

## **ITEM No ...7.....**

**REPORT TO:** SCRUTINY AND AUDIT COMMITTEE - 3 DECEMBER 2025

**REPORT ON:** INTERNAL AUDIT PLAN UPDATE AND PROGRESS REPORT

**REPORT BY:** CHIEF INTERNAL AUDITOR

**REPORT NO:** 340-2025

### **1.0 PURPOSE OF REPORT**

To submit to Members of the Scrutiny Committee an update on the progress towards delivering the 2025/2026 Internal Audit Plan; the audits from previous years' plans that were not complete in June 2025, and information about the number of open internal audit recommendations.

### **2.0 RECOMMENDATIONS**

It is recommended that the Committee:

- (i) note the progress with the Internal Audit Plan;
- (ii) note progress with the implementation of agreed internal audit recommendations; and
- (iii) note progress with the implementation of the Global Internal Audit Standards (GIAS) (UK Public Sector) action plan.

### **3.0 FINANCIAL IMPLICATIONS**

None.

### **4.0 AUDIT PROGRESS**

- 4.1 Appendix 1 notes the current stage of progress with implementing the 2025/2026 Internal Audit plan and the outstanding items brought forward from previous plans (the plan). It also includes the current position regarding previous years' internal audits with remaining open actions at 11 November 2025.
- 4.2 Appendix 2 shows the total open internal audit recommendations by service, audit year and risk priority. Limited progress has been made to implement and close open actions, with 5 actions closed since this was last reported in September 2025. New target dates have also been set for a number of actions, with 17 still requiring a new target date to be set by the services, compared to eight at September 2025.

### **5.0 GIAS (UK PUBLIC SECTOR) ACTION PLAN PROGRESS**

- 5.1 The actions needed to ensure the internal audit service is compliant with the Global Internal Audit Standards as they apply to the public sector and local government (GIAS (UK Public Sector)) were reported to this committee in April 2025 in Report 127-2025 (article VI refers).
- 5.2 An update on progress with implementation of the action plan is provided in Appendix 3. Although the dates for some individual actions have slipped, good progress has been made and we are on target to have all actions completed by June 2026 when the Annual Report is presented.

## **6.0 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.

## **7.0 CONSULTATIONS**

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

## **8.0 BACKGROUND PAPERS**

No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than containing confidential or exempt information) were relied on to a material extent in preparing the above report.

Appendix 1 - Internal Audit Plan update 2025/26 plus previous years' not reported by June 2025.

Appendix 2 - Outstanding Internal Audit Agreed Actions.

Appendix 3 - GIAS (UK Public Sector) action plan progress

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CHIEF INTERNAL AUDITOR

DATE: 17 NOVEMBER 2025

## Appendix 1 - Internal Audit Plan update 2025/26 plus previous years' not reported by June 2025

The tables below show the progress stage of each audit, and the overall assurance level provided from completed audit work. They also include the numbers of remaining open actions for each report to allow members to assess if risks identified during the audit are now mitigated, or where risk remains outstanding.

### Progress with previous years' audits not complete at June 2025

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Final Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed Actions
					C	H	M	L	
<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.	February 2025 Revised to December 2025	In progress						

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed Actions
					C	H	M	L	
<b>Procurement / Contract Reviews</b>									
SLAs with External Bodies	Assess the extent to which the Council has adequate service level agreements in place where Council responsibilities are delivered by external bodies. To include an assessment of arrangements to ensure satisfactory service delivery and value for money.	April 2025 Revised to December 2025	Complete	Limited	-	2	3	-	None
<b>System Reviews</b>									
Section 75 Planning Obligations (Contractor)	Review of the arrangements in place for the recording, receipt, and monitoring of Section 75 payments/planning obligations from Developers.	February 2025 Revised to December 2025	Complete	Substantial	-	1	3	1	None I M partially
Young People in Residential Care - Missing Persons Processes	Review of the arrangements for risk assessment, planning for, and prevention of young people going missing from Residential Care. To include review of processes for identifying, recording, and responding to such instances.	April 2025 Revised to September 2025	Complete	Substantial	-	-	5	2	-

