

**REPORT TO: SCRUTINY COMMITTEE - 17 APRIL 2019**

**REPORT ON: 2019/20 INTERNAL AUDIT PLAN**

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

**REPORT NO: 154-2019**

## **1.0 PURPOSE OF REPORT**

To submit to Members of the Scrutiny Committee the Internal Audit Plan for the 2019/20 financial year, the outcome from the recent review of the 2018/19 Internal Audit Plan and an update on the progress towards delivering the 2017/18 and 2018/19 Internal Audit Plans.

## **2.0 RECOMMENDATIONS**

Members of the Committee are asked to:

- (i) review and approve the 2019/20 Internal Audit Plan as detailed at Appendix A.
- (ii) review and approve the suggested amendments to the 2018/19 Internal Audit Plan.
- (iii) note the update on progress towards delivering the 2017/18 and 2018/19 Internal Audit Plans as detailed at Appendices B and C respectively.

## **3.0 FINANCIAL IMPLICATIONS**

None

## **4.0 MAIN TEXT**

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

**4.1** The Public Sector Internal Audit Standards (PSIAS), which came in to effect in April 2013 and 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 organisations 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 most recent Corporate Risk Register was considered at the Policy and Resources Committee and Scrutiny Committee on 10 December 2018 (Article III, Report No 378-2018 refers) and 13 February 2019 (Article IV, Report No 58-2019 refers) respectively. The 2019/20 Internal Audit Plan has been cross-referenced to the strategic risks within it, using the corresponding ‘DCC’ risk codes / references.

**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. The Internal Audit Plan should, therefore, include a work programme that is sufficient and diverse enough to enable the opinion to be formed / provided. This opinion is included within the Internal Audit Annual Report, submitted to Scrutiny Committee in June.
- 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 audit areas for potential inclusion within the plan. This is known as 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 (2017-2016), 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 committee reports presented to both Council and Dundee Health and Social Care Partnership / IJB committees.
- 4.6** As in previous years, to capture potential areas of risk and uncertainty, including emerging risks, key stakeholders have been consulted. This year the consultation exercise included detailed discussions with all Service Management Teams, the ICT Extended Management Team, the Corporate Risk Management Co-ordinator and other key stakeholders such as KPMG, the Council's current co-source Internal Audit partner and Audit Scotland, the Council's appointed external auditor. In addition, Scrutiny Committee Elected Member consultation was carried out again this year. In total, of the order of sixty five key stakeholders were consulted as part of the 2019/20 planning process.
- 4.7** The proposed portfolio of work to be included within the 2019/20 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 which 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 Corporate Risk Register. This methodology will 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, reference sources and timing will be compiled for each review and agreed with the client prior to commencement of the audit fieldwork.
- 4.8** It has been recognised for a number of years that the nature of internal audit work is extremely diverse and, therefore, a varied portfolio of professional skills and technical competencies is required to successfully deliver the plan. It is difficult, as a result, to ensure 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, for specific pieces of work, resources procured through the Council's co-sourcing partnership. The existing co-source partnership commenced in November 2017 with KPMG.
- 4.9** For the 2019/20 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 2019/20 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 2019/20 Internal Audit Plan, including the estimated resources, has been prepared utilising the best information currently available, it may 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.

#### **2018/19 Internal Audit Plan - Review**

- 4.10** In line with paragraph 4.5 of Report No. 59-2019, Internal Audit Plan Progress Report submitted to Scrutiny Committee at its meeting on 13 February 2019, a review of the 2018/19 Internal Audit Plan was carried out with a view to confirming the ongoing relevance of the individual assignments contained within it and ultimately ensuring that the Council continues to utilise internal audit resources in the most efficient and effective way. The proposed assignment changes from that exercise, along with corresponding outcomes and reasons, are detailed in the table below:

