Glasgow City Council Internal Audit Section
Committee Summary
Corporate Review – Establishment Visits

Item 4(a)

25th March 2026

1 Introduction

1.1 As part of the agreed Internal Audit plan, we have carried out unannounced spot checks at a sample of 15 Council establishments across various Services. The spot checks comprised of reviews of relevant aspects depending on the type of service delivered at the location. Reviews of Physical Security, Information Security (including Payment Card Industry Data Security Standard (PCI DSS) compliance), Health and Safety and Cash Management (including School funds), and compliance with staff training requirements were conducted.

1.2 The scope of the audit was to ensure there are sufficient and appropriate controls in place regarding the aspects noted in section 1.1 and the effectiveness of these controls at each of the establishments visited, listed by Service below:

- Financial Services (FS) – 2 establishments
- Education Services (EDS) – 5 establishments.
- Neighbourhoods, Regeneration and Sustainability (NRS) – 4 establishments.
- Social Work Services (SWS) – 4 establishments

1.3 In addition, for Education Services (EDS) establishments we included a review of the awareness and application of a sample of Management Circulars (MC) at the establishments visited.

2 Audit Opinion

2.1   Based on the audit work carried out a reasonable level of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and six recommendations which management should address.

3 Main Findings

Physical Security

3.1   Some key controls in relation to physical security were found to be in place and operating effectively at the 15 establishments visited as part of our audit. Where appropriate, reception areas were suitably staffed, adequate visitor sign in procedures were in place and all locations were aware of what to do if a security issue occurred.

3.2   However, we did identify instances where controls in relation to physical security could be strengthened across the five EDS establishments, three NRS establishments and three SWS establishments.

3.3   At two EDS establishments weaknesses were identified in the controls in place to restrict access to the school building. In one case this was a result of a staff error at the time of the visit. The other establishment is on a shared site and there are no physical controls to restrict access to the school areas, although visitor access is controlled via buzzer entry and access to the school area is monitored by the school office staff.

3.4   At three EDS establishments we were granted access to restricted areas without being asked to provide identification. Although at two of these establishments the auditors were accompanied at all times by a member of staff from the establishment. At the remaining establishment, the auditors were left unattended for a short duration during the visit.

3.5   At one EDS establishment we identified a lack of awareness relating to the access control to change door codes. One establishment was not aware of the arrangements for storage of a master key and there was a lack of clarity over responsibility for key holding arrangements.   Another establishment did not have the correct signage to advise that CCTV is in operation on site.

3.6   At two NRS establishments we were granted access to restricted areas without being asked to provide identification, although the auditors were accompanied by a member of staff.

3.7   At one NRS establishment a member of staff had not yet been issued with an ID badge despite being in post for six months.

3.8 Two NRS establishments were not aware of the process to be followed if fobs were lost to deactivate them. One of these two sites also did not have arrangements in place to change door codes when a member of staff leaves or on a regular basis.

3.9 At one SWS establishment, we were granted access to restricted areas without being asked to provide identification, although the auditors were accompanied at all times by a member of staff.

3.10 At two SWS establishments we identified insufficient arrangements relating to access controls such as keyholder duties and the changing of door codes.

Information Security (including PCI DSS)

3.11 We found key controls were in place and the establishment managers we met demonstrated an awareness of some areas of Council Policy in relation to Information Security, in particular, only encrypted devices were found to be in use and staff were all aware not to share credentials.

3.12 However, we did identify instances where controls in relation to information security could be strengthened across four EDS establishments, two NRS establishments and one FS establishment.

3.13 At one EDS establishment, we observed that confidential waste was not held securely whilst awaiting collection, though this was held in a staff only area.

3.14 At one EDS establishment we found staff were unaware of some of their responsibilities regarding starters and leavers, and the leavers process in relation to IT access was not completed following a member of staff's resignation.

3.15 At four EDS establishments we found a lack of awareness regarding some information security requirements including two establishments that were unaware of corporate guidance regarding the requirement to connect devices to the network periodically and one establishment could not provide a register of devices.

3.16 At two NRS establishments staff were not aware of their roles and responsibilities to report data losses/near misses or phishing attacks.

