

# Glasgow City Council

Annual Audit Plan 2017/18



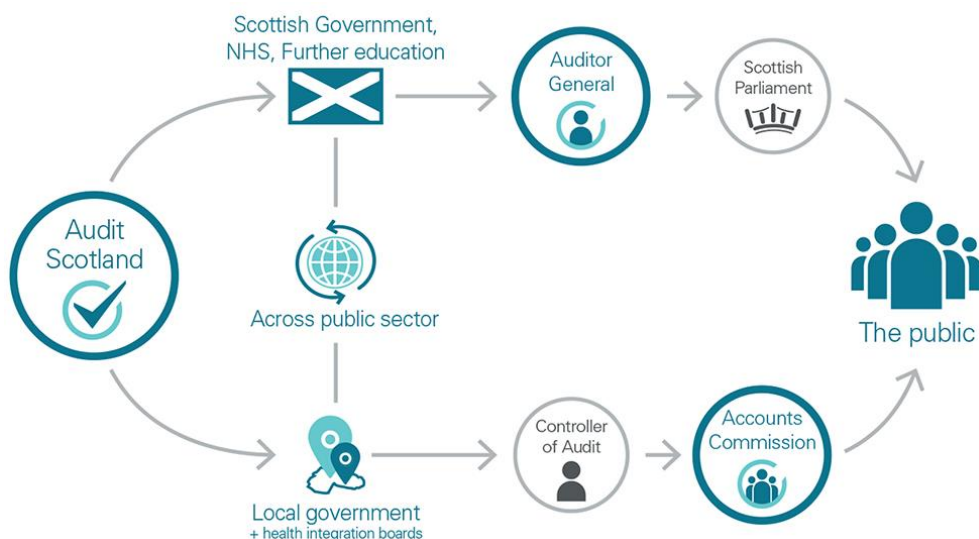
 AUDIT SCOTLAND

Prepared for Glasgow City Council  
March 2018

## Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non – executive board chair, and two non – executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## About us

Our vision is to be a world – class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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# Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan identifies our audit work to provide an opinion on the financial statements and related matters and meet the wider scope requirements of public sector audit – including the new approach to Best Value.
2. The wider scope of public audit contributes to conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

## Audit risks

3. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for Glasgow City Council. We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

## Exhibit 1

### 2017/18 Key audit risks

Audit Risk	Source of assurance	Planned audit work
<b>Financial statement issues and risks</b>		
<p><b>1 Risk of management override of controls</b></p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes considering the risk of management override of controls in order to change the position disclosed in the financial statements.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>
<p><b>2 Risk of fraud over income</b></p> <p>Glasgow City Council receives a significant amount of income in addition to Scottish Government funding. The extent and complexity of income means that, in accordance with ISA 240, there is an inherent risk of fraud. Particular areas of concern include council tax, non domestic</p>	<p>Clear schemes of delegation in place.</p> <p>Corporate fraud policy in place, whistleblowing procedures and established Corporate Fraud Team in operation.</p> <p>Appropriate processes for the authorisation, separation of duties and workflow</p>	<p>Analytical procedures on income streams.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p> <p>Walk-through of controls identified within key financial systems.</p> <p>Consideration of the work of the</p>

Audit Risk	Source of assurance	Planned audit work
rates and income from sundry debtors.	associated with income and expenditure.	council's Corporate Fraud Section.
<p><b>3 Risk of fraud over expenditure</b></p> <p>Most public sector bodies are net expenditure bodies. Therefore the risk of fraud is more likely to occur over expenditure, due to the variety and extent of expenditure in delivering services. Specific fraud risks relevant to public sector audit include welfare benefits, grants and other claims made by individuals and organisations.</p>	<p>Clear schemes of delegation in place.</p> <p>Corporate fraud policy in place, whistleblowing procedures and established Corporate Fraud Team in operation.</p> <p>Appropriate processes for the authorisation, separation of duties and workflow associated with income and expenditure.</p> <p>Compliance with procurement regulations.</p>	<p>Analytical procedures on expenditure streams.</p> <p>Detailed testing of expenditure transactions focusing on the areas of greatest risk.</p> <p>Walk-through of controls identified within key financial systems.</p> <p>Consideration of the work of the council's Corporate Fraud Section.</p>
<p><b>4 Estimation and judgements</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non current assets, pension liabilities and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Non current assets are professionally valued on a regular basis in accordance with a pre-determined schedule.</p> <p>Pension liabilities for inclusion in financial statements are derived from valuation calculations prepared by actuaries appointed by Strathclyde Pension Fund.</p> <p>Controls are in place over provision of accurate data to valuers/actuaries.</p> <p>Provisions reviewed by finance officers in consultation with the council's legal service.</p> <p>Established quality control and review arrangements for accounts preparation.</p>	<p>Completion of 'review of the work of an expert' for the professional valuer.</p> <p>Completion of 'review of the work of an expert' for the professional actuary, and review of appropriate of actuarial assumptions.</p> <p>Focused substantive testing of key areas of non current assets and of provisions, including provisions for equal pay claims.</p> <p>Sample check accruals and provisions in the 2017/18 annual accounts.</p>
<p><b>5 Group Disclosures</b></p> <p>There have been a number of significant changes in the council's group structure over the last year. On 1 April 2017 City Building entered into a joint venture with the Wheatley Housing Group.</p> <p>In December 2017 SERCO, the council's ICT and facilities management partner, exited from the Service Glasgow Limited Liability Partnership (ACCESS).</p> <p>There is a risk that these</p>	<p>Review of revised group structure and application of proper accounting practice.</p> <p>Established quality control and review arrangements for accounts preparation</p>	<p>An assessment of the council's treatment of its group components.</p> <p>A review of the council's arrangements for the consolidation process for its financial statements.</p> <p>Focussed testing of the group financial statements.</p>

