

GLASGOW CITY COUNCIL INTERNAL AUDIT SECTION

COMMITTEE SUMMARY

Item 2(d)

17th March 2021

Title of the Audit: Corporate Review - Scheme of Delegated Functions Compliance

1. Introduction

1.1 As part of the agreed Internal Audit Plan, we have undertaken a review of compliance with the Council's Scheme of Delegated Functions (SoDF).

1.2 The Council accepts the principle that decisions should be made at the lowest or most local level consistent with the nature of the issues involved.

1.3 An important element in the practical implementation of this principle is an effective Scheme of Delegation encompassing all major levels of decision making below that of the Council itself; Committees, the Chief Executive, Directors and Chief Officers, and other officers. The current SoDF was updated in February 2020. Areas selected as part of this audit were:

- Home loss payments following compulsory or voluntary acquisitions,
- Approving applications for use of public spaces (e.g. Parks and George Square), and
- The process for open and off-market disposals of land and property.

In March 2020, the Emergency Committee approved temporary decision-making arrangements to reduce the need for face to face meetings during the pandemic. We reviewed two such decisions - the approval of the Education Asset Plan and a planning application which would normally be decided by the Planning Applications Committee.

1.4 The purpose of the audit was to gain assurance that Services complied with the powers and carried out functions as

documented within the SoDF. The scope of the audit included a review of:

- The process to approve and update the Scheme of Delegation as required.
- Officers' awareness of the delegated powers and, where appropriate, threshold levels.
- Exemptions from the scheme.
- A sample of the use of delegated powers permitted by the scheme to ensure compliance.
- Records held to support the process.

2. Audit Opinion

2.1 Based on the work carried out a reasonable level of assurance can be placed upon the control environment. The audit has identified scope for improvement in existing arrangements and one recommendation which management should address.

3. Main Findings

3.1 We are pleased to report that key controls are in place and generally operating effectively. There is an adequate process in place for approving the SoDF, and the updating and monitoring of the document is carried out by an appropriate officer. In addition, we identified that all instances of land and property disposals examined had been handled in line with the requirements outlined in the Council's SoDF. We were informed that no home loss payments had been made in recent years, however we confirmed that arrangements were

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in place should payments be necessary. Under emergency powers during the early Covid-19 lockdown, we noted that decisions were taken by appropriate senior officers in conjunction with Committee Convenors and reported to the City Administration Committee once meetings resumed.

3.2 However, our audit testing found that there is one area where an improvement could be made. In relation to approving applications for permission to use public spaces, on some occasions there were no completed application forms and General Terms and Conditions of let forms signed by applicants.

3.3 An action plan is provided at section four outlining our observations, risks and recommendations. We have made one recommendation for improvement. The priority of the recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	1
Low	Lower level controls absent, not being operated as designed or could be improved.	0
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

3.4 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.

3.5 We would like to thank officers involved in this audit for their cooperation and assistance.

3.6 It is recommended that the Head of Audit and Inspection submits a further report to Cabinet on the implementation of the actions contained in the attached Action Plan.

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No.	Observation and Risk	Recommendation	Priority	Management Response
1	<p>The process for the use of public spaces was described by the relevant officers and requires that applicants complete a "Permission to Use" (PTU) application form and agree to terms and conditions. For our sample of 10 approved applications for the use of public spaces, in three cases completed application forms or General Terms and Conditions of let signed by applicants were unable to be provided, meaning the Service could not demonstrate that the process was adhered to. We acknowledge that the audit fieldwork took place during Covid-19 restrictions when most employees were working from home and there was limited admin support to assist in locating the paperwork.</p> <p>This increases the risk that NS cannot demonstrate that event charges were calculated correctly and consistently in line with the process, and may makes it more difficult to hold event organisers accountable to the conditions of their hire of venues.</p>	<p>NS Management should ensure that all documentation relating to applications for the use of public spaces is appropriately maintained, in accordance with their process.</p>	<p>Medium</p>	<p>Response: The PTU process has been amended since the time period examined for this audit. Applicants will now be required to sign the conditions of let at the point of application. This new process has not yet been fully implemented due to the impact of COVID and since March 2020, minimal PTUs have been processed. The ongoing government restrictions mean that the new system is unlikely to be fully operational until mid-2021.</p> <p>Officer Responsible for Implementation: City Centre Manager / Head of City Services Group</p> <p>Timescale for Implementation: The new process is in effect now however is not yet fully operational due to COVID restrictions.</p>