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed actions
					C	H	M	L	
Governance Reviews									
Partnership Working - Dundee Alcohol and Drugs Partnership	Review of the arrangements which underpin the Council's delivery responsibilities under the Alcohol and Drugs Partnership's Strategic Framework, including delivery plans, progress monitoring, and engagement with other members of the Partnership.	April 2025  Revised to September 2025	Complete	Comprehensive	-	-	-	-	-
ICT Reviews									
Service Cyber Incident Readiness (contractor)	Review the adequacy of design, and operating effectiveness of key controls, established in services to ensure delivery of their key activities to a minimum agreed level, during a cyber incident.	September 2025  Revised to February 2026	In progress						
Financial Reviews									
Capital Planning and Monitoring	Review of the procedures to oversee the implementation of Capital Plans, in line with the Council's Capital Investment Strategy, and monitor and scrutinise Capital expenditure.	February 2025  Revised to September 2025	Complete	Limited	-	1	1	-	-

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed actions
					C	H	M	L	
MOSAIC system payments	Review of payment processes added mid- year at Service's request.	April 2025 Revised to February 2026	Draft report issued 14/7/25  Final response received 10/11/25						
<b>Systems Reviews</b>									
Multi Agency Safeguarding Hub (MASH) Intake processes	Review of the administrative processes to support the Multi-Agency Safeguarding hub in taking timely, effective action on referrals in collaboration with Council Services and partner bodies.	April 2025 Revised to February 2026	In Review						
Climate Strategy and Delivery Plans	Review to be conducted using a scope and audit programme being developed by SLACIAG for use across local authorities in Scotland.	June 2025 Revised to Sept 2025	Complete	Substantial	-	-	3	1	-
DHSCP Lead Partner Governance and Assurance Arrangements	To consider the governance arrangements in place to manage service planning and information sharing for Lead Partner Services	June 2025 Revised to February 2026	In Progress						

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed actions
					C	H	M	L	
<b>Other Work</b>									
Housing Stock (External Wall Insulation)	Review the processes, procedures and programmes relating to the implementation of the works identified as required after August 2021 by the report from the Design and Property Service.	June 2025 Revised to February 2025	Draft Report being finalised						
External Quality Assessment Process	As part of the peer review process developed to ensure conformance with the PSIAS, complete External Quality Assessment (EQA) of the Council's Internal Audit Service. Self-assessment provided to reviewer November 2023. Review delayed during 2024, re-started in October 2024, but further delay by reviewer.  These actions are not included in the tables about open audit actions	December 2024  Revised to December 2025	Complete	Generally conforms 2 Sections	1	-	-	9	1 H and 1 L
				Fully conforms 12 sections					

## 2025/2026 Internal Audit Plan - Progress Report

The following table includes the 2025/26 plan.

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed Actions
					C	H	M	L	
<b>Finance Reviews</b>									
Cash Handling	Review of the arrangements in place within the Council for the management and handling of cash.	December 2025	Fieldwork complete						
Treasury Management (Large Value Transactions)	Review of procedures for processing and authorisation of large value transactions involving Council funds.	February 2026	Planned						
HRA Budgetary Control	Review of budget management and monitoring processes in relation to Housing Revenue Account funds.	December 2025 Revised to February 2026	In Progress						
<b>ICT Reviews</b>									
Artificial Intelligence (AI) adoption	Review of ethics and governance in this area, potentially as an advisory review rather than an assurance audit	April 2026	Planning						



2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed Actions
					C	H	M	L	
Cyber Security supply chain management	Review of arrangements for management of cyber security within supply chains. This will cut across IT, Information Governance and procurement.	April 2026	Planning						
<b>Governance Reviews</b>									
Performance Reporting	Assessment of organisational performance monitoring arrangements within Services, and their consistency with key operational plans.	February 2026	Planning						
Information Governance (progress of GDPR Action Plan)	Review of Information Governance arrangements across the Council, including the progress of previous action plans.	December 2025 Revised to February 2026	Planning						
Dundee IJB - Implementation and Monitoring of Directions	Review of the governance and operational arrangements for the implementation and monitoring of Directions from Dundee IJB to the Council.	June 2026	Not started						

