

**REPORT TO:** SCRUTINY COMMITTEE - 23 APRIL 2025

**REPORT ON:** INTERNAL AUDIT STRATEGY, AND MANDATE AND CHARTER

**REPORT BY:** CHIEF INTERNAL AUDITOR

**REPORT NO:** 129-2025

## **1.0 PURPOSE OF REPORT**

To submit to Members of the Scrutiny Committee the Internal Audit Mandate and Charter and the Internal Audit Strategy required by new Global Internal Audit Standards (UK Public Sector) (GIAS (UK Public Sector)).

## **2.0 RECOMMENDATIONS**

It is recommended that the Committee:-

- (i) Consider and approve the Internal Audit Mandate and Charter (Appendix 1) including any required updates; and
- (ii) Note that the Strategy (Appendix 2) is designed to aid Internal Audit in achieving the agreed Mandate and confirm this position or make suggestions for amendments.

## **3.0 FINANCIAL IMPLICATIONS**

None - provision for Internal Audit is already included in the Council's budget.

## **4.0 REQUIREMENT FOR INTERNAL AUDIT STRATEGY, MANDATE AND CHARTER**

4.1 Local Authorities in Scotland are required by regulation to have an Internal Audit service and to conform with recognised standards and practices in relation to internal auditing. The recognised standards have been revised and the previously applicable Public Sector Internal Audit Standards (PSIAS) were replaced by GIAS (UK Public Sector) from 1 April 2025.

4.2 For Local Government GIAS (UK Public Sector) comprises:

- The Global Internal Audit Standards (GIAS) – issued in January 2024, <https://www.theiia.org/en/standards/2024-standards/global-internal-audit-standards/>
- The Application Note; Global Internal Audit Standards in the UK Public Sector – issued December 2024 <https://www.cipfa.org/policy-and-guidance/standards/global-internal-audit-standards-in-the-uk-public-sector> and
- Cipfa's Code of Practice on the Governance of Internal Audit (the Cipfa Code) Issued February 2025 [CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government](#)

4.3 GIAS (UK Public Sector) requires that the Chief Audit Executive prepare an Internal Audit Strategy with input from senior managers and the audit committee. It also requires input from senior management and the audit committee for the Internal Audit Mandate and Charter, which should be approved by the Scrutiny Committee. Drafts of the documents were discussed with CLT for their input on 11 March 2025. Briefing sessions for all Elected members were arranged for 14 and 15 April 2025.

- 4.4 The Mandate and Charter require consideration and approval by the Scrutiny Committee. The Strategy requires consideration and comment from the Scrutiny Committee, including that the committee be satisfied the strategy supports achievement of the Mandate.

## **5.0 POLICY IMPLICATIONS**

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

## **6.0 CONSULTATIONS**

The Council Leadership Team have been consulted in the preparation of this report.

## **7.0 BACKGROUND PAPERS**

The following background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

The Local Authority Accounts (Scotland) Regulations 2014;  
The Global Internal Audit Standards - issued in January 2024;  
The Application Note; Global Internal Audit Standards in the UK Public Sector - issued December 2024; and  
Cipfa's Code of Practice on the Governance of Internal Audit Issued February 2025

Appendix 1 – Draft Internal Audit Mandate and Charter

Appendix 2 – Draft Internal Audit Strategy

**CATHIE WYLLIE, CHIEF INTERNAL AUDITOR**

**27 March 2025**



# **INTERNAL AUDIT MANDATE AND CHARTER**

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## Mandate and Charter

This document comprises the Mandate and Charter, as defined below by the Global Internal Audit Standards (UK Public Sector), for Dundee City Council's Internal Audit Service. It will be reviewed annually and presented to the Scrutiny Committee for final approval.

For Local Government GIAS (UK Public Sector) comprises:-

The Global Internal Audit Standards (GIAS) - issued in January 2024 <https://www.theiia.org/en/standards/2024-standards/global-internal-audit-standards/>  
The Application Note; Global Internal Audit Standards in the UK Public Sector - issued December 2024 <https://www.cipfa.org/policy-and-guidance/standards/global-internal-audit-standards-in-the-uk-public-sector> and  
Cipfa's Code of Practice on the Governance of Internal Audit (the Cipfa Governance Code), issued February 2025 [CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government](#)

The GIAS (UKPS) has the following five Domains. Each Domain includes Principles, under which the individual Standards sit.

- Domain I: Purpose of Internal Auditing
- Domain II: Ethics and Professionalism
- Domain III: Governing the Internal Audit Function
- Domain IV: Managing the Internal Audit Function
- Domain V: Performing Internal Audit Services

## Definitions

The Council has adopted the following definitions from GIAS:-

**Internal audit function** - A professional individual or group responsible for providing an organisation with assurance and advisory services.