3.17 At one NRS establishment staff were unaware of the corporate leavers process that should be followed in all cases.

3.18 At one NRS establishment the manager was unaware if a register of devices was being maintained.

3.19 In relation to PCI DSS we found that at one FS establishment insufficient evidence was retained of the daily tamper checks carried out on card machines. Although, no evidence was found of any machines having been tampered with, to ensure compliance with PCI DSS requirements, evidence should be retained in accordance with the standard's requirements.

Health and Safety

3.20 We found that most of the controls in relation to Health and Safety (H&S) were in place and operating effectively. All establishments advised that they were aware of the corporate Health and Safety Policy and that this, along with other H&S communications had been cascaded to staff on a regular basis.

3.21 However, we did identify instances where controls in relation to H&S could be strengthened across two EDS establishments, four NRS establishments, two SWS establishments and two FS establishments.

3.22 At one EDS establishment, staff advised that they do not record minor incidents on the HANDS system. This is not compliant with corporate procedure which requires all incidents, accidents and near misses to be recorded on the system.

3.23 At one EDS establishment there was a lack of awareness of mandatory H&S training and Risk Assessment requirements.

3.24 At one EDS establishment there were inadequate fire warden arrangements in operation, including an insufficient number of fire wardens for the type of establishment.

3.25 At three NRS establishments we found gaps in awareness of H&S training requirements and a lack of available evidence to confirm training had been carried out as expected.

3.26 At one NRS establishment we found that H&S signage, including fire evacuation and first aider information, was only displayed in the Supervisor's office and not accessible to all staff.

3.27 At one NRS establishment where shift patterns are in operation, no reasonable steps had been taken to ensure a first aider is present where possible.

3.28 At two SWS establishments H&S Risk Assessment requirements were not fully met, with staff at one establishment unaware of a H&S Risk Assessment being carried out, and at another establishment the H&S Risk Assessment held on site had not been updated since October 2021.

General Cash Management

3.29 Of the 15 establishments visited, eleven held cash in some form, including school funds, toy funds, client money, cash floats, and petty cash for incidental purchases. During our visits we identified some instances across four EDS establishments and one SWS establishment where compliance with cash controls could be improved.

3.30 As noted previously in sections 3.4 and 3.9, we were granted access to cash and cash management records without being asked to provide identification at three EDS establishments and one SWS.

3.31 At one EDS establishment the authorised signatory list had not been updated to reflect changes in staff or the

establishment's operating name on the bank account. At another EDS establishment there was no authorised signatory list in place.

3.32 We were unable to access the cash at one EDS establishment as the Office Manager was on annual leave at the time of the visit and staff were unsure where the key was. At the same establishment we reviewed the records for cash management, these were not clear and missed information such as reconciliations.

School Funds

3.33 At all five EDS establishments visited we found scope for improvement of school fund/toy fund management. The principles outlined in Management Circular 23 regarding the management of school funds/toy funds which include such factors as administration, income, expenditure and record keeping were not always being followed.

Compliance with Education Management Circulars

3.34 Management Circulars (MC) are guidance documents to outline a policy or give instruction on the procedures to be adopted or the course of action to be followed in certain circumstances. We selected a sample of eight Management Circulars from the 88 available. These were:

- MC10 - Emergency Closure of Schools
- MC19 - Number of Children and Young People in Rooms
- MC48 - School Excursions and Educational Visits
- MC57 - Child Protection and Safeguarding
- MC71 - Managing Incidents of Substance Use in Educational Establishments Involving Young People
- MC75 - Planned Closure of Schools
- MC89 - Dealing with Complaints
- MC97 - Arrangements for the Supervision and Administration of Medication and Support of Healthcare Needs

3.35 From discussion with staff at the five Education establishments visited we confirmed a level of awareness for all management circulars discussed and for all but one we were able to confirm from review of evidence that were being followed where appropriate.

3.36 However, at two establishments issues were identified with records relating to MC19 which requires a record of the capacity for each room to be maintained at the establishment. At both establishments there was no record of the capacity, however at one the Head Teacher was aware of the capacity and advised these were not breached. The other establishment did not have an awareness of the capacity requirements; the Head Teacher was content that school is underoccupied and class sizes are small.

