

REGISTER OF AUDIT RECOMMENDATIONS - 26 APRIL 2024

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date
SWS	Fuel Cards	When the end date of the existing contract is approaching, SWS should liaise with the Corporate Procurement Unit to seek to implement a contract that better suits the needs of the service. Specifically, the supplier should be contractually required to enforce compliance with the information logging requirements in order to support the Council's control arrangements.	Medium	31/08/2020	NRS have now completed the IPA, Scope and DPIS status and this paperwork has been passed to and allocated to the Commodity Manager in the CPU team. Last update from CPU advised that there has been a slight delay and they will now publish the mini competition by the end of April 2024. This contract award should be going for approval to the Contracts & Property Committee at the end of June 2024 for approval to award. We have therefore advised Internal Audit that the date of implementation should be extended to 30/07/24 to allow time for this.	31/07/2024 (30/04/2024) (31/03/2024) (30/11/2023) (30/06/2023) (31/12/2022) (30/06/2022) (31/10/2021) (31/12/2020)
NRS	Utilities Management	Management should review the Carbon Management Query Tracker to identify long standing and / or costly issues which have yet to be addressed and update the log and arrange remedial action where necessary. Management should consider the introduction of priorities and associated target dates for conclusion, and measure performance against these. Consideration should be given to a more strategic approach, including addressing consumption at the highest consuming sites. Additionally areas of good practice which are identified through monitoring should be replicated across the estate.	Medium	28/02/2021	The Carbon Management Plan 3 presented at CAC 21/03/2024 identifies the completion date for the review of the Carbon Management Query Tracker as 30/06/24. As this, along with evidence that consideration has been given to the introduction of priorities and associated target dates for measuring performance is required to fully demonstrate implementation of the recommendation, a request to extend the implementation date until 31/07/2024 was submitted to Internal Audit and was subsequently approved.	31/07/2024 (29/02/2024) (31/12/2023) (31/08/2023) (30/04/2023) (30/09/2022) (31/03/2022) (30/09/2021) (30/04/2021)
NRS	Utilities Management	The basis of apportioning and allocating utility costs across Services should be reviewed to find a more equitable and representative method which also incentivises Services to reduce consumption.	High	01/04/2021	The Carbon Management Plan 3 presented at CAC 21/03/2024 identifies a completion date of 31/12/2024 to "Review how costs for utilities are apportioned and allocated across Council services to find a method which incentivises Services to reduce consumption". An update has been provided to Internal Audit, along with a request for the implementation date to be revised accordingly, this was subsequently approved.	31/12/2024 (31/08/2024) (31/12/2023) (31/08/2023) (31/03/2023) (30/09/2022) (31/03/2022) (30/09/2021) (30/04/2021)

FS	CBS Work for Other Organisations	Senior management should liaise with the partner organisations to ensure that where applicable, data sharing agreements are in place and signed by all parties for services where data is transmitted between CBS and other organisations to whom it provides services. CBS management should consider the most appropriate method for transmitting files to external organisations which contain personal or sensitive data, e.g. an approved file sharing website or solution such as Objective Connect.	High	30/06/2021	Service Level Agreements (SLA) have all moved forwards, one council has signed its SLA, liaising with our other client councils to complete the signing of our SLA's.	30/06/2024 (29/03/2024) (31/01/2024) (30/09/2023) (30/06/2023) (30/04/2023) (31/12/2022) (31/03/2022) (30/09/2021)
FS	CBS Work for Other Organisations	Senior management should ensure that appropriate documented agreements are finalised and put in place for all services provided to external organisations to ensure the roles, responsibilities and deliverables of each party are documented and agreed.	Medium	30/06/2021	Service Level Agreements (SLA) have all moved forwards, one council has signed its SLA, liaising with our other client councils to complete the signing of our SLA's	30/06/2024 (29/03/2024) (31/01/2024) (30/09/2023) (30/06/2023) (30/04/2023) (31/12/2022) (30/09/2022) (31/03/2022) (30/09/2021)