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed Actions
					C	H	M	L	
<b>Systems Reviews</b>									
Asset Management	Review of the processes which ensure that the Council's asset management databases are complete, accurate, and kept up to date. To include processes for condition assessment.	Originally Feb 2026	Removed from plan						
Employability Services	Review of the efficiency and effectiveness of the Employability pathway, and arrangements to implement the Scottish Government's <i>No one left behind</i> policy.	Originally December 2025	Postpone till 2026/27 plan						
Energy Management and Billing	Evaluation of the processes in place for energy metering and billing, including an assessment of value for money.	April 2026	Not started						
Business Continuity Planning	Review of the extent to which Business Continuity Plans are in place, up to date, and consistent with Council policies and guidance, considering emergency planning and Service incident readiness plans.	April 2026	Planning						

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed Actions
					C	H	M	L	
Council Tax and Non-Domestic Rates refunds	Review of the processes and controls for managing Council Tax and Non-Domestic Rates refunds, taking cognisance of work already carried out within Digital and Customer Services on Council Tax Refunds.	April 2026	Not started						
DWP Appointeeships	Review of the arrangements in place within the Council for the management of DWP Appointeeship clients who are deemed incapable of managing their own affairs.	February 2026	Not started						
Homelessness	Review of the development and progress of the Council's plans to address Homelessness.	February 2026	Planning						
Immigration Sponsorship and Visas	Review of the processes by which the Council considers and manages recruitment applications from individuals overseas and/or requiring visa sponsorship, including the update of these policies and procedures in line with changing legislation.	December 2025	In Progress						

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed Actions
					C	H	M	L	
Payroll	Review of a payroll sub-process, to be selected in conjunction with Service management.	April 2026	Not started						
Schools Administrative Support	Review of the arrangements to provide administrative and office support to schools, including arrangements for backfill in the event of absence.	February 2026	Planning						
Self-Directed Support	Review of the arrangements for the uptake of and management of self-directed support within Children Services.	April 2026	Planning						
<b>Other Work</b>									
Parking Meter Procurement	Review of the procurement process for the tender with Project Number DCC/CD/111/24, to confirm that the procurement process used is consistent with Council procurement procedures and the requirements of the tender specification.	September 2025 revised to February 2025	Draft report being finalised						

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed Actions
					C	H	M	L	
Purchasing outwith Civica - Fleet Purchasing (Tranman)	Review processes which are specific to the Fleet function for placing and approving orders, receipting, and approval of payments.	September 2025 revised to February 2026	Draft report 23/10/25						
Purchasing outwith Civica - GVA	Review processes in relation to the ordering, approval, and payment for repair work to Council buildings which are administered through the GVA system and related processes.	September 2025 revised to December 2025	Complete	Limited	-	2	3	1	
Follow-Up	Review of progress with the implementation of prior internal audit actions agreed by the Council, for the purpose of providing assurance to Elected Members that identified issues are addressed on a timely basis, and that management attention is appropriately directed towards issues which expose the Council to higher degrees of risk.	Each meeting	Ongoing	N/A	-	-	-	-	
Technical Development	Review and update of the Council's Internal Audit Methodology following the	On-going	In Progress	N/A	-	-	-	-	

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed Actions
					C	H	M	L	
	<p>implementation of Global Internal Audit Standards.</p> <p>Further refinement of the Council Audit Universe in consultation with Services.</p> <p>Development and implementation of a Data Analytics strategy and capability.</p>								
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 newly implemented systems and processes, or the revision and update of those processes.	N/A	Ongoing	N/A	-	-	-	-	
GIAS (UK Public Sector) Quality Self-Assessment Process	Annual self-assessment for conformance with GIAS (UK Public Sector).	June 2026	Ongoing						
Specific Investigations	To respond to requests for advice and assistance as required in respect of	As required							

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 11 November 2025				Closed Actions
					C	H	M	L	
	cases of suspected fraud, corruption or malpractice.								

### Previous Years Internal Audit Plan - Progress Report (Audits with audit actions remaining open at 11 November 2025)

The following table shows the audits from previous years that still have outstanding actions, or where the final actions have been closed since we last reported. Once all actions are closed the report will be removed at the following reporting cycle. There is one report in that position.

