



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Director of Financial and Business Services

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Work Programme

Purpose of Report

This report provides a summary of the proposed work programme for the period August 2024 to June 2025.

Recommendations

It is recommended that the Finance and Audit Scrutiny Committee note the content of the report and consider any other areas for inclusion in the work programme.

Ward No(s):

Citywide: x

Local member(s) advised: Yes No

consulted: Yes No

1. Introduction

- 1.1 The attached work programme at Appendix 1 shows the range of reports to be provided to the Committee through August 2024 to June 2025.
- 1.2 The reports take into consideration the agreed key areas of work for the Committee -
- Monitor the Financial Performance of the Council and its ALEOs
 - Audit and Inspection within the Council
 - Promotion of Observance of Councillors of High Standards of Conduct

2. Policy and Resource Implications

Resource Implications:

Financial: None

Legal: None

Personnel: None

Procurement: None

Council Strategic Plan: None

Equality and Socio-Economic Impacts: None

Does the proposal support the Council's Equality Outcomes 2021-25? Please specify.

What are the potential equality impacts as a result of this report?

Please highlight if the policy/proposal will help address socio-economic disadvantage.

Climate Impacts: None

Does the proposal support any Climate Plan actions? Please specify:

What are the potential climate impacts as a result of this proposal?

Will the proposal contribute to Glasgow's net zero carbon target?

Privacy and Data Protection Impacts: None

3. Recommendations

- 3.1 It is recommended that the Finance and Audit Scrutiny Committee note the content of the report and consider any other areas for inclusion in the work programme.

Appendix 1

Finance and Audit Scrutiny – Work Programme

Topic	Main Tasks	Lead Officer	Timetable and Target Date for Completion
Revenue Monitoring Statements	All summary and departmental monitoring statements are referred to the Finance and Audit Scrutiny committee for review and scrutiny.	Morag Johnston, Director of Financial and Business Services and Stephen Crichton, Head of Corporate Finance	Quarterly
Detailed Investment Programme Monitoring Statements	On a quarterly basis a detailed report showing both the physical and financial progress of all major capital projects within departments.	Morag Johnston, Director of Financial and Business Services and Stephen Crichton, Head of Corporate Finance	Quarterly
Arms Length External Organisations (ALEO) Financial Performance	A summary of the financial performance of the Council's ALEOs.	Morag Johnston, Director of Financial and Business Services and Stephen Crichton, Head of Corporate Finance	Quarterly
Outturn Report	Report on the Outturn Position of the Council for 2023-24	Morag Johnston, Director of Financial and Business Services and Stephen Crichton, Head of Corporate Finance	August 2024
Unaudited Annual Accounts 2023-24	Consideration of Unaudited Annual Accounts 2023-24.	Stephen Crichton, Head of Corporate Finance	August 2024
Annual Audit Report 2023-24	Annual Audit Report on the 2023-24 Accounts. Ernst & Young LLP (EY) are working towards the report being completed by the end of February.	EY	February 2025
Audited Annual Accounts 2023-24	Consideration of the Audited Annual Accounts 2023-24. Will be available at the same meeting as Annual Audit Report 2023-24 from EY.	Stephen Crichton, Head of Corporate Finance	February 2025

Topic	Main Tasks	Lead Officer	Timetable and Target Date for Completion
Treasury Management: Mid-Year/Annual Report Annual Investment Strategy	A mid-year and annual report on the Council's Annual Investment Strategy will be presented to the Committee. This report will include performance of the Council's externally managed funds for Common Good and Sundry Trusts. In February 2025 the Annual Investment Strategy for 2025-26 will be presented for consideration before referral to the City Administration Committee.	Stephen Crichton, Head of Corporate Finance	November 2024 February 2025
Common Good Fund Budget 2025-26	In line with the approved Common Good Fund policy the Committee will give consideration to the Common Good Fund Budget and make recommendations to the City Administration Committee.	Morag Johnston, Director of Financial and Business Services	February 2025
Common Good Fund – Management of Property	Six-monthly update Report from City Property on the management of Common Good Assets.	Pauline Barclay, Managing Director, City Property	September 2024 January 2025
Update on 2024-25 Internal Audit Plan	A mid year update on progress of the 2024-25 Audit Plan and the Fraud Workplan.	Duncan Black, Head of Audit & Inspection	October 2024
Annual Internal Audit Plan	The report is to advise members of the activities planned by Internal Audit for 2025-26	Duncan Black, Head of Audit & Inspection	March 2025
Internal Audit Annual Report and draft Annual Governance Statement 2024-25	Annual report on performance of internal audit and draft Annual Governance Statement	Duncan Black, Head of Audit & Inspection	June 2025
Summary Audit Reports & Follow-Up Reports	Receiving and considering internal and external audit reports. Also to consider the follow-up of actions resulting from these audit reports.	Duncan Black, Head of Audit & Inspection	Bi-monthly but may require to be more frequent if required
Internal Audit ALEO Update	Summary of key findings from ALEO audits	Duncan Black, Head of Audit & Inspection	Six monthly

