



**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 recommended actions:

- Change Control and Contract Management
- Equality Impact Assessments
- Anti-Bribery, Corruption & Fraud Measures

**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

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| 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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