

Glasgow City Council Internal Audit Section

Committee Summary

Chief Executive's Department – Governance Review

Item 5(d)

21st October 2026

1 Introduction

- 1.1 As part of the agreed Internal Audit plan, we have carried out a review of the governance arrangements within Chief Executive's Department (CED).
- 1.2 Good governance has an important role to play in the success of any organisation and helps to align the organisational direction and behaviours with the expectations of the public. It is important that the Council family have the appropriate governance structures, processes, and procedures in place to ensure transparency, accountability, and compliance with the relevant legislation and regulatory standards.
- 1.3 Internal Audit issue a Self-Assessment questionnaire (Annual Governance Questionnaire, hereafter referred to as AGQ) annually and requires each Council Service and Arm's Length External Organisation (ALEO) to self-assess their compliance with the principles of governance, based upon the CIPFA Good Governance Framework.
- 1.4 As part of this review we have reviewed a sample of responses to the AGQ from each of the returns from Council Services to verify that the relevant controls are in place.
- 1.5 The purpose of this audit was to gain assurance that the CED Department have effective corporate governance arrangements in place and can evidence the responses provided in their AGQ. The responses reviewed related to the 2025/26 financial year.
- 1.6 The scope of the audit included reviewing confirmatory evidence for the questions within the completed AGQ relating to the following areas:
- Governance
 - Finance

2 Audit Opinion

2.1 Based on the audit work carried out, assurance can be taken that the control environment is satisfactory.

3 Main Findings

- 3.1 We are pleased to report that key controls are in place and generally operating effectively relating to the two key areas reviewed as part of the audit, governance and finance.

Governance

- 3.2 We confirmed through review of evidence that the CED have an established Leadership Team structure. We were provided with agendas, reports and minutes to show that the Senior Management Team (SMT) meet on a regular basis. In addition, we confirmed that CED use reporting templates to provide updates on each service area and record action points, timescales and a responsible officer to monitor.

Finance

- 3.3 We were provided with evidence to show that the SMT have oversight of financial planning and monitoring. This is through monitoring reports being presented at SMT meetings by Corporate Finance officers in line with the reporting periods. In addition, we were advised that Corporate Finance officers have meetings with budget holders each reporting period to inform the financial planning and monitoring process and offer

advice and guidance. We confirmed that this was taking place in practice through a review of the examples provided. Through review of monitoring files, we confirmed that financial information presented in the monitoring report is accurate and can be traced back to the ledger.

- 3.3 Arrangements are in place to ensure year end procedures are adhered to and we were provided with evidence of Corporate Finance staff communicating the year end process, along with a timetable showing a task list noting a due date and officer responsible.
- 3.4 We were advised that CED are supported by the Corporate Finance VAT Officer and, should there be any requirements to consider the VAT implications of activities carried out by CED, advice would be sought.
- 3.6 The audit has been undertaken in accordance with the Global Internal Audit Standards in the UK public sector.
- 3.7 We would like to thank officers involved in this audit for their cooperation and assistance.