**Assurance Services** - Services through which internal auditors perform objective assessments to provide assurance. Examples of assurance services include compliance, financial, operational/performance, and technology engagements. Internal auditors may provide limited or reasonable assurance, depending on the nature, timing, and extent of procedures performed.

**Advisory Services** - Services through which internal auditors provide advice to an organisation's stakeholders without providing assurance or taking on management responsibilities. The nature and scope of advisory services are subject to agreement with relevant stakeholders. Examples include advising on the design and implementation of new policies, processes, systems, and products; providing forensic services; providing training; and facilitating discussions about risks and controls. "Advisory services" are also known as "consulting services."

**Internal auditing** - An independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

**Independence** - The freedom from conditions that may impair the ability of the internal audit function to carry out internal audit responsibilities in an unbiased manner.

**Internal audit mandate** - The internal audit function's authority, role, and responsibilities, which may be granted by the board and/or laws and regulations.

**Internal audit charter** - A formal document that includes the internal audit function's mandate, organisational position, reporting relationships, scope of work, types of services, and other specifications.

In addition, key roles defined in GIAS are filled as follows in Dundee City Council:-

Chief Audit Executive (CAE) - Chief Internal Auditor

Board - Scrutiny Committee (the Committee)

Senior management - Corporate Leadership Team

## **Purpose of Internal Auditing**

GIAS defines the Purpose of Internal Auditing in Domain I as follows:-

"Internal auditing strengthens the organisation's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Internal auditing enhances the organisation's:-

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Internal auditing is most effective when:-

- It is performed by competent professionals in conformance with the Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the board.
- Internal auditors are free from undue influence and committed to making objective assessments."

## **Authority**

Internal Audit's authority derives from The Local Authority Accounts (Scotland) Regulations 2014 (The Regulations).

The Regulations require all Scottish Local Authorities to operate a professional and objective internal auditing service, which must be delivered in accordance with recognised standards. The standards and practices applied in the UK for all public sector internal audit providers, in-house, shared, or outsourced, are Global Internal Internal Audit Mandate and Charter – April 2025



Audit Standards in the UK Public Sector (GIAS (UK Public Sector)). These apply from 1 April 2025 and replace the previously applicable Public Sector Internal Audit Standards (PSIAS).

The Regulations also:-

- outline internal auditors' rights to access the organisation's accounting and other records, and to receive information and explanations necessary for the purposes of internal auditing, and
- require a local authority from time to time to assess the efficiency and effectiveness of its internal auditing, in accordance with the relevant standards and practices and to use the findings as part of its consideration of the systems of internal control.

The nature of the assurance services provided by Internal Audit include, but are not limited to the following:-

- Risk based audit
- Developing systems audit
- Compliance audits
- Value for money/best value audits
- Quality assurance audits
- Advisory reviews

The scope of Internal Audit allows for unrestricted coverage of the Council's activities. In addition, Internal Audit through the Chief Internal Auditor, where they deem necessary, will have unrestricted access to:-

- The Chief Executive
- The Scrutiny Committee and all members
- Members of the extended Council leadership team
- All Council employees

All internal audit staff shall have authority to:-

- enter any Council premises or land.
- have full, free, and unrestricted access to, and remove, all records, documents, and correspondence which, in the view of the Chief Internal Auditor (or nominated representatives), are considered to relate to any matter which may have audit or assurance implications for the Council.
- be provided with full access to any computer system and personal computer or other computer storage device/media in the ownership of the Council.
- require explanations considered necessary from any employee, including members of the extended Council leadership team.
- require any employee, or agent of the Council, to produce cash, stores, assets, or any other property under his control or to which he has access.

Internal audit will safeguard all information obtained in performing its work and will only use it for the purposes of an audit, investigation or advisory work. Internal audit will not disclose any information held unless this is authorised or there is a legal or professional requirement to do so.

Internal audit resources will be managed and monitored with the Council's overall budget setting and monitoring arrangements. Changes in circumstances that impair resources to an extent that may compromise the achievement of the Mandate will be reported to CLT and the Committee.

All employees and members are requested to assist Internal Audit in fulfilling its roles and responsibilities.

## **Role and Responsibilities**

The Chief Internal Auditor will develop and implement a strategy for the internal audit function which will be reviewed periodically with the Committee and senior management.

