Item 2

28th September 2022

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Extension: 74053

INTERNAL AUDIT REPORTS

Purpose of Report

To advise members of the main findings of the following audit reports issued recently, together with a summary of action taken:

- Chief Executives Department – COVID-19 Business Grants 2021/22
- Chief Executives Department – Covid Recovery Fund
- Chief Executives Department – Procurement Project Plans
- Chief Executives Department – Vacation of City Park Site
- Corporate Review – Data Loss Prevention Controls
- Corporate Review – Establishment Visits
- Corporate Review – Financial Budget Implementation
- Corporate Review – Payroll verification
- Corporate Review – Project Impact Management
- Corporate Review – Tell Us Once
- Corporate Review – Use of Non-Contractual Overtime
- Education Services – Gateway Shared Services
- Financial Services – Non-Domestic Rates and Council Tax Changes 2021-22
- Financial Services – Scottish Welfare Fund
- Neighbourhoods, Regeneration & Sustainability and Financial Services – Developer Contributions

Note:
In most cases one of four opinions is expressed:

- The control environment is satisfactory i.e. audit testing found no concerns with the control environment.
- A reasonable level of assurance can be placed upon the control environment i.e. audit testing found no major weaknesses in the control environment but some improvements could be made.
- A limited level of assurance can be placed upon the control environment i.e. improvements are necessary to ensure the control environment is fit for purpose.
- The control environment is unsatisfactory i.e. significant improvements are required before any reliance can be placed upon the control environment.

Recommendations

The Committee is asked to:

1) Note the content of the reports, and
2) Instruct the Head of Audit & Inspection to provide follow up reports showing progress towards achievement of the Action Plans arising from the audits undertaken.

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