



Glasgow City Region – City Deal

Cabinet

Report by Head of Audit and Inspection, Glasgow City Council

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Item 3

12th December 2017

FOLLOW UP AUDIT

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 April 2017 to November 2017, 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
Financial Transactions (note (i))	6	0	5	1	0
Financial Monitoring	1	0	1	0	0

- (i) The outstanding recommendation relates to the completion of consistent documentation for all member authority grant payments (including Glasgow City Council) at the time the payments are being processed. The next tranche of grant payments is hoped to be made in January 2018, where all member authorities should have consistent documentation completed, authorising the grant payments to be made.

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

Notes

- (i) The outstanding recommendation relates to the development of the City Deal performance indicators and evaluation methodology by the Independent Commission on Urban Economic Growth, with input from the National Panel, and for these to be communicated to allow for sufficient preparation time for the 2019 Gateway Review. A Locality Evaluation Framework has now been reported to Cabinet where approval was granted on the evaluation approach. The next phase is to create a Local Evaluation Plan which details the methods of evaluation, timescales and requirements. The implementation timescale for the development of this plan is February 2018, pending the approval of the plan by the City Region PMO.

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.