FS	Income Management System Implementation	The project team should liaise with all business areas using Pay 360 to ensure that appropriate reconciliations are being performed between the system, line of business system, bank account and financial ledger.	Medium	31/10/2021	The Council will engage external resource to develop and streamline reconciliation processes as part of the ERP data cleansing and implementation programme. This will be developed on a phased basis given the scale and complexity of the reconciliations across all line of business systems, with a priority given to those that interface with Pay 360.	31/12/2024 (31/03/2024) (31/05/2023) (28/02/2023) (30/09/2022) (31/03/2022)
CED	Corporate Resilience Arrangements	The Resilience Unit should explore options across the Council to help ensure sufficient coverage is available to fulfil the Council Incident Officer role.	Medium	02/11/2021	Following Strategic Resilience Forum an options paper is being developed to provide medium and long term solutions, this will be tabled at relevant decision making forums.	30/06/2024 (31/03/2024) (30/06/2023) (30/11/2022) (31/03/2022)

CED	IT Assurance	CGI and SIIT need to finalise their proposed ICT and cyber security remediation action plan and ensure rapid implementation. Where risks are not able to be mitigated within a 1-2 month time frame, there needs to be a clear risk acceptance process to ensure that GCC management are fully aware of the current security posture and potential impact. Both parties need to ensure that actions to address these risks are not unduly delayed by contractual disputes	High	28/02/2022	<p>Agreed with Internal Audit as partially complete.</p> <p>The Security Action Plan has been finalised and risk acceptance processes have been updated - a recent Internal Audit review of these processes reported positively.</p> <p>Implementation of actions has progressed although not as swiftly as expected. This has been escalated through the ICT governance structures, resulting in additional senior management focus within CGI. Additional work is also progressing as part of the FICT Road to Multi-Source Strategy and plans are in place to rebaseline the Action Plan to reflect the progress and evolving nature of the security landscape.</p> <p>Further update in July 2024</p>	31/07/2024 (30/04/2024) (29/02/2024) (31/12/2023) (30/06/2023) (31/12/2022)
CED	Complaints Handling	<p>The Customer Care Manager should develop a process to produce regular complaint reports and communicate these to service management teams. These reports may include information pertaining to:</p> <ul style="list-style-type: none"> • Outstanding or unresolved complaints. • Key performance indicators and other statistics. • Information on key/significant complaint issues. • Analysis of trends in complaints, including the reason for complaints and potential service improvements. <p>These reports should then be monitored and reviewed by service senior management on a regular basis. Where any issues or anomalies are identified, such as unresolved and outstanding complaints, timely corrective action should be taken to resolve this.</p>	Medium	31/05/2022	<p>The council family is introducing a new IT system for complaints handling called Granicus. Council complaints handlers have been heavily engaged in scoping out the requirements for this new system, as well as preparing for the introduction of a new legal requirement to introduce a system of 'child friendly' complaint handling from July 2024. Due to these and other resourcing issues, it has not been possible to provide the above reports by 31 March. The Complaints Team report regularly to OPDSC, most recently in November 2023, noting the current levels of compliance with statutory legislation. As work on Granicus continues and its scope has recently been reviewed to reflect changes in legislation as noted. An update on the progress of Granicus implementation will be provided later in the year in line with the revised implementation date of 30-09-24</p>	30/09/2024 (31/03/2024) (31/01/2024) (30/09/2023) (31/03/2023) (30/11/2022)

CED	Complaints Handling	<p>The CED Business Partner should liaise with the Strategic Innovation and Technology Team to consider whether the plans to procure or develop a new system can be revisited and expedited, or whether an alternative replacement system can be sourced.</p> <p>A risk assessment should also be conducted to identify and document any risks arising from the lack of system support and maintenance. Where risks are identified, appropriate mitigating actions should be put in place to manage these.</p> <p>The Customer Care Manager should ensure that, in the interim period, a manual workaround is put in place to ensure that performance data is calculated accurately for reporting purposes.</p>	High	30/06/2022	Responsible officer has confirmed that manual workarounds are in place and remain effective to mitigate the risks noted within the audit. Scoping for LAGAN replacement remains ongoing with business case prepared for sign off. Predicting 2024 for delivery of system.	30/06/2024 (31/10/2023) (31/08/2023) (30/06/2023) (30/11/2022)
