

Follow-Up Audit – November 2025

Previous Audits and Recommendations

Audit	Recommendations	Implementation Date	Status	Evidence
Follow-up Audit 2024 – Electrical Safety (May '23)	Low - We recommend that a target is developed for Electrical Safety Inspections and added to the Tenant Safety Assurance table to allow for effective performance measurement. We also recommend that the Co-operative annually report their performance against KPIs to the Management Committee.	May '23	Complete - Target is all EICRs complete within 5 years of date of last EICR; part of the performance report tabled to Committee Quarterly and Year End. Included in Organisation Performance Report and T&R Safety Reports. These are standing agenda items.	1. MC Agenda August 25 2. Organisational Performance Report August 25 3. Exceptions report 4. Tenant and Resident along with Appendix 1 and 2
Follow-up Audit 2024 – Tenant Safety (Mar '24)	Medium - We recommend that the Co-operative monitors all properties on the Damp and Mould Register where damp and mould repairs have been completed and completes a follow-up 3-6 months after the	July/Aug '24	Complete - part of the developed damp and mould process; sometimes 2 nd and 3 rd follow ups take place. Where these have not happened, notes added e.g. no access	5. Damp and Mould Register 25-26

	original issues were repaired.			
Rent setting and affordability Oct '24)	Low - We recommend that the Co-operative strengthen the consultation process by considering whether the provision of options is viable. This assessment should be completed at the beginning of the process. Thereafter, the Co-operative should ensure that decisions are appropriately documented and justifiable. Additionally, we recommend that the Co-operative distribute a survey to all tenants during the annual rent increase review. Low - We recommend that the Co-operative endeavour to collect current rental increase data from their local area and use this information as a	by end of November 2024 Dec 24 – Jan 25 (consultation period) By end of November '24	Complete – review of viability of offering rent increase options was considered by Committee as part of annual rent review. Complete – We obtained the current average weekly rent levels from the 2 community based RSLs – Glen Oaks and Barrhead, which were incorporated	6. IA 2024/25 Recommendations: Progress Rep 19/02/25 to Audit & Risk Sub-Committee 7. Minutes of A& R meeting 19/02/25 8. Mgt Comm Rep – Annual Rent Review 2025/26 (27/11/24) 9. Extract from Mgt Comm Mins 27/11/24 re: item 13 – Annual Rent Review 2025/26 10. Proposed Rent Increase Consultation Leaflet and Survey 8. Mgt Comm Rep – Annual Rent Review 2025/26 (27/11/24)

	benchmark during the annual review of rent.		into the Annual Rent Review 2025/26 Rep	
Budgetary and Financial Reporting (Feb '25)	Medium - We recommend that the Finance Manager begins reporting quarterly to the Budget Holders and holds timely meetings with them to ensure effective scrutiny of departmental budgets and budget variances	31/07/25	Delayed – Delayed due to revision of nominal ledger coding and posting and staffing issues. In progress with new anticipated date of 30/11/2025	11. A&R Sub-Committee Reports: 08/05/25 and 13/08/25 - Internal Audit 2023/24 and 2024/25: Recommendations – Progress Reports
	Medium - We recommend that the Association provides sufficient training to the Budget Holders to enable them to manage their budgets and carry out their roles and responsibilities. This should include clearly communicating the role and responsibilities of budget holders.	30/04/25	Complete - Provided training to all managers on the theory surrounding budget holder responsibility. Also carried out interactive exercise for understanding skills.	12. Copy of training provided to budget holders.
	Low - We recommend for the Association to input the budget into the	30/09/2025 – Decision only, procurement	Complete/In progress – Decision was made within expected timescales. -	13. Copy of Minutes of Management Committee meeting 27/08/2025.

	Finance System once procured, and to continue with distributing departmental budgets to Budget Holders in the interim.	and implementation times unknown currently	Procurement now complete and implementation underway.	14. Call off as demonstration of progress.
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There was one observation from the Audit on Budgetary and Financial Planning – “Following our discussions with the Finance Manager and review of Cashflow Analysis Reports provided to the Management Committee, we found that currently there is no narrative provided alongside financial data outlining the cash movements for the period. Rather, the Management Committee is provided with a verbal update surrounding the cash movement for the period. It is the Association’s aim to include narrative going forward to support the Cashflow Analysis.”

Complete - Narrative to Cashflow implemented in August 2025. Sample provided – item 15: Cashflow to 31st August 2025.