



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Head of Audit and Inspection

Contact: Duncan Black Extension: 74053

Item 2

16th January 2019

INTERNAL AUDIT REPORT

Purpose of Report

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

- Chief Executive's Department – Governance Review
- Corporate Review – PVG Scheme Arrangements
- Financial Services – Affordable Warmth Dividend
- Land and Environmental Services and Financial Services – Income Management – Parking Vouchers

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 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.

Ward No(s):

Citywide:

Local member(s) advised: Yes No

consulted: Yes No