<b>Assignment</b>	<b>Outcome</b>	<b>Reason(s)</b>
<b>Brexit</b>	Carry forward into 19/20 IA Plan	Uncertainty
<b>User Access Levels (Phase 2)</b>	Amalgamate specific objectives into Keystone Asset Management and Mosaic assignments.	Efficiency - risk based focus on two key new systems.
<b>Keystone Asset Management</b>	Carry forward into 19/20 IA Plan.	Timing - Enhancements surrounding integration with CIVICA Cx.
<b>Attainment Challenge</b>	Remove altogether.	Efficiency - Joint review on Attainment Challenge within the Council carried out by Audit Scotland and Education Scotland and reported in 2018. In addition, internal audit on the Pupil Equity Fund nearing completion.
<b>Procurement Reform</b>	Carry forward into 19/20 IA Plan.	Timing - Internal Audit reviews on Contract Specifications and Management, E-tendering and Follow-up Reviews of Sub-Contractors and Procurement either just reported or about to be reported to Scrutiny Committee.
<b>Waterfront</b>	Carry forward into 19/20 IA Plan.	Timing - key members of staff changing and governance arrangements being reviewed.
<b>Transformational Change</b>	Carry forward into 19/20 IA Plan.	Timing - assignment to follow first annual report to senior management at the end of April on C2022.
<b>Leisure and Culture Dundee (MRM system)</b>	Carry forward into 20/21 IA Plan.	Efficiency - a new system is being implemented from 1 April 19 and, consequently, it is not considered an efficient use of internal audit resources to deliver the review now. This will be considered for ongoing relevance as part of the 20/21 planning process.

## **2017/18 and 2018/19 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 second interim report submitted to Scrutiny Committee during 2018/19 providing a progress update against individual assignments contained within the 2017/18 and 2018/19 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: 27 March 2019

2019/20 INTERNAL AUDIT PLAN	Proposed Coverage	DCC Corporate Risk Code / Inherent Risk
<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 2019/20 Internal Audit Plan.	V High DCC012
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.	V High DCC012
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.	High DCC011
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.	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.	High DCC004b & 010
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.	High DCC010
Asset Management	Review of the governance arrangements in place to manage the acquisition, utilisation and disposal of the Council's key assets.	High DCC001
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.	High DCC001, 002 & 004b
Best Value	Review of area(s) yet to be determined following conclusion of the planned Best Value self-assessment process.	High DCC001, 005 & 009
<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.	High DCC001, 004c, 007 & 009
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.	High DCC001, 007 & 009

2019/20 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	DCC Corporate Risk Code / Inherent Risk
<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.	High DCC001
Commercial Lets	Review of the arrangements in place surrounding the letting of commercial properties and the subsequent billing and collection of income.	High DCC001 & 004b
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.	High DCC004a & 004b
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.	Medium DCC008
Corporate Complaints	Review of the Council's complaints handling and reporting procedures against recognised good practice and assessing compliance with them across services.	Medium 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.	Moderate DCC008
Assisted Collections	Review of the processes and procedures in place within Neighbourhood Services for the provision of assisted collections.	High DCC004c
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.	High DCC004c & 009
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.	Moderate DCC008
<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.	High DCC001 005 & 009
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.	High DCC002

2019/20 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	DCC Corporate Risk Code / Inherent Risk
<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.	High DCC001 & 004b
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.	High DCC001
Grant Claims	To provide confirmation for specified grant claims that the required terms and conditions have been complied with.	High DCC001
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.	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.	N/A
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. 2016/14 – Construction Design &amp; Management (CDM) Regulations 2015</li> <li>• Internal Audit Report No. 2017/13 – Festivals and Events</li> <li>• Internal Audit Report No. 2017/16 – Leisure and Culture Dundee, Health and Safety</li> <li>• Internal Audit Report No. 2017/21 – E-mail Security</li> <li>• Internal Audit Report No. 2017/22 – Pentana</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.	N/A
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	N/A

\* Reviews carried forward that will commence during 2019/20.

