



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Jillian Campbell Ext: 74247

Item 4

28th January 2026

INTERNAL AUDIT – FOLLOW UP REPORT

Purpose of Report:

To provide the Committee with an update on the progress made by services in implementing audit recommendations during the period 11 August to 22 December 2025.

This report also includes the findings of a review of the status of a sample of previously closed recommendations.

Recommendations:

The Finance and Audit Scrutiny Committee is asked to:

- Note the content of the report.
- Note the progress made in terms of the recommendations implemented.
- Note that the Head of Audit and Inspection will submit further reports on the status of outstanding recommendations.

Ward No(s):

Citywide: ✓

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

1 Follow Up Summary

1.1 This report provides a summary of the status of Internal Audit recommendations previously reported to Committee. The report includes:

- A summary of the outstanding recommendations by Service.
- A summary of movement in the register.
- A register of outstanding recommendations.

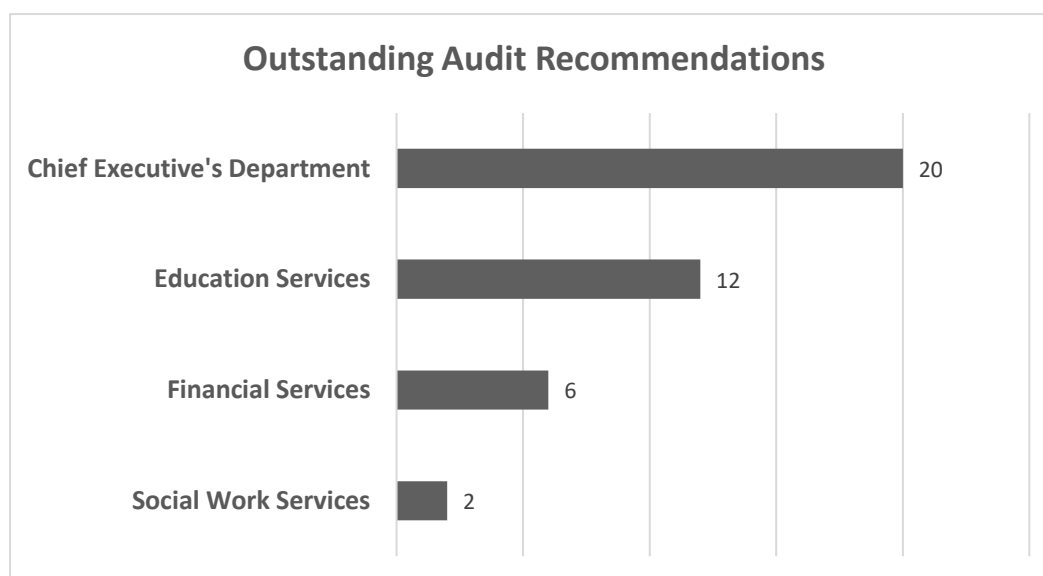
1.2 Internal Audit reports provide an independent assessment of the effectiveness and integrity of the Council's systems, providing assurance to the Council in this regard and with regard to Best Value.

1.3 Services are responsible for implementing previously agreed audit recommendations. As of 22 December 2025, 40 of these recommendations remain outstanding. The table below outlines the split of outstanding recommendations and their priority across each Service.

Table 1 – Outstanding Recommendations by Service

Service	Priority of Recommendation			Total
	High	Medium	Low	
Chief Executive's Department	8	12	0	20
Education Services	2	9	1	12
Financial Services	3	3	0	6
Neighbourhoods, Regeneration and Sustainability	0	0	0	0
Social Work Services	0	2	0	2
Total	13	26	1	40

Chart 1 – Outstanding Recommendations by Service



- 1.4 During the period from 11 August 2025 (the previous follow up report date) to 22 December 2025, Services satisfactorily implemented 38 recommendations. The table below shows the progress made by each Service during the period.

Table 2 – Progress since Previous Report

Progress since Previous Report	CED	ES	FS	NRS	SWS	Total
Recommendations Outstanding as at 11/08/2025	20	12	3	7	2	44
Recommendations added to register during period	9	1	10	11	3	34
less Recommendations Outstanding as at 22/12/2025	20	12	6	0	2	40
Recommendations Implemented During Period	9	1	7	18	3	38

- 1.5 A register of all recommendations which have passed the original implementation date is included as Appendix A.

2 Follow Up of Previously Closed Recommendations

- 2.1 As part of the 2025/26 Internal Audit Plan, we have carried out a review of previously closed recommendations to gain assurance that the enhanced controls implemented following the Internal Audit recommendations have been effectively sustained and continue to address the risks that were identified during the original audit.
- 2.2 We selected a sample of 25 previously closed findings across all Services, focusing on high priority recommendations. Whilst work is ongoing, to date we have found that for 18 recommendations, the enhanced control(s) previously implemented are still in place. However, for one Neighbourhoods, Regeneration and Sustainability (NRS) recommendation, we have found that the enhanced controls are no longer fully in place and an alternative risk mitigation has not been implemented. We will continue to follow this recommendation up with NRS to ensure that the associated risk is addressed. A further update will be provided to a later Committee with the findings of the remaining six recommendations.

3 Annual Audit Report 2023/24

- 3.1 The Annual Audit Report by Ernst and Young (EY) for 2023/24 was presented to Committee on 30 April 2025. The report included an action plan detailing 49 management recommendations, which also included a number of actions carried forward from the 2022/23 EY Annual Audit Report. It was agreed that progress against these recommendations would be reported to future

Committee meetings. Appendix B highlights each of the remaining recommendations and includes an update from management on the progress made to date.

4 Best Value Thematic Report 2025

- 4.1 The Best Value Thematic Report was presented to Committee on 21 May 2025 and included 3 management actions. Appendix C highlights each recommendation and provides an update from management on the progress made to date.

5 Recommendations for Committee

The Finance and Audit Scrutiny Committee is asked to:

- Note the content of the report.
- Note the progress made in terms of the recommendations implemented.
- Note that the Head of Audit and Inspection will submit further reports on the status of outstanding recommendations.