



**Glasgow City Council**

**Finance and Audit Scrutiny Committee**

**Report by Head of Audit and Inspection**

**Contact: Duncan Black Extension: 74053**

**Item 5**

**21st May 2025**

## **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 29<sup>th</sup> January 2025, Services have been responsible for following up recommendations which are due to have been implemented and as at 28th April 2025, 56 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	CED	ES	FS	NRS	SWS	Total
High	12	4	3	1	1	21
Medium	13	9	5	5	2	34
Low	0	0	0	1	0	1
Total	25	13	8	7	3	56

- 2.3 During the period from 19<sup>th</sup> December 2024 to 28<sup>th</sup> April 2025, Services fully implemented recommendations. Table 2 below shows the progress made by each service during the period.

**Table 2 – Progress since Previous Report**

<b>Progress since Previous Report</b>	<b>CED</b>	<b>ES</b>	<b>FS</b>	<b>NRS</b>	<b>SWS</b>	<b>Total</b>
Recommendations Outstanding as at 19.12.24	18	11	13	11	2	55
Recommendations added to register during period	11	6	4	12	6	39
Less Recommendations Outstanding as at 28.04.25	25	13	8	7	3	56
<b>Recommendations Implemented During Period</b>	<b>4</b>	<b>4</b>	<b>9</b>	<b>16</b>	<b>5</b>	<b>38</b>

- 2.4 A register of all recommendations which have not yet been implemented is included at Appendix A. 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.
- 2.5 As detailed in the updated Internal Audit Charter, presented to FASC in March 2025, Internal Audit is introducing a new Risk Acceptance procedure. If management decide to risk accept either the full or partial risks associated with a new or previously agreed recommendation, a risk acceptance proforma (attached at Appendix B) will be completed by management which details the mitigating actions and residual risks. Internal Audit will then process the closure as 'Closed – Management Accepts Risk' and all risk acceptances will be reported to the Finance and Audit Scrutiny Committee within a subsequent report.

### **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.