



Glasgow City Council

Strathclyde Pension Fund Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Extension: 74053

Item 12

25th November 2020

AUDIT RECOMMENDATIONS

Purpose of Report

This report provides an update on the status of audit recommendations agreed previously with the Strathclyde Pension Fund Office (SPFO).

Recommendation

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

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 04 March 2020, management have been responsible for following up recommendations which are due to have been implemented. As at 31 October 2020 two recommendations remain outstanding.

2.2 Table one outlines the outstanding recommendation per priority and audit

Table One: Priority of Outstanding Recommendation

	Priority of Recommendation			
	High	Medium	Low	Total
Information Management	0	1	0	1
Review of Governance Arrangements	0	0	1	1
Total	0	1	1	2

2.3 During the period from 14 February 2020 to 31 October 2020, SPFO management satisfactorily implemented three recommendations. Appendix One shows the progress made during the period.

2.4 A register of recommendations which have not yet been 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

Council Strategic Plan: To provide assurance on the implementation of previously agreed recommendations.

Equality and Socio-Economic Impacts:

Does the proposal support the Council's Equality Outcomes 2017-22 Not applicable.

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. None

Sustainability Impacts:

Environmental: None

Social, including Article 20 opportunities: None

Economic: None

Privacy and Data Protection impacts: None

4 Recommendation

- 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

	Information Management	Travel, Expenses and Purchase Cards	Review of Governance Arrangements	Investment Income	Total
Outstanding or not yet due as at 14 February 2020	1	0	0	0	1
Added to the Register during Period	0	3	1	1	5
Outstanding as at 31 October 2020	1	0	1	0	2
Not yet due as at 31 October 2020	0	0	0	1	1
Implemented in Period	0	3	0	0	3

Appendix Two – Outstanding Recommendations

Title	Recommendation	Priority Rating	Planned Implementation Date	Management Comments	Revised Implementation Date	Revised Implementation Date changes
SPF1718G / Information Management / Recommendation 4 (FSMS002/14/15(05))	A programme for drafting an Information Sharing Protocol for all 3rd party organisations with whom SPFO share information should commence. All parties should be required to sign these agreements.	Medium	30-Jun-18	Data sharing agreements have been issued to all employers. Work is ongoing with Legal Services to monitor and ensure completion of these agreements, however work has been delayed as a result of the COVID-19 pandemic. A revised implementation date has been provided.	(i) 31-Mar-20 (ii) 31-Mar-21	2
SPF1920C / SPFO Governance / Recommendation 1	SPFO management should ensure that the newly established Crisis Management Team (CMT) meeting schedule is adhered to and that the meetings are minuted with any actions required included and followed up as necessary.	Low	31-Mar-20	Implementation has been delayed as a result of the COVID-19 pandemic. A revised implementation date has been provided.	(i) 31-Mar-21	1