

Glasgow City Council Internal Audit Section

Committee Summary

Corporate Review – Scheme of Delegation

Item 8(g)

19th August 2026

1 Introduction

- 1.1 As part of the agreed Internal Audit plan, we have carried out a review of compliance with the Scheme of Delegation (SoD) within the Council.
- 1.2 The Council accepts the principle that decisions should be made at the lowest or most local level consistent with the nature of the issues involved.
- 1.3 An important element in the practical implementation of this principle is an effective Scheme of Delegated Functions (SoDF) encompassing all major levels of decision making below that of the Council itself; Committees, the Chief Executive, Directors and Chief Officers, and other officers. The current SoDF was updated in December 2025 and approved by Council on 11 December 2025.
- 1.4 Where required, a Service level SoDF should include detail on the decision making and powers delegated to officers within the Service. The purpose of an SoDF is to ensure that staff are aware of reserved matters, and that there are sufficient properly authorised officers to conduct the Council's business relating to non-reserved matters effectively.
- 1.5 The purpose of this audit was to gain assurance that an up-to-date SoDF is in place and that officers are operating in compliance with the arrangements outlined therein.
- 1.6 The scope of this audit included a review of the key controls in the following areas:
 - The Corporate and Service level SoDF and associated documents.
 - Functions conducted under the schemes.
 - Audit trails to support functions conducted under the schemes.
 - Training arrangements.

2 Audit Opinion

- 2.1 Based on the audit work carried out, assurance can be taken that the control environment is satisfactory.

3 Main Findings

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| <p>3.1 We are pleased to report that key controls are in place and operating effectively. We confirmed that there is a process in place for the approval of the corporate SoDF by Full Council. In addition, any required updates to the SoDF are managed by an appropriate officer and approved as required.</p> <p>3.2 We confirmed that Financial Services (FS) and the Health and Social Care Partnership (HSCP) have a local SoDF in place. We confirmed that these are reviewed and approved by Senior Management on a regular basis. Through discussion with officers from the remaining Services, we were advised that the Corporate SoDF is applied across the Service, and we confirmed that an authorised signatory list is in place that supports its application</p> <p>3.3 We selected a sample of 13 delegations listed in the Corporate SoDF, 3 from the HSCP and 7 from the Finance SoDFs. The details of these can be found in Appendix One of this report. For the sample we held discussions with officers and obtained evidence that the activities were carried out in line with the Corporate SoDF and the appropriate Service level SoDF.</p> | <p>3.4 We originally selected one delegation to the Head of Human Resources, however due to the need to prioritise the Job Evaluation and Pay and Grading projects, the decision was taken to remove HR from the sample at this time and this will be picked up in a future review.</p> <p>3.5 We confirmed that the Council has an up-to-date Records Retention and Destruction Schedule Policy in place, and for the sample of delegations reviewed we were able to obtain evidence that records were maintained in line with the policy.</p> <p>3.6 We confirmed that training is available in relation to the SoDF through a GOLD course that was launched in February 2026. We confirmed through review of the relevant managers briefing that the course is mandatory for all members of the Corporate Leadership Team, Service Senior Leadership teams and some Service specific roles - which have been identified by Heads of Service.</p> <p>3.7 The audit has been undertaken in accordance with the Global Internal Audit Standards in the UK public sector.</p> |
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- 3.8 We would like to thank officers involved in this audit for their cooperation and assistance.
- 3.9 It is recommended that Committee note the content of this report.

4 Appendix 1

Scheme of Delegation	Delegated Officer	Delegation	Level of Approval Required	Evidence of Compliance
Corporate	Chief Executive	In respect of Judicial or quasi-judicial proceedings to – a) engage private legal firms b) engage Counsel c) discharge the functions of the Council including initiating, entering, defending, settling and withdrawing from such proceedings; and d) appoint parliamentary agents	Director of Legal and Administration Head of Legal and Democratic Services Executive Legal Manager Contract Review and Service Reform Manager Legal Manager Senior Solicitor and Solicitor (No 13 (b) only)	Yes
Corporate	Chief Executive	To approve funding for economic development activity (including making grants and loans to businesses) of up to £100,000	Director of Regional Economic Growth Assistant Head of Economic Growth Group Manager (Business Growth)	Yes
Corporate	Chief Executive	To suspend a licence with immediate effect in terms of paragraph 12 of Schedule 1 to the Civic Government (Scotland) Act 1982.	Director of Legal and Administration Head of Legal and Democratic Services Executive Legal Manager Legal Manager	Yes
Corporate	Chief Executive	To approve, in conjunction with the appropriate Executive Director, special leave with or without pay where the period of leave is in excess of the provision of the councils Condition of Service	Head of Human Resources Following discussion with the Head of Audit and Inspection, it was agreed that this element of the review would be removed due to the current need to prioritise the Job Evaluation and Pay and Grading projects.	

