



**Glasgow City Council**  
**Finance and Audit Scrutiny Committee**

**Item 5**  
17th March 2021

**Report by: Head of Audit and Inspection**  
**Contact: Duncan Black Extension: 74053**

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

**Purpose of Report**

The purpose of this report is to inform the Committee of the outputs which Members and senior officers of the Council can expect from Internal Audit in 2021/22 and to seek the agreement of the Finance and Audit Scrutiny Committee to implement the Audit Plan for 2021/22.

**Recommendation**

Members are asked to agree to the implementation of the Audit Plan for 2021/22.

Ward No(s): Citywide:   
Local member(s) advised: consulted: Yes  No   
Yes  No

# **Glasgow City Council Internal Audit**

## **Annual Audit Plan 2021/22**

### **1. Introduction**

- 1.1 The Public Sector Internal Audit Standards require the Head of Audit and Inspection to submit the annual audit plan to an appropriate Audit Committee for approval. This report outlines the proposed annual audit plan for Glasgow City Council for 2021/22.

### **2. Background**

- 2.1 Internal Audit is an assurance function that primarily provides an independent and objective opinion on the control environment within Glasgow City Council and its Group. The annual audit plan is designed to assist the Head of Audit and Inspection in formulating that opinion. The plan also includes work which does not directly contribute to the annual governance statement such as participation in project or system implementation.
- 2.2 In developing the annual audit plan, Internal Audit held discussions with senior officers in all Services and the Council's Arms Length External Organisations (ALEOs). Corporate and Service risk registers have also been considered.
- 2.3 Changes in organisational structures, system developments, changes in working practices and legislative requirements create a constantly changing control environment. Taking these factors into account, the highest risk areas are brought forward in the annual audit plan. Risk is assessed by considering various factors. These include the potential financial impact if controls fail, any changes or new processes/systems that have been implemented and the assessment of senior officers and auditors regarding the effectiveness of controls in key areas. These risk scores are weighted and the highest composite scoring areas are prioritised in the audit plan.
- 2.4 In 2020/21 the Council was significantly impacted by the Covid-19 pandemic. As part of Internal Audit's response, an amendment to the 2020/21 audit plan was reported to the Finance and Audit Scrutiny Committee in September 2020. The amended plan included a range of audits designed to assess controls and seek assurance on key areas and functions across the Council which were most affected by the pandemic. The ongoing impact of the pandemic will also be considered across the 2021/22 audit plan; further details are included later in the report.
- 2.5 In recent years, internal audit has undertaken a number of significant investigations into instances and allegations of non-compliance with Council's policies, procedures and controls. Whilst the action required and matters arising from these investigations have been reported and acted upon accordingly, we have developed a response programme, which continues to inform the audit plan. This includes specific audits of organisational culture and Board operations, and spot check compliance audits.
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- 2.6 Internal Audit work will be undertaken in accordance with the Public Sector Internal Audit Standards which have been adopted by the Relevant Internal Audit Standard Setters (RIASS). The RIASS includes, among others, HM Treasury, the Scottish Government and the Chartered Institute of Public Finance and Accountancy (CIPFA). Internal Audit has a quality framework in place to ensure compliance with these Standards and has been subject to a validated external quality assessment that confirmed compliance. Internal Audit is also compliant with the international standard ISO9001:2015.

### **3. Internal Audit Reporting**

- 3.1 The audit plan shows the outputs which Members and senior officers can expect from Internal Audit during 2021/22.
- 3.2 Internal Audit will issue reports showing audit findings on directly provided Council Services to Executive Directors, highlighting any control weaknesses, together with recommendations for improvement, and will present summary reports to the Finance and Audit Scrutiny Committee (FASC). Any significant area of control weakness will be reported in the annual governance statement.
- 3.3 The audit findings relating to ALEOs will be reported to their Chief Executive or Managing Director and, where appropriate, the Board or Audit Committee of the ALEO. Internal Audit will normally be represented at each Board or Audit Committee where audit reports are considered. All reviews which result in a “control environment is unsatisfactory” opinion will also be considered to determine if the findings should be reported to FASC after they have been considered by the relevant ALEO.
- 3.4 Internal Audit is also the auditor for the Strathclyde Pension Fund, the Glasgow City Integration Joint Board and the Glasgow City Region Cabinet (which is responsible for the implementation of the Glasgow City Region City Deal). The audit plans and related reports relating to these entities are reported to the relevant Committee/Cabinet. We also continue work jointly with the Wheatley Group to provide Internal Audit services to City Building (Glasgow) LLP.
- 3.5 Internal Audit will provide FASC with summary reports on the performance of the section. These will also include outcomes from the Corporate Fraud workplan, and outline the usage made of the Council’s Whistleblowing facilities. Reporting of investigations will be dealt with in the manner most appropriate to the circumstances and findings of the investigation.