Revised dates have been agreed where actions have past their original agreed completion date, however a small number of these are also now in the past and require a new target date to be set.

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 11 November 2025			
					C	H	M	L
Lone Working	3 Warning Alerts	2017/07	During 2017/18 audit year	2 closed actions	-	1	-	-
Follow-up Review of General Data Protection Regulations (GDPR)	7 Subject Access Requests ("SAR")	2020/19	April 2021	7 closed actions	-	1	-	-
Payroll	1 Salary Additional Payments/Deductions	2021/01	June 2022	2 actions closed	-	-	-	1
Stocks and Inventories - 2020/21 Year End	2 Construction Services Stock	2021/03	Sept 2021	0 closed actions	-	1	-	-
Fire Risk Assessments	3 Procedures and Controls for ensuring all Relevant Properties are Fire Risk Assessed - Housing Division as Part of Neighbourhood Services	2021/22	June 2023	3 closed actions	-	1	-	-
Tay Cities Region Deal	1 Securing Business Case Approval	2022/08	Sept 2023	3 closed actions	-	1	1	-



Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 11 November 2025			
					C	H	M	L
LACD Financial Sustainability	1 Service Agreement 2 Monitoring 3 Service Level Agreements 4 Management Fee Plus 4 LACD actions	2022/09	June 2024	0 closed actions	2	2	-	-
General Ledger	2 Documentation of Controls 3 Cost Centre Structure 4 Monitoring Timetable	2022/17	Sept 2023	4 closed actions	-	1	1	1
Cyber Security	2 Documentation of Processes 7 Testing Response and Recovery Processes	2022/20	City Governance Feb 2024	5 closed actions	-	-	1	1
Procurement	2 Contract and Supplier Management 5 Waivers	2022/21	June 2024	3 closed actions	-	1	-	1
Health and Safety - Incident Reports	1 Conduct regular audits and quality checks on the incident reporting and recording 2 Improve the storing and filing of incident information 3 Implement quality checks on incident investigations 4 Promote management involvement in investigations	2022/23	Sept 2024	0 closed actions	-	1	2	1
Service design and Business Improvement	4 Service Design	2023/01	June 2024	3 closed actions	-	-	-	1

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 11 November 2025			
					C	H	M	L
Recruitment (Contractor)	1 Formalising service areas' succession plans	2023/08	Dec 2024	0 closed actions	-	1	-	-
Staff Wellbeing and Absence Management (Contractor)		2023/09	Dec 2024	10 closed actions	-	-	-	-
Permanence	1 Improve Document Storage and Accessibility 2 Enhance Meeting Documentation 3 Improve Communication about Legal Processes 4 Implement and Evaluate New Date Recording Form in MOSAIC	2023/10	April 2025	0 closed actions	-	-	4	-
Community Justice Liaison with COPFS and the Courts	1 Process Documentation	2023/12	2024	5 closed actions	-	-	-	1
Civica CX - Rent Accounting Module	1 Post Implementation Review Framework	2023/17	Feb 2025	0	-	1	-	-
Corporate Governance	3 Guidance for Respondents 5 Business Continuity Plan Testing 6 Approval of Responses - Record Keeping 7 Responding Services	2023/20	Dec 2024	3 closed actions	-	-	1	3
Corporate Debt Recovery Arrangements	3 Management Information	2023/21	Feb 2024	3 closed actions	-	1	-	-

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 11 November 2025			
					C	H	M	L
Health and Safety Risk Assessments and Incident Management in Schools	1 Mandatory Health and Safety Training Programme	2023/24	April 2025	2 closed actions	-	-	1	-
Safety Alarm Response Centre	2 Implement a Performance Measurement and Reporting Framework for SARC Operations 3 Strengthen Budgeting and Financial Management Processes 5 SARC Management should identify and document its key processes and procedure	2023/25	Dec 2024	2 closed actions	-	1	2	-
Microsoft Office 365 (Contractor)	1 Access Management Review 3 Application Restrictions 5 Administrator Account Access 6 Update and Introduction of Policies 7 Data Loss Prevention Assessment	2023/28	June 2025	2 closed actions	-	5	-	-
User Access Management (Contractor)	5 Civica Monitoring	2023/29	Feb 2024	4 closed actions	-	1	-	-
Tay Cities Region Deal	1 Securing Business Case Approval	2024/03	April 2024	0 closed actions	-	-	1	-
Purchase to Pay	2 Entering receipts for goods and services 3 Guidance and training on entering receipts for goods and services 4 Clearance of long outstanding orders	2024/09	April 2025	1 closed action	-	-	2	1

