Item 2

19th August 2026

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Director of Financial and Business Services

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Work Programme

Purpose of Report

This report provides a summary of the proposed work programme for the period August 2026 to March 2027.

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 2026 to June 2027. 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

1.3 Due to Local Government elections in May 2027 the last Finance and Audit Scrutiny Committee of this Administration is scheduled for March.

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 2025-26	Morag Johnston, Director of Financial and Business Services and Tina Duncan, Head of Corporate Finance	August 2026
Unaudited Annual Accounts 2025-26	Consideration of Unaudited Annual Accounts 2025-26.	Tina Duncan, Head of Corporate Finance	August 2026
Annual Audit Report 2025-26	Annual Audit Report on the 2025-26 Accounts.	EY	November 2026
Audited Annual Accounts 2025-26	Consideration of the Audited Annual Accounts 2025-26.	Tina Duncan, Head of Corporate Finance	November 2026
Treasury Management: Mid-Year/Annual Report Annual Investment Strategy	A mid-year and annual report on the Council's Annual Investment Strategy will be presented to the Committee. This report will include performance of the Council's externally managed funds for Common Good and Sundry Trusts. In February 2027 the Annual Investment Strategy for 2027-28 will be presented for consideration before referral to	Tina Duncan, Head of Corporate Finance	November 2026 February 2027

Topic	Main Tasks	Lead Officer	Timetable and Target Date for Completion
	the City Administration Committee.		
Common Good Fund Budget 2027-28	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 2027
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	August 2026 January 2027
Update on 2026-27 Internal Audit Plan	A mid year update on progress of the 2026-27 Audit Plan and the Fraud Workplan.	Jillian Campbell, Head of Audit & Inspection	October 2026
Annual Internal Audit Plan	The report is to advise members of the activities planned by Internal Audit for 2026-27	Jillian Campbell, Head of Audit & Inspection	March 2027
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 development committee following publication.	Morag Johnston, Director of Financial and Business Services and Jillian Campbell, Head of Audit & Inspection	When applicable
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 2027
Sundry Trusts Annual Report	This report will provide a summary of the	Tina Duncan, Head of	February 2027

Topic	Main Tasks	Lead Officer	Timetable and Target Date for Completion
	activity undertaken on the Council's Sundry Trust accounts during 2025-26.	Corporate Finance	
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	August 2027
Capital Programme Annual Performance Report	An overview of the Capital Programme deliverables for 2025-26.	Neil Farnell, Governance and Planning Manager	October 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 25 February 2026.	Kenny Meechan, Head of Information & Data Protection Officer	September 2026
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	September 2026 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.

19 August 2026
Work Programme 2026-27 2025-26 Out-turn Report Unaudited Annual Accounts 2025-26 Summary Audit Reports Early Retiral/Voluntary Severance Common Good Property Management Report Gifts & Hospitality

16 September 2026
P3 Revenue Monitoring Q1 Investment Monitoring ALEO Q1 Monitoring ICO Audit Report – follow-up Oracle Fusion System implementation

21 October 2026
Summary Audit Reports Follow-Up Audits ALEO Audit Update Mid Year Update on Annual Internal Audit Plan Early Retiral/Voluntary Severance Capital Programme Annual Performance Report 2025-26

18 November 2026
P6 Revenue Monitoring Q2 Investment Monitoring ALEO Q2 Monitoring Treasury Management Mid-Year Report 2026-27/Annual Report 2025-26 Annual Audit Report 2025-26 Audited Annual Accounts 2025-26

Note: the provisional Annual Audit Plan for EY noted that their Annual Audit Report 2025-26 was scheduled for November/December 2026. Dependent on the timing of the completion of the report it may be that the Annual Audit Report 2025-26 and the Audited Annual Accounts 2025-26 are presented at the January 2027 meeting instead.

January 2027
Summary Audit Reports Common Good Property Management Report Corporate Risk Register Early Retiral/Voluntary Severance

February 2027
P9 Revenue Monitoring Treasury Management and Annual Investment Strategy 2026-27 Common Good Budget 2026-27 Sundry Trusts Annual Report 2025-26

March 2027
Summary Audit Reports Follow Up Audits ALEO Audit Update Annual Internal Audit Plan 2027-28 EY Audit Plan 2026-27 P11 Revenue Monitoring Q3 Investment Monitoring Q3 ALEO Monitoring Early Retiral/Voluntary Severance