Audit Risk	Source of assurance	Planned audit work
<p>changes to the council's group structure are not properly accounted for in the group financial statements.</p>		
<p><b>Wider dimension issues and risks</b></p>		
<p><b>6 Financial sustainability</b></p> <p>In June 2017 the council set out its Financial Framework 2018-23, and forecast that the significant financial challenges it faces over the medium term will require a similar level of savings to the £200 million delivered over the last five years.</p> <p>The council has recognised equal pay obligations following the judgement of the Court of Session in May 2017 in relation to its pay protection arrangements.</p> <p>Also, in January 2018 the council decided not to appeal a Court of Session ruling on its job evaluation scheme, and instead address equal pay claims through negotiation with the claimants' representatives. While the cost of dealing with the claims has yet to be determined it is likely to be significant.</p> <p>There is a risk that the council is unable to deliver the required savings, or meet emerging commitments without adversely affecting the level and quality of service provision.</p>	<p>Established procedures for the monitoring of financial performance.</p> <p>Application of Financial Management and Control Code of Practice.</p>	<p>Consideration of the council's longer term financial management arrangements as part of our best value work.</p> <p>Monitor the council's financial position both through its revenue budget monitoring reports and longer term financial plans presented to committee.</p> <p>Meetings with officers.</p> <p>Ongoing review of the council's savings programme progress reports to committee.</p> <p>Review of provisions and contingent liability disclosures as part of our financial statements audit.</p> <p>Review of papers and other documentary evidence assessing the financial implications of equal pay settlements.</p> <p>Comment in our Best Value Assurance Report and Annual Audit Report.</p>
<p><b>7 Delivery of Strategic Objectives</b></p> <p>In November 2017 the council approved its Strategic Plan 2017 – 2022. This sets out the council's priority themes and commitments for the next five years. At the same time the council faces significant financial challenges.</p> <p>The successful delivery of the council's strategic objectives requires robust financial and performance management</p>	<p>Implementation of the Council's Performance Management Framework, including regular reports to ECMT and thematic reports to Committee</p> <p>Annual budget process and financial monitoring process</p>	<p>Consideration of the council's financial and performance management arrangements as part of our best value work.</p> <p>Monitor the council's financial and non-financial performance through financial and performance reports presented to committee.</p> <p>Meetings with officers.</p> <p>Comment in our Best Value Assurance Report and Annual Audit Report.</p>

Audit Risk	Source of assurance	Planned audit work
<p>arrangements that are properly aligned to the new strategic plan.</p> <p>There is a risk that the council will not achieve its strategic objectives.</p>		
<p><b>8 ICT Strategy and Service Provision</b></p> <p>The council has entered into a seven year contract with CGI for the provision of ICT services. The new contract will commence on 1 April 2018 The council is currently developing an overall ICT strategy to support the achievement of its medium term strategic objectives.</p> <p>The implementation of new service direction and delivery arrangements is a significant change that requires careful management by the council.</p> <p>There is a risk that the revised ICT arrangements do not fully support the council in achieving its strategic objectives.</p>	<p>Establishment of Strategic Innovation Team (SIT) and performance management arrangements</p>	<p>Consideration of the council's arrangements for managing the change in ICT service provision.</p> <p>Monitor the council's performance through performance reports presented to committee.</p> <p>Meetings with officers.</p> <p>Comment in our Best Value Assurance Report and Annual Audit Report</p>
<p><b>9 Strategic Partnership arrangements</b></p> <p>The council works with a number of key partners in delivering its strategic objectives. These partnerships include arrangements such as the joint venture between City Building and the Wheatley Group, and the new ICT framework contract to be delivered by CGI.</p> <p>Sound governance and performance management arrangements are crucial to partnership working. Without these, there is a risk that the partnership does not work effectively, impacting on the council's ability to deliver its strategic objectives.</p>	<p>Performance management arrangements.</p> <p>Established governance frameworks</p>	<p>Consideration of the council's governance and performance management arrangements.</p> <p>Monitor the council's progress on strategic objectives through performance reports presented to committee.</p> <p>Meetings with officers.</p> <p>Comment in our Best Value Assurance Report and Annual Audit Report</p>