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 11 November 2025			
					C	H	M	L
Risk Management (Contractor)	2 Update and Enhance the Risk Management Procedures 3 Develop and Maintain a Risk Appetite Framework 4 Strengthen Risk Identification Process and Refresh the Risk Register to reflect Current and Emerging risks 5 Ensure Risk Description is completed, and Proper Risk Ownership is assigned 6 Review and Cleanse Risk Records Across Pentana 7 Strengthening the Consistency of the Prioritisation Practices 8 Strengthening Risk Mitigation 9 Strengthening Monitoring to Drive Effective Risk Reduction	2024/04	June 2025	1 closed action	-	-	6	2
User Access Management Northgate	2B CAR User Access Review 3B System Monitoring	2024/06	June 2025	3 closed actions	-	-	2	-
Payroll - Changes in Circumstances	2 Development of Payroll processing guidance 4 Calculation Tool Integration 7 Risk Management Framework	2024/08	June 2025	4 closed actions	-	-	2	1
Insurance (Contractor)	1 Creation of a Comprehensive Claims Management Handbook	2024/16	June 2025	3 closed actions	-	-	1	-

## Definitions of Levels of Assurance

Comprehensive Assurance	The system of controls is essentially sound and supports the achievement of objectives and management of risk. Controls are consistently applied. Some improvement in relatively minor areas may be identified.
Substantial Assurance	Systems of control are generally sound, however there are instances in which controls can be strengthened, or where controls have not been effectively applied giving rise to increased risk.
Limited Assurance	Some satisfactory elements of control are present; however, weaknesses exist in the system of control, and / or their application, which give rise to significant risk.
No Assurance	Minimal or no satisfactory elements of control are present. Major weaknesses or gaps exist in the system of control, and/or the implementation of established controls, resulting in areas of unmanaged risk.

### EQA definitions

**Fully conforms** - The assessment team concludes that the internal audit activity fully complies with all aspects of the PSIAS and the Application Note. All tests have been concluded as satisfactory and areas of good practice are likely to have been identified.

**Generally conforms** - The assessment team concludes that the internal audit activity has the relevant structures, policies, and procedures in place and these are applied in practice in all material respects. The majority of tests have been concluded as satisfactory and there is at least partial conformance in others. General conformance does not require complete / perfect conformance. Some areas of good practice and some minor areas of improvement may have been identified.

**Partially conforms** - The assessment team concludes that the internal audit activity is making efforts to comply with the requirements, is aware of the areas for development but falls short in some material respects. Some tests will have identified material areas for improvement.

**Does not conform** - The assessment team concludes that the internal audit activity is not aware of and is not making efforts to comply with the requirements. The majority of tests will have identified significant opportunities for improvement. The deficiencies will usually have a significant negative impact on the activity's effectiveness and its potential to add value to the organisation. Some deficiencies may be beyond the control of the activity and may result in recommendations to senior management and the Board of the authority being assessed.

## OUTSTANDING INTERNAL AUDIT AGREED ACTIONS

Agreed actions from Internal Audit recommendations are recorded in Pentana and implementation is monitored by Services and the Risk and Assurance Board. Implementation of the agreed action is the responsibility of the service area, and the risk exposure identified in the audit remains in place until the action has been completed. New dates should be agreed for actions that were not complete by their original due date.

The numbers of outstanding actions in Pentana for each Service, by audit year, on 11 November 2025 are noted above against individual reports and summarised in the following tables.

- Table 1 - shows actions that have not yet reached their original agreed due date.
- Table 2 - shows actions that have had their due dates extended but are still not completed.
- Table 3 - shows actions overdue from their agreed due date, and which require a new date to be agreed.

