



**Glasgow City Council**

**Finance and Audit Scrutiny Committee**

**Report by Director of Financial and Business Services**

**Contact: Morag Johnston Ext: 74316**

**Item 1**

**20th August 2025**

## **Work Programme**

### **Purpose of Report**

This report provides a summary of the proposed work programme for the period August 2025 to June 2026.

### **Recommendations**

It is recommended that the Finance and Audit Scrutiny Committee note the content of the report and consider any other areas for inclusion in the work programme.

Ward No(s):

Citywide: ☐x

Local member(s) advised: Yes ☐ No ☐

consulted: Yes ☐ No ☐

## 1. Introduction

- 1.1 The attached work programme at Appendix 1 shows the range of reports to be provided to the Committee through August 2025 to June 2026. Appendix 2 shows a draft agenda by committee date.
- 1.2 The reports take into consideration the agreed key areas of work for the Committee -
- Monitor the Financial Performance of the Council and its ALEOs
  - Audit and Inspection within the Council
  - Promotion of Observance of Councillors of High Standards of Conduct

## 2. Policy and Resource Implications

### Resource Implications:

*Financial:* None

*Legal:* None

*Personnel:* None

*Procurement:* None

**Council Strategic Plan:** None

**Equality and Socio-Economic Impacts:** None

*Does the proposal support the Council's Equality Outcomes 2021-25? Please specify.*

*What are the potential equality impacts as a result of this report?*

*Please highlight if the policy/proposal will help address socio-economic disadvantage.*

**Climate Impacts:** None

*Does the proposal support any Climate Plan actions? Please specify:*

*What are the potential climate impacts as a result of this proposal?*

*Will the proposal contribute to Glasgow's net zero carbon target?*

**Privacy and Data Protection Impacts:** None

### **3. Recommendations**

- 3.1 It is recommended that the Finance and Audit Scrutiny Committee note the content of the report and consider any other areas for inclusion in the work programme.

## Appendix 1

### Finance and Audit Scrutiny – Work Programme

Topic	Main Tasks	Lead Officer	Timetable and Target Date for Completion
Revenue Monitoring Statements	All summary and departmental monitoring statements are referred to the Finance and Audit Scrutiny committee for review and scrutiny.	Morag Johnston, Director of Financial and Business Services and Tina Duncan, Head of Corporate Finance	Quarterly
Detailed Investment Programme Monitoring Statements	On a quarterly basis a detailed report showing both the physical and financial progress of all major capital projects within departments.	Morag Johnston, Director of Financial and Business Services and Tina Duncan, Head of Corporate Finance	Quarterly
Arms Length External Organisations (ALEO) Financial Performance	A summary of the financial performance of the Council's ALEOs.	Morag Johnston, Director of Financial and Business Services and Tina Duncan, Head of Corporate Finance	Quarterly
Outturn Report	Report on the Outturn Position of the Council for 2023-24	Morag Johnston, Director of Financial and Business Services and Tina Duncan, Head of Corporate Finance	August 2025
Unaudited Annual Accounts 2024-25	Consideration of Unaudited Annual Accounts 2024-25.	Tina Duncan, Head of Corporate Finance	August 2025
Annual Audit Report 2024-25	Annual Audit Report on the 2024-25 Accounts. Ernst & Young LLP (EY) are working towards the report being completed by the end of February.	EY	November 2025
Audited Annual Accounts 2024-25	Consideration of the Audited Annual Accounts 2024-25. Will be available at the same meeting as Annual Audit Report 2024-25 from EY.	Tina Duncan, Head of Corporate Finance	November 2025
Treasury Management: Mid-Year/Annual Report	A mid-year and annual report on the Council's Annual Investment Strategy will be presented to the Committee. This report will include	Tina Duncan, Head of Corporate Finance	November 2025 February 2026

Topic	Main Tasks	Lead Officer	Timetable and Target Date for Completion
Annual Investment Strategy	performance of the Council's externally managed funds for Common Good and Sundry Trusts. In February 2026 the Annual Investment Strategy for 2026-27 will be presented for consideration before referral to the City Administration Committee.		
Common Good Fund Budget 2026-27	In line with the approved Common Good Fund policy the Committee will give consideration to the Common Good Fund Budget and make recommendations to the City Administration Committee.	Morag Johnston, Director of Financial and Business Services	February 2026
Common Good Fund – Management of Property	Six-monthly update Report from City Property on the management of Common Good Assets.	Pauline Barclay, Managing Director, City Property	September 2025 January 2026
Update on 2025-26 Internal Audit Plan	A mid year update on progress of the 2025-26 Audit Plan and the Fraud Workplan.	Jillian Campbell, Head of Audit & Inspection	October 2025
Annual Internal Audit Plan	The report is to advise members of the activities planned by Internal Audit for 2025-26	Jillian Campbell, Head of Audit & Inspection	March 2026
Internal Audit Annual Report and draft Annual Governance Statement 2025-26	Annual report on performance of internal audit and draft Annual Governance Statement	Jillian Campbell, Head of Audit & Inspection	June 2026
Summary Audit Reports & Follow-Up Reports	Receiving and considering internal and external audit reports. Also to consider the follow-up of actions resulting from these audit reports.	Jillian Campbell, Head of Audit & Inspection	Bi-monthly but may require to be more frequent if required
Internal Audit ALEO Update	Summary of key findings from ALEO audits	Jillian Campbell, Head of Audit & Inspection	Six monthly
Reports By EY	EY will present reports on their Audit Plan as required.	External Auditor	When applicable
Audit Scotland National Reports	National Audit Reports will be presented to the most appropriate scrutiny or policy	Morag Johnston, Director of Financial and Business	When applicable