## Reporting arrangements

4. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs, as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

5. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

6. We will provide an independent auditor's report to Glasgow City Council and the Accounts Commission setting out our opinions on the annual accounts. We will provide the Acting Executive Director of Financial Services and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen in the course of the audit.

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## Exhibit 2

### 2017/18 Audit outputs

Audit Output	Target date	Audit Committee Date
Annual Audit Plan	28 February 2018	Finance and Audit Scrutiny Committee (FASC) - 14 March 2018
Management Report	31 May 2018	FASC - 12 June 2018
Best Value Assurance Report	August 2018	FASC - 11 September 2018 City Administration Committee (CAC) – 27 September 2018
Annual Audit Report	28 September 2018	FASC - 11 September 2018 CAC – 27 September 2018
Independent Auditor's Report	28 September 2018	FASC - 11 September 2018 CAC – 27 September 2018

### Audit fee

7. The proposed audit fee for the 2017/18 audit of Glasgow City Council is £623,770 (2016/17: £621,670). In determining the audit fee we have taken account of the risk exposure of Glasgow City Council, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements, with a complete working papers package, by mid June 2018.

8. Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

### Responsibilities

#### Finance and Audit Scrutiny Committee and Executive Director of Financial Services

9. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.



**10.** Under the current committee structure, those charged with governance include the Finance and Audit Scrutiny Committee. The audit of the financial statements does not relieve management, or those charged with governance, of their responsibilities.

### **Appointed auditor**

**11.** Our responsibilities as independent auditor are established by the 1973 Act for local government and the Code of Audit Practice (including supplementary guidance) and guided by the auditing profession's ethical guidance.

**12.** Auditors in the public sector give an independent opinion on the financial statements and other specified information accompanying the financial statements. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

# Audit scope and timing

## Financial statements

**13.** The statutory financial statements audit will be the foundation and source for the majority of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of Glasgow City Council and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how Glasgow City Council will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

**14.** We will give an opinion on the financial statements as to:

- whether they give a true and fair view in accordance with applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom 2017/18 of the state of affairs of the council and its group as at 31 March 2018 and of the surplus or deficit on the provision of services of the council and its group for the year then ended
- whether they have been properly prepared in accordance with International reporting Standards (IFRSs) as adopted by the European Union, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2017/18
- whether they have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

## Materiality

**15.** We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinion in the auditor's report.

**16.** We calculate materiality at different levels as described below. The calculated materiality values for Glasgow City Council (single entity and group) are set out in [Exhibit 3](#).



characteristics



responsibilities



principal activities



risks



governance arrangements

## Exhibit 3

### Materiality values

Materiality level	Amount
<b>Glasgow City Council Financial Statements</b>	
<b>Planning materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure on provision of services as set out in the 2016/17 annual accounts.	£27.715 million
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 75% of planning materiality.	£20.786 million
<b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.	£0.250 million
<b>Group Financial Statements</b>	
<b>Planning materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of group gross expenditure on provision of services as set out in the 2016/17 annual accounts.	£29.113 million
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 65% of planning materiality.	£18.923 million
<b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.	£0.250 million

Source: Audit Scotland



**17.** We review and report on other information published with the financial statements including the management commentary, annual governance statement and the remuneration report. Any issue identified will be reported to the Finance and Audit Scrutiny Committee.

### Timetable

**18.** To support the efficient use of resources it is critical that a financial statements timetable is agreed with us for the production of the unaudited accounts. An agreed timetable is included at [Exhibit 4](#) which takes account of submission requirements and planned Finance and Audit Scrutiny Committee dates.

## Exhibit 4

### Financial statements timetable

 Key stage	 Date
Consideration of unaudited financial statements by those charged with governance	FASC – 12 June 2018
Latest submission date of unaudited annual accounts with complete working papers package	mid June 2018
Latest date for final clearance meeting with Acting Executive Director of Financial Services	w/c 20 August 2018
Issue of letter of representation and proposed independent auditor's report	w/c 27 August 2018
Agreement of audited unsigned annual accounts	w/c 27 August 2018
Issue of Annual Audit Report including ISA 260 report to those charged with governance	w/c 27 August 2018
Independent auditor's report signed	28 September 2018
Latest date for signing of WGA return	28 September 2018

### Internal audit

**19.** Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an assessment of the internal audit function. Internal audit is provided by the council's Internal Audit section.