## 2017/18 Internal Audit Plan – Progress Report (excluding reviews carried forward to 2018/19)

Not Yet Commenced	Planning	Fieldwork	Reviewing	Draft Report Issued	Scrutiny Committee
2017/18 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 a number of internal audit reviews within the services operationally delegated to the IJB.				17/04/19
Festivals and Events	Review to assess the governance arrangements in place corporately to support festivals and events and ensure associated risks, including health and safety risks, are identified and mitigated.				27/06/18
Trips and Holidays	Review of the risk assessment process and related arrangements in place within the Children and Families Service for trips and holidays attended by school pupils and children in residential care.				13/02/19
Public Performance Reporting	Assessment of the data sets in respect of organisational performance formally reported as part of the Council's Public Performance Reporting framework.				12/12/18
Out of Hours Service	Review to assess the effectiveness of the out of hours service currently operating within the Children and Families Service from a business continuity perspective.				
Service Governance Arrangements	High level review, following the Council's reorganisation, to assess the progress made towards integrating key governance arrangements within the new services.				
<b><i>ICT Reviews</i></b>					
User Access Levels	High level review of the appropriateness of user access levels and associated permissions for the Council's key IT systems as identified via the business continuity planning exercise.				27/06/18
Data Security	Review of the internal controls in place to reduce the risk of unauthorised access of data through the use of passwords, including the resetting process.				27/06/18



2017/18 INTERNAL AUDIT PLAN (Cont'd)	Proposed Coverage	Status
Pentana	Review to assess the effectiveness of the utilisation of Pentana, the Council's performance and risk management system.	12/12/18
E-mail Security	Review of the internal controls in place to reduce the risk of information, transmitted via e-mail, being accessed inappropriately.	27/06/18
<b>Systems Reviews</b>		
Bankers Automated Clearing System (BACS)	To assess the adequacy of the processes and controls in place surrounding the preparation and transmission of BACS transactions via the Microgen Bacway IP Professional System.	26/09/18
Dundee Partnership Grant Funding	Review of the processes in place for receiving, recording, assessing, approving, allocating and monitoring Community Regeneration Fund and Community Infrastructure Fund grant applications.	26/09/18
Construction Services	End to end review of the materials requisitioning, ordering, invoicing and payment process within the Council's Construction Services.	
Lone Working	Risk based assessment and review of the arrangements in place to deliver a safe working environment for employees who are required to work alone.	27/06/18
Data Integrity	High level review of the accuracy of some of the performance indicators in the new corporate suite of indicators, which are considered by management to be critical to the decision making process.	12/12/18
Pension Fund	Review to assess if the Altair self-service module is being fully utilised by scheduled and admitted bodies and anticipated benefits are being realised.	26/09/18
Leavers Process	Review to assess the adequacy of the processes and procedures in place surrounding the notification and processing of leavers.	Advice provided
Leisure and Culture Dundee	High level review of the arrangements in place within Leisure and Culture Dundee to identify, manage and mitigate health and safety risks.	26/09/18
ParentPay	Review to assess the efficiency and effectiveness of the implementation and operation of the ParentPay system within schools.	12/12/18

2017/18 INTERNAL AUDIT PLAN (Cont'd)	Proposed Coverage	Status
<b><i>Procurement / Contract Reviews</i></b>		
Contract Specifications	High level review of the arrangements in place to ensure that the specification of requirements in procured contracts is compiled in line with good procurement practice.	13/02/19
Contract Management	Review of contract management arrangements to ensure that compliance with specification of requirements is being adequately monitored and, where appropriate, remedial action is being taken.	13/02/19
<b><i>Financial Reviews</i></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>- 2016/17 Grant Claim: Local Authority Air Quality Action Plan</li> <li>- 2016/17 Grant Claim: Local Air Quality Management</li> <li>- Interreg Create Converge Project</li> </ul>	<p>27/09/17</p> <p>27/09/17</p> <p>13/12/17</p>
IR35 (Intermediaries Legislation)	Review to assess that the Council's responsibilities following the reform of IR35 for deducting / paying income tax and NI contributions are being effectively discharged.	13/02/19
Pupil Equity Funding	Review of the framework in place to administer the new pupil equity funding and ensure that it is being utilised in line with the new National Operational Guidance.	
Stocks and Inventories	Review of arrangements in place to ensure that procedures and processes are to the required standards and records are complete and accurate.	26/09/18
<b><i>Contingency</i></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
External Quality Assessment Process	As part of the peer review process developed to ensure conformance with the PSIAS, prepare for and assist with the Council's external quality assessment of its Internal Audit Service.	27/06/18

