

Internal Audit performance – 2025/26 mid-year update noted.

5 There was submitted and noted a report by the Head of Audit and Inspection regarding the performance of the Internal Audit section within Financial Services for the first half of 2025/26, advising

- (1) of the various areas of performance, including the Internal Audit team establishment, key priorities performance update, work and efficiency and that no new significant issues had been reported for 2025/26;
- (2) of the number and range of whistleblowing cases raised up to 30th September 2025, the subsequent enquiries undertaken and the outcome of the completed enquiries to date, together with an update on cases that were ongoing during the first 6 months of the 2025/26 financial year, as detailed in the report;
- (3) of the work of the Corporate Fraud and Investigation Team and that during the first 6 months of 2025/26 it had identified savings of almost £709,500 for the Council and the wider public purse which was an increase on the identified savings of £664,000 in the same period in 2024/25 and a reduction in savings relating to the Scottish Welfare Fund had been offset by an increase for both fraudulent homeless applications and blue badge use;
- (4) that after submitting data in October 2024 for the 2024/25 National Fraud Initiative (NFI), the Council had received a total of 18,377 matches to investigate and with further matches having been released during the year as the NFI updated the information, a total of 20,207 matches had now been received;
- (5) that as part of the Audit Glasgow initiative, the audit team continued to undertake audit assignments and provide support to other public sector organisations;
- (6) that this committee on 26th March 2025 (Print 1, page 114) had approved the implementation of the 2025/26 Internal Audit plan and the backfilling of vacant qualified accountant and auditors posts had been challenging and a strategy had been developed to respond to those challenges, however the reduced resources available in 2025/26 required amendments to be made to the agreed audit plan, as detailed in the report; and
- (7) that from 1st April 2025 Internal Audit Teams in the UK were working to the new professional standard which were a combination of the Global Internal Audit Standards and the Application Note “Global Internal Audit Standards in the UK Public Sector” and Internal Audit had undertaken a gap analysis to determine what actions were required to ensure compliance with the new standards.