



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Extension: 74053

Item 4

21st May 2025

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 and Financial Services – Shared Prosperity Fund Compliance (phase 2)
- Corporate review – Climate Plan and Statutory Reporting
- Corporate review – Risk Management Compliance
- Education Services – Groupcall
- Financial Services – SAP ERP Roles and Permissions
- Financial Services – ERP Replacement Project Management and Governance
- Financial Services – Non Domestic Rates Changes
- Corporate review – Credit Balance Controls

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 ☐