



Glasgow City Council

Strathclyde Pension Fund Committee

Report by Head of Audit and Inspection

Contact: Jillian Campbell Ext: 74053

Item 2(b)

24th June 2025

## 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 27 November 2024, management have been responsible for following up recommendations which are due to have been implemented. As at 9 June 2025 there are no outstanding recommendations.

2.2 During the period from 8 November 2024 to 9 June 2025, SPFO management satisfactorily implemented two recommendations. Appendix One shows the progress made during the period.

## 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.

<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.
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**Climate Impacts:**

<i>Does the proposal support any Climate Plan actions? Please specify:</i>	Not Applicable
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<i>What are the potential climate impacts as a result of this proposal?</i>	Not Applicable
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<i>Will the proposal contribute to Glasgow's net zero carbon target?</i>	Not Applicable
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<b>Privacy and Data Protection Impacts:</b>	None
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**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>Scheme Administration – Data Analytics</b>	<b>Pension Payroll Process</b>	<b>Total</b>
Outstanding or not yet due as at 8 November 2024	1	0	1
Added to the Register during Period	0	2	2
Outstanding as at 9 June 2025	0	0	0
Not yet due as at 9 June 2025	1	0	1
<b>Implemented in Period</b>	<b>0</b>	<b>2</b>	<b>2</b>