



**Glasgow City Region**

**Cabinet**

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

**Contact: William Hart, Chief Auditor 0141 287 4303**

**Item 3**

**11th February 2020**

## **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 to January 2020, 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
Risk and Issue Management and Mitigating Actions	4	0	4	0	0
Programme Budget and PMO Budget Monitoring	4	0	4	0	0

## 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	6	1	0
Compliance with Assurance Framework Project and Programme Management Arrangements	4	0	4	0	0

### Notes

- (i) The outstanding recommendation relates to ensuring the business case appraisal table is compliant with the HM Treasury Green Book,

and ensuring that business cases are appraised against this. The appraisal table has been updated and used for business cases. The PMO is aware that the UK Government recently announced a review of the Green Book, but will continue to seek confirmation of Green Book compliance from the Governments when the Programme Management Toolkit is signed off. This action is expected to be complete by February 2020.

#### **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.