



Glasgow City Region – City Deal

Cabinet

Report by Head of Audit and Inspection, Glasgow City Council

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Item 3

12th February 2019

FOLLOW UP AUDITS

Purpose of Report:

This report provides an update on action taken to implement audit recommendations agreed previously with the City Deal Programme Management Office.

Recommendations :

It is recommended that Cabinet notes the progress made in terms of the recommendations implemented and that the Head of Audit and Inspection submits further reports on the implementation of outstanding recommendations.

1. Introduction

This report provides a summary of Internal Audit follow up work undertaken in relation to reports previously reported to Cabinet. This report includes first-time follow up audits undertaken since the last Cabinet meeting.

2. First-time Follow up Audits

- 2.1 During the period from June 2018 to January 2019, follow-up work has been undertaken for the audits below:

Audit Description	Number of Recommendations				
	Made	Not yet due for completion	Completed	Outstanding	No Longer Relevant
Compliance with Assurance Framework Project and Programme Management Arrangements (Note (i))	4	0	2	2	0

Notes

- (i) The two outstanding recommendations relate to the PMO updating the Risk Management Strategy to include issue management and ensuring that a formal change control process is followed. The PMO has advised that both of these will be addressed by the revised Assurance Framework. This has been issued for consultation and it is anticipated that it will be presented to Cabinet for approval in April 2019.

3. Previously Reported Follow Ups

This section summarises reports that have previously been subject to a follow up audit, were found to have outstanding recommendations, and have since been subject to a subsequent additional follow up audit. The timing will depend on revised implementation dates. Reports where additional follow up reviews have been completed since the last Cabinet are noted in the table below. We continue to monitor the progress of individual outstanding and overdue recommendations on an ongoing basis.

Audit Description	Number of Recommendations				
	Made	Not yet due for completion	Completed	Outstanding	No Longer Relevant
PMO Governance and Operations (Note (i))	7	0	2	5	0

Audit Description	Number of Recommendations				
	Made	Not yet due for completion	Completed	Outstanding	No Longer Relevant
Financial Transactions	6	0	6	0	0

Notes

- (i) All 5 of the outstanding recommendations have been partially implemented, but some elements have still be completed.
The Programme Business Case has to be updated to ensure it is Green Book compliant – a draft has been completed and it is anticipated that it should be presented to Cabinet later in the year.

Two outstanding recommendations (the completion of a Benefits Realisation plan and changes to the process for Member Authorities providing information to the PMO) should be addressed by the revised Assurance Framework which is anticipated to be presented to Cabinet in April 2019.

Two further outstanding recommendations (the completion of role profiles for existing PMO staff and documenting the process for scrutinising returns from Member Authorities) are currently being addressed and should be complete by the end of February 2019.

4. Recommendation for Cabinet

It is recommended that Cabinet notes the progress made in terms of the recommendations implemented and that the Head of Audit and Inspection submits further reports on the implementation of outstanding recommendations.