Item 9

19th August 2026

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

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Internal Audit reports
Consideration of Exclusion of Public

Purpose of Report

To advise members of the following recent Internal Audit reports and that the matters should be considered by committee in private:

- Operating System Configurations and Evergreen Updates
- Cloud Application Assurance
- Pulse System

Recommendations

It is recommended that, in order that the committee may consider the full reports, the committee resolves, in terms of Section 50A(4) of the Local Government (Scotland) Act 1973, to exclude the public from the meeting as exempt information, as defined in paragraph 14 of Part 1 of Schedule 7A, is likely to be disclosed.

Ward No(s): Citywide: ☐

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

1 Introduction

1.1 Internal Audit has carried out the following reviews as part of the agreed internal audit plan:

- Operating System Configurations and Evergreen Updates
- Cloud Application Assurance
- Pulse System

1.2 The scope of the Operating System Configurations and Evergreen Updates audit was to ensure that there are sufficient and appropriate controls in place covering the Council's standard operating system builds, gaining assurance that they are appropriately hardened, and that the Council is informed of upcoming changes to its core systems.

1.3 The audit has concluded that, based on the work undertaken, a satisfactory level of assurance can be placed upon the control environment.

1.4 The scope of the Cloud Application Assurance review was to ensure there are sufficient and appropriate controls in place covering the management of cloud applications procured by Services and not fully supported by one of the Council's Managed Service Providers.

1.5 The audit has concluded that based on the audit work undertaken reasonable assurance can be placed upon the control environment in relation to the current arrangements for the procurement of new cloud applications.

1.6 However, the audit has identified that there is a lack of clarity within Services regarding responsibility for administering some applications procured before the current arrangements were introduced, therefore limited assurance can be placed on this part of the control environment. Two recommendations have been made as part of the audit which management should address.

1.7 The scope of the Pulse System review was to ensure there are sufficient and appropriate controls in place covering the management of the application, including user access, back up processes and ongoing software updates and security patching.

1.8 The audit has concluded that based on the audit work undertaken 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 two recommendations which management should address.

2 Consideration of Exclusion of Press and Public

2.1 The Local Government (Access to Information) Act 1985 (which inserted new provisions into the Local Government (Scotland) Act 1973) sets out the default position for committee reports and meetings, requiring that reports are published in advance and meetings are open to the public, unless certain conditions are met. A local authority may by resolution exclude the public from a meeting during consideration of an item of business whenever it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during consideration of that item of business there would be disclosure to them of exempt information. Exempt information under Schedule 7A of the Act includes (at paragraph 14) “Any action taken or to be taken in connection with the prevention, investigation or prosecution of a crime.” The action required by management detailed in the full reports is deemed to be important in order to mitigate against cyber-related criminal activity against the Council.

2.2 It is therefore recommended that the full internal audit reports are considered by the Finance and Audit Scrutiny Committee with press and public excluded.

3 Policy and Resource Implications

Resource Implications:

Financial:	None
Legal:	The contents of this report are based on advice given by the Director of Legal and Administration
Personnel:	None
Procurement:	None
Council Strategic Plan:	n/a
Equality and Socio-Economic Impacts:	
Does the proposal support the Council’s Equality Outcomes 2025-29	n/a
What are the potential equality impacts as a result of this report?	no significant impact
Please highlight if the policy/proposal will help address socio economic disadvantage.	n/a

Sustainability Impacts:

Environmental:	None
Social, including Article 20 opportunities:	None
Economic:	None
Privacy and Data Protection impacts:	None

4 Recommendations

4.1 It is recommended that, in order that the committee may consider the full reports, the committee resolves, in terms of Section 50A(4) of the Local Government (Scotland) Act 1973, to exclude the public from the meeting as exempt information, as defined in paragraph 14 of Part 1 of Schedule 7A, is likely to be disclosed.