Scheme of Delegation	Delegated Officer	Delegation	Level of Approval Required	Evidence of Compliance
Corporate	Chief Executive	To grant renew, transfer and amend General Safety Certificates and Special Safety Certificates and to issue notices, in terms of the Safety of Sports Grounds Act 1975 and the Fire Safety and Safety of Sports Act 1987 as directed by the Licensing and Regulatory Committee or the Councils Safety Advisory Group for Sports Grounds.	Director of Legal and Administration Head of Legal and Democratic Services Executive Legal Manager Legal Manager	Yes
Corporate	Executive Director of Education	To make grants to staff and/or pupils in connection with courses, conferences, educational visits and excursions.	Head of Service	Yes
Corporate	Executive Director of Financial Services	To amend service budgets for new monies received or subsequent approvals during the year, with all such changes being recorded in the monitoring statements.	Director of Financial and Business Services Head of Corporate Finance	Yes
Corporate	Executive Director of Financial Services	To deal with request for the use of the City Chambers.	Director of Financial and Business Services Head of Facilities Management City Chambers Manager	Yes
Corporate	Executive Director of Neighbourhoods, Regeneration & Sustainability	To approve, in consultation with the appropriate City Convener, Traffic Regulation Orders which are not subject to objection, or which are subject to objection but not to a mandatory hearing.	Director of Service Delivery Divisional Directors Head of Roads Asset Management Group	Yes

Scheme of Delegation	Delegated Officer	Delegation	Level of Approval Required	Evidence of Compliance
Corporate	Executive Director of Neighbourhoods, Regeneration & Sustainability	To respond to requests for all screening and scoping opinions, including Screening Opinions on whether a development is a major or local application having regard to the Planning (Hierarchy of Developments) (Scotland) Regulations 2009 and consequently whether formal pre-application consultation requires to be carried out;	Director of Service Delivery Divisional Directors Head of Planning Head of Roads Asset Management Group Leader (Development Management) Team Manager (Development Management) (Teams DM 1-5)	Yes
Corporate	Chief Officer of Integration Joint Board	To make decisions regarding children and young people's placements, which may potentially lead to the separation of brothers and sisters.	GCHSCP Chief Social Work Officer GCHSCP Deputy Chief Social Work Officer Assistant Chief Officer Children's Services & North East Operations Assistant Chief Officer Adult Services & North West Operations Assistant Chief Officer Public Protection & Complex Needs Head of Children's Services	Yes
Corporate	Chief Social Work Officer	To appoint Mental Health Officers under the Mental Health Acts (approval as Mental Health Officers is restricted to those members of staff who have satisfactorily completed the approved training course).	GCHSCP Deputy Chief Social Work Officer Assistant Chief Officer	Yes
Corporate	Chief Officer Finance & Resources	To approve waivers and disregards on behalf of the Council in respect of determining a client's liability for contribution to care home (residential/nursing) costs	Up to £5,000 Assistant Chief Officer Finance Head of Finance Finance Manager	Yes

Scheme of Delegation	Delegated Officer	Delegation	Level of Approval Required	Evidence of Compliance
Local (HSCP)	Chief Officer of the Integration Board	To provide aids and adaptations for disabled people and special payments to Carers up to the value of £100,000 in any one case	Up to £25,000 Assistant Chief Officer Children Services & North East Operations Assistant Chief Officer Adult Services & North West Operations Assistant Chief Officer Older People Services & South Operations Assistant Chief Officer Public Protection & Complex Needs Assistant Chief Officer Primary Care & Early Intervention Assistant Chief Officer Care Services	Yes
Local (HSCP)	Chief Social Work Officer	To consider and decide upon recommendations made by the Adoption and Fostering Review Panel in connection with any adoption and fostering matters, including decision about the provision of aids and adaptations	GCHSCP Deputy Chief Social Work Officer	Yes
Local (HSCP)	Chief Officer Finance & Resources	To approve waivers and disregards on behalf of the Council in respect of determining a client's liability for contribution to social care and housing support services provided	Up to £5,000 Assistant Chief Officer Finance Head of Finance Finance Manager	Yes

Scheme of Delegation	Department	Delegation	Level of Approval Required	Evidence of Compliance
Local (Financial Services)	Senior Management within FS	Prepare and present departmental budget (revenues and capital)	City Assessor and Electoral Registration Officer Head of Customer and Business Services Head of Corporate Finance Head of Audit and Inspection Head of FS Governance and Change Director of Strathclyde Pension Fund Head of Catering and Facilities Management Head of ERP Development Programme	Yes
Local (Financial Services)	Assessor & Electoral Registration Office	Authorise/Approve fees and expenses (exam, university and national travel) <£30,000	Grade 10 & above	Yes
Local (Financial Services)	Corporate Finance	Completion of 4 weekly VAT returns	VAT Officer VAT Support Officer (Grade 6 & above)	Yes
Local (Financial Services)	Customer and Business Services	Scottish Water payment <£15 million	Grade 8 & above	Yes
Local (Financial Services)	Catering & Facilities Management	Invoice Authorisation <£150,000	Grade 9 & above	Yes
Local (Financial Services)	Governance & Change	Settlement of Insurance Liability Claims <£10,000	Grade 6 & above	Yes
Local (Financial Services)	ERP Development Programme	Invoice Authorisation >£30,000	Grade 11 & above	Yes