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**WEST OF SCOTLAND EUROPEAN FORUM**

**ANNUAL ACCOUNTS**

**For the year ended 31 March 2023**

**(Pre-Audit Inspection Copy)**

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# WEST OF SCOTLAND EUROPEAN FORUM

## Financial Statements for the Year ended 31 March 2023

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## ❖ **Management Commentary**

The West of Scotland European Forum (WOSEF) was set up in 2007. Its purpose is to develop positive links between the communities of the region and the institutions of the European Union. In this task it follows on from the work previously undertaken by the West of Scotland European Consortium (WOSEC).

Covering a geographically diverse region stretching from the Southern Uplands to the Highlands and Islands, this varied territory covered by forum members includes the Clydeside conurbation, the City of Glasgow, and several important industrial areas.

In 2021/22 the Forum delivered on its work programme for the year which had been agreed at the Forum meeting held on 29<sup>th</sup> March 2021. The work programme focused on 2 main issues – the delivery of the 2014-2020 Scottish EU funding programmes and in particular the proposed UK Shared Prosperity Fund (UKSPF) the intended replacement for EU Structural Fund programmes in the UK following “Brexit”. The Forum agreed that a decision on the long term future of the Forum should be remitted to the newly designated representatives to WOSEF following the elections to Scottish local authorities in May 2022.

Elections to Scottish local authorities duly took place on 5<sup>th</sup> May 2022 and the first meeting of the Forum thereafter was convened on 10<sup>th</sup> August 2022. At this meeting it was agreed inter alia that:

- (a) the Forum in its current form should be wound up by the end of 2022;
- (b) an additional Forum meeting would take place before the end of 2022 to consider progress on the wind up of the Forum;
- (c) that officers also be requested to bring forward options for future collaboration to that meeting;
- (d) no subscriptions from Forum authorities be invoiced for 2022/23: and
- (e) any balance remaining in the Forum accounts once all liabilities are discharged be refunded pro rata to Forum member authorities.

Progress on these points was reported to what was planned to be the final meeting of the Forum on 15<sup>th</sup> December 2022. The preparation and approval of these accounts will therefore be the final substantive business affecting the Forum.

**Financial results**

In 2022/23 total income was £0 and total expenditure was £41,446, resulting in a deficit for the year of £41,446 leaving a balance of funds carried forward of £0.

## ❖ **Statement of Responsibilities for the Statement of Accounts**

### **1. The lead authority's responsibilities**

The lead authority is required:

- To make arrangements for the proper administration of the Forum's financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In Glasgow City Council, that officer is the Executive Director of Finance.
- To manage its affairs to secure economic, efficient and effective use of the resources and safeguard its assets.
- To Ensure the Annual Accounts are prepared in accordance with legislation (the Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government Scotland Act 2003); and
- To approve the Annual Accounts for signature.

These Annual Accounts will be considered by the Forum before 31 August 2023 and submitted to the Forum to be approved for signature no later than 30 November 2023.

### **2. The Executive Director of Finance responsibilities**

The Executive Director of Finance is responsible for the preparation of the Forum's Annual Accounts, in accordance with proper practices, as required by legislation and as set out in the Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing these Annual Accounts, the Executive Director of Finance has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates on a reasonable basis;
- Complied with legislation; and
- Complied with the Code (in so far as it is compatible with legislation).

The Executive Director of Finance has also:

- Kept adequate accounting records, which were up to date; and
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the Annual Accounts give a true and fair view of the financial position of West of Scotland European Forum as at 31 March 2023 and the transactions for the year then ended.

Martin Booth BA CPFA MBA  
Executive Director of Finance  
29 June 2023

## ❖ Movement in Reserves Statement for the Year ended 31 March 2023

The Code requires reserves to be summarised as usable and unusable. The balance in WOSEF is the sole usable reserve and represents the accumulated surplus of the organisation.

The balance held by the Forum stands at £nil as at 31 March 2023, a decrease of £41,446 from last year, due to the deficit on the provision of services in the year.

