

<p style="text-align: center;"><b>Finance and Audit Scrutiny Committee</b></p> <p style="text-align: center;"><b>26<sup>th</sup> March 2025</b></p> <p style="text-align: center;"><b>Enquiries from Elected Members</b></p>															
	<b>Responses to Questions</b>														
<b>Item 1</b>	<b>Q&amp;A's</b>														
Question 1	Cllr O'Lone asked for clarification on the previous response relating to the Common Good Fund budget particularly around the costs included in Miscellaneous Charges														
Answer	<p>Information on costs included in the Miscellaneous Charges budget line was included in the Common Good Fund Budget report and is detailed below.</p> <table> <tr> <td>Ruffer annual fees</td><td style="text-align: right;">£ 170,000</td></tr> <tr> <td>Food provision and stationery</td><td style="text-align: right;">£ 2,700</td></tr> <tr> <td>Accounting support and audit fee</td><td style="text-align: right;">£ 23,300</td></tr> <tr> <td>Legal cost for ongoing title deed review</td><td style="text-align: right;"><u>£ 77,000</u></td></tr> <tr> <td>Total Miscellaneous Charges</td><td style="text-align: right;"><u>£273,000</u></td></tr> </table>	Ruffer annual fees	£ 170,000	Food provision and stationery	£ 2,700	Accounting support and audit fee	£ 23,300	Legal cost for ongoing title deed review	<u>£ 77,000</u>	Total Miscellaneous Charges	<u>£273,000</u>				
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Question 2	Cllr Brown noted that her previous question was outstanding which was why there was a budget for food provision included under Miscellaneous Charges and not within Civic Hospitality.														
Answer	The food provision budget within Miscellaneous Charges is for a small stock of items held within the Lord Provost's pantry to cater for ad hoc hospitality out with formal civic events. Formal civic events are included in the Civic Hospitality budget line.														
<b>Item 2a</b>	<b>Corporate Review – Absence Management</b>														
Question 3	Bailie Kavanagh would like to know how many days are lost due to absence together with the cost and also the cost of short-term labour to cover that?														
Answer	<p>Noted below are details of the days lost per service for Q1 to Q3 (April to December) of 2024-25.</p> <table> <tr> <th></th><th style="text-align: center;"><b>2024/25 Year to date (Q1 – 3)</b></th></tr> <tr> <td><b>Service</b></td><td><b>Average Days Lost</b></td></tr> <tr> <td>Chief Executive's Department</td><td style="text-align: center;">6.4</td></tr> <tr> <td>Financial Services</td><td style="text-align: center;">12.5</td></tr> <tr> <td>Neighbourhoods, Regeneration &amp; Sustainability</td><td style="text-align: center;">12.1</td></tr> <tr> <td>Health &amp; Social Care Partnership</td><td style="text-align: center;">14.8</td></tr> <tr> <td>Education Services</td><td style="text-align: center;">8</td></tr> </table>		<b>2024/25 Year to date (Q1 – 3)</b>	<b>Service</b>	<b>Average Days Lost</b>	Chief Executive's Department	6.4	Financial Services	12.5	Neighbourhoods, Regeneration & Sustainability	12.1	Health & Social Care Partnership	14.8	Education Services	8
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	<p>In terms of the costs of providing cover for absence this is not readily available. In many services absence cover will not be provided. Where it is required this will generally be through overtime or sometimes agency staff. In the case of teachers this is through supply teachers.</p> <p>However, agency and overtime will also be used to cover vacancies and other absences eg. leave or training and so isolating costs incurred for absence only would require additional work and a level of estimation.</p> <p>Absence management statistics are regularly discussed at leadership teams due to the implications for service delivery, as well as cost, with the aim of reducing absence levels.</p> <p>A Manager's Brief on Supporting Attendance was issued council wide on 27 March 25 with an aim of providing an overview of our refreshed guidance, absence reporting and recording processes to ensure managers understand their role and responsibilities. It also reiterated how they can support their team during periods of absence, and made mandatory the completion of the recently developed GOLD e-learning Supporting Attendance course. The brief also aims to reinforce to staff that high levels of staff attendance are vital to help us continue to deliver essential services to our citizens, and signposts where they can get support and key information to allow them to support their own wellbeing and attendance at work.</p>
Question 4	<p>Cllr O'Lone expressed concern that no one seemed to be following policy and wanted to know what the consequences for this failing were. She requested an update on this for the next meeting.</p>
Answer	<p>Time has been included within the 2025/26 Audit Plan to look again at attendance management arrangements across the Council.</p> <p>Before this review is undertaken the Head of Audit &amp; Inspection will be attending the Corporate Management Team (in early May) and non compliance with the Attendance Management Policy requirements will be raised there to ensure senior management awareness of the Committee's concerns.</p> <p>A detailed follow up on the current recommendations will be included within the Follow up paper due to be presented to Committee in August 2025.</p> <p>Discussions are also taking place with colleagues within HR. Areas being discussed include training and support for managers and additional 2<sup>nd</sup> line monitoring of compliance with policy requirements.</p>
Item 2b	<p><b>Debtors Fees &amp; Charges</b></p>
Question 5	<p>Cllr Vallis referred to recommendation 3 wanted to know how much we lost as a Council due to undercharging.</p>
Answer	<p>The cost of the estimated lost income from 1 April 2023 to November 2024 is £38,316 due to the correct inflationary increase not being applied.</p>

