

**REPORT TO: SCRUTINY COMMITTEE – 28 APRIL 2021**

**REPORT ON: 2021/22 INTERNAL AUDIT PLAN**

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

**REPORT NO: 127-2021**

## **1.0 PURPOSE OF REPORT**

To submit to Members of the Scrutiny Committee the Internal Audit Plan for the 2021/22 financial year, the outcome from the recent review of the 2020/21 Internal Audit Plan and an update on the progress towards delivering the 2020/21 Internal Audit Plan.

## **2.0 RECOMMENDATIONS**

Members of the Committee are asked to:

- (i) review and approve the 2021/22 Internal Audit Plan as detailed at Appendix A.
- (ii) review and approve the proposed amendments to the 2020/21 Internal Audit Plan.
- (iii) note the update on progress towards delivering the 2020/21 Internal Audit Plan at Appendix B.

## **3.0 FINANCIAL IMPLICATIONS**

None

## **4.0 MAIN TEXT**

### ***2021/22 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 Risk Management Annual Report containing the Corporate Risk Register, mapped to service level risk registers and the Covid-19 Recovery Risk Register was considered at the Policy and Resources Committee on 25 January 2021 (Article V, Report No 47-2021 refers) and the Scrutiny Committee on 10 February 2021 (Article II, Report No 47-2021 refers). The 2021/22 Internal Audit Plan has been cross-referenced to the risks within the Corporate Risk Register, service

level risk registers and Covid-19 Recovery Risk Register where appropriate, 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 that 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 C. The planning process is also informed by 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 / Service Plans, Best Value Assurance Report and Best Value Self-assessment, Audit Scotland reports, the Accounts Commission's Overview Reports, Strategic Scrutiny Group report 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 and, in line with last year, 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 60 key stakeholders were consulted as part of the 2021/22 planning process.
- 4.7** The proposed portfolio of work to be included within the 2021/22 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, service-level risk registers and Covid-19 Risk Register. 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 2021/22 financial year, in line with previous years, the total productive days available for audit work will be of the order of 800 days. Approximately 85% of those productive days

will be assigned to reviews that will commence during 2021/22 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 2021/22 Internal Audit Plan, including the estimated resources, has been prepared utilising the best information currently available, it is possible 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.

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

- 4.10** We continue to find ourselves in unprecedented times with Covid-19 and consequently, since its approval under delegated powers in May 2020, the 2020/21 Internal Audit Plan has been continuously reviewed by the Senior Manager – Internal Audit in conjunction with Council services. The reasons for this have been two-fold, ensuring individual assignments were prioritised for delivery when convenient. whilst ultimately ensuring that the Council continues to utilise its internal audit resources in the most efficient and effective way. Discussions surrounding individual assignments within the Internal Audit Plan, along with associated risks, and whether or not they continue to be relevant have also taken place throughout the year and the proposed amendments to the 2020/21 Internal Audit Plan, along with corresponding reasons, are detailed in the table below:

<b>Assignment</b>	<b>Proposed Amendment</b>	<b>Reason(s)</b>
<b>Keystone Management</b> <b>Asset</b>	Deferred	Timing – migration to and integration with CIVICA Cx framework required before assignment would add value.
<b>Electoral Registration</b>	Carry forward to 2021/22	Staff unavailability - key staff involved in preparations for the May election.
<b>Corporate Complaints</b>	Carry forward to 2021/22	Timing – new procedures to be introduced from 1 April 21, therefore, to enable some time to pass before reviewing arrangements, the assignment will be delivered in quarter two of 2021/22.
<b>Prescribed Medication</b>	Carry forward to 2021/22	Establishment inaccessibility - as a result of Covid-19, currently unable to visit care settings for older people.
<b>Purchasing</b>	Carry forward to 2021/22	Timing – planning is about to commence and the assignment will be delivered in the first quarter.
<b>Payroll</b>	Carry forward to 2021/22	Timing – planning is about to commence and the assignment will be delivered in the first quarter.

#### **2020/21 Internal Audit Plan - Progress Report**

- 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 2020/21 Internal Audit Plan. See Appendix B.