Topic	Main Tasks	Lead Officer	Timetable and Target Date for Completion
	development committee following publication.	Services and Jillian Campbell, Head of Audit & Inspection	
Corporate Risk Register	The Committee will receive six monthly reports on the Council's Corporate Risk Register and current activity on Business Continuity Planning.	Neil Farnell, Governance and Planning Manager	January 2026 and June 2026
Sundry Trusts Annual Report	This report will provide a summary of the activity undertaken on the Council's Sundry Trust accounts during 2023-24.	Tina Duncan, Head of Corporate Finance	February 2026
Early Retiral/Voluntary Severance	The Committee will receive quarterly reports on the number and cost of employee retirals approved under delegated authority.	Christine Brown, Head of HR	Quarterly
Gifts and Hospitality	This annual report will provide details of gifts and hospitality provided and received by senior officers of the council.	Morag Johnston, Director of Financial and Business Services	June 2026
Local Government Benchmarking Framework	This annual report provides the committee with an overview of the Local Government Benchmarking Framework which forms part of the suite of Statutory Performance Indicators used by Audit Scotland to assess how the Council is performing in its duty to deliver Best Value.	Cormac Quinn, Corporate Policy Manager	May 2026
Capital Programme Annual Performance Report	An overview of the Capital Programme deliverables for 2024-25.	Neil Farnell, Governance and Planning Manager	January 2026
Annual Committee Self Assessment	As required under the Standing Orders.	To be agreed	January 2026
Follow-Up on ICO Audit Report	This is a follow-up report on progress of actions arising from the ICO Audit. This was requested by FASC at its previous meeting on 18 June 2025.	Kenny Meechan, Head of Information & Data Protection Officer	February 2026

Topic	Main Tasks	Lead Officer	Timetable and Target Date for Completion
Progress Reports on the Implementation of Oracle Fusion	The council is replacing its current SAP Financial and HR system with Oracle Fusion. Regular reports will be provided to advise committee on progress.	Chris Thomson, Head of ERP Development	October 2025 and at regular intervals thereafter.

## APPENDIX 2

This appendix sets out the workplan schedule per committee meeting based on the proposals noted in Appendix 1.

### **20 August 2025**

Work Programme 2025-26  
2024-25 Out-turn Report  
Unaudited Annual Accounts 2024-25  
Early Retiral/Voluntary Severance  
Common Good Property Management Report

### **17 September 2025**

Summary Audit Reports  
Follow-Up Audits  
P4 Revenue Monitoring  
Q1 Investment Monitoring  
ALEO Q1 Monitoring

### **22 October 2025**

Summary Audit Reports  
ALEO Audit Update  
Mid Year Update on Annual Internal Audit Plan  
Early Retiral/Voluntary Severance  
Oracle Fusion System implementation

### **19 November 2025**

P7 Revenue Monitoring  
Q2 Investment Monitoring  
ALEO Q2 Monitoring  
Treasury Management Mid-Year Report 2025-26/Annual Report 2024-25  
Annual Audit Report 2024-25  
Audited Annual Accounts 2024-25

### **January 2026**

Summary Audit Reports  
Follow Up Audits  
Common Good Property Management Report  
Capital Programme Annual Performance Report 2024-25  
Corporate Risk Register  
Early Retiral/Voluntary Severance  
Committee Self-Assessment



**February 2026**

P10 Revenue Monitoring  
Treasury Management and Annual Investment Strategy 2026-27  
Common Good Budget 2026-27  
ICO Audit Report – follow-up  
Sundry Trusts Annual Report 2024-25

**March 2026**

Summary Audit Reports  
Follow Up Audits  
Annual Internal Audit Plan 2026-27  
ALEO Audit Update

**April 2026**

P12 Revenue Monitoring  
Q3 Investment Monitoring  
Q3 ALEO Monitoring  
Early Retiral/Voluntary Severance

**May 2026**

Summary Audit Reports  
Local Government Benchmarking Framework

**June 2026**

Internal Audit Annual Report and Annual Governance Statement 2025-26  
Follow-Up Audits  
Gifts & Hospitality  
EY Audit Plan 2025-26  
Corporate Risk Register