

**REPORT TO: SCRUTINY COMMITTEE – 27 APRIL 2022**

**REPORT ON: 2022/23 INTERNAL AUDIT PLAN**

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

**REPORT NO: 109-2022**

**1.0 PURPOSE OF REPORT**

To submit to Members of the Scrutiny Committee the Internal Audit Plan for the 2022/23 financial year, the outcome from the recent review of the 2021/22 Internal Audit Plan and an update on the progress towards delivering the 2021/22 Internal Audit Plan.

**2.0 RECOMMENDATIONS**

Members of the Committee are asked to:

- (i) review and approve the 2022/23 Internal Audit Plan as detailed at Appendix A.
- (ii) review and approve the proposed amendments to the 2021/22 Internal Audit Plan
- (iii) note the update on progress towards delivering the 2021/22 Internal Audit Plan at Appendix B.

**3.0 FINANCIAL IMPLICATIONS**

None

**4.0 MAIN TEXT**

***2022/23 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. 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 Acting 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. The Risk Management Annual Report containing the Corporate Risk Register, and the Covid-19 Recovery Risk Register was considered at the Policy and Resources Committee on 21 February 2022 (Article VIII, Report No 62-2022 refers). The 2022/23 Internal Audit Plan has been cross-referenced to the risks within the

Corporate Risk Register, Covid-19 Recovery Risk Register and service level risk registers 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 Acting 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 in June each year.
- 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 including Action Plan Progress Report, Audit Scotland reports and the Accounts Commission's Overview Reports, 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 also carried out. In total, of the order of 50 key stakeholders were consulted as part of the 2022/23 planning process.
- 4.7** The proposed portfolio of work to be included within the 2022/23 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, Covid-19 Risk Register and service-level risk registers where appropriate. 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 audit brief containing background information, scope of the work, 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 currently 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, although this ends on 30<sup>th</sup> June 2022. Senior

Management in conjunction with the Acting Senior Manager – Internal Audit are currently considering options around the resources to deliver the audit plan in 2022/23.

- 4.9** For the 2022/23 financial year, the total productive days available for audit work will be of the order of 650 days. Approximately 75% of those productive days will be assigned to reviews that will commence during 2022/23 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.
- 4.10** It should be noted, however, that whilst the 2022/23 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, priorities and resources. 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 Acting Senior Manager – Internal Audit through regular meetings.

**2021/22 Internal Audit Plan – Review.**

- 4.11** In line with paragraph 4.3 of Report No. 41-2022, Internal Audit Plan Progress Report submitted to Scrutiny Committee at its meeting on 9 February 2022, a review of the 2021/22 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.
- 4.12** 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. The proposed amendments to the 2021/22 Internal Audit Plan, along with corresponding reasons, are detailed in the table below:

Assignment	Proposed Amendment	Reason(s)
<b>COVID-19 Recovery</b>	Deferred	Audit Report 2020/14 issued 6 <sup>th</sup> June 2021 provided full assurance on work in this area at that time. Separate review ongoing around COVID-19 Funding.
<b>Staff Wellbeing</b>	Carry forward to 2022/23	Timing and Workload within HR service including employee deployment and development of Hybrid Working arrangements
<b>Workforce Management</b>	Carry forward to 2022/23	Timing and Workload within HR service including employee deployment and development of Hybrid Working arrangements.
<b>Prescribed Medication</b>	Deferred	Establishment inaccessibility as a result of Covid-19 pandemic. Management assurances that this area is subject to other external inspection.
<b>Self Directed Support</b>	Carry forward to 2022/23	Timing – New Self Directed Support arrangements have not yet been implemented.
<b>Compliance</b>	Deferred	The Compliance Group and sub group considering areas for review. School Income Collections and Reconciliations included in 2022/23 plan.

<b>Permanence</b>	Carry forward to 2022/23	Timing – Resources not available in 2021/22 to complete. Priority area for service in 2022/23.
<b>MASH and Intake Service</b>	Deferred	Assurances obtained from Joint Inspection Report of Services for Children at Risk of Harm in Dundee City from Policy and Resources Committee 21/02/22.
<b>Social Work Contracts and Payments</b>	Carry forward to 2022/23	Timing – Resources not available in 2021/22 to complete.
<b>Follow Up of Integrated Impact Assessments</b>	Carry forward to 2022/23	Timing – The new Integrated Impact Assessment arrangements are to be introduced after the local Council elections. Training arrangements for relevant staff are currently ongoing.