## **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: 30 March 2021

2021/22 INTERNAL AUDIT PLAN	Proposed Coverage	Inherent Risk / Risk Code
<b>Governance Reviews</b>		
Dundee Integration Joint Board	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, C19RR13
Covid-19 Recovery	Further review to ensure that key business operations and their associated governance and control frameworks are appropriately and timeously established / re-established.	V High DCC003 & 010, C19RR
Legislative and Regulatory Updates	Review of the arrangements in place within a sample of services to ensure that relevant new or changed legislative and regulatory requirements are identified and, where appropriate, addressed timeously.	V High DCC009
Staff Wellbeing	Review of the governance arrangements in place throughout the Council to promote and support staff wellbeing.	High DCC008 C19RR12
Workforce Management	Review of the arrangements in place for workforce management throughout the pandemic, including the development and implementation of remobilisation plans.	High C19RR12
Tayside Contracts	High level review of the governance arrangements in place to manage and monitor the Council's partnership with Tayside Contracts, including current billing arrangements.	High DCC002
Business Continuity Planning	Review of service-level business continuity plans to ensure they have been updated in the context of Covid-19 and reflect, where appropriate, lessons learned locally, nationally and internationally.	V High DCC003 C19RR20
<b>ICT Reviews</b>		
Cyber Security	Further review of key elements of the Council's cyber security arrangements, in place to ensure that cyber-crime and other associated security risks are appropriately mitigated.	V High DCC003, 007 & 013
Schools IT Network	Review of information security and remote access controls on devices used on the school network.	V High DCC007 CFED006 & 09 C19RR09
Gladstone MRM System	Review of the MRM system utilised by Leisure and Culture Dundee for customer booking, payment, management reporting and reconciliation purposes to ensure data integrity and income maximisation.	V High CEHL011 & C19RR14
<b>Systems Reviews</b>		
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
Self Directed Support	Review of the Council's approach to fulfil its statutory obligation to offer, those who are eligible, greater choice and control over the support required to meet their needs.	V High DCC009

2021/22 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Inherent Risk / Risk Code
<b>Systems Reviews (cont'd)</b>		
Low Emission Zones	Review of the forthcoming Low Emission Zone proposals to ensure they are in line with legislation, evidence based and effectively aligned to City Centre development plans.	V High DCC009 CDRT012 & 14
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
Compliance	Review of area(s) yet to be determined following conclusion of the new Control Self-Assessment review process managed by the Council's Compliance Group.	V High DCC009
MASH & Intake Service	Holistic review of the roles and responsibilities of the Multi-Agency Screening Hub and Intake Service within Children and Families, including how they interact with one another and the wider service.	V High DCC004a & 09 CFCJ004, 06 & 13
Permanence	High level review of the arrangements in place to support the decision-making process surrounding children being placed in permanent care and ensure compliance with relevant legislation.	V High DCC004a & 09 CFCJ004, 06 & 13
Early Learning and Childcare Expansion	Review of the arrangements in place to ensure that the Council's statutory obligation of providing 1140 hours of funded early learning and childcare entitlement is available to all eligible children.	V High DCC004a & 09 CFED011 & 12
Fire Risk Assessments	Review of the processes, procedures and controls in place within the Council to manage and monitor delivery of fire risk assessments in line with relevant legislation.	V High DCC006 & 09 CDHL004 & 11 CDDP007 & 14
<b>Procurement / Contract Reviews</b>		
Government Procurement Cards	Review of the internal controls in place to manage and monitor the use of government procurement cards, including the authorisation of card transactions.	V High DCC013
Fleet Management Procurement	End to end review of the requisitioning, purchase ordering, invoicing and payment process in place for supplies, including vehicle parts, within Fleet Management.	High CDRT007
Social Work Contracts and Payments	Review of contract management and commissioning arrangements, including payments, within Dundee Health and Social Care Partnership to assess their adequacy and effectiveness.	V High DCC012 C19RR03,06 & 13

2021/22 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Inherent Risk / Risk Code
<b>Procurement / Contract Reviews (cont'd)</b>		
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
Interment Fees	End to end review of the Council's interment fees process, operated within Neighbourhood Services and Corporate Services, including how it interfaces with Civica Financials.	V High NSEN016 CSCF004
Car Parking Income	Review of the processes and procedures operated in respect of contactless payments for car parking, including income reconciliation procedures.	V High DCC001 & 03 C19RR02
Covid-19 Funding	High level review of the arrangements in place within the Council to track and monitor the portfolio of different Covid-19 funding streams.	V High DCC001, 05, 10 & 13 C19RR02, 07 & 08
Grant Claims	To provide confirmation as First Level Controller that the required terms and conditions have been complied with for the INTERREG Create Converge Project.	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. This will include the ongoing 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, as well as the Covid-19 business support grants.	V High DCC005 & 009

2021/22 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Inherent Risk / Risk Code
<b>Contingency (cont'd)</b>		
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. 2018/07 - Climate Change</li> <li>• Internal Audit report No. 2018/18 - Integrated Impact Assessments</li> <li>• Internal Audit Report No. 2018/30 - MOSAIC</li> <li>• Internal Audit Report No. 2019/05 - Travel and Subsistence</li> <li>• Internal Audit Report No. 2020/10 - Construction Services – Materials Purchasing</li> </ul>	N/A
Prior Year Work	Finalisation of projects that are currently ongoing / nearing completion.	N/A
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
External Quality Assessment Process	As part of the peer review process developed to ensure conformance with the PSIAS, deliver an external quality assessment of the internal audit service provided in another Scottish Local Authority.	N/A
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
Internal Audit Tender Exercise	Completion of tender evaluation, including presentations and award.	N/A

\* Reviews carried forward that will commence during 2021/22.



