

**Item 1**

**3rd August 2022**



**Glasgow City Council**

**Finance and Audit Scrutiny Committee**

**Report by Director of Financial and Business Services**

**Contact: Morag Johnston Ext: 74316**

## **Work Programme**

### **Purpose of Report**

This report provides a summary of the proposed work programme for the period August 2022 to June 2023.

### **Recommendations**

It is recommended that the Finance and Audit Scrutiny Committee note the content of the report and consider any other areas for inclusion in the work programme.

Ward No(s):

Citywide: x

Local member(s) advised: Yes  No

consulted: Yes  No

## 1. Introduction

- 1.1 The attached work programme at Appendix 1 shows the range of reports to be provided to the Committee through August 2022 to June 2023.
- 1.2 The reports take into consideration the agreed key areas of work for the Committee -
  - Monitor the Financial Performance of the Council and its ALEOs
  - Audit and Inspection within the Council
  - Promotion of Observance of Councillors of High Standards of Conduct
- 1.3 Dates for meeting have been arranged for up to November 2022 only. However, the workplan has been set out up until June 2023.
- 1.4 The workplan does not include any specific reports on the implications of Covid-19. Implications for 2022-23 will be provided through existing reports including those on monitoring, audit and inspection and risk management.
- 1.5 The dates for the completion on the Audited Accounts for 2021-22 are draft and may be subject to change.

## 2. Policy and Resource Implications

### Resource Implications:

*Financial:* None

*Legal:* None

*Personnel:* None

*Procurement:* None

**Equality and Socio-Economic Impacts:** None

*Does the proposal support the Council's Equality Outcomes 2021-25? Please specify.*

*What are the potential equality impacts as a result of*

*this report?*

*Please highlight if the policy/proposal will help address socio-economic disadvantage.*

**Climate Impacts:** None

*Does the proposal support any Climate Plan actions? Please specify:*

*What are the potential climate impacts as a result of this proposal?*

*Will the proposal contribute to Glasgow's net zero carbon target?*

**Privacy and Data Protection Impacts:** None

### **3. Recommendations**

- 3.1 It is recommended that the Finance and Audit Scrutiny Committee note the content of the report and consider any other areas for inclusion in the work programme.

Appendix 1

Finance and Audit Scrutiny – Work Programme

Topic	Main Tasks	Lead Officer	Timetable and Target Date for Completion
Revenue Monitoring Statements	All summary and departmental monitoring statements are referred to the Finance and Audit Scrutiny committee for review and scrutiny.	Morag Johnston, Director of Financial and Business Services and Stephen Crichton, Head of Corporate Finance	Bi-monthly
Detailed Investment Programme Monitoring Statements	On a quarterly basis a detailed report showing both the physical and financial progress of all major capital projects within departments.	Morag Johnston, Director of Financial and Business Services and Stephen Crichton, Head of Corporate Finance	Quarterly
Arms Length External Organisations (ALEO) Financial Performance	A summary of the financial performance of the Council's ALEOs.	Morag Johnston, Director of Financial and Business Services and Stephen Crichton, Head of Corporate Finance	Quarterly
Outturn Report	Report on the Outturn Position of the Council for 2021-22	Morag Johnston, Director of Financial and Business Services and Stephen Crichton, Head of Corporate Finance	August 2022
Unaudited Annual Accounts 2021-22	Consideration of Unaudited Annual Accounts 2021-22.	Stephen Crichton, Head of Corporate Finance	August 2022
Annual Audit Report 2021-22	Annual Audit Report on the 2021-22 Accounts. Audit Scotland are working towards the report being completed by the end of October.	Audit Scotland	November 2022
Audited Annual Accounts 2021-22	Consideration of the Audited Annual Accounts 2021-22. Will be available at the same meeting as Annual Audit Report 2021-22 from Audit Scotland.	Stephen Crichton, Head of Corporate Finance	November 2022

<b>Topic</b>	<b>Main Tasks</b>	<b>Lead Officer</b>	<b>Timetable and Target Date for Completion</b>
Treasury Management:  Mid-Year/Annual Report  Annual Investment Strategy	A mid-year and annual report on the Council's Annual Investment Strategy will be presented to the Committee. This report will include performance of the Council's externally managed funds for Common Good and Sundry Trusts. In February 2023 the Annual Investment Strategy for 2023-24 will be presented for consideration before referral to the City Administration Committee.	Stephen Crichton, Head of Corporate Finance	November 2022  February 2023
Common Good Fund Budget 2023-24	In line with the approved Common Good Fund policy the Committee will give consideration to the Common Good Fund Budget and make recommendations to the City Administration Committee.	Morag Johnston, Director of Financial and Business Services	February 2023
Common Good Fund – Management of Property	Six-monthly update Report from City Property on the management of Common Good Assets.	Pauline Barclay, Managing Director, City Property	August 2022 January 2023
Update on 2022-23 Audit Plan	An update on progress of the 2022-23 Audit Plan	Duncan Black, Head of Audit & Inspection	September 2022
Annual Internal Audit Plan	The report is to advise members of the activities planned by Internal Audit for 2023-24	Duncan Black, Head of Audit & Inspection	March 2023
Internal Audit Annual Report and draft Annual Governance Statement	Annual report on performance of internal audit and draft Annual Governance Statement	Duncan Black, Head of Audit & Inspection	August 2022
Summary Audit Reports & Follow-Up Reports	Receiving and considering internal and external audit reports. Also to consider the follow-up of actions resulting from these audit reports.	Duncan Black, Head of Audit & Inspection	Bi-monthly but may require to be more frequent if required
Internal Audit ALEO Update	Summary of key findings from ALEO audits	Duncan Black, Head of Audit & Inspection	Six monthly
Reports By Audit Scotland	Audit Scotland will present reports on their Audit Plan and other audit reports as required.	External Auditor	When applicable