At 11 November there were 76 open actions in Pentana, compared to 67 at 4 September 2025, 2 of which are critical and relate to on-going work in relation to LACD. There has been limited progress in closing 5 actions, with 13 new actions added and 1 previously closed actions re-opened pending provision of evidence for closure. Actions from reports presented to the December committee were not yet in Pentana at 11 November.

**Table 1 - Actions not yet reached original agreed due date**

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
City Development	2024/25	-		3	1	4
Corporate Services	2023/24	-	2	1	-	3
	2024/25	-	-	8	3	11
Neighbourhood Services	2023/24	-	1	-	-	1
	2024/25	-	1	-	-	1
<b>Totals</b>		<b>0</b>	<b>4</b>	<b>12</b>	<b>4</b>	<b>20</b>
<b>4 September Totals</b>		<b>0</b>	<b>5</b>	<b>15</b>	<b>4</b>	<b>25</b>

Table 2 - Actions with due date extended from original due date

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
City Development	2022/23		1			1
Chief Executive's Service	2022/23	2	-	-	-	2
	2023/24	-	-	-	1	1
Corporate Services	2020/21	-	1	-	-	1
	2021/22	-	1	-	1	2
	2022/23	-	4	2	3	9
	2023/24	-	4	1	3	8
	2024/25	-	-	5	1	6
Neighbourhood Services	2017/18	-	1	-	-	1
	2021/22		1	-	-	1
	2022/23	-	1	2	1	4
	2023/24	-	1	2	-	3
<b>Totals</b>		<b>2</b>	<b>15</b>	<b>12</b>	<b>10</b>	<b>39</b>
<b>4 September totals</b>		<b>2</b>	<b>3</b>	<b>11</b>	<b>9</b>	<b>35</b>

Table 3 - Actions overdue from agreed due date

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
City Development	2024/25	-	-	1	-	1
Children and Families	2023/24	-	-	9	3	12
Corporate Services	2023/24	-	2	-	-	2
	2024/25	-	-	1	-	1
Neighbourhood Services	2022/23	-	1	-	-	1
<b>Totals</b>		<b>-</b>	<b>3</b>	<b>11</b>	<b>3</b>	<b>17</b>
<b>4 September totals</b>		<b>-</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>8</b>

## Definitions of Action Priority

Critical	<b>Very high-risk exposure to potentially major negative impact</b> on resources, security, records, compliance, or reputation from absence of or failure of a fundamental control. Immediate attention is required.
High	<b>High risk exposure to potentially significant negative impact</b> on resources, security, records, compliance, or reputation from absence of or non-compliance with a key control. Prompt attention is required.
Medium	<b>Moderate risk exposure to potentially medium negative impact</b> on resources, security, records, compliance or reputation from absence or non-compliance with an important supporting control, or isolated non-compliance with a key control. Attention is required within a reasonable timescale.
Low	<b>Low risk exposure to potentially minor negative impact</b> on resources, security, records, compliance, or reputation from absence of or non-compliance with a lower-level control, <b>or areas without risk exposure but which are inefficient, or inconsistent with best practice.</b> Attention is required within a reasonable timescale.

## EQA action definitions

Critical Equivalent of High

Significant Equivalent of Medium

Routine Equivalent of Low

Critical	Equivalent of Critical above.
Significant	Equivalent of High above.
Routine	Equivalent of Medium or Low above - shown in table as Low.



## Appendix 3 - Global Internal Audit Standards (UK Public Sector) compliance action plan progress

Shaded items are complete.