2017/18 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.	
	<ul style="list-style-type: none"> <li>• Internal Audit Report No. 2015/32 – Pay on Foot Parking</li> </ul>	14/02/18
	<ul style="list-style-type: none"> <li>• Internal Audit Report No. 2015/16 – Procurement</li> </ul>	
	<ul style="list-style-type: none"> <li>• Internal Audit Report No. 2015/12 – Regulation of Investigatory Powers</li> </ul>	26/09/18
	<ul style="list-style-type: none"> <li>• Internal Audit Report No. 2015/19 – Employability and Skills</li> </ul>	18/04/18
Progress Reviews	Completion of the annual exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	27/09/17
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	Complete
Internal Audit Tender Exercise	Completion of tender evaluation, including presentations and award.	Complete P&R Report No. 356-2017

## 2018/19 Internal Audit Plan – Progress Report

Not Yet Commenced	Planning	Fieldwork	Reviewing	Draft Report Issued	Scrutiny Committee
2018/19 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 relating to the services operationally delegated to the IJB.				
Transformational Change	Review of the arrangements in place to manage the Council's transformational change agenda, C2022, including the identification, demonstration and reporting of proposed savings.				<b>C'fwd to 19/20</b>
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.				
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.				<b>C'fwd to 19/20</b>
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.				
Waterfront Project	High level review of the governance arrangements in place to manage, monitor and report on the £1 billion waterfront regeneration project.				<b>C'fwd to 19/20</b>
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.				
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.				

2018/19 INTERNAL AUDIT PLAN (Cont'd)	Proposed Coverage	Status
<b>ICT Reviews</b>		
User Access Levels (Phase 2)	High level review of the appropriateness of user access levels and associated permissions for a number of the Council's key IT systems as identified via the business continuity planning exercise.	Remove
Mosaic	Review to assess the effectiveness of the deployment of the new MOSAIC system procured by the Council.	
<b>Systems 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 19/20
Health and Safety	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.	
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.	
Attainment Challenge	Review of the arrangements in place to ensure that Attainment Scotland Fund monies are being appropriately utilised to ensure children and young people in Dundee are achieving their full potential.	Remove
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
Carbon Reduction Commitment and Climate Change	A review of the Council's annual submission for the Carbon Reduction Commitment Energy Efficiency Scheme and arrangements in place to meet climate change targets.	
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.	
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.	

2018/19 INTERNAL AUDIT PLAN (Cont'd)	Proposed Coverage	Status
Integrated Impact Assessments	Review to ensure the new Integrated Impact Assessments process and associated staff guidance is being complied with throughout the Council.	
Leisure and Culture Dundee	Review of the arrangements in place for income collection and recording through the MRM system, the integrity of which is considered by management to be critical to the strategic decision making process.	C'fwd to 20/21
ABC Multi-operator Smartcards	Review of the system established within the Council to discharge its new independent ABC scheme administrator responsibilities.	
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.	
<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.	C'fwd to 19/20
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.	
<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.	
Internal Financial Controls	Review to determine progress made by the Council towards implementing the recommendations made by PwC following the serious fraud incident.	

2018/19 INTERNAL AUDIT PLAN (Cont'd)	Proposed Coverage	Status
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.	
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.	Ongoing
	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	
	Internal Audit Report No. 2016/10 – ICT Risk Management	
	Internal Audit Report No. 2016/13 – Information Governance	
	Internal Audit Report No. 2016/21 – Revenue Monitoring	
	Internal Audit Report No. 2016/28 – Dangerous Buildings and Public Safety	
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.	As required

# Dundee City Council – High Level Audit Universe

