



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Extension: 74053

Item 3

15th January 2020

INTERNAL AUDIT REPORTS

Purpose of Report

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

- Corporate Review – IT General Controls – Corporate Domain
- Corporate Review – IT General Controls – Schools Domain
- Corporate Review – Management of Stock
- Corporate Review – Payroll Verification - DRS
- Corporate Review – School Lets
- Development and Regeneration Services – Vacant and Derelict Land Fund

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 Committee is asked to:

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

Ward No(s):

Citywide:

Local member(s) advised: Yes No

consulted: Yes No