	<b>Total Reserves £</b>
<b>Balance at 31 March 2021</b>	<b>42,020</b>
<b>Movement in reserves during 2021/22:</b>	
Surplus or (Deficit) on the Provision of Services	(574)
Other Comprehensive Income and (Expenditure)	-
<b>Increase or (Decrease) in the year</b>	<b>(574)</b>
<b>Balance at 31 March 2022</b>	<b>41,446</b>
<b>Movement in reserves during 2022/23:</b>	
Surplus or (Deficit) on the Provision of Services	(41,446)
Other Comprehensive Income and (Expenditure)	-
<b>Increase or (Decrease) in the year</b>	<b>(41,446)</b>
<b>Balance at 31 March 2023</b>	<b>-</b>

## ❖ Comprehensive Income and Expenditure Statement for the year ended 31 March 2023

2021/22 Net Exp. £	Service	Note	2022/23 Net Expenditure £
41,965	Gross expenditure	3	41,390
(41,398)	Gross income	3	-
<b>567</b>	<b>Cost of Services</b>		<b>41,390</b>
7	Interest and investment (income)/expenditure		56
<b>7</b>	<b>Financing and Investment Income and Expenditure</b>		<b>56</b>
<b>574</b>	<b>(Surplus) or Deficit on the Provision of Services</b>		<b>41,446</b>
-	<b>Other Comprehensive (Income) and Expenditure</b>		-
<b>574</b>	<b>Total Comprehensive (Income) and Expenditure</b>		<b>41,446</b>

**Comprehensive Income and Expenditure Statement** – shows income and expenditure incurred in the year relating to the provision of WOSEF services, and other unrealised gains and losses. In total, this reflects the movement in the overall WOSEF reserves shown in the Balance Sheet.

❖ **Balance Sheet as at 31 March 2023**

31 March 2022 £		Note	31 March 2023 £
42,859	Net short-term debtors	6	6,164
<b>42,859</b>	<b>Current Assets</b>		<b>6,164</b>
(1,413)	Short-term creditors	7	(6,164)
<b>(1,413)</b>	<b>Current Liabilities</b>		<b>(6,164)</b>
<b>41,446</b>	<b>Net Assets / (Liabilities)</b>		<b>-</b>
<b>41,446</b>	<b>Usable Reserves</b>		<b>-</b>
-	Unusable Reserves		-
<b>41,446</b>	<b>Total Reserves</b>		<b>-</b>

**Balance Sheet** – represents the value of the assets and liabilities of WOSEF as at 31 March 2023. The net assets (assets less liabilities) are matched by the total Usable and Unusable Reserves.

The unaudited accounts were issued  
on 29 June 2023

Martin Booth BA CPFA MBA  
Executive Director of Finance  
29 June 2023



## ❖ Notes to the accounts

The main objective of these notes is to provide further explanation for certain aspects of the core Financial Statements.

### 1. Statement of accounting policies

- 1.1** The Financial Statements for the year ended 31 March 2023 have been compiled on the basis of recommendations made by the Local Authority (Scotland) Accounts Advisory Committee (LASAAC) and have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the Code). The Code is based on International Financial Reporting Standards (IFRS) with interpretation appropriate to the public sector. The statements are designed to give a 'true and fair view' of the financial performance and position of the Forum.
- 1.2** The accounting concepts of materiality, accruals and primacy of legislative requirements have been considered in the application of accounting policies. In this regard the materiality concept means that information is included where the information is of such significance as to justify its inclusion. The accruals concept requires the non-cash effects of transactions to be included in the financial statement for the year in which they occur, not in the period in which the cash is paid or received. Wherever accounting principles and legislative requirements are in conflict, the latter shall apply.
- 1.3** Suppliers' invoices received up to 31 March 2023 have been included in the accounts. In addition, various items of expenditure have been accrued in accordance with the Code where the goods or services were received prior to 31 March 2023. Salaries and wages earned to 31 March 2023 are included in the accounts for 2022/23 irrespective of when the actual payments were made.
- 1.4** Income includes all sums due in respect of subscriptions from member authorities and other organisations and interest earned on fund balances for the year ended 31 March 2023.
- 1.5** There were no complex transactions or potential future uncertainties requiring critical judgements or estimations of uncertainty in preparing the 2022/23 accounts.
- 1.6** Events after the balance sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the statement of accounts is authorised for issue. Two types of events may be identified:
- Those that provide evidence of conditions that existed at the end of the reporting period – the Financial Statements are adjusted to reflect such events; and

- Those that are indicative of conditions that arose after the reporting period – the Financial Statements are not adjusted to reflect such events, but where this would have a material effect, the nature and estimated financial impact of such events is disclosed in the notes.

