

GLASGOW CITY COUNCIL INTERNAL AUDIT SECTION

COMMITTEE SUMMARY

Title of the Audit: Chief Executive's Department – Governance Review

1. Introduction

1.1 The purpose of good governance within an organisation is to ensure that the level of direction and management of the affairs of the organisation is satisfactory, to align corporate behaviour with the expectations of the public and to be accountable to stakeholders in the public interest. The process of governance involves the clear identification of responsibilities, accountabilities and adequate systems of supervision, control and communication.

1.2 Internal Audit is required to assess the status of governance within the Council Family, and to provide assurance that overall best practice is being followed in corporate governance. In connection with this, a Self-Assessment Questionnaire (Annual Governance Questionnaire hereafter referred to as AGQ) is issued annually which requires each Service and ALEO to assess compliance with the principles of good governance based upon the Good Governance Framework produced by the Chartered Institute of Public Finance and Accountancy (CIPFA).

1.3 As part of the 2018/19 Internal Audit plan we have carried out an Internal Audit review of governance arrangements within the Chief Executive's Department (CED). The scope of the audit included selecting a sample of responses from the completed 2018/19 AGQ submitted by CED and seeking confirmatory evidence across the following areas:

- Strategic and Business Planning

- Leadership and Governance
- Integrity
- Performance Reporting
- Public Accountability
- Human Resources
- Health and Safety
- Emergency Planning
- Information Technology
- Information Security
- Procurement
- Finance
- Partnership Working
- Project Management
- Equalities
- Audit and Assurance

Item 2(a)
16th January 2019

2. Audit Opinion

2.1 Based on the audit work carried out, assurance can be taken that the control environment is satisfactory.

3. Main Findings

3.1 We are pleased to report that the key controls are in place and operating effectively. Based on the sample of responses reviewed, we found that the Service demonstrates its vision, purpose and objectives through the Annual Service Plan and

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Improvement Report (ASPIR) and communicates these to all staff. The Service has a training matrix in place which has identified mandatory Health and Safety training requirements and we were advised that training stats are monitored via the appropriate Health and Safety forum.

- 3.2 Leadership Team meetings are held on a regular basis and are minuted to show updates on actions. We were provided with a copy of the Service's delegated authority list and were advised that a further list, relating to procurement, was in place and managed by the Council's Corporate Procurement Unit. In addition procedures are in place to ensure Council procurement procedures are followed. We found that there are arrangements in place to ensure that the Service complies with Information Security requirements and post project reviews are undertaken as part of lessons learned exercises. Finally it was confirmed that an Equalities Outcome report has been produced and achievement of the outcomes set out are monitored.
- 3.3 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.
- 3.4 We would like to thank officers involved in this audit for their cooperation and assistance.