### **4. Internal Audit Outputs in 2021/22**

- 4.1 The main output of Internal Audit in 2021/22 will be the Head of Audit and Inspection’s annual report. This is used to inform the Council’s Annual Governance Statement, which is incorporated into the Council’s financial statements. This provides assurance to Members of the Council and senior officers on issues of control within the Council, its group companies and partners. A separate Annual Governance Statement will be prepared for the
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Strathclyde Pension Fund, the Glasgow City Integration Joint Board, the Glasgow City Region Cabinet and other small statutory bodies.

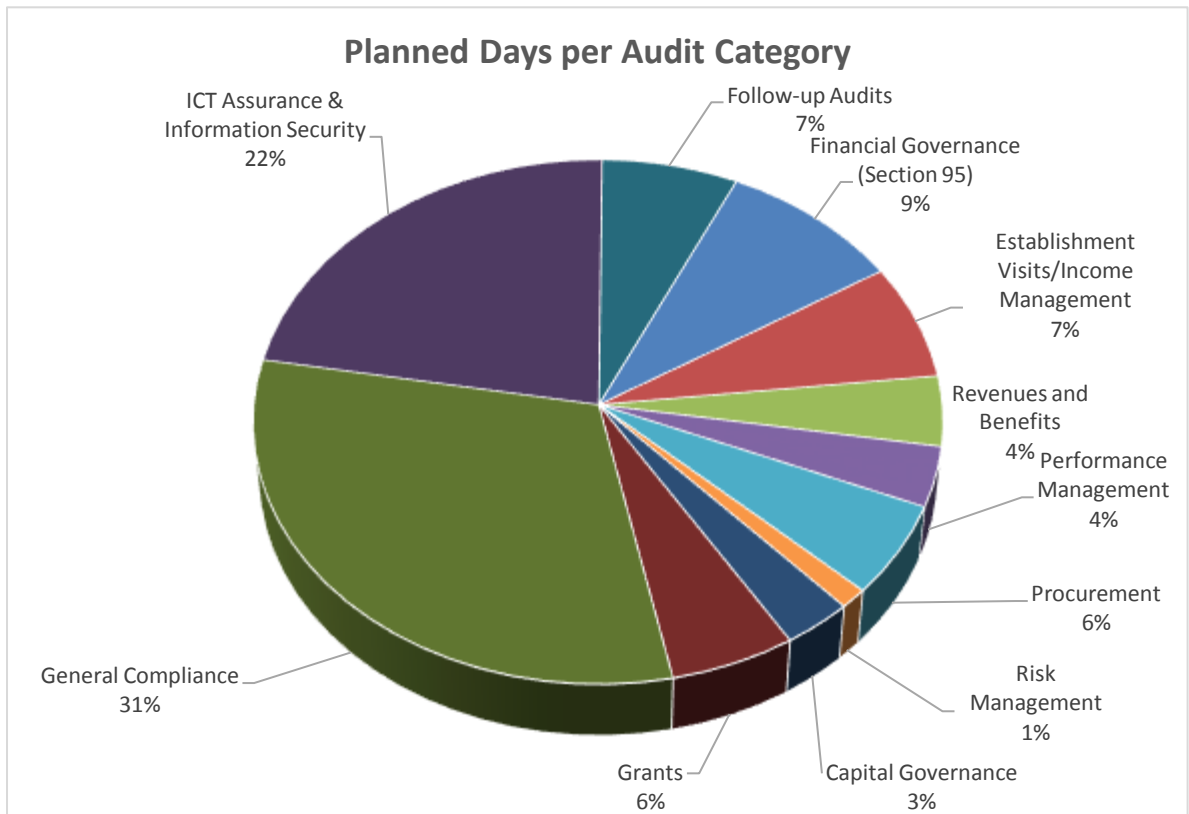
- 4.2 The annual report will be based principally on the work undertaken by Internal Audit during the year to complete the audit plan. As noted above, the audit plan has been developed following a risk based assessment of the Council's key systems, processes and procedures and takes into account the impact of the Covid-19 pandemic. The key system areas we will cover in 2021/22, and on which we will provide assurance, are shown in Appendix 1a, together with the main control risks associated with these areas. A full list of the specific audits currently planned is provided in Appendix 1b, although these remain subject to review and change on an ongoing basis to reflect changes to the risk environment.
- 4.3 In addition to providing assurance on the key areas shown in Appendix 1, we will also provide assurance by delivering a range of services under the general heading of "other assurance activities". The key areas of work in 2021/22 and the assurance that can be taken from our work are described in Appendix 2.
- 4.4 Internal Audit is also required to spend time on areas which do not directly contribute to the Annual Governance Statement but are a necessary part of the operation of the section. Examples of such work are shown in Appendix 3.

