



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by: Head of Audit and Inspection

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Item 9

21st October 2026

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.

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 update paper.
- 1.2 This report provides a summary of reports identified in the period February 2025 to September 2026. Where relevant, officers will identify any ongoing or planned action within Glasgow City Council in response to these national reports.

2. Audit Scotland: The National Fraud Initiative in Scotland 2026 (August 2026)

- 2.1 From the report:

The National Fraud Initiative (NFI) enables participating bodies to proactively detect and prevent fraud using data matching. It allows the identification of savings, acts as a wider deterrent, and can also provide assurance that financial controls are working as intended.

- 2.2 The report sets out the performance of public bodies in relation to the 2024/25 National Fraud Initiative, including the pace at which matches are cleared, and analysis of monetary outcomes. The report states that £21.7m of savings were identified as a result of the 2024/25 exercise and provides drill-down detail into types of matches

[The National Fraud Initiative in Scotland 2026](#)

- 2.3 There are four broad recommendations that Audit Scotland makes based on the 2024/25 exercise:

Participating bodies should:

- *Use the NFI self-appraisal checklist as part of planning for the 2026/27 exercise, and ensure the planned approach is clearly articulated and optimises the use of available resources to address risks and maximise savings.*
- *Review payroll to payroll matches as soon as reports become available and follow up all full-time to full-time matches immediately.*
- *Put in place arrangements for regular monitoring of follow-up activity and, where necessary, seek to understand reasons for low or nil outcomes.*
- *Address any NFI delivery issues raised by auditors in their annual audit reports.*

Relevance to Glasgow

- 2.4 The 2026/27 match data is currently being prepared for submission with the matches due to be released in December 2026/January 2027.

The Council continues to actively participate in this initiative and regular updates to this Committee are provided in the 6 monthly and annual reports from Internal Audit.

3. Accounts Commission: Delivering for the Future (May 2026)

- 3.1 This report summarises the learning from local work and highlights specific expectations of all councils following the [Transformation in councils](#), Accounts Commission report from October 2024.

Ernst & Young reported [its findings](#) following its review of Glasgow City Council to the Finance and Audit Scrutiny Committee in February 2026.

[Delivering for the Future](#)

The Commission expects, in respect of transformation plans, that councils ensure these:

- *are sufficiently ambitious to respond to the financial challenges*
- *are clearly linked and reflect wider strategic plans and priorities*
- *clearly set out details to support effective implementation, monitoring and reporting*
- *clearly set out planned savings from transformation programmes and plans, linking these to financial plans including medium- and long-term financial plans.*

In respect of programme management and resourcing, councils need to ensure:

- *they have clear oversight at a strategic level of all transformation activity*
- *there is effective engagement with councillors accompanied by comprehensive reporting on transformation initiatives*
- *they regularly review whether workforce capacity (in terms of time availability and skills) is sufficient to plan, manage and deliver current and medium-term transformation plans and programmes*
- *they strategically plan and establish the necessary workforce capacity to support transformation initiatives, ensuring adequate management and staff availability to facilitate the development and execution of transformation activities*
- *transformation plans (at strategic and project level) set out appropriate success measures so that there is clear data to support scrutiny and demonstrate progress and impact against objectives.*

In respect of partnership working, community engagement and impacts, councils should ensure:

- *opportunities to work in partnership or to share services continue to be sought*
- *assessments have influenced plans and implementation*
- *they have arrangements in place to effectively monitor and report the impacts*

of transformation activities.

- *they clearly document how community engagement, data, and equality impact*

Relevance to Glasgow

- 3.2 As part of future transformation plans, the Council should be taking account of the expectations within the report.

4. Accounts Commission: Local Government Budgets – 2026/27 (June 2026)

- 4.1 This report sets out the financial landscape for local government in Scotland. Scottish councils still face major risks to their financial sustainability as funding fails to keep pace with rising demand and increasing costs.
- 4.2 The Commission sets out its expectations for councils' annual budget-setting as a checklist ([Supplement](#)) for elected members in order to assist them when making decisions on setting budgets.

[Local Government Budgets 2026/27](#)

Relevance to Glasgow

- 4.3 Elected Members to use the checklist to assist them when making budget decisions.

5. Accounts Commission – Cyber Attack affecting operations and services: The 2023/24 audit of Comhairle nan Eilan Siar (November 2025)

- 5.1 The report by the Accounts Commission sets out the Commission's findings following the Controller of Audit's report in relation to the Cyber Attack.
- 5.2 There are four broad areas of findings and learning from this attack, that each council is recommended to examine their own arrangements:
- IT infrastructure - locally hosted systems are more vulnerable to cyber threats. Organisations should review their infrastructure to ensure it is resilient and meets recognised disaster recovery standards.
 - Preparedness and testing - cyber testing and disaster recovery exercises should be conducted regularly. Incident response and recovery plans should be formally approved and routinely tested to ensure readiness.
 - Staff training- information security training should be delivered to staff on a regular basis, with uptake actively monitored to ensure full organisational coverage.
 - IT team capacity - the capacity and capability of IT teams should be managed to ensure they can effectively deliver cyber resilience activities and maintain recovery plans.

Relevance to Glasgow

- 5.3 Digital Services considered the incident after it happened and included lessons learned in their ongoing reviews. Digital Services should use the learnings in the Accounts Commission report to assess the Councils' arrangements and take action where necessary to minimise the risks to the council.

6. Policy and Resource Implications

Resource Implications:

<i>Financial:</i>	None
<i>Legal:</i>	None
<i>Personnel:</i>	None
<i>Procurement:</i>	None

Equality and Socio-Economic Impacts:

<i>Does the proposal support the Council's Equality Outcomes 2021-25? Please specify.</i>	Not applicable as this is an update paper on national reports
<i>What are the potential equality impacts as a result of this report?</i>	No significant impact
<i>Please highlight if the policy/proposal will help address socio-economic disadvantage.</i>	Not applicable as this is not a policy / proposal.

Climate Impacts:

<i>Does the proposal support any Climate Plan actions? Please specify:</i>	Not applicable as this is an update paper on national reports
<i>What are the potential climate impacts as a result of this proposal?</i>	Not applicable as this is an update paper on national reports
<i>Will the proposal contribute to Glasgow's net zero carbon target?</i>	Not applicable as this is an update paper on national reports

Privacy and Data Protection Impacts:	No impact
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7. Recommendations

7.1 Committee is asked to consider and note the national reports issued.