Topic	Main Tasks	Lead Officer	Timetable and Target Date for Completion
Reports By EY	EY will present reports on their Audit Plan as required.	External Auditor	When applicable
Audit Scotland National Reports	National Audit Reports will be presented to the most appropriate scrutiny or policy development committee following publication.	Morag Johnston, Director of Financial and Business Services and Duncan Black, Head of Audit & Inspection	When applicable
Corporate Risk Register	The Committee will receive six monthly reports on the Council's Corporate Risk Register and current activity on Business Continuity Planning.	Neil Farnell, Governance and Planning Manager	November 2024 June 2025
Sundry Trusts Annual Report	This report will provide a summary of the activity undertaken on the Council's Sundry Trust accounts during 2023-24.	Stephen Crichton Head of Corporate Finance	January 2025
Early Retiral/Voluntary Severance	The Committee will receive regular reports on the number and cost of employee retirals approved under delegated authority.	Christine Brown, Head of HR	When applicable
Gifts and Hospitality	This report will provide details of gifts and hospitality provided and received by senior officers of the council.	Duncan Black, Head of Audit & Inspection	September 2024 June 2025
Local Government Benchmarking Framework	This annual report provides the committee with an overview of the Local Government Benchmarking Framework which forms part of the suite of Statutory Performance Indicators used by Audit Scotland to assess how the Council is performing in its duty to deliver Best Value.	Cormac Quinn, Corporate Policy Manager	May 2025
Capital Programme Annual Performance Report	An overview of the Capital Programme deliverables for 2023-24.	Neil Farnell, Governance and Planning Manager	January 2025
Annual Committee Self Assessment	As required under the Standing Orders.	To be agreed	October 2024

APPENDIX 2

This appendix sets out the workplan schedule per committee meeting based on the proposals noted in Appendix 1.

21 August 2024

Work Programme 2024-25 2023-24 Out-turn Report Unaudited Annual Accounts 2023-24 P4 Revenue Monitoring Q1 Investment Monitoring ALEO Q1 Monitoring

18 September 2024

EY 2023-24 Audit Plan Summary Audit Reports Common Good Property Management Report Gifts and Hospitality

Note: in line with CIPFA Audit Committee guidance a training session is planned for members at the close of the September meeting.

23 October 2024

Summary Audit Reports Follow-Up Audits ALEO Audit Update Annual Committee Self Assessment Mid Year Update on Annual Internal Audit Plan

20 November 2024

P7 Revenue Monitoring Q2 Investment Monitoring ALEO Q2 Monitoring Treasury Management Mid-Year Report 2024-25/Annual Report 2023-24 Corporate Risk Register

29 January 2025

Summary Audit Reports Follow Up Audits Common Good Property Management Report Capital Programme Annual Performance Report 2023-24 Sundry Trusts Annual Report 2023-24

26 February 2025

P10 Revenue Monitoring
Treasury Management and Annual Investment Strategy 2025-26
Common Good Budget 2025-26
Annual Audit Report 2023-24
Audited Annual Accounts 2023-24

26 March 2025

Summary Audit Reports
Follow Up Audits
Annual Internal Audit Plan 2025-26
ALEO Audit Update

23 April 2025

P12 Revenue Monitoring
Q3 Investment Monitoring
Q3 ALEO Monitoring

21 May 2025

Summary Audit Reports
Follow Up Audits
Local Government Benchmarking Framework

18 June 2025

Internal Audit Annual Report and Annual Governance Statement 2024-25
Gifts & Hospitality
EY Audit Plan 2024-25
Corporate Risk Register