3.37 An action plan is provided at section four outlining our observations, risks and recommendations. We have made six recommendations for improvement. The priority of each recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	6
Low	Lower level controls absent, not being operated as designed or could be improved.	0
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

3.38   The audit has been undertaken in accordance with the Global Internal Audit Standards, in the UK Public Sector.

3.39   We would like to thank officers involved in this audit for their cooperation and assistance.

3.40   It is recommended that the Head of Audit and Inspection submits a further report to Committee on the implementation of the actions contained in the attached Action Plan.

4 Action Plan

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Physical security controls are in place and operating effectively.				
1	Physical security: **EDS** We conducted a walkthrough of the sites visited and held discussions with staff available at the time of the visit and found that: - At three establishments we were not asked to show ID prior to being given access to restricted areas. - One establishment did not have a process in place to change door codes regularly or when there are staff changes. - At one establishment there was a lack of clarity for the arrangements in place in relation to keyholder duties. - One establishment is a shared site, and while there are no physical barriers restricting access to school areas, visitor entry to the building is controlled by a buzzer system and monitored by both the other service and the school office. - One establishment had an external door wedged open at the time of the visit. We were advised this was for a	EDS, NRS and SWS management should ensure that arrangements are in place to satisfy physical security requirements from the risks identified. This includes: - Door codes used to restrict access to staff only areas should be changed on a regular basis or earlier if there are staff changes. - Keyholders are aware of their roles and responsibilities and arrangements are in place to cover absences. - A reminder is issued to staff to request ID prior to granting access to restricted areas. - A reminder is issued to staff to ensure where physical controls to restrict access are in place they are adhered to. - Where physical controls to restrict access are not in place a risk assessment is completed to determine if action is required. - Where CCTV is in operation the correct signage should be in place - Staff are issued with an ID badge where required.	**Medium**	**Response:** **EDS** – Accepted. All schools identified have been contacted and a reminder re physical security arrangements. A reminder will be issued to all establishments **NRS** - Accepted. Management will ensure that arrangements are in place to satisfy physical security requirements from the risks identified within the Service. **SWS** - Accepted - ID Badge checking procedures reaffirmed with staff, process established to change door codes on quarterly basis and hold keys in secure safe overnight and key list updated. **Officer Responsible for Implementation:** **EDS** – Head of Resources **NRS** – Divisional Director Finance and Transformation

No.	Observation and Risk	Recommendation	Priority	Management Response
	delivery; however, it was left unattended. - One establishment did not have the correct signage to advise that CCTV is in operation on site **NRS** We conducted a walkthrough of the sites visited and held discussions with staff available at the time of the visit and found that: - At two establishments we were not asked to show ID prior to being given access to restricted areas. - A staff member at one site had not yet been issued with an ID badge despite been employed for six months. - At two sites staff were not aware of the requirements to deactivate lost fobs or to change door codes on a regular basis or when a member of staff leaves. **SWS** We conducted a walkthrough of the sites visited and held discussions with staff available at the time of the visit and found that: - At one establishment we were not asked to show ID prior to being given access to restricted areas.			**SWS** – Resource Managers **Timescales for Implementation:** **EDS** – 31 March 2026 **NRS** – 30 April 2026 **SWS –** 31 December 2025

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	- At two establishments staff were not aware of a process in place to change door codes regularly or when there are staff changes. - One establishment did not have arrangements to securely store the key for the safe held in the admin office. - One establishment had a key list which was found to be inaccurate. If robust physical security arrangements are not adhered to, there is an increased risk of unauthorised entry to premises.			

