



Glasgow City Council

Strathclyde Pension Fund Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Ext: 74053

Item 2(b)

22nd November 2023

AUDIT RECOMMENDATIONS

Purpose of Report:

To provide an update on the status of audit recommendations agreed previously with the Strathclyde Pension Fund Office (SPFO).

Recommendations:

It is recommended that Committee notes the progress made in terms of the recommendations implemented and **AGREE** 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

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1. Introduction

- 1.1 This report provides a summary of the status of Internal Audit recommendations previously reported to Committee, in particular a summary of the progress made since the previous report.

2. Outstanding Recommendations

- 2.1 Since the last report that was presented to the Committee on 21 June 2023, management have been responsible for following up recommendations which are due to have been implemented. As at 31 October 2023 there are no outstanding recommendations.
- 2.2 During the period from 31 May 2023 to 31 October 2023, SPFO management have implemented two recommendations which have fallen due for completion. Appendix One shows the progress made during the period.

3 Policy and Resource Implications

Resource Implications:

| | |
|---------------------|--|
| <i>Financial:</i> | Internal Audit services are included within the Central Support Services cost. |
| <i>Legal:</i> | None |
| <i>Personnel:</i> | None |
| <i>Procurement:</i> | None |

Equality and Socio-Economic Impacts:

| | |
|---|---|
| <i>Does the proposal support the Council's Equality Outcomes 2021-25? Please specify.</i> | No specific proposals are included within this report. |
| <i>What are the potential equality impacts as a result of this report?</i> | No significant impact. |
| <i>Please highlight if the policy/proposal will help address socio-economic disadvantage.</i> | There are no equality impacts as a result of this report. |

Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify: Not Applicable

What are the potential climate impacts as a result of this proposal? Not Applicable

Will the proposal contribute to Glasgow's net zero carbon target? Not Applicable

Privacy and Data Protection Impacts: None

4 Recommendations

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

Appendix One – Progress since previous report

| | Customer Engagement | Total |
|--|----------------------------|--------------|
| Outstanding or not yet due as at 31 May 2023 | 0 | 0 |
| Added to the Register during Period | 4 | 4 |
| Outstanding as at 31 October 2023 | 0 | 0 |
| Not yet due as at 31 October 2023 | 2 | 2 |
| Implemented in Period | 2 | 2 |