## **2. New standards issued but not yet adopted**

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2023/24 Code:

- Amendments to IAS8 Definition of Accounting Estimates.
- Amendments to IAS1 and IFRS Practice Statement 2 Disclosure of Accounting Policies.
- Amendments to IAS12 Deferred Tax related to Assets and Liabilities arising from Single Transaction.
- Amendments to IFRS3 Conceptual Framework updates.

The Code requires implementation from 1 April 2023 therefore there is no impact on the 2022/23 annual accounts.

Overall, these new or amended standards are not expected to have a significant impact on the Annual Accounts.

### 3. Income and expenditure statement

The table below provides a detailed breakdown of income and expenditure of the Forum during 2022/23:

2021/22 Net Exp. £		Note	2022/23 Net Expenditure £
	<b>Income</b>		
	- Interest		-
(41,398)	Contributions from participating local authorities	4	-
<b>(41,398)</b>	<b>Total income</b>		<b>-</b>
	<b>Expenditure</b>		
13,560	Employee costs		6,117
	Administration costs:		
26,000	Subscriptions		27,300
285	Travel and operational costs		382
-	Miscellaneous		782
7	Interest		56
2,120	Audit fee	10	2,238
-	Transfer of balance to participating local authorities	4	4,571
<b>41,972</b>	<b>Total expenditure</b>		<b>41,446</b>
574	(Surplus) or deficit for year		41,446
(42,020)	(Surplus) brought forward		(41,446)
<b>(41,446)</b>	<b>Accumulated (surplus) or deficit</b>		<b>-</b>

#### 4. Local authority subscriptions

The majority of income received by WOSEF is derived from contributions received from the local authorities and other organisations who are members of the Forum.

A detailed breakdown of each member's contribution to the Forum in respect of 2022/23 and the previous year is shown in the table below:-

Annual Subscription 2021/22 £	Local Authority	Annual Subscription 2022/23 £
2,176	East Ayrshire Council	-
2,004	South Ayrshire Council	-
2,552	Renfrewshire Council	-
1,822	West Dunbartonshire Council	-
2,004	East Dunbartonshire Council	-
2,552	North Ayrshire Council	-
1,632	East Renfrewshire Council	-
10,880	Glasgow City Council	-
1,632	Argyll and Bute Council	-
5,440	South Lanarkshire Council	-
5,440	North Lanarkshire Council	-
1,632	Inverclyde Council	-
1,632	Strathclyde Partnership for Transport	-
0	Other contributions	-
<b>41,398</b>	<b>Total</b>	<b>-</b>

As a result of the winding up of the Forum and as agreed by the members there were no subscriptions paid for 2022/23. In addition, £4,571 will be returned to the members pro-rated to the subscriptions.

#### 5. Employee benefits

The staff member of the Forum is a Glasgow City Council employee and the council is an admitted body of the Strathclyde Pension Fund.

In accordance with International Accounting Standard 19 (IAS 19) – Employee Benefits, the council is required to disclose certain information concerning assets, liabilities, income and expenditure, of the pension scheme. The Forum's staff pension costs are reflected in the figures disclosed in Glasgow City Council's financial statements.

The Code requires that employee benefits are recognised in the accounts when they are earned rather than when they are paid. As a result, there is a requirement to consider notional entitlements to annual leave earned but not taken as at 31 March. The employee working on the Forum's

activities is contracted to Glasgow City Council and therefore any notional liability has been included within the accounts of Glasgow City Council who holds the contract of employment.