CED	Phishing Resilience	<p>Recommendation relating to the integrity mailbox.</p> <p><i>(Detail of recommendation has been removed as original audit report was not reported publicly).</i></p>	Medium	30/06/2022	Technical discussions with CGI are ongoing.	30/06/2024 (29/02/2024) (31/12/2023) (31/07/2023) (31/03/2023) (31/12/2022)
CED	Data Loss Prevention Controls	<p>Recommendation relating to the review of DLP reports.</p> <p><i>(Detail of recommendation has been removed as original audit report was not reported publicly).</i></p>	High	30/06/2022	Partially complete.	31/07/2024 (30/04/2024) (29/02/2024) (31/10/2023) (31/07/2023) (31/03/2023)
CED	Data Loss Prevention Controls	<p>Recommendation relating to security arrangements for cloud storage.</p> <p><i>(Detail of recommendation has been removed as original audit report was not reported publicly).</i></p>	High	30/06/2022	Partially complete.	31/07/2024 (30/04/2024) (29/02/2024) (31/10/2023) (31/07/2023) (31/03/2023)

CED	Tell Us Once	The Registrars Office should engage with legal services to initiate a data sharing agreement with the National Records of Scotland, so that death registration data can be shared with other Council departments, at the point of entry, and so that benefits and services can be removed timeously following notification of death.	High	01/11/2022	Discussions have progressed with National Records of Scotland (NRS) in relation to the data sharing agreement (DSA). An outstanding pre-requisite relates to cyber security. GCC currently operate an alternative approach to that which is noted by the NRS in their DSA documentation. GCC has presented evidence to NRS outlining the rational for the Cyber Security approach which GCC has favoured, based on the size, scale and complexity of our organisation's ICT estate. Given the nature of third party involvement with this recommendation, it is not possible to provide an easily identifiable implementation date to be re-stated – 30 September 2024 is requested as it is hoped that the approach proposed by GCC to NRS will be deemed acceptable and progress will be swift thereafter.	30/09/2024 (31/03/2024) (30/09/2023) (31/03/2023)
CED	Project Impact Management	<p>The Digital Workforce Board should work with cross-service representatives to define and establish an ethical framework for managing the consequences of new technology deployments. In doing so the group should devise guidance for managers/staff which includes (but not limited to):</p> <ul style="list-style-type: none"> • The ethical risk identification and assessment arrangements that should be adopted when embarking on new technology processes. • When third party engagement (e.g. with staff, trade unions etc.) may be required. • Any approval / risk acceptance processes that are required. • The record keeping requirements for justifying the outcome of ethical assessments. • The monitoring and compliance arrangements relating to the framework. <p>The DWB's Terms of Reference should also be updated to reflect its role in relation to ethical considerations / unintended consequences.</p>	Medium	31/12/2022	<p>As part of the FICT Change Now Programme, the Digital Workplace (DW) Programme is being re-set.</p> <p>Officers have progressed work on an ethical framework however this was delayed due to the need to prioritise resources on other activities. The work to date will be incorporated into and concluded under DW.</p>	30/08/2024 (31/03/2024) (29/02/2024) (30/11/2023) (31/07/2023) (31/03/2023)

FS	Tell Us Once	<p>The Registrars should ensure that a suitable process is put in place so that all deaths are reported to the Electoral Registrations Office (ERO) and Council Tax in a timely manner, following notification. Appropriate monitoring should also take place to ensure that processes are adhered to.</p> <p>The ERO should undertake a data cleanse exercise to ensure that all relevant deaths reported have been removed from the Register and it is as up to date as possible.</p>	High	31/12/2022	ERO has been unable to obtain access to Tell Us Once, but is now receiving regular updates from that database on deaths via email, which is then enabling the ER to be updated within a reasonable timeframe. However, it has since been identified that some deaths are reported direct to CTX, out with the Tell Us Once process, and these are not always then proactively shared with ERO. Work is ongoing with CBS to address this residual issue.	30/06/2024 (29/03/2024) (31/01/2024) (31/05/2023)