## **5. Resources**

- 5.1 In 2021/22 approximately 4,050 days will be available to carry out assurance or assurance-related audit work, including fraud investigations, for Glasgow City Council, ALEOs and partner organisations.

An approximate breakdown of planned days per audit category (excluding ALEOs and partner organisations) is provided in the chart below.

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- 5.2 The audit plan is based on a funded budget of 28.2 FTE members of staff (including the Corporate Fraud and Investigations team). An organisational chart outlining the structure of the Internal Audit Team is provided at Appendix 4.
- 5.3 Where appropriate, internal audit will work in conjunction with “2<sup>nd</sup> line” control structures within the Council. For example, the Corporate Governance team within the Chief Executive’s Department, Corporate HR, the Corporate Procurement Unit, and the Strategic Innovation and Technology team. This will prevent duplication of effort and will make best use of the assurance activity across all areas.
- 5.4 Planned audit assurance work should be completed within the resources available provided there is no significant increase in the budget required to undertake demand led work, such as special investigations arising from Whistleblowing.
- 5.5 The Public Sector Internal Audit Standards require that the audit plan should be kept under review to identify any amendments required to reflect changing priorities and emerging risks. FASC will be kept up to date with any material adjustments to the audit plan in 2021/22, this will include changes which may be necessary as we respond to the uncertainty caused by the Covid-19 pandemic. An update on internal audit performance will also be provided in a mid-year report.
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## **6. Corporate Fraud and Investigations Team**

6.1 As previously reported, the work plan for the Corporate Fraud & Investigations (CFI) Team has been impacted by the Covid-19 pandemic, however changes to the approach undertaken has allowed work to continue in most areas. The work planned for 2021/22 will include:

- Council Tax Discounts and Exemptions – ensuring that, where an exemption or relief (including single person discount) has been awarded, there is still an entitlement to the reduction.
- Council Tax Reduction Scheme – ensuring that reductions in place are still applicable.
- Non Domestic Rates – ensuring exemptions are only awarded where there is an entitlement to the discount (e.g. charitable relief, empty property discount and small business relief).
- National Fraud Initiative (NFI) – this is a data matching exercise, run every two years by the Cabinet Office to help prevent and detect fraud. We will lead the investigation of matches from the most recent exercise.
- Scottish Welfare Fund – ensuring that applications for Community Care Grants (requests for goods) are only awarded where there is a genuine need for the goods.
- Homelessness – ensuring that persons presenting themselves as homeless are genuine homeless cases.
- Misuse of Blue Badge parking permits – investigating cases where it has been alleged that a blue badge parking permit is being misused.
- Insurance Claims – assisting with investigating whether insurance claims submitted against the Council are genuine.
- Whistleblowing – investigating other types of allegations which are made through the Council’s Whistleblowing hotline/internet reporting facility.