## 6. Short-term debtors

The net short-term debtors figure of £6,164 for 2022/23 is comprised of the following:-

31 March 2022 £	Short-term debtors	31 March 2023 £
42,511	Balance held by GCC on behalf of WOSEF	6,164
334	Pay accrual	-
14	Employee benefits accrual	-
<b>42,859</b>	<b>Total sundry debtors</b>	<b>6,164</b>

In previous years the accrual for pay costs has been off-set against the balances of funds held by Glasgow City Council on WOSEF' behalf. This is inconsistent with the Code which requires balances to only be off-set under certain conditions which have not been met in this case. The resulting adjustment involves compensating amendments to both short-term debtors and the balances held by Glasgow City Council on behalf of WOSEF. Therefore this has no impact on the net assets position in the balance sheet or the value of reserves held.

## 7. Short-term creditors

The short-term creditors figure for 2022/23 of £6,164 (2021/22 £1,413) comprises the following:-

31 March 2022 £	Short-term creditors	31 March 2023 £
1,413	Accrued audit fees	1,593
-	Transfer of balance to participating local authorities	4,571
<b>1,413</b>	<b>Total sundry creditors</b>	<b>6,164</b>

## 8. Remuneration Report

West of Scotland European Forum is a Joint Committee comprised of several local authorities and other organisations. Given that Glasgow City Council (GCC) is the lead authority, the senior management are deemed to be from GCC. Details of remuneration paid to senior management at GCC is available in the remuneration report included within GCC's financial statements. The employee working on the project does not earn more than £50,000. No remuneration was paid to the members of the Forum.

## 9. Related Parties

Glasgow City Council is the administering body responsible for WOSEF. The related party transactions between WOSEF and Glasgow City Council are shown in the table below:

2021/22 Net Exp/(Inc) £	Debtor/(Creditor) at 31 March 2022 £	Related Party transactions and balances	2022/23 Exp £	2022/23 Inc £	Debtor/(Creditor) at 31 March 2023 £
		<b>Related bodies</b>			
(10,880)	42,511	Glasgow City Council	1,201	-	6,164

## 10. Auditor remuneration

WOSEF incurred fees of £2,238 (2021/22 £2,120) for the statutory inspection of the financial statements by Audit Scotland. Fees payable in respect of other services provided by the appointed auditor were £nil (2021/22 £nil).

## 11. Events after the balance sheet date

There were no material events between 31 March 2023 and the date of signing that require to be reflected in the Financial Statements.

## 12. Accounts issued for authorisation

The unaudited Financial Statements will be considered by the Forum before 31 August 2023.

# Annual Governance Statement

## Scope of responsibility

The West of Scotland European Forum Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for. Under the Local Government in Scotland Act 2003, the Forum also has a statutory duty to make arrangements to secure best value, which is to ensure continuous improvement in the way its functions are exercised, and to ensure public funds and assets are used economically, efficiently and effectively.

In discharging these responsibilities, elected members and senior officers must ensure proper arrangements for the governance of the Forum's affairs and facilitate the effective exercise of its functions, which includes the management of risk and stewardship of the resources at its disposal.

WOSEF's financial management arrangements complies with the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit and the role of the Chief Financial Officer in Local Government (2016) by virtue of the adoption by Glasgow City Council of a Local Code of Corporate Governance, which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework: Delivering Good Governance in Local Government.

The Code is regularly reviewed and evidences the Council's commitment to achieving good governance and demonstrates how it complies with recommended standards.

The Forum relies on the Council which has embedded a system of risk management and internal control. While providing reasonable assurance, these systems cannot, however, provide absolute assurance or certainty in entirely eliminating the risk of the Council failing to achieve its aims and objectives; incurring material errors; losses; fraud or breaches of laws and regulations.

## The Joint Committee's Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the Forum is directed and controlled. Through the framework it is accountable to, engages with and leads the community. It enables the Forum to monitor the achievement of its objectives against its plans and to consider whether those objectives have led to the delivery of appropriate, cost-effective services and outcomes. The governance framework will be continually updated to reflect best practice, new legislative requirements and the expectations of stakeholders.

