



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Extension: 74053

Item 6

18th September 2024

INTERNAL AUDIT REPORTS

Purpose of Report

To advise members of the main findings of the following audit reports issued recently, together with a summary of action taken:

- Chief Executive's Department and Neighbourhoods, Regeneration and Sustainability – Mini Comp B Process
- Corporate Review – Early Retirement and Voluntary Redundancy
- Corporate Review – Establishment Visits
- Corporate Review – GOLD Training Compliance
- Corporate Review – Performance Management – Council Strategic Plan
- Corporate Review – Procurement – Non-Contract Spend
- Education Services – Payroll Verification
- Financial Services – National Living Wage
- Neighbourhoods, Regeneration and Sustainability – Fleet Management Arrangements
- Neighbourhoods, Regeneration and Sustainability – Low Emission Zone – Charging and Income
- Neighbourhoods, Regeneration and Sustainability – Parking Income
- Neighbourhoods, Regeneration and Sustainability – Stock Control Arrangements
- Neighbourhoods, Regeneration and Sustainability – Waste Depots – CCTV Systems
- Social Work Services/Glasgow City Integration Joint Board – Governance Review

Note:

In most cases one of four opinions is expressed:

- The control environment is satisfactory i.e. audit testing found no concerns with the control environment.
- A reasonable level of assurance can be placed upon the control environment i.e. audit testing found no major weaknesses in the control environment but some improvements could be made.
- A limited level of assurance can be placed upon the control environment i.e. improvements are necessary to ensure the control environment is fit for purpose.
- The control environment is unsatisfactory i.e. significant improvements are required before any reliance can be placed upon the control environment.

Recommendations

The Committee is asked to:

- 1) Note the content of the reports, and
- 2) Instruct the Head of Audit & Inspection to provide follow up reports showing progress towards achievement of the Action Plans arising from the audits undertaken.

Ward No(s):

Citywide: ☐

Local member(s) advised: Yes ☐ No ☐

consulted: Yes ☐ No ☐