



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Jillian Campbell Ext: 74247

Item 5

17th June 2026

INTERNAL AUDIT – FOLLOW UP REPORT

Purpose of Report:

To provide the Committee with an update on the progress made by services in implementing audit recommendations during the period 25 February to 28 May 2026.

This report also includes the findings of a review of the status of a sample of previously closed recommendations.

Recommendations:

The Finance and Audit Scrutiny Committee is asked to:

- Note the content of the report.
- Note the progress made in terms of the recommendations implemented.
- Note that the Head of Audit and Inspection will submit further reports on the status of outstanding recommendations.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes No consulted: Yes No

1 Follow Up Summary

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

- A summary of the outstanding recommendations by Service.
- A summary of movement in the register.
- A register of outstanding recommendations.

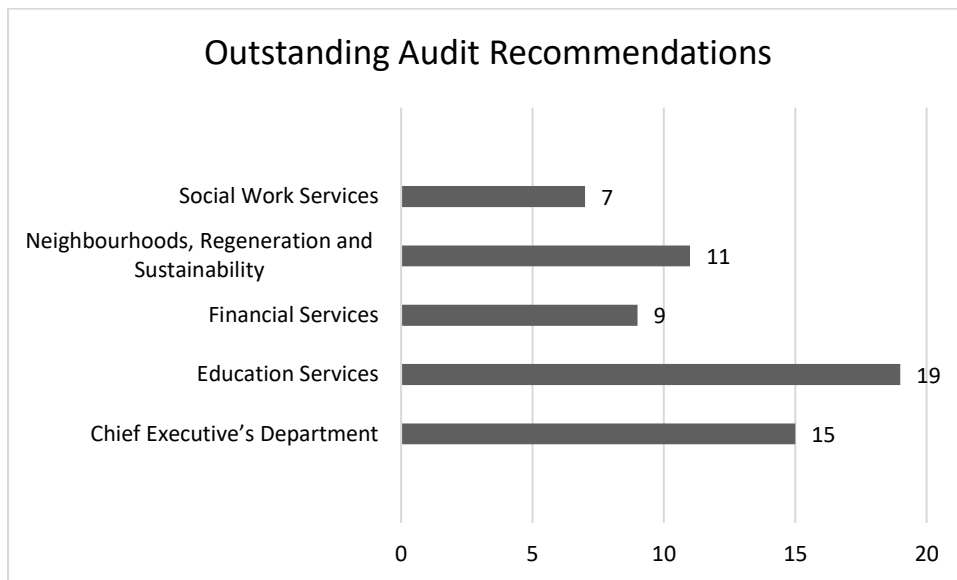
1.2 Internal Audit reports provide an independent assessment of the effectiveness and integrity of the Council's systems, providing assurance to the Council in this regard and with regard to Best Value.

1.3 Services are responsible for implementing previously agreed audit recommendations. As of 28 May 2026, 61 of these recommendations remain outstanding. The table below outlines the split of outstanding recommendations and their priority across each Service.

Table 1 – Outstanding Recommendations by Service

Service	Priority of Recommendation			Total
	High	Medium	Low	
Chief Executive's Department	6	9	0	15
Education Services	1	17	1	19
Financial Services	2	7	0	9
Neighbourhoods, Regeneration and Sustainability	1	10	0	11
Social Work Services	3	4	0	7
Total	13	47	1	61

Chart 1 – Outstanding Recommendations by Service



1.4 During the period from 25 February 2026 (the previous follow up report date) to 28 May 2026, Services satisfactorily implemented 52 recommendations. The table 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 25/02/2026	18	11	6	2	4	41
Recommendations added to register during period	11	12	15	20	14	72
less Recommendations Outstanding as at 28/05/2025	15	19	9	11	7	61
Recommendations Implemented During Period	14	4	12	11	11	52

1.5 A register of all recommendations which have passed the original implementation date is included as Appendix A.

2 Follow Up of Previously Closed Recommendations

2.1 As part of the 2025/26 Internal Audit Plan, we have carried out a review of previously closed recommendations to gain assurance that the enhanced controls implemented following the Internal Audit recommendations have been effectively sustained and continue to address the risks that were identified during the original audit.

2.2 We selected a sample of 25 previously closed findings across all Services, focusing on high priority recommendations. The findings in relation to 23 of these recommendations have previously been reported. Of the two remaining recommendations, we have confirmed that the enhanced control(s) previously implemented are still in place for one of these. However, for one Social Work Services (SWS) recommendation, we have found that the enhanced controls are no longer fully in place. We were advised that due to resource constraints as a result of vacancies and competing priorities, the additional controls had not been undertaken in the last year. Management have confirmed that these will be reinstated and we will continue to follow this recommendation up with SWS staff to ensure that the associated risk is addressed.

3. Recommendations for Committee

The Finance and Audit Scrutiny Committee is asked to:

- Note the content of the report.
- Note the progress made in terms of the recommendations implemented.
- Note that the Head of Audit and Inspection will submit further reports on the status of outstanding recommendations.