Item 4

20th March 2024

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Extension: 74053

AUDIT RECOMMENDATIONS

Purpose of Report

This report provides an update on the status of audit recommendations agreed previously with Services.

Recommendation

It is recommended that Committee notes the progress made in terms of the recommendations implemented and that the Head of Audit and Inspection submits further reports on the status of outstanding recommendations.

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

1. Introduction

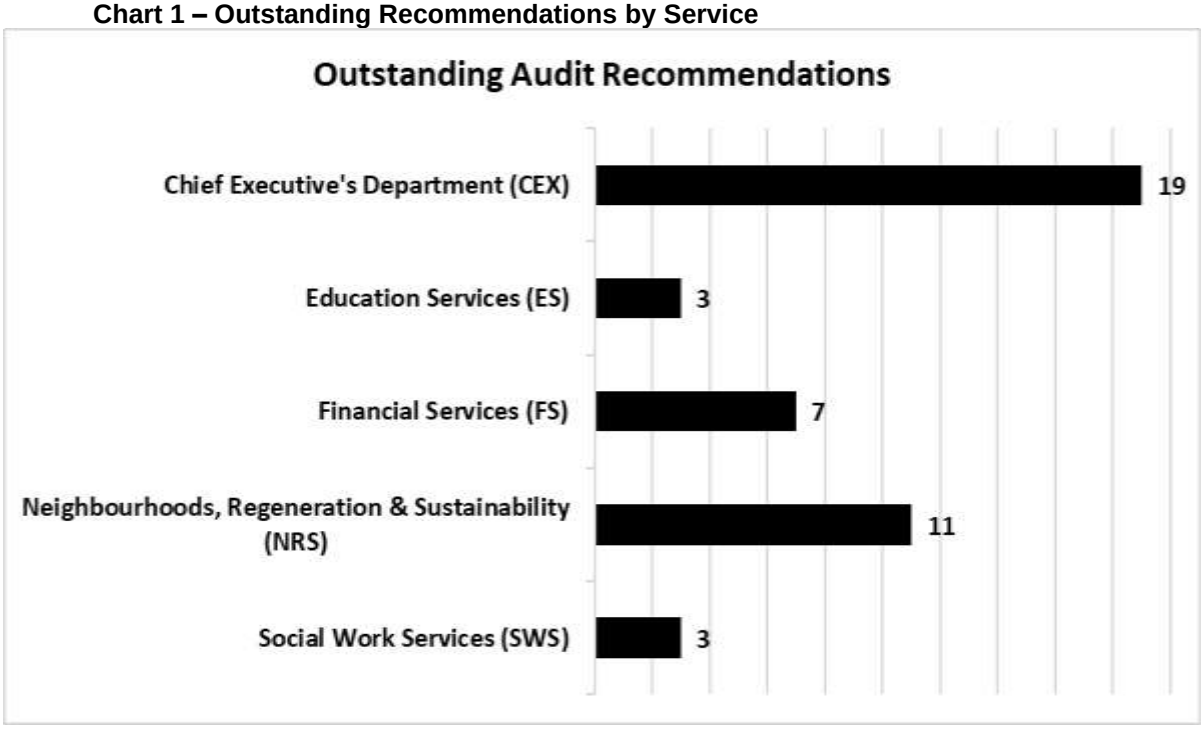
1.1 This report provides a summary of the status of Internal Audit recommendations previously reported to Committee. This report includes:

- A summary of the outstanding recommendations by service area, and
- A register of outstanding recommendations.

2. Outstanding Recommendations by Service

2.1 Since the last report that was presented to Committee on 24th January 2024, Services have been responsible for following up recommendations which are due to have been implemented and as at 23rd February 2024, **43** of these recommendations remain outstanding. Chart 1 below outlines the split of outstanding recommendations across each service area.

Chart 1 – Outstanding Recommendations by Service



2.2 Table 1 outlines the split of recommendations per priority and service area.

Table 1 – Priority of Outstanding Recommendations

Priority of Recommendation	CEX	ES	FS	NRS	SWS	Total
High	9	0	2	3	0	**14**
Medium	10	3	5	7	3	**28**
Low	0	0	0	1	0	**1**
Total	**19**	**3**	**7**	**11**	**3**	**43**

2.3 During the period from 8th December 2023 to 23rd February 2024, Services fully implemented **36** recommendations. Table 2 below shows the progress made by each service during the period.

Table 2 – Progress since Previous Report

Progress since Previous Report	**CEX**	**ES**	**FS**	**NRS**	**SWS**	**Total**
Recommendations Outstanding as at 08.12.23	24	2	11	9	4	50
Recommendations added to register during period	4	4	6	12	3	29
less Recommendations Outstanding as at 23.02.24	19	3	7	11	3	43
Recommendations Implemented During Period	**9**	**3**	**10**	**10**	**4**	**36**

2.4 A register of all recommendations which have not yet been implemented is included at Appendix 1. This register highlights the full text of the recommendation and the original due date, and Services have included an update on the progress and a revised implementation date where appropriate.

3. Recommendation for Committee

3.1 It is recommended that Committee notes the progress made in terms of the recommendations implemented and that the Head of Audit and Inspection submits further reports on the implementation of outstanding recommendations.