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Information Security controls are in place and operating effectively.				
2	Information security: **EDS** Based on our discussions with staff available at the time of the visits we found that: - One establishment had not adequately secured confidential waste which was awaiting collection, this was in a staff only area, however the bin was overflowing. - Staff at one establishment were not aware of their roles and responsibilities to comply with the corporate leavers process. - Staff at four establishments were not aware of the requirement to connect devices to the network periodically. - One establishment did not have a register of devices, which is required to be held. **NRS** Based on our observations at the time of the visits we found that: - From discussion with staff at two establishments they did not adequately demonstrate awareness of staff's personal roles and	EDS, NRS and FS management should make arrangements to satisfy the information security requirements from the risks identified so that Council data is protected at all times, this includes the following areas: - Confidential waste collections meet the needs of the establishment. - Council devices are connected to the network in line with corporate guidance to ensure security software is updated regularly. - Establishment leavers processes are operating effectively and in line with corporate guidance. - Establishments are aware of the devices allocated to them and a register is maintained, reviewed and updated regularly to ensure lost devices are identified as soon as possible so action can be taken to reduce the risk of unauthorised access to Council systems. - Staff are aware of their responsibility in relation to data losses/near misses and phishing attacks. - Establishments with card machines are recording all actions undertaken to comply with PCI DSS.	**Medium**	**Response:** **EDS** – Accepted. Establishments identified have been contacted and advised re review information safety arrangements. Reminders will be issued to all establishments. **FS** – Accepted. Management have investigated and action has been taken to ensure all checks are recorded correctly. **NRS** - Management will make arrangements to satisfy the information security requirements from the risks identified so that Council data is protected at all times. **Officer Responsible for Implementation:** **EDS** – Head of Resources **FS** – Senior Operations manager **NRS** – Divisional Director Finance and Transformation

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	responsibilities regarding data losses/ near misses and phishing attacks. - Staff at one establishment were not aware of their roles and responsibilities to comply with the corporate leavers process. - One establishment did not maintain a register of devices held by the establishment. **FS** Based on our observations at the time of the visits we found that: - One establishment did not retain adequate evidence of all card machine tamper checks to ensure compliance with PCI DSS requirements. If information security risks are not managed appropriately, there is an increased risk of data loss.			**Timescales for Implementation:** **EDS** – 31 March 2026 **FS** – 31 January 2026 **NRS** – 30 April 2026

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Health & Safety controls are in place and operating effectively.				
3	**Health & Safety:** **EDS** Based on our observations at the time of the visits we found that: - We were advised by staff at one establishment that minor incidents are not recorded on the HANDS system, which should be used to record all incidents, accidents and near misses. - Staff at one establishment did not adequately confirm what mandatory H&S training and Risk Assessments are required to be completed by staff. - One establishment had one fire warden, which is not sufficient given the type of establishment and number staff and school pupils on site. **NRS** Based on our observations at the time of the visits we found that: - Staff at three establishments could not adequately confirm or evidence the H&S training requirements of staff. - One establishment did not display H&S signage where it was accessible to all staff. - One establishment had not taken any steps to ensure first aid provision was in place across shift patterns, where possible.	EDS, NRS and SWS management should take steps to remedy the Health & Safety issues identified. This includes ensuring that: • All appropriate risk assessments are in place and that plans are developed so that these are routinely updated. • The HANDS system is used to record all incidents, accidents and near misses. • Staff have completed all mandatory and locally required H&S training, and this is recorded as required. • Establishments have an adequate number of Fire Wardens, relevant to the type of establishment. • Establishments display all H&S signage where all staff can access it. • Establishments should take reasonable steps to try and ensure first aiders are on site across all shift patterns, whenever possible. • A H&S Risk Assessment should be carried out for each establishment and updated as required.	**Medium**	**Response:** **EDS** – Accepted. Establishments identified have been contacted and advised to rectify issues and to remind themselves of Health and Safety Policy. Reminders will be issued to all establishments. A Health and Safety Officer has been involved and will pick up within any Health and Safety audits that they are carrying out. **NRS** – Accepted. Management will make arrangements to satisfy the health and safety requirements from the risks identified. **SWS** - Accepted. Both Risk Assessments have been reviewed, one will be updated. **Officer Responsible for Implementation:** **EDS** – Head of Resources **NRS** – Divisional Director Finance and Transformation **SWS** - Resource Manager

No.	Observation and Risk	Recommendation	Priority	Management Response
	SWS Based on our observations at the time of the visits we found that: - Staff at one establishment were unaware of a H&S Risk Assessment ever being carried out. - One establishment had not reviewed the H&S Risk Assessment held on site since October 2021. If Health and Safety risks are not managed appropriately, there is an increased risk that health and safety events occur or are not responded to effectively by the Council.			**Timescales for Implementation:** **EDS** – 31 March 2026 **NRS** – 30 April 2026 **SWS** - 31 January 2026

