Internal Audit Service against the PSIAS utilising the revised external quality assessment framework.	V High CSCF008
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	V High CSHL007

\* Reviews carried forward that will commence during 2020/21.

**Key:**

Risk Code	Risk Register
DCC	Council Corporate
CFHL	Children & Families High Level
CDDP	City Development, Design & Property
CSHL	Corporate Services High Level
CSCF	Corporate Services, Corporate Finance
CSCS	Corporate Services, Customer Services & Council Advice Service
CSDL	Corporate Services, Democratic & Legal Services
NSHL	Neighbourhood Services High Level

## 2018/19 Internal Audit Plan – Progress Report (excluding reviews carried forward to 2019/20)

Not Yet Commenced	Planning	Fieldwork	Reviewing	Draft Report Issued	Planned Days Utilised / Scrutiny Committee
<b>2018/19 INTERNAL AUDIT PLAN</b>		<b>Proposed Coverage</b>			<b>Status</b>
<b><i>Governance Reviews</i></b>					
Dundee Health and Social Care Partnership	To support the Dundee Integration Joint Board (IJB) Chief Internal Auditor through the provision of internal audit reviews relating to the services operationally delegated to the IJB.				12/02/20
General Data Protection Regulations (GDPR)	High level review of the Council's approach to implementing GDPR, with a view to ensuring its statutory duties are effectively discharged.				26/06/19
Risk Management Arrangements	Review of the progress made towards improving the Council's risk management arrangements at a corporate and service level against recognised good practice.				26/06/19
Communication Strategy	Review to assess the effectiveness of the implementation of the Council's new corporate communication strategy, including how it helps manage reputational risk within the organisation.				26/06/19
Fraud Governance	To assess the robustness of the framework in place within the Council to identify potential risks arising from fraud and the measures in place to mitigate these.				25/09/19
<b><i>ICT Reviews</i></b>					
Mosaic	Review to assess the effectiveness of the deployment of the new MOSAIC system procured by the Council.				
<b><i>Systems Reviews</i></b>					
Health and Safety Risk Assessments	Review of the risk assessment process in place within the Council to examine work activities and identify, manage and mitigate corresponding health and safety risks.				25/09/19
DWP Appointeeships	Review of the arrangements in place within the Council for the management of DWP benefits for clients who are deemed incapable of managing their own affairs.				12/02/20

2018/19 INTERNAL AUDIT PLAN	Proposed Coverage	Status
Fleet Management	Review of the arrangements in place for licensing, checking and maintaining Neighbourhood Services' vehicle fleet to ensure compliance with the regulatory system for commercial vehicles.	17/04/19
Climate Change	A review of the Council's arrangements in place to meet climate change targets.	11/12/19
Energy Management	Review of the Council's strategic and operational approach to managing and monitoring energy consumption and the identification of potential opportunities to make improvements.	25/09/19
Health and Safety Contracts	Review of the Council's processes, procedures and controls in place to ensure compliance through health and safety contracts with relevant statutory requirements and best practice.	25/09/19
Integrated Impact Assessments	Review to ensure the new Integrated Impact Assessments process and associated staff guidance is being complied with throughout the Council.	12/02/20
ABC Multi-operator Smartcards	Review of the system established within the Council to discharge its new independent ABC scheme administrator responsibilities.	25/09/19
Electric Vehicles Parking	Review to assess the operational arrangements in place to support the Council's commitment of offering free parking to those with electric vehicles.	25/09/19
<b>Procurement / Contract Reviews</b>		
e-tendering	Review within the Council and Tayside Procurement Consortium of the processes in place for e-tendering to ensure that they are robust and in line with procurement legislation.	25/09/19
<b>Financial Reviews</b>		
Grant Claims	<p>To provide confirmation for specified grant claims that the required terms and conditions have been complied with.</p> <ul style="list-style-type: none"> <li>- 2017/18 Grant Claim: Local Authority Air Quality Action Plan</li> <li>- 2017/18 Grant Claim: Local Air Quality Management</li> </ul>	<p>26/09/18</p> <p>26/09/18</p>
Council Tax	Review of the arrangements in place within the Council to administer and monitor entitlements for Council Tax Reduction.	

