

# Glasgow City Council Internal Audit Section

## Committee Summary

### Corporate Review – Performance Management - Council Strategic Plan

#### Item 6 (e)

18th September 2024

## 1 Introduction

- 1.1 As part of the agreed Internal Audit Plan, we have carried out a Corporate Review of the performance management arrangements in place for the Council's Strategic Plan.
- 1.2 Managing performance is important for governance and accountability. It helps the Council to achieve Best Value and can help to demonstrate that it is delivering efficient and effective services. Having effective performance management arrangements provides an important mechanism for scrutinising performance, identifying potential areas for improvement and in driving decision making.
- 1.3 The scope of the audit included:
  - The arrangements in place for monitoring the performance of the actions set out in the strategic plan.
  - The information used to measure performance in relation to the commitments in the strategic plan, ensuring it is accurate and complete.
  - The roles and responsibilities for the collation of performance information, ensuring they have been identified and communicated.

## 2 Audit Opinion

2.1 Based on the audit work carried out, assurance can be taken that the control environment is satisfactory.

## 3 Main Findings

3.1 We are pleased to report that the key controls are in place and operating effectively. The Council's Strategic Plan 2022-2027 consists of 4 Grand Challenges:

- Reduce poverty and inequality in our communities.
- Increase opportunity and prosperity for all our citizens.
- Fight the climate emergency in a just transition to a net zero Glasgow.
- Enable staff to deliver essential services in a sustainable, innovative and efficient way for our communities.

3.2 Each Grand Challenge is underpinned by commitments, and actions are developed to deliver the stated commitments. At the time of the audit there were 242 original commitments and a further 12 emerging commitments. In order to allow effective scrutiny of these commitments and related actions, an appropriate reporting cycle is in place. The reporting of each commitment to the Operational Performance and Delivery Scrutiny Committee is appropriately tracked.

3.3 A Performance Toolkit is in place and utilised by Services. The Toolkit provides a template, ensuring a consistent format

of reporting the progress of actions is in place and adhered to by the Lead Service.

3.4 Suitable arrangements are in place to monitor the performance of actions set out within the Strategic Plan. We reviewed a sample of 20 actions from the Strategic Plan. All 20 actions clearly linked to achieving the stated commitment and allowed us to verify the reported progress made against the commitment.

3.5 We also reviewed a sample of 12 recently reported completed actions and were able to verify that the stated action had been completed as reported.

3.6 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.

3.7 We would like to thank officers involved in this audit for their cooperation and assistance.

3.8 It is recommended that Committee notes the content of this report.