

Glasgow City Region Cabinet

Report by Head of Audit and Inspection, Glasgow City Council

Contact: William Hart, Chief Auditor

Extension: 74303

INTERNAL AUDIT REVIEW

Purpose of Report:

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

- Change Control & Contract Management (Phase 2)

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 Cabinet is asked to:

- 1) Note the content of the report, and
- 2) Instruct the Head of Audit & Inspection to provide follow up reports showing progress towards achievement of the Action Plan arising from the audit undertaken.