Glasgow City Council

Finance and Audit Scrutiny Committee

Item 3

20th March 2024

Report by Head of Audit and Inspection

Contact: Duncan Black Extension: 74053

INTERNAL AUDIT REPORTS

Purpose of Report

To advise members of the main findings of the following audit reports issued recently, together with a summary of action taken:

- Corporate Review – Use of Agency Workers
- Corporate Review – Procurement – Non-capital spend
- Corporate Review – Strategic Risk Mitigation
- Financial Services – School Crossing Patrols
- Financial Services – Council Tax Discounts, Exemptions and Premiums
- Corporate Review – Information Security Risk Management
- Chief Executive's Department & Financial Services – Shared Prosperity Fund – Project Compliance
- Financial Services – Assessors – Revised Valuation Process

Note:
In most cases one of four opinions is expressed:

- The control environment is satisfactory i.e. audit testing found no concerns with the control environment.
- A reasonable level of assurance can be placed upon the control environment i.e. audit testing found no major weaknesses in the control environment but some improvements could be made.
- A limited level of assurance can be placed upon the control environment i.e. improvements are necessary to ensure the control environment is fit for purpose.
- The control environment is unsatisfactory i.e. significant improvements are required before any reliance can be placed upon the control environment.

Recommendations

The Committee is asked to:

1) Note the content of the reports, and
2) Instruct the Head of Audit & Inspection to provide follow up reports showing progress towards achievement of the Action Plans arising from the audits undertaken.

Ward No(s): Citywide: ☐

Local member(s) advised: Yes ☐ No ☐ consulted: Yes ☐ No ☐