FS	CFM Education Food Safety	Senior management should consider the requirement for the use of additional visual aids (e.g. photographs of children with special dietary requirements) to further support catering staff in primary schools. If this is necessary, then the food safety advisor should ensure that this is complied with where relevant.	Medium	31/01/2023	61% of headteachers responded to the survey carried out by Catering & Facilities Management (CFM). CFM and Education Services are working together to progress this action.	31/05/2024 (31/12/2023) (30/09/2023) (31/05/2023)
CED	Tell Us Once	<p>If wider data sharing is approved, per recommendation 1, appropriate data sharing processes should be put in place so that:</p> <ul style="list-style-type: none"> -All relevant departments are included in the distribution list -Service compliance / performance is monitored. <p>In doing so the Council should seek to automate the data sharing process as far as possible (e.g., via auto-forwarding rules, shared repository etc.) so that data is shared with all relevant departments, timeously and consistently, with minimal effort.</p>	High	31/03/2023	Completion of this recommendation is dependent on recommendation 1 from the same report, in relation to a data sharing agreement with National Records of Scotland (NRS). Given the nature of third party involvement with this recommendation, it is not possible to provide an easily identifiable implementation date to be re-stated – 30 September 2024 is requested as it is hoped that the approach proposed by GCC to NRS will be deemed acceptable and progress will be swift thereafter.	30/09/2024 (31/03/2024) (30/09/2023)
CED	Capital Programme and Projects 21-22	<p>The CPG should review the PMT to ensure that it is relevant and reflects current working practice. Thereafter, the CPG should ensure that the updated PMT is published on the intranet and communicated to all relevant parties.</p> <p>Moving forward, the CPG should ensure that the toolkit is reviewed and updated regularly to reflect current operational practices and reporting structures.</p>	Medium	31/03/2023	Completion is now anticipated in June 2024 noting the revised Toolkit by the Capital Programme Board. This is when CEX intend to have conclude the full review of the governance management toolkit, which will reference the Project Management Toolkit.	30/06/2024 (31/03/2024) (30/09/2023)

CED	ArcGIS Application Audit	<p>The LT should liaise with CGI to ensure that an up to date, system generated, list of ArcGIS users can be obtained. Thereafter this should be reviewed periodically (e.g. annually) by the system owner (or relevant delegate) to verify that all users are current employees and authorised to access the system.</p> <p>The system owner should ensure that a suitable process is put in place for notifying the LT when staff leave the Council or no longer require system access, so that this can be removed in a timeous manner.</p> <p>The LT should review the permissions granted to users and ensure that these are appropriate to their role. Excess permissions should be removed.</p> <p>The LT should also formalise a policy so that access levels are clearly defined and granted appropriately.</p>	Medium	31/03/2023	<p>Parts (a), (b) and (c) have been confirmed as completed, pending Internal Audit sign off.</p> <p>Part (d) - the first review of permissions is complete however recording data permissions is an ongoing process and as part of the move to Enterprise, the team will carry out a more thorough data cleanse which may result in further update to permissions or removing the datasets completely.</p>	30/06/2024 (31/05/2024) (31/12/2023) (31/07/2023)
FS	Catering & Facilities Management - Review of Culture	<p>Internal audit should brief CFM senior management on the 3 line of defence model (e.g. via the FSLT).</p> <p>CFM management should thereafter communicate this within the department to heighten management awareness of the model and to encourage its implementation. This could happen alongside the risk management workshop suggested at #6.</p>	Medium	31/03/2023	<p>Risk workshops are due to commence in the coming months at which point the 3-line of defence model will be communicated to Catering & Facilities Management (CFM) managers.</p>	31/05/2024 (31/10/2023) (30/06/2023) (30/04/2023)
NRS	Domestic Waste Strategy	<p>NRS management should conduct a review of all operational procedures held in relation to the domestic waste arrangements and ensure that these are up to date, reflect all current working practices and include all key processes.</p> <p>Thereafter, these should be appropriately approved and communicated to all relevant Council officers through the appropriate channels.</p>	Medium	31/03/2023	<p>Following an update of existing procedures a partial implementation of the recommendation has been confirmed by Internal Audit</p> <p>Work is continuing to progress a final version of the Service Request Work Instruction; however, given the number of strands involved, this is proving to be more complicated than initially anticipated. As a result a further extension until the end of April 2024 was requested, and subsequently approved by Internal Audit.</p>	30/04/2024 (31/03/2024) (31/01/2024) (30/09/2023) (31/08/2023)

ES	PVG Arrangements	<p>CBS management should:</p> <ul style="list-style-type: none"> • Determine if the field for recording PVG membership numbers can include data validation to ensure that only the correct membership number format can be used. If so, this function should be activated; and • Remind all relevant staff that PVG membership numbers must be recorded accurately on the HR system. <p>Each Service with PVG related roles should ensure that periodic checks are undertaken on its data held in the HR system to ensure that any errors or gaps are quickly identified and resolved.</p>	Medium	30/04/2023	Education Services are currently undergoing an exercise to clarify the outstanding regulated posts. We have been working jointly with internal audit and the exercise is near completion.	31/05/2024 (31/03/2024) (29/02/2024) (31/12/2023) (30/06/2023)
CED	ArcGIS Application Audit	<p>The LT should develop administration procedures so that administrator activities, such user access management and account maintenance have been clearly defined.</p> <p>The LT should also develop a formal training program for new users.</p>	Medium	30/06/2023	<p>The Service has confirmed that admin procedures have been developed. This element is considered implemented, pending confirmation by Internal Audit.</p> <p>In relation to detailed training for ArcGIS Pro, separate installation of Pro is progressing and this has been tested within the Location team.</p> <p>Widespread roll out of Pro will only happen following the move to Enterprise. Assuming funding is available for this, the project would start in June 2024 with aim of completing by end of 2024.</p>	31/12/2024 (29/02/2024) (31/10/2023)
CED	Governance Review	CEX management should coordinate communication of the location and details of Business Continuity Plans to relevant officers.	Medium	30/06/2023	CED have appointed a new BC Service champion who is currently taking stock of the current position, with a view to rolling out a full service BC review in the coming months. Request an extension to 30 June 2024.	30/06/2024 (31/12/2023)
CED	SEPA Cyber Attack Response Plan	<p>(a) SIIT should continue to work with CGI to ensure that the original outputs from the external IT security report are rapidly implemented.</p> <p>(b) SIIT should review the reporting that is made available to the Council's EISB and ICT and Digital Board to ensure that this is conducive to scrutiny and decision making (e.g. summary reports and dashboards).</p> <p>(c) SIIT should consider the value of completing a gap analysis between the SEPA lessons learned report and the actions in Annex C of the Scottish Government's Cyber Resilient Scotland framework against the Council's internal cyber security action plan.</p>	High	31/08/2023	<p>Agreed with Internal Audit as partially complete, with parts (a) and (c) concluded.</p> <p>For part (b), a report is due to be presented to ICT and Digital board in the next few weeks regarding the actions that are being taken instead including the recruitment of an IT Security Manager and procuring a Security as a Service function to allow ICT and Digital board to scrutinise the new plan.</p>	30/06/2024 (31/03/2024) (31/12/2023)

SWS	Contract Management	SWS management should review the current process in respect of Care Manager Concern forms and update them to ensure that adequate monitoring arrangements are included. Thereafter, these should be communicated to all relevant staff with a reminder of the importance of adhering to requirements outlined.	Medium	31/08/2023	Review of Service Concern process concluded with updated protocol and guidance drafted and currently being taken through approval process. Once approved, updated documents will be shared with operational colleagues and development session held for Commissioning colleagues. Other actions in relation to this area remain in place. Protocol/Guidance Document shared in Internal Audit Data base on 24/04/24.	30/06/2024 (30/04/2024) (31/01/2024)
