



**Glasgow City Region – City Deal**

**Cabinet**

**Report by Head of Audit and Inspection, Glasgow City Council**

**Contact: William Hart, Chief Auditor**

**Extension: 74303**

**INTERNAL AUDIT REVIEW**

**Purpose of Report:**

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

- Assurance Provision
- Risk and Issue Management and Mitigating Actions

**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:**

It is recommended that Cabinet:

- (1) notes the reports; and
- (2) instruct the Head of Audit and Inspection to provide follow-up reports showing progress towards achievement of the Action Plan arising from the audits undertaken.