6.2 An update on the outcomes achieved by the CFI team will be provided in an annual fraud report, and a six-monthly update report.

## **7. Audit Glasgow**

7.1 Audit Glasgow is the name Internal Audit uses when providing services for external organisations. We currently provide the Internal Audit service for Shetland Islands Council, Scottish Canals and Loch Lomond and the Trossachs National Park Authority. In 2021/22 Audit Glasgow will consider any opportunities which arise in this area. However the key focus will continue to be the provision of an internal audit function for Glasgow City Council, its ALEOs and related bodies. Any additional services will only be considered if it has no impact on the ability of the department to provide its core function.

## **8. Recommendation**

8.1 Committee is asked to agree to the implementation of the Audit Plan for 2021/22.

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**Glasgow City Council Internal Audit – Annual Audit Plan 2021/22**

**Audit Outputs - Key System Areas and Control Risks**

**Financial Governance (Section 95)**

1. Financial Management and Monitoring – work in this area will include assessing controls relating to budget monitoring and budgetary control.

Risk – that system controls and processes may not be effective, increasing the risk of errors in financial and budgetary management and reporting.

2. Accounts Receivable – audit work will examine elements of the process for ensuring that debts are identified and raised timeously and accurately and that debts are managed appropriately.

Risk – the controls in place may not be fully effective, which could result in the Council failing to maximise its income.

3. Accounts Payable – in 2021/22 audit work will provide assurance on the operation of the creditors process.

Risk – that payment liabilities may not be correctly recognised in the Council's ledger system, or the Council may not pay the correct amount for goods and services.

4. Payroll – reviews in this area will focus on ensuring that the correct payroll processes are followed for all employees. A payroll verification exercise will be undertaken across all Council Services.

Risk – increased possibility of incorrect payment of salaries and wages which may result in a financial loss.

**Capital Governance**

5. Capital Projects – the 2021/22 plan will include assurance work on the governance arrangements for a range of capital projects. This will include an assessment of how the impact of Covid-19 is being managed.

Risk – that governance arrangements for capital projects may be inadequate, increasing the risk that projects may be delayed or generate significant budget variances.

**Establishments / Income Management**

6. Income Management, Collection & Security – most of the planned establishment visits were not undertaken during 2021/22 due to the Covid-19
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pandemic. As the situation allows, we will undertake visits in 2021/22 to review controls relating to how income is collected in various service departments. We will also examine the security arrangements which are designed to minimise the risk of loss or misappropriation.

Risk – income is not properly recorded or may be lost or misappropriated.

### **Grants activity**

7. Grants – the audit plan will include an examination of the controls in place for the administration of various grants that are awarded by the Council, including the Glasgow Communities Fund and the Children’s Holiday Food Programme.

Risk – grants are awarded to groups, organisations or individuals who may not be eligible or payments may be made in error.

### **Procurement assurance**

8. Procurement – the audits in this area will assess compliance with the Council’s Procurement Manual and Standing Orders and consider the impact of the Covid-19 pandemic on the control environment.

Risk – that the appropriate tendering procedures may not be followed, increasing the risk that procurement rules may be broken and the Council may not obtain best value.

### **General compliance**

9. Governance – the governance programme covers a range of activities designed to ensure that the Council family has, and can provide evidence of, robust governance arrangements. The audit work includes the collation and testing of governance questionnaire responses and a review of risk management arrangements. We will also use findings from recent investigations to inform specific additional assurance activities across the governance and internal control framework. We will also consider the governance arrangements in place following the Council Family Review to ensure that appropriate controls continue to be maintained.

Risk – that the Council may not adequately control its operations leading to its key objectives not being achieved or the inappropriate use of resources.

### **Performance management assurance**

10. Performance Management Framework – audits in this area will review aspects of the Council’s performance monitoring regime, including the collation of Statutory Performance Indicators.

Risk – that the Council may not achieve its key objectives due to inadequate or incomplete performance monitoring arrangements.

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## **Information technology and information security**

11. Information Technology and Security – audits in this area will test the procedures, processes and arrangements designed to ensure that systems are appropriately controlled and information is protected and that arrangements are in place to mitigate the risk of cyber attacks. Auditors will consider and assess information security issues throughout the course of all audits undertaken as part of the Audit Plan. Specific work will be undertaken to provide assurance over changes made to controls due to the Covid-19 pandemic.