The Forum has responsibility for ensuring the continuing effectiveness of its governance framework and system of internal control. The main features of the Forum's governance arrangements are as follows:-

- A formal document outlining the Forum's objectives, membership, lead and support authority arrangements, budgetary processes and meeting frequency
- The Forum is supported by a Steering Group of officers from the member councils and other bodies
- Compliance with Glasgow City Council's Standing Orders, Scheme of Delegation and Financial Regulations
- Regular meetings of WOSEF
- A budget setting process which includes the agreed local authority and other bodies contributions to the annual running costs of the organisation
- The regulation of employee matters through the Council's Code of Conduct for employees

### **Review of Effectiveness**

The Council's governance arrangements, across 2022/23 and were regarded as fit for purpose in accordance with the governance framework. The governance framework is continually reviewed to reflect best practice, new legislative requirements and the expectations of stakeholders. The effectiveness of the framework, including the system of internal control, is considered at least annually and is informed by:

- (a) The work of the members of the Corporate Management Team, including statutory officers, who have responsibility for the development and maintenance of the governance environment. Throughout 2022/23, arrangements continued to operate to ensure that officers were clear on their role and responsibilities and that officers were compliant with the CIPFA Statements on "The Role of the Chief Financial Officer in Local Government" and "The Role of the Head of Internal Audit in Public Service Organisations 2019".
- (b) Oversight by the Director of Legal and Administrative Services, who was the Council's Monitoring Officer for 2022/23.
- (c) The Head of Audit and Inspection's annual report and the work of the Internal Audit section. The latest external quality review of the section was completed in April 2021 and reported to the Finance and Audit Scrutiny Committee on [5 May 2021](#). This report concluded that the section conforms with the requirements of the Public Sector Internal Audit Standards 2017 (PSIAS). The Internal Audit section continues to hold BSi quality accreditation under ISO9001:2015 and Audit Scotland continue to use the work of the section in the execution of their annual audit plan. Internal Audit continue to present a register of all outstanding audit recommendations to the Finance and Audit Scrutiny Committee on a regular basis. The Internal Audit Plan for 2022/23 was approved by



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the Finance and Audit Scrutiny Committee on 23 March 2022 with a subsequent update on 22 March 2023.

- (d) Observations made by external auditors and other review agencies and inspectorates.
- (e) The completion of a self-assessment questionnaire by Service Directors and Managing Directors/Chief Executives of subsidiaries and relevant associates. This questionnaire is aligned to the principles contained in the CIPFA/SOLACE Framework: Delivering Good Governance in Local Government, and requires assessments to be made of the extent to which arrangements within each Service/organisation comply with these principles. The responses to the questionnaires are confirmed on a sample basis by Internal Audit, as part of a rolling programme of corporate governance reviews.
- (f) The completion of signed statements of internal control by all Service Directors and the Managing Directors/Chief Executives of subsidiaries and relevant associates. Such statements were received for 2022/23, declaring that “There are, in my opinion, no significant matters that require to be raised in this Certificate, which is provided to support Glasgow City Council's Statement of Internal Control for the financial year 2022/23, as it is my opinion that the procedures which have been designed to ensure proper governance and financial control are operating adequately”.
- (g) The exercising, by the two Scrutiny Committees, of respective remits including scrutiny of the performance of Services, subsidiaries and relevant associates, including financial management, statutory and other performance, and outcomes set through the GCPP Community Plan, which are relevant to partnership working and monitoring internal financial control, corporate risk management and corporate governance, and receiving and considering summaries of internal and external audit reports. In accordance with the Council's Standing Orders, all Committees are required to undertake an annual evaluation of effectiveness. An independent assessment of each Council Committee was undertaken during 2021/22, having been delayed due to the COVID-19 pandemic. These reviews were completed by senior officers independent of the Committee to be reviewed and the results were consolidated and reported to the Operational Performance and Delivery Scrutiny Committee on 9 February 2022. Self-assessments will be undertaken during 2023, allowing for a year of working after the 2022 local government elections.

Senior officers have been advised on the implications of the result of the review of the effectiveness of the governance framework by Internal and External Audit and plans to address weaknesses and ensure continuous improvement of the systems are in place.