NRS	Cash Office Replacement Arrangements	CED and NRS Management should ensure that an adequate reconciliation process is implemented for all service areas that continue to receive cash payments. Thereafter, details of the new process should be communicated to all relevant staff, with a reminder to adhere to the requirements outlined.	Medium	31/10/2023	Partial compliance of the requirements relating to the Public Health has been confirmed. Work on implementation of the Parking Services elements is proving to be complicated given the number of parties involved in the different reconciliation processes. The Divisional Directors involved are committed to getting all parties together to take this forward towards a resolution. An extension until 31/05/2024 was approved by Internal Audit in order to allow for this.	31/05/2024
NRS	Cash Office Replacement Arrangements	NRS management should review relevant documents in use by Bus Lane Enforcement and Licensing to ensure that only the current acceptable payment methods are referenced. Thereafter, management should consider issuing further communication to customers as a reminder that cash payments are not permitted.	Medium	31/10/2023	A review of all documentation used in the enforcement of Bus Lanes to ensure that only the current acceptable payment methods are referenced is ongoing. However, this has been delayed as a result of resources having previously been focused on the 2024/25 budget process. A further extension until 31/05/2024 was requested and subsequently approved by Internal Audit.	31/05/2024
CED	Venue Hire for Events	NRS and CED Management should review the documented procedures in place and ensure that these are updated to reflect current working arrangements, and the roles & responsibilities of all relevant officers. Thereafter, these should be appropriately approved and communicated to all relevant staff with a reminder of the importance to adhere to the requirements outlined.	Medium	30/11/2023	Work is progressing with the refinement of the documented procedures. Most of the content has been updated and communicated to relevant officers. The service are using the opportunity to improve the layout and presentation of the procedures, this approach whilst taking longer will provide a much improved service outcome. Based on this an extension to 30 June 2024 is requested.	30/06/2024 (31/03/2024)
NRS	Cash Office Replacement Arrangements	NRS Management should put in place appropriate financial monitoring and income recording arrangements for both departments. Thereafter, procedures should be updated to reflect these and communicated to all relevant staff.	Medium	30/11/2023	Work to put in place appropriate financial monitoring and income recording arrangements is ongoing. However, as a result of resources having previously been focused on the 2024/25 budget process a further extension until 31/05/2024 was requested and subsequently approved by Internal Audit.	31/05/2024

CED	Use of Consultants	<p>CED Management should adopt the Scottish Government good practice guidance on the Use of Consultants. A procedure should be developed to reflect the requirements outlined, which includes:</p> <ul style="list-style-type: none"> • Circumstances, conditions and justifications to be met before a consultant is appointed; and • A requirement to apply the Scottish Government's "Three-Part-Test" to any consultancy engagement. <p>Thereafter the procedure should be made available to all staff.</p>	High	31/12/2023	The Use of Consultants process will be undertaken alongside the Agency Workers process recommendation which will be ongoing until 30th of July. Aligning the deadline for this recommendation will ensure that necessary adjustments are made for both recommendations.	31/07/2024 (31/03/2024)
NRS	Strategic Asset Management	<p>Property Asset Management should put in place a formal timescale for completing the review of the governance arrangements for setting property budgets and the financial performance of income generating assets.</p> <p>Property Asset Management should consider whether whole life costing would be appropriate for the Council's property estate.</p>	Medium	31/01/2024	<p>Progress with this recommendation has been delayed due to a recent restructure of the property teams. The intention is that whole life costing will be included in the strategy and performance for property; therefore, consideration of this will be given within the Asset Management Plan now anticipated for completion by the end of June 2024.</p> <p>A request for a revision of the implementation date to 30/06/2024, was approved by Internal Audit.</p>	30/06/2024