Risk – that sensitive or confidential data relating to individuals or organisations may be lost or accessed without authority, leading to a potential financial loss if the Information Commissioner levies a fine on the Council. There is also a risk that a failure in the Council's IT provision may impact on service delivery.

## **Group assurance activity**

13. Internal Audit services provided to ALEOs and Partner Organisations – Internal Audit provides services for most of Glasgow City Council's ALEOs. The audits undertaken provide assurance to these organisations and the results also inform the Annual Governance Statement.

Risk – the Council channels significant expenditure through its ALEOs and partner organisations which, if not effectively managed, could lead to a reduction in financial control.

## **Non-Compliance Assurance**

14. Where non-compliance issues have been identified during an investigation, Internal Audit will undertake further assurance work to ensure any control weaknesses have been addressed.

Risk – if the Council does not address control weaknesses that have been identified during an investigation, there is a potential risk that those weaknesses could be exploited.

## **Approach to Covid-19 Impact**

15. We will undertake some specific audits to assess the impact on the control environment of the Covid-19 pandemic. However we will also take the pandemic into account throughout the audit plan, and will take an agile approach to allow us to respond as the situation changes.
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**APPENDIX 1b****Glasgow City Council Internal Audit – Annual Audit Plan 2021/22****Audit Outputs – Specific Audits Scheduled for 2021/22 as at March 2021**

<b>Category</b>	<b>Reference</b>	<b>Name of Audit</b>	<b>Indicative Budget</b>
<b>Section 95</b>	2122001	Debtors	20
	2122002	Creditors	20
	2122003	Treasury	7
	2122004	Payroll Verification	45
	2122005	Section 95 Flexible Capacity	30
	2122006	Financial Controls Framework	15
	2122007	Financial Budget Implementation	12
<b>Establishment Visits</b>	2122008	Establishment Visits	60
<b>Income Management</b>	2122009	Income Management	15
	2122010	Pay 360	20
	2122011	Parent Pay	20
<b>Data Matching and Analytics</b>	2122012	Data Analytics	50
<b>Revenues &amp; Benefits</b>	2122013	NDR Changes	15
	2122014	CT Changes	15
	2122015	CT Premium	15
	2122016	R & B Flexible Capacity	10
	2122017	Data Analytics - CT and NDR Related Discounts	15
<b>Performance Management</b>	2122018	SPIs	40
	2122019	Performance Management	20
<b>Procurement</b>	2122020	Procurement - COVID Impact	25
	2122021	Procurement - Non-contract spend	15
	2122022	Procurement - CPU project plan	12
	2122023	Procurement - Purchase to Pay	12

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<b>Category</b>	<b>Reference</b>	<b>Name of Audit</b>	<b>Indicative Budget</b>
	2122024	Equality Impact Statements etc.	8
	2122025	Procurement - Flexible Capacity	20
<b>Risk Management</b>	2122026	Risk Management – 2 <sup>nd</sup> line support	20
<b>Clyde Valley Cabinet - City Deal</b>	2122027	Change Control and Contract Management	20
	2122028	Anti-Bribery, Corruption and Fraud Arrangements	10
	2122029	Equality Impact Assessments	7
	2122030	Business Continuity & Resilience Arrangements	15
	2122031	Follow-ups	1
<b>Capital Governance</b>	2122032	Capital programme and projects	50
<b>Grants</b>	2122033	Scottish Government Development Funding	25
	2122034	Glasgow Communities Fund	30
	2122035	Glasgow Children's Holiday Food Programme	20
	2122036	No-One Left Behind Employability Funding	15
<b>General Compliance</b>	2122037	COVID Grants – further phases	30
	2122038	ARC Reviews	8
	2122039	COP26	25
	2122040	National Inquiry Response Arrangements	15
	2122041	AERO Revaluation Appeals	15
	2122042	Client Money & Belongings	20
	2122043	Council Family Review Implementation	20
	2122044	Building Standards	20
	2122045	COVID related expenditure	20
	2122046	Property Governance	12
	2122047	Data Analytics - Starters and Leavers	15
	2122048	Waste	15
	2122049	Tell Us Once process	20
	2122050	Bulk Uplift Charge	7
	2122051	Free School Meals/Clothing Grants	15
	2122052	Scottish Welfare Fund	15

