



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

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Item 4

17th June 2026

INTERNAL AUDIT – SUMMARY REPORT

Purpose of Report:

To advise members of the main findings of the following audit reports issued recently, together with a summary of action taken:

- Chief Executive's Department – Future ICT Programme
- Social Work Services – CareFirst Application

The audits undertaken in this period provide assurance linked to the Grand Challenges and Missions within the Council Strategic Plan 2022-2027, including Grand Challenge 4, Mission 3 – Enable staff to deliver a sustainable and innovative council structure that delivers value for money.

Note:

In most cases one of four opinions is expressed:

- The control environment is satisfactory i.e. audit testing found no concerns with the control environment.
- A reasonable level of assurance can be placed upon the control environment i.e. audit testing found no major weaknesses in the control environment but some improvements could be made.
- A limited level of assurance can be placed upon the control environment i.e. improvements are necessary to ensure the control environment is fit for purpose.
- The control environment is unsatisfactory i.e. significant improvements are required before any reliance can be placed upon the control environment.

Recommendations:

The Committee is asked to:

1. Note the content of the reports, and
2. Instruct the Head of Audit & Inspection to provide follow up reports showing progress towards achievement of the Action Plans arising from the audits undertaken.

Ward No(s):

Citywide:

Local member(s) advised: Yes No

consulted: Yes No

1 High Level Summary

- 1.1 The attached Internal Audit Update Summary provides the Finance and Audit Scrutiny Committee with an overview of the work undertaken by Internal Audit during the period 9 May 2026 and 5 June 2026, as part of the agreed Internal Audit Plan.
- 1.2 The report summarises the findings of each of the audits completed during that time, highlights any recommendations made, and the audit opinion in light of the findings of the audit activity.
- 1.3 The detailed audit reports are available separately, together with agreed plans for addressing the recommendations.

2 Key Findings

- 2.1 Internal Audit is an independent appraisal function within the Council. Its work is based on an annual audit plan which is prepared after a risk assessment of all potential audit issues identified by Internal Audit and Service Directors and takes account of the work of the Council's external auditor, Ernst and Young.
- 2.2 During the period between 9 May 2026 and 5 June 2026, two reviews have been completed and summary information for each review is provided below. The full reports are provided as separate papers within the agenda.

2.3 Chief Executive's Department – Future ICT (FICT) Programme

	High	Medium	Low	Service Improvement
Number of recommendations	0	0	2	0

The purpose of the audit was to ensure there were sufficient and appropriate controls in place for the delivery of the FICT programme.

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

The recommendations relate to (1) ensuring that all key project management decisions and actions are recorded on a log or via meeting minutes and (2) ensuring that programme risk registers are fully updated.

2.4 Social Work Services – CareFirst Application

	High	Medium	Low	Service Improvement
Number of recommendations	0	4	0	0

The purpose of the audit was to ensure there are sufficient and appropriate controls in place covering the management of the CareFirst system.

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 four recommendations which management should address.

The recommendations relate to (1) investigating the feasibility of further strengthening password controls, (2) enhancing the monitoring arrangements for account usage, (3) the enhancement of business continuity planning arrangements for the CareFirst system, in order to minimise the impact of system downtime on service delivery, and (4) the recording and ongoing management of a records retention and disposal related risk within the risk register, until an alternative approach can be adopted following the implementation of the new system.

2.5 The full reports for the above reviews have been included as separate papers within the agenda.

3 Recommendations

The Committee is asked to:

- Note the content of the reports, and
- Instruct the Head of Audit & Inspection to provide follow up reports showing progress towards achievement of the Action Plans arising from the audits undertaken.