### ***2021/22 Internal Audit Plan - Progress Report***

- 4.13** 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”.
- 4.14** At a senior management level, this requirement is currently discharged by the Acting 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 Acting Senior Manager – Internal Audit reports administratively) and the Corporate Finance Management Team. This is the fourth update submitted to Scrutiny Committee providing progress against individual assignments contained within the 2021/22 Internal Audit Plan. Appendix B provides the detail on the current position of each audit.

### **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

David Vernon, Acting Senior Manager – Internal Audit

DATE: 23 March 2022

2022/23 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
Tay Cities Deal	High level review of progress with Tay Cities Deal projects and compliance with grant offer guidance.	High DCC002
Staff Wellbeing*	Review of the governance arrangements in place throughout the Council to promote and support staff wellbeing.	High DCC008 High C19RR12
Workforce Management*	Review of the arrangements in place for workforce management throughout the pandemic, including the development and implementation of remobilisation plans.	High DCC008 High C19RR12
Financial Sustainability	Review of the arrangements for the continued financial sustainability of Leisure and Culture Dundee following the COVID-19 pandemic.	V High DCC001 High DCC002 V High C19RR14
Monitoring of Contractors	High level review of the monitoring of contractors and contract management in relation to construction and maintenance work.	High DCC002 High DCC010
Absence Management	Review the arrangements in place within the Council to mitigate long term and future absence arising from sickness absences.	High DCC008 High C19RR12
Planning (Scotland) Act 2019	Review of the arrangements to implement and comply with the new duties arising from the Planning (Scotland) Act 2019 in relation to the Planning System.	V High DCC009 V High CDPE008
<b>ICT Reviews</b>		
Microsoft Office 365	Review of access permissions and licensing arrangements for Office 365 including linking to management of network access.	V High DCC007 V High CSIT009
Civica CX	Review of the arrangements for the implementation of Phase 1 of Civica CX incorporating Housing Rent collection and recording of Housing Benefit / Universal Credit housing costs.	High DCC010 V High CSIT012
User Access Controls	High level review of the appropriateness of user access levels and associated permissions for a number of the Council's key IT systems including any arrangements put in place during working from home.	V High DCC007 V High CSIT009

2022/23 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Inherent Risk / Risk Code
<b>Systems Reviews</b>		
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
Discretionary Housing Payments	Review of the arrangements for the assessment and award of Discretionary Housing Payments within the Council.	V High DCC013 V High CSCS001
Health and Safety – Incident Reports	Review of the Council's arrangements for the recording and reporting of Incident Reports.	High DCC006
Pentana	Review of the Council's Performance and Risk Management system in terms of management reporting and efficiencies.	High DCC011
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 DCC009 High DCC004a V H CFCJ006
Adaptations for People with Disabilities	Review of the arrangements in place within Dundee Health and Social Care Partnership and Neighbourhood Services for the assessment and provision of equipment and adaptations for people with disabilities.	V High DCC012 High DCC002
Financial Assessments	Review of the processes for verifying financial assessments within Dundee Health and Social Care Partnership for care services and managing associated debt arrangements.	V High DCC012
General Ledger	Review of the arrangements in place for the use of General Ledger in developing the budget process, financial monitoring and outturn information and the identification of potential opportunities to make improvements.	V High DCC001 V High DCC005
Additional Waste Bin Service	Review of the processes for applying for and allocating additional general waste bins permits	V High DCC005 VH NSEN007

2022/23 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Inherent Risk / Risk Code
<b>Procurement / Contract Reviews</b>		
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
Procurement	Compliance with Tendering Arrangements including review of the arrangements for Contract Waivers	V High DCC009 V High CSCF007
<b>Financial Reviews</b>		
School Income Collections and Reconciliations	Review of arrangements of collection, recording, banking and reconciliation of income in secondary schools.	V High DCC005 V High DCC013 V High CFED014
Corporate Debt Recovery Arrangements	Corporate wide review of the Council's debt management and debt recovery arrangements	V High DCC001 V High DCC005 V High DCC013
Stocks and Inventories	Review of year end arrangements in place to ensure that procedures and processes are in line with Council guidance and stock records are complete and accurate.	V High DCC001 V High DCC005 V High DCC013
<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, including any further grant payments arising from post Covid-19 activity and other support payments such as fuel costs / energy mitigations, etc.	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. 2018/18 – Integrated Impact Assessments*</li> <li>• Internal Audit Report No. 2019/04 – Commercial Lets</li> <li>• Internal Audit Report No. 2020/20 – Asset Management</li> <li>• Internal Audit Report No. 2020/22 – Project Management</li> <li>• Internal Audit Report No. 2020/31 – Brexit</li> </ul>	V High DCC005

