Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Extension: 74053

Item 4

24th January 2024

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:

- Chief Executive's Department – Payroll Verification
- Neighbourhoods, Regeneration and Sustainability – Payroll Verification
- Social Work Services – Payroll Verification

- Chief Executive's Department – Children's Holiday Food and Activity Programme
- Chief Executive's Department – Glasgow Gift Cards
- Corporate Review – IT Service Requests & Incident Management
- Corporate Review – Pay360 Income Management System
- Education Services & Financial Services – School Financial Processes
- Neighbourhoods, Regeneration and Sustainability – Alarm Receiving Centre: 2023/24 Reviews

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 ☐