



Glasgow City Council

Strathclyde Pension Fund Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Extension: 74053

Item 9

4th March 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 05 June 2019, management have been responsible for following up recommendations which are due to have been implemented. As at 14 February 2020 one recommendation remains 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
<b>Total</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>

2.3 During the period from 05 June 2019 to 14 February 2020, SPFO management satisfactorily implemented 13 recommendations. Appendix One shows the progress made during the period.

2.4 A register of the recommendation which has 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 2017-21* 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 opportunities under Article 20 of the European Public Procurement Directive:* 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	Guarantors and Covenants	Gifts and Hospitality Process & Bribery Act	Pension Payroll	Direct Investment Portfolio Governance Arrangements	Total
Outstanding or not yet due as at 05 June 2019	1	2	5	5	0	13
Added to the Register during Period	0	0	0	0	1	1
Outstanding as at 14 February 2020	1	0	0	0	0	1
Not yet due as at 14 February 2020	0	0	0	0	0	0
<b>Implemented in Period</b>	<b>0</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>1</b>	<b>13</b>

**Appendix Two – Outstanding Recommendation**

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.	31-Mar-20	1