## Key:

<b>Risk Code</b>	<b>Risk Register</b>
<b>DCC</b>	Council Corporate
<b>CDDP</b>	City Development, Design and Property
<b>CDHL</b>	City Development High Level
<b>CDRT</b>	City Development, Roads and Transportation
<b>CEHL</b>	Chief Executive's High Level
<b>CFCJ</b>	Children & Families, Community Justice & Integrated Children's Services
<b>CFED</b>	Children & Families, Education
<b>CSHL</b>	Corporate Services High Level
<b>CSCF</b>	Corporate Services, Corporate Finance
<b>CSDL</b>	Corporate Services, Democratic & Legal Services
<b>NSEN</b>	Neighbourhood Services, Environment
<b>C19RR</b>	Covid-19 Recovery

## 2020/21 Internal Audit Plan – Progress Report

Not Yet Commenced	Planning	Fieldwork	Reviewing	Draft Report Issued	Planned Days Utilised / Scrutiny Committee Date
2020/21 INTERNAL AUDIT PLAN		Proposed Coverage			Status
<b>Governance Reviews</b>					
IJB / 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.				
	• Finance				10/02/21
	• Performance Management				
	• Adverse Events Management (Duty of Candour) – joint review with FTF				
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.				
Waterfront Project	High level review of the governance arrangements in place to manage, monitor and report on the £1 billion waterfront regeneration project.				
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.				
Asset Management	Review of the governance arrangements in place to manage the acquisition, utilisation and disposal of the Council's key assets.				
Tay Cities Deal	Review of governance arrangements in place for the Tay Cities Deal.				
Covid-19 Recovery**	Review to ensure that key business operations and their associated governance and control frameworks are appropriately and timeously established / re-established.				
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.				
Leisure and Culture Dundee	High level review of the governance arrangements in place at Leisure and Culture Dundee against recognised good governance principles.				

2020/21 INTERNAL AUDIT PLAN	Proposed Coverage	Status
<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.	
Data Centre	Provision of ongoing support surrounding the upgrade of data centres, including when appropriate, assessing achievement of expected outcomes.	
Keystone Asset Management	Review to assess the effectiveness of the implementation of the CIVICA Keystone Asset Management system procured by Neighbourhood Services.	Deferred
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.	09/12/20
<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.	09/12/20
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.	C'fwd to 21/22
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.	09/12/20
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.	
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.	C'fwd to 21/22
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 21/22
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.	09/12/20
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.	28/04/21

2020/21 INTERNAL AUDIT PLAN	Proposed Coverage	Status
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.	
Alphatec	Review to assess the operational effectiveness and logical security of the new Alphatec insurance management solution procured by the Council.	28/04/21
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.	
<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.	28/04/21
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.	C'fwd to 21/22
<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.	C'fwd to 21/22
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.	10/02/21
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.	
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>- 2019/20 Grant Claim: Local Authority Air Quality Action Plan</li> <li>- 2019/20 Grant Claim: Local Air Quality Management</li> </ul>	<p>24/06/20</p> <p>24/06/20</p>
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.	

2020/21 INTERNAL AUDIT PLAN	Proposed Coverage	Status
<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.	<b>Complete</b>
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.	
	<ul style="list-style-type: none"> <li>Internal Audit Report No. 2016/09 – Follow-up Review of Business Continuity</li> </ul>	<b>10/02/21</b>
	<ul style="list-style-type: none"> <li>Internal Audit Report No. 2017/08 – Out of Hours Service</li> </ul>	<b>10/02/21</b>
	<ul style="list-style-type: none"> <li>Internal Audit Report No. 2017/26 – Follow-up Review of Sub-contractors</li> </ul>	
	<ul style="list-style-type: none"> <li>Internal Audit Report No. 2018/04 – Housing Capital Plan</li> </ul>	<b>10/02/21</b>
	<ul style="list-style-type: none"> <li>Internal Audit Report No. 2018/06 – GDPR (plus Breach Reporting arrangements)</li> <li>Internal Audit Report No. 2019/01 – Transformational Change</li> </ul>	<b>28/04/21</b> <b>10/02/21</b>
Progress Reviews	Completion of the annual exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	<b>09/12/20</b>
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.	<b>Complete</b>
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	<b>Complete</b>

\*\*to be reported together.

# Dundee City Council – High Level Audit Universe