### Adequacy of Internal Audit

**20.** Our review of the internal audit function concluded that it has sound documentation standards and reporting procedures in place and it complies with the main requirements of the Public Sector Internal Audit Standards.

### Areas of Internal Audit reliance

**21.** To support our audit opinion on the financial statements we plan to place formal reliance on aspects of the following planned internal audit reviews:

- payroll verification
- budget monitoring
- system access
- debtors
- creditors
- grants.

**22.** In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work including:

- statutory performance indicators
- data matching
- procurement
- risk management.

## Audit dimensions

**23.** Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

### Exhibit 5

#### Audit dimensions



Source: Code of Audit Practice

**24.** In the local government sector, the appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

## Best Value

**25.** The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. The introduction of the new approach coincides with the new five year audit appointments. Auditors will use the framework for their audit work from October 2016.

**26.** A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the five year audit appointment, both through the ongoing annual audit work, and also through discrete packages of work to look at specific issues. Conclusions and judgements on Best Value will be reported through:

- The Annual Audit Report for each council that will provide a rounded picture of the council overall.
- An Annual Assurance and Risks report that the Controller of Audit will provide to the Commission that will highlight issues from across all 32 council annual audit reports.
- A Best Value Assurance Report (BVAR) for each council that will be considered by the Accounts Commission at least once in a five year period.

**27.** The six councils on which a BVAR will be published during the second year of the new approach are listed in [Exhibit 6](#). Reports will be considered by the Accounts Commission in the period between April 2018 and November 2018.

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## Exhibit 6

### 2017/18 Best Value Assurance Reports

East Ayrshire Council	Glasgow City Council
Dumfries and Galloway Council	West Dunbartonshire Council
East Lothian Council	Fife Council

Source: Audit Scotland

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**28.** The work planned in Glasgow City Council this year will focus on the council's arrangements for demonstrating best value by reviewing the following:

- An overall assessment of the council's progress in terms of pace and depth of improvement since the last Best Value report in 2009 and an evaluation of how effective the council's self assessments are in driving improvements
- The council's vision, strategic and local outcome and improvement plans and how these translate to locality and individual service plans
- The effectiveness of member/member and member/officer relationships and scrutiny by elected members
- An assessment of the council's progress in achieving its long-term outcomes
- The progress of the council's ongoing transformation programme
- An assessment of the council's long-term financial sustainability including the implications of the council's recent decision regarding equal pay. This will build on our work on financial management and financial planning that we undertook as part of the 2016/17 audit
- An assessment of the council's approach to partnership working including:
  - the Integration Joint Board
  - the council's arms-length external organisations (ALEOs)
  - private sector suppliers (for example, CGI) and relationships with suppliers under PFI/PPP/NPD arrangements
  - third sector

- A review of examples of how the council is engaging and empowering communities
- The council's progress as part of the Glasgow City Deal.

**29.** This work will also contribute to our conclusions on the audit dimensions that we will report in our annual audit report.

### Financial sustainability

**30.** As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the council's financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether the council can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

### Financial management

**31.** Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether the council has arrangements in place to ensure systems of internal control are operating effectively
- whether the council can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance
- how the council has assured itself that its financial capacity and skills are appropriate
- whether the council has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

### Governance and transparency

**32.** Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether the council can demonstrate that the governance arrangements in place are appropriate and operating effectively (including services delivered by, or in partnership with, others such as ALEOs)
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports
- the quality and timeliness of financial and performance reporting.

### Value for money

**33.** Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

- the council can provide evidence that it is demonstrating value for money in the use of its resources
- the council can demonstrate that there is a clear link between money spent, output and outcomes delivered
- the council can demonstrate that outcomes are improving
- there is sufficient focus on improvement and the pace of it.

## Independence and objectivity

**34.** Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

**35.** The engagement lead for Glasgow City Council is David McConnell, Assistant Director. Auditing and ethical standards require the appointed auditor, Fiona Kordiak, to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of Glasgow City Council.

## Quality control

**36.** International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

**37.** The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and relevant supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews, internal quality reviews and is currently reviewing the arrangements for external quality reviews.

**38.** As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

## Adding Value

**39.** Through our audit work we aim to add value to the Glasgow City Council. We will do this by ensuring our Annual Audit Report provides a summary of the audit work done in the year together with clear judgements and conclusions on how well the Glasgow City Council has discharged its responsibilities and how well it has demonstrated the effectiveness of its arrangements. Where it is appropriate we will recommend actions that support continuous improvement and summarise areas of good practice identified from our audit work.



# Glasgow City Council

## Annual Audit Plan 2017/18

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Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN  
T: 0131 625 1500 E: