

Item 7

29th January 2005



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by: Director of Financial and Business Services

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National Reports – Six Monthly Summary

Purpose of Report:

To provide an overview of national reports issued by the Accounts Commission, Audit Scotland, Standards Commission etc with potential relevance for Glasgow City Council.

Recommendations:

Committee is asked to consider and note the national reports issued over the past six months.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes ☐ No ☐ consulted: Yes ☐ No ☐

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1. Introduction

- 1.1 The Accounts Commission, Audit Scotland and other scrutiny bodies and agencies will from time to time issue national reports that may be of relevance and interest to the Council, and in particular the Council's scrutiny committees. Officers have undertaken to keep abreast of such reports as they are issued and bring these to the attention of the relevant scrutiny committee in a rolling 6-monthly update paper.
- 1.2 This report provides a summary of reports identified in the period August 2024 to January 2025. Where relevant, officers will identify any ongoing or planned action within Glasgow City Council in response to these national reports.

2. **Accounts Commission: The 2023/24 audit of Aberdeen City Council Council tax refunds – a significant fraud (January 2025)**

- 2.1 The report outlines the Accounts Commissions findings in relation to a significant council tax refund fraud perpetrated at Aberdeen City Council. Specific recommendations are made for all Councils, including the importance of a robust system of internal control, segregation of duties controls, and an effective whistleblowing culture. The findings are very relevant to all local authorities and so should be fully considered by FASC. The full report can be accessed here:

[The 2023/24 audit of Aberdeen City Council](#)

- 2.2 In Glasgow, Internal Audit had already included a full audit of Council tax and other similar refunds in the 2024/25 audit plan, with a view to ensuring there are no similar weaknesses in the control environment. A report outlining these findings, including a comparison of the Council's arrangements against the Commission's specific recommendations, is scheduled for the March meeting of FASC.

3. Accounts Commission: Transformation in councils (October 2024)

3.1 From the report:

This report is part of a series of outputs produced by the Accounts Commission that, taken together, provide an independent overview of the local government sector. It provides an insight into how the sector is responding to a key challenge currently facing local government. The report follows on from three other outputs in the series published earlier in 2024: Local government in Scotland: Financial bulletin 2022/23, Local government budgets 2024/25 and a Local government blog on benchmarking and performance. It also draws on local Best Value audit work and the Accounts Commission's wider work programme

[Transformation in councils Sector-led change and collaboration to achieve financial sustainability](#)

3.2 The report sets out a number of expectations of action required by Scottish Government, COSLA and Local Government, and summarises the Commissions view as:

The Commission recognises the challenging situation councils and their public and third sector partners face and welcomes the Transformation Programme. It sees the potential of sector-led transformation work, alongside other local approaches, to help councils achieve financial sustainability and deliver better outcomes in the medium to long term. Effective collaboration is needed across the sector to realise that potential. While this work is at an early stage, the Commission urgently calls for the pace to be accelerated.

4. Audit Scotland: Climate Change Annual Report 2023/24 (November 2024)

4.1 The report cover's Audit Scotland's own climate performance reporting, which is of less relevance to FASC. However, the second part of the report provides an update on Audit Scotland's approach to auditing climate change in audited bodies, including a forward look at future plans.

[Climate Change Annual Report 2034/24](#)

5. Accounts Commission: Tackling Digital Exclusion (August 2024)

5.1 This report sets out the Commission's view on how well public bodies understand digital exclusion and are taking action to reduce it. It reflects on the rapid expansion of digital technologies to deliver services in recent years, in particular during the COVID-19 pandemic, but cautions against the risks of exclusion from public services that comes with this expansion. The report makes broad recommendations for the Scottish Government, COSLA and Local Government.

[Tackling digital exclusion](#)

6. **Audit Scotland: The National Fraud Initiative in Scotland 2024 (August 2024)**

- 6.1 The report by Audit Scotland sets out the performance of public bodies in relation to the 2022/23 National Fraud Initiative, including the pace at which matches are cleared, and analysis of monetary outcomes. The report states that £21.5m of savings were identified as a result of the 2022/23 exercise and provides drill-down detail into types of matches.

[The National Fraud Initiative in Scotland 2024](#)

- 6.2 There are three broad recommendations that Audit Scotland makes based on the 2022/23 exercise:

Participating bodies should:

- *Ensure that an appropriate level of resource is available to deliver NFI follow-up activities in an efficient and effective manner, in line with local priorities.*
- *Use the NFI Self-Appraisal Checklist as part of planning for the 2024/25 exercise.*
- *Put in place arrangements for monitoring follow-up activity, and where it is necessary seek to understand reasons for low or nil outcomes.*

- 6.3 The Committee receives 6-monthly updates on the Council's progress and outcomes from the NFI as part of Internal Audit's 6-monthly and annual reports. A self assessment against the checklist referred to by Audit Scotland was included in the 2024/25 Internal Audit mid-year report that was considered by FASC on 23 October 2024.

7. **Policy and Resource Implications**

Resource Implications:

Financial: None

Legal: None

Personnel: None

Procurement: None

Equality and Socio-Economic Impacts:

Does the proposal support the Council's Equality Outcomes 2021-25? Please specify. Not applicable as this is a review of Committee effectiveness.

What are the potential equality impacts as a result of this report? No significant impact

Please highlight if the policy/proposal will help address socio-economic disadvantage.

Not applicable as this is not a policy / proposal.

Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify:

Not applicable as this is a review of Committee effectiveness.

What are the potential climate impacts as a result of this proposal?

Not applicable as this is a review of Committee effectiveness.

Will the proposal contribute to Glasgow's net zero carbon target?

Not applicable as this is a review of Committee effectiveness.

Privacy and Data Protection Impacts:

No impact

8. Recommendations

- 8.1 Committee is asked to consider and note the national reports issued over the past six months