<b>Category</b>	<b>Reference</b>	<b>Name of Audit</b>	<b>Indicative Budget</b>
	2122053	Renewal Programme	12
	2122054	COVID - Additional Resource Expenditure	15
	2122055	Council Family Review - Culture	10
	2122056	Community Asset Transfers (GCC estate)	20
	2122057	Ill-health retirals	10
	2122058	Overtime and TOIL	20
	2122059	Events	12
	2122060	Climate Emergency	12
	2122061	Governance Reviews	25
	2122062	Early Years system replacement	15
	2122063	Section 75 planning obligations	15
	2122064	SAP Updates - Shielding/Sickness etc.	15
	2122065	Delivery of the revised property strategy	20
	2122066	Central Funding Unit compliance	15
	2122067	CBG Data analytics	15
<b>ICT / Security / BCP</b>	2122068	Cyber Maturity	20
	2122069	Agile Project Management	15
	2122070	Gateway Services	12
	2122071	Mandatory Training Course Compliance	15
	2122072	Education Software Licensing	25
	2122073	IT Strategy	15
	2122074	Review of OBSs	15
	2122075	Ethics in Project Management	15
	2122076	Data Retention Arrangements - Impact of Covid	15
	2122077	Reapplication of IT Security Controls	12
	2122078	Delivery of Fleet Management System	12
	2122079	Application Audits	35
	2122080	Phishing / Spear Phishing / Whaling	15
	2122081	Compliance with the Scottish Cyber Resilience Framework	10
	2122082	BCP - NRS/Council Family Review	15
	2122083	BCP Lessons Learned Phase 2	10
	2122084	Data Loss Prevention Controls Review	15
	2122085	IT Flexible Capacity	50
	2122086	Digital Security	12

Category	Reference	Name of Audit	Indicative Budget
	2122087	COP26	8
	2122088	IT Contract planning	10
	2122089	Microsoft 365	12
<b>ALEO</b>	2122090	* JBG - Performance	10
	2122091	* JBG - Income and Charging - Childcare	10
	2122092	* JBG - European Regional Development Fund Compliance	8
	2122093	* JBG - Glasgow's Best Programme	12
	2122094	* JBG - ICT Arrangements	7
	2122095	* JBG - Follow ups	3
	2122096	CBG - Culture	15
	2122097	CBG - Servitor	15
	2122098	CBG - Repairs Management	50
	2122099	CBG - Governance - expansion of services to Dumfries & Galloway Housing Partnership	15
	2122100	CBG - Leavers	15
	2122101	CBG - Follow ups	5
	2122102	CBC - Repairs Management	15
	2122103	CBC - Follow ups	2
	2122104	* Glasgow Life - Financial Management	12
	2122105	* Glasgow Life - Spot Checks at establishments	10
	2122106	* Glasgow Life Assurance Mapping	14
	2122107	* Glasgow Life - Business Continuity and Disaster Recovery	12
	2122108	* Glasgow Life - Operational review	12
	2122109	* Glasgow Life - Performance	12
	2122110	* Glasgow Life - Management of HR issues through organisational change	12
	2122111	* Glasgow Life - Follow ups	6
	2122112	* CPG - Financial Governance	12
	2122113	* CPG - changes to the control environment as a result of COVID-19	10
	2122114	* CPG - Community Asset Transfer	12
	2122115	* CPG - Governance	12
	2122116	* CPG - Follow ups	4
<b>IJB</b>	2122117	* IJB - Governance arrangements including care homes	50
	2122118	* IJB - Follow ups	3
<b>SPFO</b>	2122119	* Follow ups	2
	2122120	* SPFO flexible capacity	10
	2122121	* Board Governance	10
	2122122	* Administration of Ad hoc payments	10

<b>Category</b>	<b>Reference</b>	<b>Name of Audit</b>	<b>Indicative Budget</b>
<b>Other assurance</b>	-	Follow-up Audits	110
	-	Public Sector Internal Audit Standards	3
	-	Fraud and Whistleblowing	650
	-	Financial Statement Audits/Grants & EU Funding First Line Controller Work	8
	-	Quality	6
	-	Corporate Fraud Activities	1,202
	-	National Fraud Initiative	60
<b>Audit Glasgow</b>	-		450
<b>Total direct days</b>			<b>4,511</b>

\* These are indicative and subject to approval by the ALEO Board/Audit Committee.

