



**Glasgow City Council**

**Finance and Audit Scrutiny Committee**

**Report by Head of Audit and Inspection**

**Contact: Duncan Black      Extension: 74053**

**Item 2**

**26th March 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:

- Corporate review – Attendance Management
- Corporate review – Debtors – fees and charges
- Corporate review – Procurement final contract values
- Corporate review – Travel and expenses
- Education Services – Staff Census
- Financial Services – Accounts Payable
- Financial Services – Housing Repayment Charges
- Neighbourhoods, Regeneration and Sustainability – Alarm Receiving Centre
- Neighbourhoods, Regeneration and Sustainability – Alloy application

### **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 ☐