



**Glasgow City Council**

**Finance and Audit Scrutiny Committee**

**Report by Head of Audit and Inspection**

**Contact: Duncan Black Extension: 74053**

**Item 3**

**23rd October 2024**

## **AUDIT RECOMMENDATIONS**

### **Purpose of Report**

This report provides an update on the status of audit recommendations agreed previously with Services.

### **Recommendation**

It is recommended that Committee notes the progress made in terms of the recommendations implemented and that the Head of Audit and Inspection submits further reports on the status of outstanding recommendations.

Ward No(s):

Citywide:

Local member(s) advised: Yes  No

consulted: Yes  No

## 1. Introduction

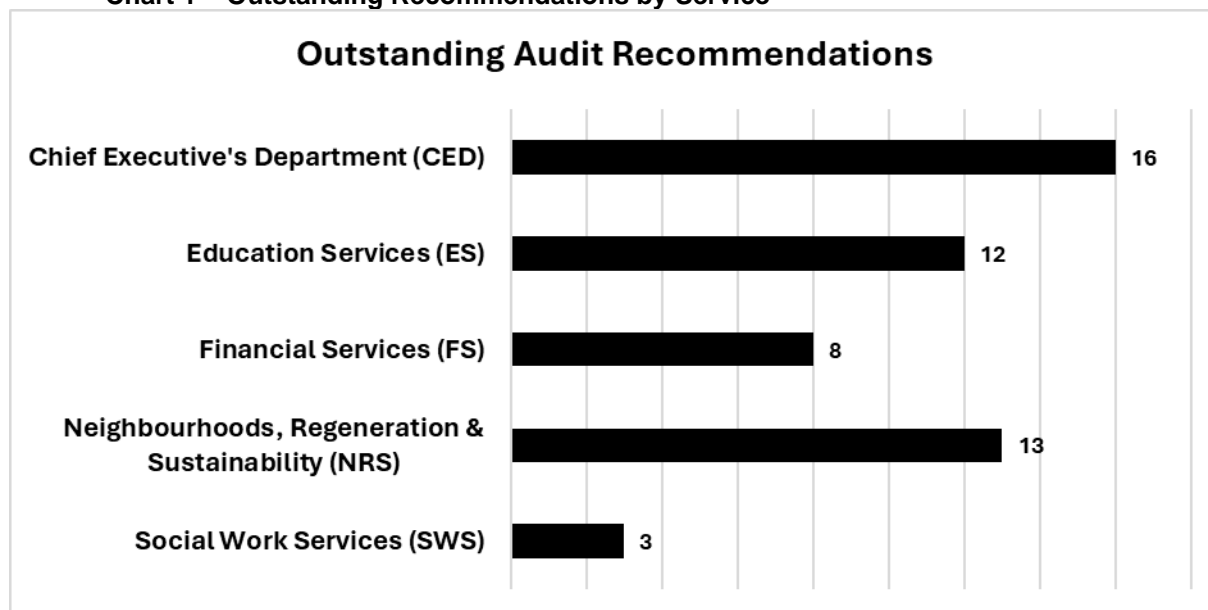
1.1 This report provides a summary of the status of Internal Audit recommendations previously reported to Committee. This report includes:

- A summary of the outstanding recommendations by service area
- A register of outstanding recommendations, and
- An update on progress of recommendations made in the Annual Audit Report 2022/23, and
- An update on progress of recommendations made in the Best Value Thematic Report from February 2024.

## 2. Outstanding Recommendations by Service

2.1 Since the last report that was presented to Committee on 22nd May 2024, Services have been responsible for following up recommendations which are due to have been implemented and as at 27th September 2024, **52** of these recommendations remain outstanding. Chart 1 below outlines the split of outstanding recommendations across each service area.

Chart 1 – Outstanding Recommendations by Service



2.2 Table 1 outlines the split of recommendations per priority and service area.

Table 1 – Priority of Outstanding Recommendations

Priority of Recommendation	CED	ES	FS	NRS	SWS	Total
High	9	5	4	4	2	24
Medium	7	7	4	9	1	28
Low	0	0	0	0	0	0
<b>Total</b>	<b>16</b>	<b>12</b>	<b>8</b>	<b>13</b>	<b>3</b>	<b>52</b>

2.3 During the period from 26<sup>th</sup> April 2024 to 27<sup>th</sup> September 2024, Services fully implemented **60** recommendations. Table 2 below shows the progress made by each service during the period.

**Table 2 – Progress since Previous Report**

<b>Progress since Previous Report</b>	<b>CED</b>	<b>ES</b>	<b>FS</b>	<b>NRS</b>	<b>SWS</b>	<b>Total</b>
Recommendations Outstanding as at 26.04.24	18	1	7	10	2	38
Recommendations added to register during period	12	16	15	14	17	74
less Recommendations Outstanding as at 27.09.24	16	12	8	13	3	52
<b>Recommendations Implemented During Period</b>	<b>14</b>	<b>5</b>	<b>14</b>	<b>11</b>	<b>16</b>	<b>60</b>

2.4 A register of all recommendations which have not yet been implemented is included at Appendix A. This register highlights the full text of the recommendation and the original due date, and Services have included an update on the progress and a revised implementation date where appropriate.

**3. Annual Audit Report 2022/23**

3.1 The Annual Audit Report for 2022/23 was presented to Committee on 20<sup>th</sup> March 2024. The report included an action plan detailing 35 management recommendations, and it was agreed that progress against these recommendations would be reported to future Committee meetings. Appendix B highlights each recommendation and includes an update from management on the progress made to date.

**4. Best Value Thematic Report February 2024**

4.1 The Best Value Thematic Report was presented to Committee on 22<sup>nd</sup> May 2024, and included 6 management actions. Appendix C highlights each recommendation and provides an update from management on the progress made to date.

**5. Recommendation for Committee**

5.1 It is recommended that Committee notes the progress made in terms of the recommendations implemented and that the Head of Audit and Inspection submits further reports on the implementation of outstanding recommendations.