As part of the Council's governance and assurance framework the main objective of Internal Audit is to provide, in terms of the GIAS (UK Public Sector), a high quality, independent audit service to the Council which:-

- Supports the delivery of the authority's strategic objectives by providing risk-based and objective assurance on the adequacy and effectiveness of governance, risk management and internal controls.
- Champions good practice in governance through assurance, advice and contributing to the authority's annual governance review.
- Advises on governance, risk management and internal control arrangements for major projects, programmes, and system changes.

Right of access to other bodies funded by the Council should be set out in the conditions of funding to ensure Internal Audit has access to the authority's collaborative and arm's-length arrangements.

Internal Audit will also:-

- Support the Executive Director of Corporate Finance in discharge of their Section 95 Officer duties.
- Support the Head of Democratic and Legal Services in discharge of their Monitoring Officer duties.
- Provide advisory services to directorates.
- Advise on internal control implications of new systems and provide a project assurance service.
- Support the Council and Senior Management during key transformational/change projects.

The standards defined in this document will also apply to any work which may be carried out to provide assurance services to parties external to the Council.

The existence of internal audit does not diminish the responsibility of management to ensure that resources are properly applied in a manner and on the activities intended and the internal control arrangements are sufficient to address the risks facing their services.

## **Periodic Assessment**

Internal Audit is subject to a Quality Assurance and Improvement Programme that covers all aspects of internal audit activity. This consists of an annual self-assessment of the service and its compliance with the GIAS (UK Public Sector), ongoing performance monitoring and external assessment.

Self-assessment results will be reported to Senior Management and the Committee in the Chief Internal Auditor's Annual Report to the Committee.

External assessments will be conducted at least every five years in accordance with GIAS (UK Public Sector). Review arrangements and findings will be reported to the Committee. The scope of the review will be agreed with the Convener of the Committee.

The Chief Internal Auditor is responsible for providing periodic self-assessment on the internal audit activity as regards its performance against its objectives, ability to fulfil the Audit Mandate and performance relative to the Annual Plan. This will be reported in progress reports to Committee throughout the year and in the Chief Internal Auditor's Annual Report.

## **Ethics and Professionalism**

Internal audit will conform with the GIAS (UK Public Sector).

This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity's performance.

Other professional guidance will also be adhered to as applicable to guide operations. In addition, Internal Audit will adhere to the Council's relevant policies and procedures and Internal Audit's standard operating procedures manual.

A programme of Continuous Professional Development (CPD) is maintained for all staff working on audit engagements to ensure that auditors maintain and enhance their knowledge, skills, and audit competencies.

Internal auditors will:-

- conform with the GIAS (UK Public Sector) principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, confidentiality, and the Nine Key Principles of Public Life in Scotland.
- understand, respect, meet, and contribute to the legitimate and ethical expectations of the Council and be able to recognise conduct that is contrary to those expectations.

- encourage and promote an ethics-based culture in the Council.
- report organisational behaviour that is inconsistent with the Council's ethical expectations, as described in applicable policies and procedures.

## **Organisational Position and Reporting Relationships**

The Chief Internal Auditor is the senior officer responsible to the Committee for the provision of a full independent core assurance internal audit service. The Chief Internal Auditor is seconded from Angus Council and will discharge their responsibility through a directly employed team. Specialist support for computer audit, and general audit if required, will be procured via an external tendering exercise.

The Chief Internal Auditor will be the Chief Audit Executive for the purposes of the GIAS (UK Public Sector). In relation to this the Chief Internal Auditor will report functionally to the Committee, and administratively to the Head of Finance. In this context functional reporting means the Committee will:-

- Approve the audit mandate and charter.
- Approve the Internal Audit risk based internal audit plan, ensuring there are no inappropriate limitations on scope.
- Receive reports from the Chief Internal Auditor on the result of Internal Audit activity or other matters the Chief Internal Auditor determines necessary, including an annual conclusion regarding governance, risk management and control.

It is recognised the administrative reporting line does not have authority over the scope or reporting of results of Internal Audit activity. Ultimate authority in this regard vests in the Chief Internal Auditor, who reports in their own name and retains final right of edit over all Internal Audit reports.

The Chief Internal Auditor will also have open access to the Chief Executive and Corporate Leadership Team. The Chief Internal Auditor will be responsible to the Committee for all elements of core assurance internal audit planning, delivery and reporting and provision of an annual report and conclusion on governance, risk management and internal control.

The Chief Internal Auditor, and the Acting Senior Manager - Internal Audit are required to hold a professional qualification and be suitably experienced.

## **Independence and Objectivity**

To maintain the internal auditors' independence and objectivity, Internal Audit activity will remain free from interference by any element in the organisation, including matters of engagement selection, scope, procedures, frequency, timing, and communication.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, manage risks, prepare records, or engage in any other activity that may impair internal auditor's judgment.