2018/19 INTERNAL AUDIT PLAN (Cont'd)	Proposed Coverage	Status
Internal Financial Controls	Review to determine progress made by the Council towards implementing the recommendations made by PwC following the serious fraud incident.	26/06/19
Housing Capital Plan	To assess the planning, monitoring and reporting arrangements in place for the programme of capital works contained within the approved Housing Capital Budget.	26/06/19
Stocks and Inventories	Review of arrangements in place to ensure that procedures and processes are line with Council guidance and records are complete and accurate.	Advice provided
<b>Contingency</b>		
Advice and Guidance	Provision of ad-hoc support to assist services in respect of specific queries and contribute to the delivery of improvements in the Council's control environment.	Complete
	Gas Safety	13/02/19
Follow-up Reviews	Specific reviews undertaken by internal audit staff to provide formal assurances to management and Elected Members that recommendations previously agreed have been implemented.	
	Internal Audit Report No. 2015/06 – Financial Systems	26/06/19
	Internal Audit Report No. 2016/10 – ICT Risk Management	26/06/19
	Internal Audit Report No. 2016/13 – Information Governance	26/06/19
	Internal Audit Report No. 2016/21 – Revenue Monitoring	26/06/19
Internal Audit Report No. 2016/28 – Dangerous Buildings and Public Safety	25/09/19	
Progress Reviews	Completion of the annual exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	26/09/18
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	Complete

## 2019/20 Internal Audit Plan – Progress Report

Not Yet Commenced	Planning	Fieldwork	Reviewing	Draft Report Issued	Planned Days Utilised / Scrutiny Committee Date
2019/20 INTERNAL AUDIT PLAN		Proposed Coverage			Status
<b><i>Governance Reviews</i></b>					
Dundee Health and Social Care Partnership	To support the Dundee Integration Joint Board (IJB) Chief Internal Auditor through the provision of internal audit reviews on the IJB 2019/20 Internal Audit Plan.				
Joint Community Equipment Service	A high level review of the working practices in place against the national Good Practice Guide for the Provision of Community Equipment Services in health and social care partnerships.				
Transformational Change	Review of the arrangements in place to manage the Council's transformational change agenda, C2022, including, where appropriate, the identification, demonstration and reporting of proposed savings.				25/09/19
Brexit	Review the arrangements in place to assess and report on the potential impacts of Brexit, including the development and implementation of a comprehensive contingency plan.				C'fwd to 20/21
Waterfront Project	High level review of the governance arrangements in place to manage, monitor and report on the £1 billion waterfront regeneration project.				C'fwd to 20/21
Project Management	Review of the project management arrangements in place within the Council to ensure the efficient and effective planning, initiation, delivery, monitoring and evaluation of the Council's key ICT projects.				C'fwd to 20/21
Asset Management	Review of the governance arrangements in place to manage the acquisition, utilisation and disposal of the Council's key assets.				C'fwd to 20/21
Tay Cities Deal	Review of governance arrangements in conjunction with the internal audit services at other partner bodies as appropriate. Coverage to be planned and agreed.				C'fwd to 20/21
Best Value	Review of area(s) yet to be determined following conclusion of the planned Best Value self-assessment process.				

