



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Jillian Campbell

Extension: 74247

Item 6

17th September 2025

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

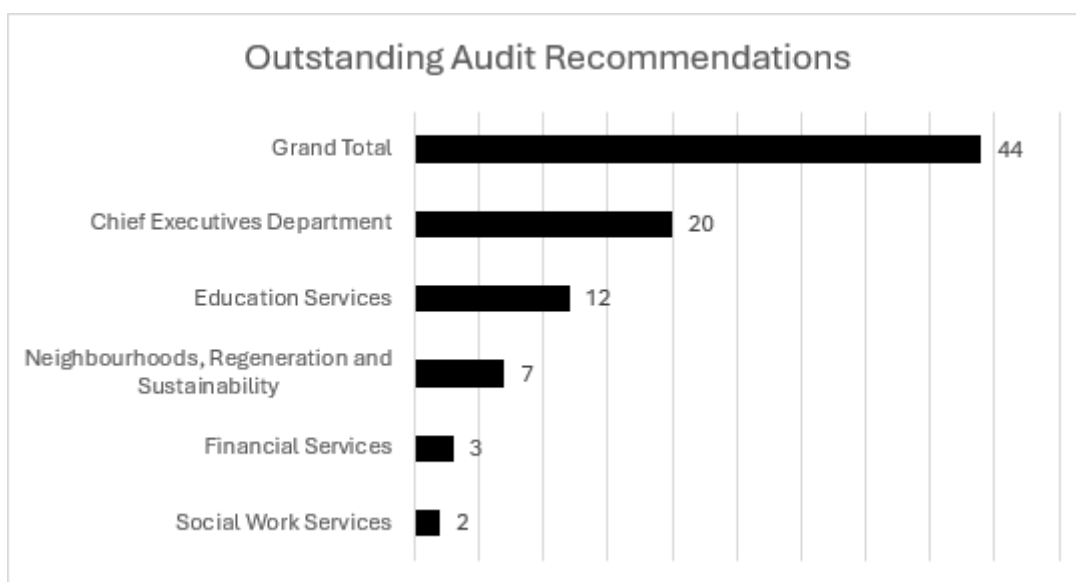
1.1 This report provides a summary of the status of Internal Audit recommendations previously reported to Committee. This report includes:

- A summary of the outstanding recommendations by service area, and
- A register of outstanding recommendations

2. Outstanding Recommendations by Service

2.1 Since the last report that was presented to Committee on 21st May 2025, Services have been responsible for following up recommendations which are due to have been implemented and as at 11th August 2025, 44 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	8	3	1	0	0	12
Medium	12	8	2	5	2	29
Low	0	1	0	2	0	3
Total	20	12	3	7	2	44

2.3 During the period from 21st May 2025 to 11th August 2025, Services fully implemented 27 recommendations. Table 2 below shows the progress made by each service during the period.

Table 2 – Progress since Previous Report

Progress since Previous Report	CED	ES	FS	NRS	SWS	Total
Recommendations Outstanding as at 21.05.25	25	13	8	7	3	56
Recommendations added to register during period	3	6	2	4	0	15
less Recommendations Outstanding as at 11.08.25	20	12	3	7	2	44
Recommendations Implemented During Period	8	7	7	4	1	27

- 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 2023/24

- 3.1 The Annual Audit Report by Ernst and Young (EY) for 2023/24 was presented to Committee on 30th April 2025. The report included an action plan detailing 49 management recommendations, which also included a number of actions carried forward from the 2022/23 EY Annual Audit Report. 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 2025

- 4.1 The Best Value Thematic Report was presented to Committee on 21st May 2025 and included 3 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.