NRS	Carbon Management Governance	<p>NRS Management should review the current Climate Plan and appropriate actions to ensure that where actions are not progressing as planned, new target dates are formally established.</p> <p>Management should also agree a timescale for the completion of the Net Zero Plan and ensure this is subsequently presented to Committee for approval.</p> <p>Following approval, details of the new targets and timescales should be communicated to all relevant staff.</p> <p>NRS Management should consider updating the relevant page on the Council's website to include a link to the annual review of the Climate Plan which provides updates on the progress of the 59 actions.</p>	High	31/01/2024	<p>The review of the Climate Plan is ongoing and it is anticipated that this will be presented to the last committee of this calendar year.</p> <p>The established timescale for the completion of the net zero route-map as of Feb 2024 is anticipated to be 6 months. In light of this update a request for an initial extension to the implementation date until 31/08/2024 was submitted to and subsequently approved by Internal Audit.</p>	31/08/2024
CED	Glasgow Gift Cards	Economic Development management should ensure that a full reconciliation of funds is carried out at the conclusion of the scheme and should develop clear guidance of how the residual balances will be used.	Low	31/03/2024	Economic Development Management can confirm that a full reconciliation of funds is underway as planned now that the programme has concluded	30/06/2024

FS	Venue Hire for Events	CED Management should review the current arrangements in relation to venue hire at the City Chambers Complex and develop formalised documented procedures that outline all key elements of the venue hire process at this establishment. Thereafter, these should be appropriately approved and communicated to all relevant staff, with a reminder of reminder of the importance to adhere to the requirements outlined.	Medium	31/03/2024	Meetings held with City Chambers Duty Managers. Current processes were discussed and reviewed this included event booking process, committee room booking, registered charity forms for use of accommodation within the city chambers complex all revised. CFM are still working on formalised documentation for the financial element (charges, invoicing, monitoring non-payment) and the arrangements to ensure clients with outstanding debts are not permitted to make further venue booking.	30/06/2024
NRS	Strategic Asset Management	The NRS operational risk register should include a risk relating to the delivery of the Property and Land strategy. Property Asset Management should consider developing a specific risk register and arrangements to identify and monitor their risks.	Low	31/03/2024	The implementation team have advised that the new risk register for Property is scheduled to be available during April 2024. To allow time for this a request to extend the implementation date until 30/04/2024 has been made to Internal Audit.	30/04/2024
NRS	Strategic Asset Management	Property Asset Management must review the data contained in the Master Property List to ensure that those properties listed as operational are up to date. Additionally, Property Asset Management must then identify those properties which have not had a condition or suitability survey within the last five years and develop a strategy for reducing the backlog. Progress on reducing the backlog should be routinely reported to the Senior Management Team to ensure that this is monitored and is kept on track. Property Asset Management should document the criteria for when a desktop survey can be undertaken in lieu of a full condition survey. Property Asset Management should consider regularly reporting details regarding the condition of the Council's property estate to the Contracts and Property Committee or an alternative governance forum as appropriate. Property Asset Management should also consider whether accessibility audits should be carried out across the Council's property estate.	High	31/03/2024	The implementation team have advised that progress is ongoing, and having reviewed the council's land and property assets: 1. The reasons behind data gaps in respect of condition ratings and suitability have been identified 2. An update survey is being programmed and will be undertaken by Brown & Wallace beginning with Glasgow Life Properties and thereafter the rest of the GCC estate. 3. As a full condition survey of the estate is to be undertaken a desk top exercise will not now be progressed. 4. Following consideration accessibility audits relative to the circumstance are to be carried out where a specific need is identified . To allow time for further progress to be made a request to extend the implementation date until 31/05/2024 has been passed to Internal Audit.	31/05/2024