2019/20 INTERNAL AUDIT PLAN (Cont'd)	Proposed Coverage	Status
<b>ICT Reviews</b>		
Keystone Asset Management	Review to assess the effectiveness of the implementation of the new CIVICA Keystone Asset Management system procured by Neighbourhood Services.	C'fwd to 20/21
Firmstep	Review of the data security, reliability and other customer service outcomes relating to the cloud based Firmstep platform utilised by the Council to drive and support channel shift.	C'fwd to 20/21
<b>Systems Reviews</b>		
Trade Waste	Review of the end-to-end process in respect of trade waste including steps taken to ensure income maximisation for the Council.	
Commercial Lets	Review of the arrangements in place surrounding the letting of commercial properties and the subsequent billing and collection of income.	
Respite Services	Review of the arrangements in place for assessing the respite care and support needs of children and subsequent planning, scheduling and delivery of the required service provision.	C'fwd to 20/21
Attendance Management	Risk based review of the arrangements in place within services to ensure compliance with the Council's Policy on Promoting Health and Attendance and suite of supporting guidance.	C'fwd to 20/21
Corporate Complaints	Review of the Council's complaints handling and reporting procedures against recognised good practice and assessing compliance with them across services.	C'fwd to 20/21
Prescribed Medication	Review of the arrangements in place within the Dundee Health and Social Care Partnership for administering prescribed medicines, including controlled drugs, for older people in care settings.	C'fwd to 20/21
Leadership, Training and Development	High level review of the effectiveness of the Council's approach to providing staff with development opportunities which are proportionate, appropriate and of relevance to improving service delivery.	C'fwd to 20/21
Assisted Collections	Review of the processes and procedures in place within Neighbourhood Services for the provision of assisted collections.	
Community Empowerment Act	Review of the Council's approach towards ensuring compliance with the Community Empowerment (Scotland) Act 2015 in relation to asset transfer and related reporting requirements.	

2019/20 INTERNAL AUDIT PLAN (Cont'd)	Proposed Coverage	Status
Recruitment and Selection	Review of the Council's recruitment and selection process, including policies and procedures, training of employees involved in the process and arrangements in place to mitigate recruitment fraud.	C'fwd to 20/21
<b>Procurement / Contract Reviews</b>		
Procurement Reform	Review to assess the Council's progress towards reforming its procurement practices, including no purchase order no pay policy, and achieving sustainable procurement in line with national guidance.	
Street Lighting and Roads Maintenance	High level review of the governance arrangements in place to manage and monitor the street lighting and roads maintenance partnership, including winter maintenance, and demonstrate Best Value.	
<b>Financial Reviews</b>		
Universal Credit	Review of the controls in place within the organisation to successfully manage and mitigate the impact of Universal Credit on Council tenants and services.	
Travel and Subsistence	Review of the internal controls in place surrounding the Council's new electronic travel and subsistence claims process prior to full roll-out.	
Grant Claims	<p>To provide confirmation for specified grant claims that the required terms and conditions have been complied with.</p> <ul style="list-style-type: none"> <li>- 2018/19 Grant Claim: Local Authority Air Quality Action Plan</li> <li>- 2018/19 Grant Claim: Local Air Quality Management</li> </ul>	<p>11/12/19</p> <p>11/12/19</p>
Stocks and Inventories	Review of arrangements in place to ensure that procedures and processes are line with Council guidance and records are complete and accurate.	Process reviewed
<b>Contingency</b>		
Advice and Guidance	Provision of ad-hoc support to assist services in respect of specific queries and contribute to the delivery of improvements in the Council's framework of governance, risk management and control.	Complete

2019/20 INTERNAL AUDIT PLAN (Cont'd)	Proposed Coverage	Status
Follow-up Reviews	Specific reviews undertaken by internal audit staff to provide formal assurances to management and Elected Members that recommendations previously agreed have been implemented.  • Internal Audit Report No. 2016/09 – Follow-up Review of Business Continuity	C'fwd to 20/21
	• Internal Audit Report No. 2016/14 – Construction Design & Management (CDM) Regulations 2015	
	• Internal Audit Report No. 2017/13 – Festivals and Events	
	• Internal Audit Report No. 2017/16 – Leisure and Culture Dundee, Health and Safety	
	• Internal Audit Report No. 2017/21 – E-mail Security	
	• Internal Audit Report No. 2017/22 – Pentana	
Progress Reviews	Completion of the annual exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	25/09/19
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	Complete

# Dundee City Council – High Level Audit Universe