2022/23 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Inherent Risk / Risk Code
<b>Contingency (cont'd)</b>		
Progress Reviews	Completion of the annual exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	V High DCC005
Prior Year Work	Finalisation of projects that are currently ongoing / nearing completion.	N/A
External Quality Assessment Process	As part of the peer review process developed to ensure conformance with the PSIAS, prepare for and assist with the External Quality Assessment of its Internal Audit Service due in 2022/23.	V High CSCF008
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	V High DCC013
Internal Audit Tender Exercise	Completion of tender evaluation, including presentations and award.	N/A

\* Reviews carried forward that will commence during 2022/23.

**Key:**

Risk Code	Risk Register
DCC	Council Corporate
CDPE	City Development, Planning and Economic Development
CFCJ	Children & Families, Community Justice & Integrated Children's Services
CFED	Children & Families, Education
CSCF	Corporate Services, Corporate Finance
CSCS	Corporate Services, Customer Services and Council Advice Services
CSIT	Corporate Services, ICT Risk Register
NSEN	Neighbourhood Services, Environment
C19RR	Covid-19 Recovery



## 2021/22 Internal Audit Plan – Progress Report

Not Yet Commenced	Planning	Fieldwork	Reviewing	Draft Report Issued	Planned Days Utilised / Scrutiny Committee Date
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2021/22 INTERNAL AUDIT PLAN	Proposed Coverage	Status
<b><i>Governance Reviews</i></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.	
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.	<b>Deferred</b>
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.	<b>27/04/22</b>
Staff Wellbeing	Review of the governance arrangements in place throughout the Council to promote and support staff wellbeing.	<b>c'fwd to 22/23</b>
Workforce Management	Review of the arrangements in place for workforce management throughout the pandemic, including the development and implementation of remobilisation plans.	<b>c'fwd to 22/23</b>
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.	
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.	
<b><i>ICT Reviews</i></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.	

2021/22 INTERNAL AUDIT PLAN	Proposed Coverage	Status
<b>ICT Reviews (continued)</b>		
Schools IT Network	Review of information security and remote access controls on devices used on the school network.	
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.	
<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.	27/04/22
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.	c'fwd to 22/23
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.	27/04/22
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.	22/09/21
Prescribed Medication*	Review of the arrangements in place within the Dundee Health and Social Care Partnership for administering prescribed medicines, including controlled drugs, for older people in care settings.	Deferred
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.	Deferred
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.	Different Assurances
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.	c'fwd to 22/23

2021/22 INTERNAL AUDIT PLAN	Proposed Coverage	Status
<b><i>Procurement / Contract Reviews</i></b>		
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.	
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.	
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.	
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.	
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.	c'fwd to 22/23
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.	09/02/22
<b><i>Financial Reviews</i></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.	
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.	
Car Parking Income	Review of the processes and procedures operated in respect of contactless payments for car parking, including income reconciliation procedures.	
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.	

2021/22 INTERNAL AUDIT PLAN	Proposed Coverage	Status
<b>Financial Reviews (continued)</b>		
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.	Work complete
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.	22/09/21
<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.	Ongoing
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.	27/04/22
	<ul style="list-style-type: none"> <li>Internal Audit Report No. 2018/07 - Climate Change</li> </ul>	c'fwd to 22/23
	<ul style="list-style-type: none"> <li>Internal Audit Report No. 2018/18 - Integrated Impact Assessments</li> </ul>	27/04/22
	<ul style="list-style-type: none"> <li>Internal Audit Report No. 2018/30 - MOSAIC</li> </ul>	27/04/22
	<ul style="list-style-type: none"> <li>Internal Audit Report No. 2019/05 - Travel and Subsistence</li> </ul>	27/04/22
Progress Reviews	Completion of the annual exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	Complete

2021/22 INTERNAL AUDIT PLAN	Proposed Coverage	Status
<b>Contingency (Continued)</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.	Complete
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.	
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.	

# Dundee City Council – High Level Audit Universe