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## Governance Developments and Future Activity

Following publication of a [Best Value Assurance Report](#) on the Council by Audit Scotland, on behalf of the Accounts Commission, the Council approved its [BVAR Action Plan](#) in September 2018. Updates on the BVAR Action Plan were presented to Finance and Audit Scrutiny Committee on [13 March 2019](#) and [11 September 2019](#). The final update was presented on [11 March 2020](#) and noted that the majority of the specific agreed actions were complete with those actions forming part of longer-term ongoing plans, for example, homelessness and Thriving Places, continuing to progress, with oversight by, and reports to, existing governance structures, including the Corporate Management Team and City Administration Committee.

The following activity is planned, in relation to the governance framework, in 2023/24:

- Review the Strategic Plan to reflect the increasingly significant financial challenges faced by the Council and its ALEOs, and also the cost of living crisis that our citizens and communities continue to face.
- Review of the Council's Performance Management Framework.
- Continued implementation of the recommendations arising from the Best Value Assurance Report.
- Continuation of the Council Family Review, including the Glasgow Life CFR action plan, and enhancing the Council's ALEO Governance framework.
- Progressing implementation of a new pay and grading scheme.

### Update on significant governance issues previously reported

In 2021/22, the Internal Audit annual opinion was qualified due to significant concerns relating to ICT security and ICT contract management arrangements. Whilst some progress has been made to remedy these issues, the Council remains exposed to significant risk in this area. Internal Audit remains heavily involved in monitoring the progress being made by the Council's ICT provider, CGI, and Council Management on the high priority actions that are required to mitigate the significant risks arising in this area to an appropriate level.

### Significant Governance Issues

In January 2023, the Council experienced a critical incident involving the SAP system, leaving this business critical Enterprise Resource Planning system unavailable for five weeks. SAP is used to manage essential business processes including payroll, accounts payable/receivable, and financial ledger (including management accounts). It also interfaces with other key systems, for example Social Work Services' Care First system, and Financial Service's Academy system (Council Tax and Housing Benefit).

During the outage, Business Continuity Plans were activated by Services and ALEOs, but the length of the disruption put significant strain on the Council's ability to maintain transactional finance and

associated processes. Whilst the Council and ALEOs managed to ensure all staff were paid on time, some manual processes had to be put in place. There was also a significant impact on the ability to make payments to suppliers, with only emergency manual payments being made manually for a period of time, and backlogs subsequently building up. Direct payments (carers payments etc), were also subject to manual BCP activity. Management accounts (a key aspect of the Council's internal control environment) and outturn forecasts were not completed between January and the year end.

A full lessons learned report by CGI was issued in May 2023 and Internal Audit is undertaking corroboration assurance work on the findings. Internal Audit is also currently working through the significant manual and business continuity activity that happened during the incident, and the clearing of backlog transactions. The processes adopted and the risk-based approach observed to date appear reasonable. However, substantive testing by Internal Audit on transactions affected by the outage is ongoing due to the scale of the data. A further update will be provided to FASC once this significant assurance work by Internal Audit is complete.

### **Internal Audit Opinion**

The Council has a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

Based on the audit work undertaken, the assurances provided by Service Directors and Managing Directors/Chief Executives of subsidiaries and relevant associates, and noting the issues outlined above, it is the Head of Audit and Inspection's opinion that limited assurance can be placed upon the adequacy and effectiveness of the governance and control environment which operated during 2022/23 in the council and its subsidiaries and relevant associates.

### **Certification**

It is our opinion that limited assurance can be placed upon the adequacy and effectiveness of the systems of governance and internal control that operate in Glasgow City Council and its subsidiaries and relevant associates. The self-assessments, the statements of internal control signed by Service Directors and Managing Directors (of subsidiaries and relevant associates) and the work undertaken by Internal Audit has shown that, with the exception of those matters listed above, the arrangements in place are operating as planned. However, improvements are specifically required in relation to ICT services and resilience, and governance arrangements at City Building. Work is underway to address these matters and officers will monitor and report on their implementation.

We will continue to review and enhance, as necessary, our governance arrangements.