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Cash Management controls are in place and operating effectively.				
4	Cash Management: **EDS** Based on our observations at the time of the visits we found that: - Three establishments provided access to cash and records without requesting ID. - One establishment had not updated the authorised signatory list to reflect a change in the establishment's operating name on the bank account, and staff changes. - One establishment did not hold an authorised signatory list. - At one establishment we could not confirm the amount of cash expected to be in the safe due to inadequate record keeping. **SWS** Based on our observations at the time of the visits we found that: - One establishment provided access to cash and records without requesting ID. If cash is not managed appropriately, there is an increased risk of fraud and / or error at Council premises.	EDS and SWS management should take steps to remedy the cash management issues identified so that Council cash is protected at all times including ensuring that: • Cash is only accessible to authorised staff, and ID is checked before visitors are provided with access. • Record keeping arrangements should ensure that an adequate audit trail is available to confirm all cash management arrangements have been carried out appropriately.	**Medium**	**Response:** **EDS** – Accepted. Schools identified have been contacted and reminded of the expectation of minimum cash in schools, use of ParentPay to mitigate cash handling and the requirements for appropriate storage facilities. A reminder re cash management has been issued to all establishments. **SWS** – Accepted. ID Badge checking procedures reaffirmed with staff to ensure meets with procedures. **Officer Responsible for Implementation:** **EDS** – Head of Resources **SWS** – Resource Manager **Timescales for Implementation:** **EDS** – 31 March 2026 **SWS** – 31 December 2025

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: School fund controls are in place and are operating effectively.				
5	We identified some control weaknesses in relation to school fund management processes at all five EDS establishments visited: The principles and best practice outlined in Management Circular 23 (School Funds) are not always being followed, for instance in the administration of the fund: - There was not always an appropriate number of staff involved with the fund. For example, we identified cases where reconciliations had not been countersigned and occasions where there was insufficient oversight from senior staff members. - Minutes of school fund committee meetings were not kept and no written constitution was in place. In one secondary school there was no committee and in a primary school it was all staff that were on the committee with no parents. - At the same secondary school noted in the previous point the school fund was managed by the Office Manager with no regular reconciliation or oversight from school management. We acknowledge that a number of the requirements rely on input from	EDS should remind schools of the importance of complying with Management Circular 23 and ensuring that school funds are being managed in accordance with the written guidance in this document. For example: - Appropriate oversight is in place, e.g. a committee exists for fund management where possible. - Sufficient members are involved with the school funds to ensure adequate oversight. - Carry out monthly reconciliations of bank and cash balances. These should be checked and authorised by the Head of Establishment and retained.	**Medium**	**Response:** Accepted. Schools identified have been contacted and reminded of the expectation of minimum cash in schools, use of ParentPay to mitigate cash handling and the requirements for appropriate storage facilities. A reminder has been issued to all establishments regarding Management Circular 23. **Officer Responsible for Implementation:** Head of Resources **Timescales for Implementation:** 31 March 2026

No.	Observation and Risk	Recommendation	Priority	Management Response
	volunteers and therefore cannot be mandated. However, if school funds are not managed appropriately, there is an increased risk of fraud and / or error.			

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Education staff are aware of Management Circulars and these are applied at establishments				
6	We identified some issues in relation to MC19: Number of Children and Young People in Rooms. The MC relates to the calculation of the maximum number of children and young people who can be suitably accommodated in the various classrooms within an establishment for health and safety reasons. A record of the capacity for each room must be maintained and held in the establishment. At one establishment the Head Teacher was aware of the capacity requirements and confirmed that these are not breached. However, this was not recorded. At another establishment the school had no awareness of the capacity requirements, however the Head Teacher was content that the current capacity would meet requirements as the class sizes are smaller than intended for the building. Without a record to show the maximum number of children and young people who can be suitable accommodated there is an increased risk that these will be breached resulting in health and safety issues.	EDS Management should ensure that Heads of Establishment are aware of the maximum number of children and young people who can be accommodated in the various classrooms in their establishment. These figures should then be recorded to allow for regular review to ensure these are not breached.	**Medium**	**Response:** Accepted. All Heads of Establishment will be sent a copy of MC19 and reminded of their responsibility to be aware of the record requirements of the maximum number of children and young people who can be accommodated in the various classrooms in their establishment. It is noted that there were no issues in relation to actual numbers, but just in relation to the record keeping. **Officer Responsible for Implementation:** Head of Resources **Timescales for Implementation:** 31 March 2026