Glasgow City Council

Strathclyde Pension Fund Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Ext: 74053

Item 3

23rd November 2022

AUDIT RECOMMENDATIONS

Purpose of Report:

To provide an update on the status of audit recommendations agreed previously with the Strathclyde Pension Fund Office (SPFO).

Recommendations:

It is recommended that Committee notes the progress made in terms of the recommendations implemented and **AGREE** that the Head of Audit and Inspection submits further reports on the status of outstanding recommendations.

Ward No(s): Citywide: ✓

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

***PLEASE NOTE THE FOLLOWING**:*

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1. Introduction

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

- A summary of the outstanding recommendations;
- A summary of the progress made since the previous report; and
- A register of outstanding recommendations.

2. Outstanding Recommendations

2.1 Since the last report that was presented to the Committee on 21 June 2022, management have been responsible for following up recommendations which are due to have been implemented. As at 4 November 2022 one recommendation remains outstanding.

2.2 Table one outlines the outstanding recommendations per priority and audit:

Table One: Priority of Outstanding Recommendation

	Priority of Recommendation			
	High	**Medium**	**Low**	**Total**
Information Management	0	1	0	1
Total	**0**	**1**	**0**	**1**

2.3 During the period from 6 June 2022 to 4 November 2022, work has been ongoing to implement the one outstanding recommendation. Appendix One shows the progress made during the period.

2.4 A register of recommendations which have not yet been fully implemented is included at Appendix Two. This register highlights the full text of the recommendation and the original due date, and SPFO management have included an update on the progress and a revised implementation date where appropriate.

3 Policy and Resource Implications

Resource Implications:

Financial: Internal Audit services are included within the Central Support Services cost.

Legal: None

Personnel: None

Procurement:	None

Equality and Socio-Economic Impacts:

Does the proposal support the Council's Equality Outcomes 2021-25? Please specify.	No specific proposals are included within this report.
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.	There are no equality impacts as a result of this report.

Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify:	Not Applicable
What are the potential climate impacts as a result of this proposal?	Not Applicable
Will the proposal contribute to Glasgow's net zero carbon target?	Not Applicable

Privacy and Data Protection Impacts:	None

4 Recommendations

4.1 It is recommended that Committee notes the progress made in terms of the recommendations implemented and **AGREE** that the Head of Audit and Inspection submits further reports on the status of outstanding recommendations.

Appendix One – Progress since previous report

	Information Management	**Total**
Outstanding or not yet due as at 6 June 2022	1	**1**
Added to the Register during Period	0	**0**
Outstanding as at 4 November 2022	1	**1**
Not yet due as at 4 November 2022	0	**0**
Implemented in Period	**0**	**0**

Appendix Two – Outstanding Recommendations

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
SPF1718G / Information Management / Recommendation 4 (FSMS002/14/15(05))	A programme for drafting an Information Sharing Protocol for all 3rd party organisations with whom SPFO share information should commence. All parties should be required to sign these agreements.	Medium	30-Jun-18	Recommendation is partially implemented, and is now outwith the control of SPFO to complete. Data sharing agreements have been issued to all employers. Follow up emails continue to be sent to employers that have not yet returned their signed agreements. Work is ongoing with Legal Services to monitor and ensure completion of these agreements.	(i) ~~31-Mar-20~~ (ii) ~~31-Mar-21~~ (iii) ~~30-Sep-21~~ (iv) ~~31-Dec-21~~ (v) ~~31-Mar-22~~ (vi) ~~30-Jun-22~~ (vii) 30-Nov-22	7