<b>Topic</b>	<b>Main Tasks</b>	<b>Lead Officer</b>	<b>Timetable and Target Date for Completion</b>
Audit Scotland National Reports	National Audit Reports will be presented to the most appropriate scrutiny or policy development committee following publication.	Morag Johnston, Director of Financial and Business Services and Duncan Black, Head of Audit & Inspection	When applicable
Corporate Risk Register	The Committee will receive six monthly reports on the Council's Corporate Risk Register and current activity on Business Continuity Planning.	Laura Heggie, Interim Head of SIIT	November 2022 May 2023
Sundry Trusts Annual Report	This report will provide a summary of the activity undertaken on the Council's Sundry Trust accounts during 2021-22.	Stephen Crichton Head of Corporate Finance	November 2022
Early Retiral/Voluntary Severance	The Committee will receive regular reports on the number and cost of employee retirals approved under delegated authority.	Robert Anderson, Head of HR	When applicable
Annual Asset Management Plan	Annual report on the progress of the implementation of the previous year's plans and also the plan for the year ahead.	John Paterson, Head of Asset Governance	March 2023
Gifts and Hospitality	This report will provide details of gifts and hospitality provided and received by senior officers of the council.	Morag Johnston, Director of Financial and Business Services	September 2022 May 2023
Local Government Benchmarking Framework	This annual report provides the committee with an overview of the Local Government Benchmarking Framework which forms part of the suite of Statutory Performance Indicators used by Audit Scotland to assess how the Council is performing in its duty to deliver Best Value.	Michelle McGinty, Head of Corporate Policy and Governance	November 2022
Capital Programme Annual Performance Report	An overview of the Capital Programme deliverables for 2021-22.	Laura Heggie, Interim Head of SIIT	September 2022

## APPENDIX 2

This appendix sets out the workplan schedule per committee meeting based on the proposals noted in Appendix 1.

### 3 August 2022

Summary Audit Reports  
Work Programme 2022-23  
Annual Audit Plan 2021-22  
2021-22 Out-turn Report  
Internal Audit Annual Report and draft Annual Governance Statement 2021-22  
Unaudited Annual Accounts 2021-22

### 31 August 2022

P4 Revenue Monitoring  
Q1 Investment Monitoring  
ALEO Q1 Monitoring  
Common Good Property Management Report

### 28 September 2022

Summary Audit Reports  
Follow-Up Audits  
ALEO Audit Update  
Update on Annual Audit Plan  
Capital Programme Annual Performance Report 2021-22  
Gifts and Hospitality

### 2 November 2022

P6 Revenue Monitoring  
Treasury Management Mid-Year Report 2022-23/Annual Report 2021-22  
Corporate Risk Register  
Annual Audit Report 2021-22 (**Note 1**)  
Audited Annual Accounts 2021-22 (**Note 1**)

### 30 November 2022

Summary Audit Reports  
Sundry Trusts Annual Report  
Local Government Benchmarking Framework

**Note 1** – this is an indicative date and these reports may not be ready for this FASC meeting. Consideration may be required nearer the time of a change to the FASC dates or for a special meeting.

**January 2023**

P8 Revenue Monitoring  
Q2 Investment Monitoring  
Q2 ALEO Monitoring  
Summary Audit Reports  
Follow Up Audits  
Common Good Property Management Report

**February 2023**

P10 Revenue Monitoring  
Treasury Management and Annual Investment Strategy 2023-24  
Common Good Budget 2023-24

**March 2023**

Summary Audit Reports  
Follow Up Audits  
Annual Internal Audit Plan 2023-24  
ALEO Audit Update  
Audit Scotland Audit Plan 2022-23  
Annual Asset Management Plan

**April 2023**

P12 Revenue Monitoring  
Q3 Investment Monitoring  
Q3 ALEO Monitoring

**May 2023**

Summary Audit Reports  
Follow Up Audits  
Corporate Risk Register  
Gifts & Hospitality

**June 2023**

Out-turn Report 2022-23  
Internal Audit Annual Report and Annual Governance Statement 2022-23  
Unaudited Annual Accounts 2022-23