

Internal Audit performance – 2024/25 mid-year update noted.

5 There was submitted and noted a report by the Head of Audit and Inspection regarding the performance of the Internal Audit section within Financial Services for the first half of 2024/25, advising

- (1) of the various areas of performance, including the Internal Audit team establishment, key priorities performance update, work and efficiency and that no new significant issues had been reported for 2024/25;
- (2) of the number and range of whistleblowing cases raised up to 30th September 2024, the subsequent enquiries undertaken and the outcome of the completed enquiries to date, together with an update on cases that were ongoing during the first 6 months of the 2024/25 financial year, as detailed in the report;
- (3) of the work of the Corporate Fraud and Investigation Team and that during the first 6 months of 2024/25 it had identified savings of almost £664,000 for the Council and the wider public purse which was a decrease on the identified savings of £1.6m in the same period in 2023/24, which was mainly due to a decrease in referrals for fraudulent homeless applications;
- (4) that after submitting data in October 2022 for the 2022/23 National Fraud Initiative (NFI), the Council had received a total of 22,918 matches to investigate and with further matches having been released during the year as the NFI updated the information, a total of 28,029 matches had now been received;
- (5) that as part of the Audit Glasgow initiative, the audit team continued to undertake audit assignments and provide support to other public sector organisations and it was anticipated that income in the current year would be in the region of £174,000;
- (6) that this committee on 20th March 2024 (Print 1, page 141) had approved the implementation of the 2024/25 Internal Audit plan and since then a number of members of the Internal Audit team had left and the backfilling of these vacant qualified accountant and auditors posts had been challenging and due to reduced resources and following a risk based review, it was intended that those audits, as detailed in the report would not be undertaken during 2024/25, however they would be considered for inclusion in the 2025/26 Internal Audit plan;
- (7) that a Memorandum of Understanding was in place between the Department for Work and Pensions (DWP) and local authorities, as detailed in the report and in May 2024, the DWP undertook a compliance audit to provide assurance that the Council was meeting the DWP's security standards and the audit noted a number of areas of good practice and made some recommendations, which officers had reviewed and were making changes to arrangements where appropriate; and

- (8) that on 9th January 2024, the Institute of Internal Auditors released a new Global Internal Audit Standards to guide the professional practice of internal auditing which would apply to the UK public sector from 1st April 2025, as detailed in the report.