



**Glasgow City Region – City Deal**

**Cabinet**

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

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

**Item 3(b)**

**10th April 2018**

## **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 December 2017 to March 2018, 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
Skills and Employability Governance	5	0	5	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 Committee 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
Compliance with Assurance Framework (Note (i))	4	0	3	1	0
Financial Transactions (Note (ii))	6	0	5	1	0

## Notes

- (i) The outstanding recommendation relates to the establishment of groups (the Independent Commission on Urban Economic Growth and the National Evaluation Panel), and the subsequent development and communication of relevant performance indicators and evaluation methodology to allow for sufficient preparation time for the 2019 Gateway Review. The Commission has been established and is meeting regularly. The Panel has also been established and is working with the PMO, the Commission, and Member Authorities to develop a Local Evaluation Plan which will set out the process

required to be undertaken by the GCR Member Authorities prior to Gateway Review 1 in December 2019. A revised timescale of April 2018 has been agreed.

- (ii) The outstanding recommendation relates to ensuring that consistent documentary evidence is retained for all transactions which are approved to be processed by Corporate Finance, in order that for GCC project claims, a clear instruction can be demonstrated as being provided from the PMO Finance Manager to Corporate Finance, thereby maintaining the lead authority / member authority relationship. This has not been completed as no payments have been made yet but will be completed by May 2018.

#### **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.