The Acting Senior Manager - Internal Audit has line management responsibility for risk management and insurance. These services will be audited when required by the external contractor.

Internal auditors must exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors must make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

The Chief Internal Auditor will confirm to the Committee, at least annually, the organisational independence of the internal audit activity. Any interference experienced will be disclosed by the Chief Internal Auditor to the Committee and the implications discussed.

## **Scope of work**

The scope of internal auditing covers the entire breadth of the Council, and encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the Council's governance, risk management, and internal control processes in relation to the Council's defined goals and objectives.

Internal Audit is responsible for evaluating all processes ('audit universe') of the entity including governance processes and risk management processes. In doing so, Internal Audit maintains a proper degree of co-ordination with external audit and other assurance providers as appropriate.

Based on its activity, Internal Audit is responsible for reporting significant risk exposures and control issues identified to the Committee and to Senior Management (the Council's Corporate Leadership Team), including fraud risks, governance issues, and other matters needed or requested by the committee.

Internal Audit resources may be used to support advisory services, related to governance, risk management and control, but not to the detriment of provision of core assurances. It may also evaluate specific operations at the request of the Committee or senior management, as appropriate.

## **Fraud and Corruption**

Managing the risk of fraud and corruption is the responsibility of management. Management is also responsible for developing, implementing, and maintaining systems of internal control to guard against fraud or irregularity and ensure probity in systems and operations. Internal Audit will assist management by reviewing the controls and procedures in place.

Audit procedures alone cannot guarantee that fraud and corruption will be detected, nor does Internal Audit have the responsibility for prevention and detection of fraud. However, when planning and undertaking assignments individual auditors will be alerted to risks and exposures that could allow fraud, irregularity, or corrupt practice to take place.

Financial Regulations lay out the responsibilities of Council Officers, Managers and other staff in relation to any suspicion of fraud or irregularity. The Counter Fraud Team

will fully investigate any suspicion of fraud, irregularity or corrupt practice and report in accordance with the Fraud Response Plan.

## **Internal Audit Plan**

At least annually, the Chief Internal Auditor will submit an internal audit plan that includes risk assessment criteria to the Committee for review and approval. The Chief Internal Auditor will communicate the impact of any resource limitations and significant interim changes to senior management and the Committee.

The internal audit plan will be developed based on a prioritisation of the audit universe using a risk-based methodology and will take into account the requirement placed upon the Chief Internal Auditor to deliver an annual internal audit conclusion on the overall adequacy and effectiveness of the organisation's governance, risk management and control framework. In compiling the plan input from senior management and the Committee and any other relevant parties will be sought. Prior to submission to the Committee for approval the plan will be submitted to the Council Leadership Team for comment. Any significant deviation from the approved internal audit plan will be communicated through the periodic activity reporting process to the Committee.

Audits will only be allocated to staff who have the appropriate skills, experience, and competence.

## **Reporting and Monitoring**

A written report will be prepared and issued by the Chief Internal Auditor or Acting Senior Audit Manager - Internal Audit following the conclusion of each Internal Audit engagement and will be distributed as appropriate for management responses and comment. Internal Audit results will also be reported to the Committee.

The Internal Audit report may include management's response and corrective action taken, or to be taken, in regard to the specific findings and recommendations. Management's response should include an action owner, a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented. Agreed actions will be monitored using the Council's Performance Management system. Action owners should update the Council's Performance Management System with progress of implementation.

Internal Audit will be responsible for appropriate follow-up on engagement findings and recommendations. All significant findings will remain open until evidentially cleared.

**Approved by the Scrutiny Committee on 23 April 2025**

## Dundee City Council Internal Audit Strategy April 2025 to June 2028

(Draft 24 March 2025)

**Mission Statement (Purpose)** To protect public resources.

**Vision Statement (Ambition)** To provide assurance on internal controls, governance and risk management through internal audit and advisory services.

### Values



### Our customers and what we offer them

Service departments and directorates of the Council, and related organisations (e.g. Trusts, Joint Boards, IJB), the extended Council Leadership Team, Chief Executive, and elected/Board members.

We offer assurance, advice and insight related to internal controls, governance arrangements and risk management. We will consider good practice and be pragmatic in considering how best that can be applied effectively and efficiently in various circumstances, providing clear commentary on risk exposure.

An annual conclusion will be provided on internal controls, governance, and risk management.

### Key partners

**The organisation's management team; audit sponsors; and key contacts in every audit.** There is formal engagement to prepare the internal audit plan, to agree the scope and timing of each individual audit, undertake the audit, and agree any required actions and a final report. Informal communication is ongoing through audit team membership of various groups and individual contact.