	<p>The 2024/25 prices were requested to be updated in September 2024 as soon as it became apparent they had not been updated and the requested update was applied to the system (Lagan) in November 2024.</p> <p>The 2025/26 prices have been updated.</p>
Question 6	<p>Cllr Kerr referred to Encore charging and asked why there was no formalised email in creating the charges and why the implementation dates were further away?</p>
Answer	<p>Officers are required to manually input the pricing details into SAP. An invoice is then generated based on the details supplied. For the error found as part of the review, an officer had incorrectly (human error) typed £23.40 instead of £23.00 into the system for an item (72 of these purchased), resulting in an overpayment of £52.40. This has now been repaid to the customer.</p> <p>Due to staff movement/reduction FS Encore (Catering &amp; FM) requested a later date to allow for this as the officers involved in implementing the recommendation are those who are moving posts. This is the latest date for implementation and efforts will be made to implement sooner.</p>
Question 7	<p>Cllr Brown referred to the fees and charges function and said there seemed to be a failing of updating charges with no check or balance control and a failing to pick up operationally what should be done.</p>
Answer	<p>A meeting has been arranged with Executive Director to discuss the concerns.</p> <p>The Head of Audit &amp; Inspection is also due to attend the Council's Corporate Management Team in early May where the issue will also be raised.</p>
<b>Item 2d</b>	<b>Travel Expenses</b>
Question 8	<p>Cllr Kerr and Bailie Kavanagh referred to recommendation 4 wanted to know why Education were not using the SAP system fully?</p>
Answer	<p>Education staff, employed under Teacher conditions, within Education Services have limited access to MyPortal. For example, they are able to view payslips but are not able to submit travel claims, therefore their vehicle documentation does not get uploaded to SAP since the process for them to make claims is a manual one with claims being emailed to CBS rather than raised through MyPortal.</p> <p>The decision not to give this staff group full access to MyPortal was a joint one between Education Services and CBS due to there being minimal business benefits when compared to the time, effort and communications that would be required to have an additional 6,000 users of the system. This staff group don't undertake significant travelling, don't require to process holidays in the same way as other staff groups and don't need to access the system frequently therefore there would be potential for significant time to be spent on password resets.</p>

	Other employees raise their claims through MyPortal, therefore by having the vehicle compliance checks on the system, system controls check the validity of documents before paying out the claim.
<b>Item 2g</b>	<b>Housing Repayment Charges</b>
Question 9	Bailie Kavanagh asked how often do we chase up owners for this money?
Answer	The debtor is issued with a note of the debt when the charge is originally applied and then issued an annual statement, however this is a reminder rather than a demand for payment. The debt is secured by legal charge against the property title and the Council will receive repayment (including interest) upon re-mortgage / sale / death of property owner or repayment by the property owner.
<b>Item 5</b>	<b>ALEO audit update</b>
Question 10	Cllr O' Lone wanted to know what the high priority recommendations related to?
Answer	<p>Future ALEO audit update reports will include further detail in relation to high priority recommendations.</p> <p>The high priority recommendations relate to:</p> <p>Glasgow Life Attendance Management - 1) compliance with the Glasgow Life Attendance Management policy requirements and 2) the arrangements for reducing annual leave, where required, for long term absences.</p> <p>Glasgow Life Information Management and information security – Developing arrangements for compliance with retention periods.</p> <p>Glasgow Life Business Continuity Arrangements – Documenting an action plan for future planned actions related to business continuity.</p> <p>The outstanding high priority recommendations relate to:</p> <p>Glasgow Life:</p> <ol style="list-style-type: none"> <li>1) Capital project management and governance – approved full business cases and project initiation documentation for all projects.</li> <li>2) Sport Centre Access and Membership management – reviewing the system for issues in relation to concessions, age related memberships and missing data.</li> <li>3) Volunteering arrangements – checks prior to volunteers taking up roles and compliance with retention periods.</li> <li>4) Museums collections – reviewing and updating the museums collections system.</li> </ol>

	<p>5) Scheme of Delegation – retaining a full audit trail and updating the Scheme of Delegation.</p> <p>City Property (Glasgow) LLP:</p> <p>1) Markets waste – procurement arrangements in relation to waste management.</p> <p>2) Tenancy related billing – Review and revising the banking process.</p> <p>Both these high priority recommendations have subsequently been closed.</p>
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**This paper will be considered at the start of the committee agenda however requests for clarification on the answers can be made via the committee clerk in advance of the committee meeting.**