



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Jillian Campbell Ext: 74247

Item 6

21st October 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 29 May to 18 September 2026.

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 ☐

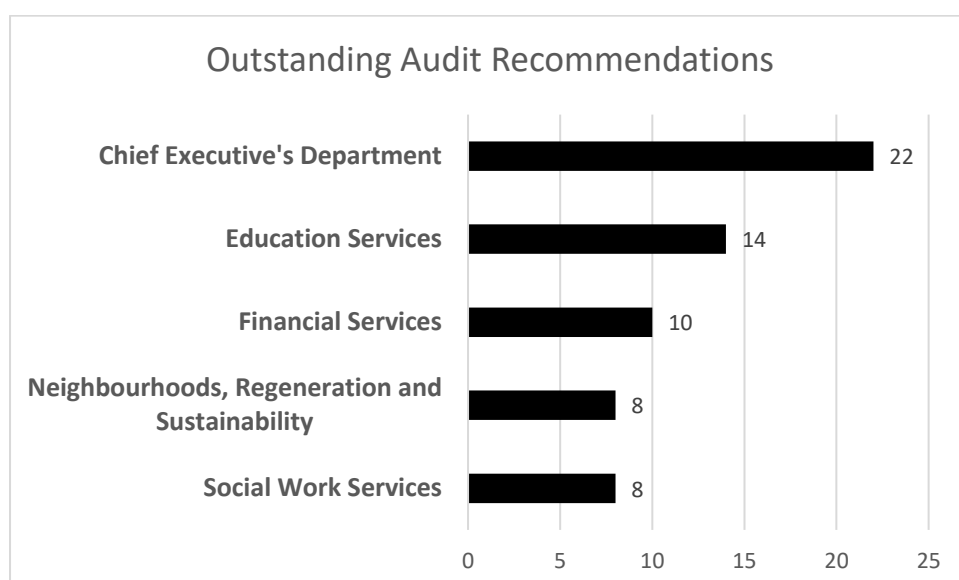
1 Follow Up Summary

- 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 18 September 2026, 62 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	14	0	22
Education Services	1	12	1	14
Financial Services	2	8	0	10
Neighbourhoods, Regeneration and Sustainability	2	6	0	8
Social Work Services	1	7	0	8
Total	14	47	1	62

Chart 1 – Outstanding Recommendations by Service



- 1.4 During the period from 29 May 2026 (the previous follow up report date) to 18 September 2026, Services satisfactorily implemented 32 recommendations and one was superseded. 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 29/05/2026	15	19	9	11	7	61
Recommendations added to register during period	16	4	3	7	4	34
less Recommendations Outstanding as at 18/09/2025	22	14	10	8	8	62
Recommendations Implemented or Superseded During Period	9	9	2	10	3	33

- 1.5 The recommendation which has been recorded as superseded relates to the implementation of actions in the security action plan. A considerable number of higher risk areas have now been mostly mitigated, however due to the ever-changing nature of the IT control environment Digital Services have commissioned the Security Assurance Services provider to undertake an evidence-based review of the Council's current cyber security arrangements. The outcome of this review is expected soon and will inform future activities.

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

2. 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.