Compliance	Action	Progress11 November 2025	Responsible Officer	Due Date
Compliance with Cipfa Code on Governance of internal Audit	Review requirements of the Code, raise with Council Leadership Team (CLT), Scrutiny Committee members and Corporate Governance Officers Group and identify actions required for compliance.	The Code was published in February 2025. It was discussed with CLT 11 March 2025, and Elected Members briefings were held on 14 and 15 April 2025. Final review to be undertaken April/May 2026.  <b>On Target</b>	Chief Audit Executive	30 June 2026
IA Strategy, Mandate and Charter	Create Strategy and Mandate and Charter documents, consult team, CLT, and Scrutiny Committee and take to April Scrutiny Committee.	Documents presented to April Scrutiny Committee. Mandate and Charter for approval and Strategy for noting.  <b>Complete</b>	Chief Audit Executive	30 April 2025
Audit Planning	Ensure audit planning covers all required aspects of GIAS UK (Public Sector).	Planning requirements of the GIAS (UK Public Sector) reviewed and incorporated into planning for the 2025/26 annual internal audit plan. Draft plan approved at April Scrutiny Committee meeting.  <b>Complete</b>	Chief Audit Executive	31 March 2025
Update Audit Manual and checklists	Review IA Manual checklists and update as necessary for areas where GIAS (UK Public Sector) say procedures are required or we think it would be beneficial. Include EQA procedure. Standards 1.1;1.2; 4.1; 4.3; 5.2; 9.3; 11.1; 11.3; 13.1; 13.2; 14.1; 14.2 14.3; 14.4; 15.1.	Initial conformance review undertaken, some updates drafted and areas for further action identified.  <b>In progress</b>	Chief Audit Executive, Acting Senior Manager, Internal Audit and Senior Auditor	30 June 2025 Revised to 31 December 2025
Create training log	Create training log for whole IA team Standards 3.1; 3.2.	In place  <b>Complete</b>	Chief Audit Executive, Acting Senior Manager, Internal Audit and Senior Auditor	30 June 2025 Revised to July 2025

## Appendix 3

Skills Audit	Undertake skills/knowledge audit in IA team against core competencies/knowledge areas and consider training needs thereafter. Review job descriptions/people specs to ensure fully compliant. Standard 3.1.	IIA competency framework reviewed and matched to career grade structure. Final revision to be done and rolled out to team for completion.  <b>In progress</b>	Chief Audit Executive, Acting Senior Manager, Internal Audit and Senior Auditor	31 August 2025 Revised to 31 January 2026
Root Cause Analysis	Develop approach to identifying Root Cause Analysis in audit planning/audit programme, undertake training in team and apply in audits. Standard 11.3.	Joint in-house training session undertaken for Dundee City and Angus audit teams 10 November 2025.  Way forward agreed and review to be undertaken in six months to confirm or update approach.  <b>In Progress</b>	Chief Audit Executive, Acting Senior Manager, Internal Audit and Senior Auditor	31 August 2025 Revised to June 2026 for review of practice
Performance Measurement	Review Internal Audit KPIs and update if necessary, creating new data capture mechanisms if needed. Standard 12.2.	Performance measures reviewed and agreed by IA team. Report to CLT planned for November/December and to come to February Scrutiny and Audit Committee for final agreement.  <b>In progress</b>	Chief Audit Executive, Acting Senior Manager, Internal Audit and Senior Auditor	30 September 2025 Revised to February 2026
Ethics training	Identify and deliver ethics training for IA team. Standard 3.2.	Joint in-house training session undertaken for Dundee City and Angus audit teams 10 November 2025.  <b>Complete</b>	Chief Audit Executive	31 July 2025 Revised to November 2025
General training	Review GIAS (UK Public Sector) mandated training and deliver training. Also training on updates to manual if required.	On-going training is picked up at team meetings. Session on 10 November covered ethics, root cause analysis, compliance with GIAS and performance measures. Skills audit to be used to identify additional areas for training.  <b>In Progress</b>	Chief Audit Executive	31 December 2025 Revised to 31 March 2026

## Appendix 3

CAE Annual Report	Review annual report content to ensure compliance. Also consider what S&A committee should be asked to do with the report.	<b>Not started</b>	Chief Audit Executive	16 May 2025
Stakeholder feedback	Review feedback form and update if required Standard 1.1.	Reviewed as part of the performance measures development. No change required.  <b>Complete</b>	Acting Senior Manager, Internal Audit	31 August 2025
Self-assessment GIAS (UK Public Sector) compliance	First annual self-assessment of conformance will be due in 2026 for reporting in June 2026, Interim updates re action plan to go to Committee.	Partial review on-going Updates on action plan to Committee April and December 2025.  <b>On Target</b>	Chief Audit Executive	31 May 2026

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