



**Glasgow City Region**

**Cabinet**

**Report by Head of Audit and Inspection, Glasgow City Council**

**Contact: William Hart, Chief Auditor**

**Extension: 74303**

**Item 4(a)**

**7th December 2021**

## **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 recommended actions:

- Business Continuity and Resilience

### **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.

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### **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.
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