



Glasgow City Council

Strathclyde Pension Fund Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Ext: 74053

Item 1(b)

26th June 2024

## 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. This report includes:

- A summary of the outstanding recommendations;
- A summary of the progress made since the previous report; and
- A register of outstanding recommendations.

## 2. Outstanding Recommendations

2.1 Since the last report that was presented to the Committee on 22 November 2023, management have been responsible for following up recommendations which are due to have been implemented. As at 5 June 2024 one recommendation remains outstanding.

2.2 Table one outlines the outstanding recommendations per priority and audit:

**Table One: Priority of Outstanding Recommendation**

	Priority of Recommendation			
	High	Medium	Low	Total
Compliance with Cyber Security Principles	0	1	0	1
<b>Total</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>

2.3 During the period from 31 October 2023 to 5 June 2024, SPFO management satisfactorily implemented five recommendations. Appendix One shows the progress made during the period.

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

## 3 Policy and Resource Implications

### Resource Implications:

*Financial:* Internal Audit services are included within the Central Support Services cost.

*Legal:* None

*Personnel:* None

*Procurement:* None

**Equality and Socio-Economic Impacts:**

*Does the proposal support the Council's Equality Outcomes 2021-25? Please specify.* No specific proposals are included within this report.

*What are the potential equality impacts as a result of this report?* No significant impact.

*Please highlight if the policy/proposal will help address socio-economic disadvantage.* 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**

	<b>Customer Engagement</b>	<b>Compliance with Cyber Security Principles</b>	<b>Total</b>
Outstanding or not yet due as at 31 October 2023	2	0	<b>2</b>
Added to the Register during Period	0	4	<b>4</b>
Outstanding as at 5 June 2024	0	1	<b>1</b>
Not yet due as at 5 June 2024	0	0	<b>0</b>
<b>Implemented in Period</b>	<b>2</b>	<b>3</b>	<b>5</b>

## Appendix Two – Outstanding Recommendations

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
2324097SPF / Compliance with Cyber Security Principles / Recommendation 3	SPFO management should: <ul style="list-style-type: none"> <li>• Ensure that the new SPFO BCP includes any possible additional actions required in an event of a long-term loss of ICT and is finalised in a timely manner.</li> <li>• Ensure that the BCP is tested on a regular basis.</li> </ul> Lessons learned exercises should be carried out following tests or live events and action taken to address any issues identified as part of this process.	Medium	31-Mar-24	Recommendation is partially implemented.  The SPFO BCP has been updated however work around BCP testing is still in progress and is expected to be completed by September 2024.	30-Sep-24	1