



Glasgow City Council

Strathclyde Pension Fund Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Ext: 74053

**Item 2(b)**

21st June 2023

## AUDIT RECOMMENDATIONS

### Purpose of Report:

To provide an update on the status of audit recommendations agreed previously with the Strathclyde Pension Fund Office (SPFO).

### Recommendations:

It is recommended that Committee notes the progress made in terms of the recommendations implemented and **AGREE** that the Head of Audit and Inspection submits further reports on the status of outstanding recommendations.

Ward No(s):

Citywide: ✓

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

### PLEASE NOTE THE FOLLOWING:

Any Ordnance Survey mapping included within this Report is provided by Glasgow City Council under licence from the Ordnance Survey in order to fulfil its public function to make available Council-held public domain information. Persons viewing this mapping should contact Ordnance Survey Copyright for advice where they wish to licence Ordnance Survey mapping/map data for their own use. The OS web site can be found at <http://www.ordnancesurvey.co.uk> "

If accessing this Report via the Internet, please note that any mapping is for illustrative purposes only and is not true to any marked scale

## 1. Introduction

- 1.1 This report provides a summary of the status of Internal Audit recommendations previously reported to Committee, in particular a summary of the progress made since the previous report.

## 2. Outstanding Recommendations

- 2.1 Since the last report that was presented to the Committee on 23 November 2022, management have been responsible for following up recommendations which are due to have been implemented. As at 31 May 2023 there are no outstanding recommendations.
- 2.2 During the period from 4 November 2022 to 31 May 2023, SPFO management have implemented the remaining five outstanding recommendations. Appendix One shows the progress made during the period.

## 3 Policy and Resource Implications

### Resource Implications:

|                     |  |
|---------------------|--|
| <i>Financial:</i>   | Internal Audit services are included within the Central Support Services cost. |
| <i>Legal:</i>       | None   |
| <i>Personnel:</i>   | None   |
| <i>Procurement:</i> | None   |

### Equality and Socio-Economic Impacts:

|   |   |
|---|---|
| <i>Does the proposal support the Council's Equality Outcomes 2021-25? Please specify.</i> | No specific proposals are included within this report.    |
| <i>What are the potential equality impacts as a result of this report?</i>                | No significant impact.                                    |
| <i>Please highlight if the policy/proposal will help address socio-</i>                   | There are no equality impacts as a result of this report. |

*economic  
disadvantage.*

**Climate Impacts:**

*Does the proposal support any Climate Plan actions? Please specify:* Not Applicable

*What are the potential climate impacts as a result of this proposal?* Not Applicable

*Will the proposal contribute to Glasgow's net zero carbon target?* Not Applicable

**Privacy and Data Protection Impacts:** None

**4 Recommendations**

- 4.1 It is recommended that Committee notes the progress made in terms of the recommendations implemented and **AGREE** that the Head of Audit and Inspection submits further reports on the status of outstanding recommendations.

## Appendix One – Progress since previous report

|  | Information Management (2017/18) | Information Management/ Information Security (2022/23) | Total    |
|--|----------------------------------|--|----------|
| Outstanding or not yet due as at 4 November 2022 | 1                                | 0  | 1        |
| Added to the Register during Period              | 0                                | 4  | 4        |
| Outstanding as at 31 May 2023                    | 0                                | 0  | 0        |
| Not yet due as at 31 May 2023                    | 0                                | 0  | 0        |
| <b>Implemented in Period</b>                     | <b>1</b>                         | <b>4</b>   | <b>5</b> |