**SLACIAG (Scottish Local Authorities Chief Internal Auditor Group) and professional networks.** We work with other local authority and public sector internal audit services to share knowledge and information and engage at national level with relevant organisations, e.g. Cipfa.

**The specialist IT audit support contractor.** Work with this partner enhances the service provided and contributes to the annual conclusion and levels of assurance provided.

**Audit Scotland/external auditor.** Work with these partners ensures maximum audit assurance is provided, and overlap is minimised.

**The IJB internal auditor.** We provide input to the IJB auditor's plan to ensure sufficient audit coverage and fulfil partnership agreements for resource provision.

**Council Counter Fraud Team.** Sharing information between teams enhances the work of both teams.

## Core competency

Internal audit competency as noted in Global Internal Audit Standards (UK Public Sector) (GIAS (UKPS)) requires all auditors to have the knowledge, skills, and abilities suitable for their job position. This includes competency in specialist areas such as IT, contract management, cyber security, and procurement. This is achieved through professional qualifications, continuous professional development, targeted training for individuals, and supervisory feedback.

## Resources

**People:** Agreed career grade structure for in house team led by CAE supplemented by an external contractor to provide IT specialist knowledge and additional general audit input if required. This structure, including a mix of suitably qualified professional and trainee posts, is sufficient to deliver the service in compliance with GIAS (UKPS). Recruitment and development of people managed through our Workforce Plan and appraisal arrangements will ensure we maintain core competencies within the team to satisfy GIAS (UKPS) requirements. Job sharing has been agreed between Dundee City Council and Angus Council re CAE post.

**Systems:** Council IT network, Microsoft office (primarily word, excel, office 365) Use of Power BI to be explored.

**Financial:** Salary budget tied to approved posts and career grade structure. Budget agreed annually and monitored monthly. Some costs, e.g. training, bid for through organisation's central arrangements. Time supplied to related organisations (Leisure Trust; IJB) through service level agreements of the Council is not re-charged.

## Risk

- We do not maintain team numbers and skills at the level required to deliver the service
- We do not deliver work to the level required by the GIAS (UKPS)
- Poor engagement from auditees compromises efficient and effective delivery of the audit, its findings, and improvements to address control weaknesses and risks.

## Strategic Objectives and Priorities

Our Strategic objective is to provide, in terms of the GIAS (UKPS), a high quality, independent audit service to the Council which:

- Supports the delivery of the authority's strategic objectives by providing risk-based and objective assurance on the adequacy and effectiveness of governance, risk management and internal controls.
- Champions good practice in governance through assurance, advice and contributing to the authority's annual governance review.
- Advises on governance, risk management and internal control arrangements for major projects, programmes, and system changes.



Strategic Priority	Impact/Outcome	Measure
<b>Short-term - By June 2026</b>		
Implement revised GIAS (UKPS), applicable from 1 April 2025	Review/update procedures and documents, including Strategy, Mandate, Charter, Annual Plan and Annual Conclusion Maintain regulatory/statutory compliance	Significant level of compliance (at least general compliance) with GIAS (UKPS) assessed in annual self-assessments and external Quality Assessments every 5 years
Continue close internal audit collaboration between Dundee City Council and Angus Council	Sharing of information Joint development of procedures	Joint working activity
Review of strategic arrangement for sharing CAE post between Angus and Dundee ahead of end of current agreement in December 2026	Reduce uncertainty for team members Maintain continuity of service delivery Compliance with GIAS (UKPS) requirements re CAE	Plan in place prior to end of current arrangement Smooth transition to new arrangement
<b>Medium-term - Over next 2 to 3 years</b>		
Develop digital audit activity - initial exploration re use of Power BI	Provision of relevant, useful, real-time/continuous audit assurances	Number of areas where digital/continuous audit is applied and reported regularly to management and audit committee
Explore use of AI (Artificial Intelligence)	To improve efficiency and effectiveness of audit work	Options appraisal of potential AI use and implementation where deemed to provide an improvement to current processes
Implement workforce plan to maintain and increase knowledge and skills available to deliver the required services, including specialist areas identified in GIAS (UKPS)	Well informed team members who can audit/investigate areas of significant risk. Identification of specialist areas where cost/benefit indicates external support is most effective option	All team members achieve Continuous Professional Development (CPD) requirements. Exam pass and career grade progression where applicable Support contract work integrated with annual internal audit plan where required
Performance of joint audits where practical and if Council systems become more aligned or shared	Efficiencies in audit time spent	Number of joint audits performed compared to the number of aligned and shared services assessed as high-risk areas

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