**Glasgow City Council Internal Audit – Annual Audit Plan 2021/22**

**Audit Outputs – Other Assurance Activities**

- 1. Special Investigations** – Internal Audit will undertake a range of special investigations including, where required, fraud investigations and specialist forensic computer analysis. Reports on the results of our work will be passed on to Police Scotland and/or regulatory bodies where appropriate. Auditors will provide evidence to disciplinary hearings as required. Internal Audit will also operate the Council's Whistleblowing hotline and internet reporting facility. Any control weaknesses identified will be examined and recommendations will be made to address them. These audits also help inform the Annual Governance Statement.

**Assurance** – that referrals to Internal Audit are investigated thoroughly, professionally and impartially and that, where appropriate, recommendations for system and procedural improvements are made.

- 2. National Fraud Initiative (NFI) and other Data Matching exercises** – Internal Audit will take the lead in co-ordinating the Council's response to the matches arising from the NFI data match. We will also carry out other data matching exercises and data analytics in conjunction with other Services.

**Assurance** – that any fraud involving the persons identified in the data match is identified and pursued, and that improvements to procedures and practices are introduced as a result.

- 3. Procedural Advice** – Internal Audit will continue to provide procedural advice to Services and will participate in various forums, governance boards and working groups.

**Assurance** – that sound procedural advice is provided which helps to ensure the development of strong controls.

- 4. Review of Documents, Processes and Procedures** – Internal Audit will respond to Services' and ALEOs' requests for reviews of their processes or procedural documentation. The output will be the provision of advice and guidance which helps to ensure that strong controls are built into processes and procedures at an early stage.

**Assurance** – that adequate internal controls are built into systems, processes and procedures as they are developed.

- 5. Follow-up Visits** – in 2021/22 Internal Audit will undertake a programme of follow up audits in line with agreed recommendation implementation dates.
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Summary reports will be presented to the FASC (or the relevant Board or Committee) detailing the findings of these follow up audits.

**Assurance** – that actions identified by Internal Audit and agreed by Services and ALEOs to strengthen controls are fully implemented.





**Glasgow City Council Internal Audit – Annual Audit Plan 2021/22**

**Audit Outputs – Work not Directly Contributing to the Annual Governance Statement**

1. **Staff working groups** – these include various Financial Services groups and boards. The aim of our participation on groups is to provide advice and guidance where required and, where appropriate, to represent Internal Audit within Financial Services. We will continue this provision during 2021/22.
  2. **Professional activities** - this includes participation in the Scottish Local Authority Chief Internal Auditors' Group and the UK Core Cities Audit Group. Internal Audit's contribution includes participation at meetings, occasionally hosting those meetings and delivering presentations on audit related matters, including assurance and fraud work. The aim is to share information, and provide examples of best practice and to learn from others' examples, including how other organisations are responding to the Covid-19 pandemic. We will continue with participation with these groups during 2021/22.
  3. **Freedom of Information (FOI) and Subject Access Requests (SAR)** – Internal Audit helps to ensure that the Council complies with FOI and SAR requests. This will continue in 2021/22.
  4. **Procurement Approvals** – Together with Legal Services, Internal Audit considers and approves requests from Services to make direct awards to suppliers, in compliance with the Council's Standing Orders.
  5. **Information Security** – Internal Audit responds to reports of potential or actual information security breaches.
  5. **Other areas** – Internal Audit staff receive appropriate professional training in accordance with their roles within the section. This includes supporting trainee auditors to achieve membership of CIPFA and ensuring staff receive appropriate training through Council programmes and GOLD courses.
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**Glasgow City Council Internal Audit 2021/22**

**Organisational Chart**

