



**Regularity audit of corporate uniform replacement**

**Committee**            Audit and Standards

**Date of meeting**    25 November 2022

**Date of report**    5 October 2022

**Report by Chief Executive**

**1. Object of report**

To advise the committee on the findings of a regularity audit of corporate uniform replacement. This engagement was included in the annual Internal Audit plan 2022/2023.

**2. Background**

A corporate uniform is defined as clothing that employees wear to undertake specified duties at work. In addition, Personal Protective Equipment (PPE) workwear protects employees against health or safety risks at work.

All new start Bus station and Subway employees are provided with a role specific corporate uniform and PPE workwear (i.e. safety footwear and Hi-Vis clothing). Items are replaced on an annual basis or as and when required.

Two separate contracts are in place for the provision of corporate uniforms and PPE workwear.

The objective of this engagement was to review and evaluate current procedures and monitoring arrangements in place for the provision of corporate uniform replacement incorporating items of Personal Protection Equipment (PPE).

This engagement tested elements of the internal controls and mitigation against SPT 6: Security, as identified in the Corporate Risk Register.

**3. Outline of findings**

Engagement testing found that employees are provided with a corporate uniform and PPE to undertake specified duties. Stock is also held in operational areas to meet reactive demand.

Engagement testing found that in recent years supply chain constraints have resulted in delay in garment delivery and increased costs. Delivery timelines can be up to 3 months.

Engagement testing identified a requirement to review current arrangements for the compilation of corporate uniform and PPE requirements.

There are areas for improvement and these areas have been addressed by three recommendations. Customer Services management have agreed to implement these recommendations, which are currently being actioned.

#### 4. Conclusions

Audit and Assurance has undertaken a regularity audit of corporate uniform replacement. Three recommendations have been agreed from this engagement.

Key controls exist and are applied consistently and effectively in the majority of areas tested in this engagement.

Reasonable assurance can be taken from the internal controls in place.

#### 5. Committee action

The Committee is asked to note the contents of this report and agree that the Audit and Assurance Manager submits a follow-up report on the implementation of the recommendations to a meeting in approximately six months.

#### 6. Consequences

Policy consequences	<i>None.</i>
Legal consequences	<i>None.</i>
Financial consequences	<i>None.</i>
Personnel consequences	<i>None.</i>
Equalities consequences	<i>None.</i>
Risk consequences	<i>As identified in the report.</i>
Climate Change, Adaptation & Carbon consequences	<i>None.</i>

**Name** Neil Wylie  
**Title** **Director of Finance & Corporate Support**

**Name** Valerie Davidson  
**Title** **Chief Executive**

For further information, please contact *Iain McNicol, Audit and Assurance Manager on 0141 333 3195.*

**Reasonable  
assurance**

### Agreed action plan: regularity audit of corporate uniform replacement

No.	Recommendation	Priority	Action Proposed	Lead Officer	Due date
1	<u>Records management</u> The Contract Manager should review and enhance the current arrangements for compiling and maintaining corporate uniform requirements including Personal Protective Equipment (PPE) for all posts.	Medium	Current arrangements will be reviewed as part of the contract re-tender work.	Contract Manager / Health & Safety Manager	November 2022
2	<u>PPE requirements</u> Senior Management should consider the governance arrangements for obtaining assurance that all necessary PPE equipment is issued and received by staff (and others) and remains fit for purpose (e.g. within expiry date and or criteria for use).	Medium	Current arrangements will be reviewed as part of the contract re-tender work.	Contract Manager / Health & Safety Manager	November 2022
3	<u>Subway uniform requisition forms</u> The Stores Supervisor should ensure that the Subway requisition forms are independently signed by the requestor and line manager prior to processing order.	High	With immediate effect, unsigned forms will be returned for completion. Order(s) will not be placed until form(s) have been signed.	Stores supervisor	September 2022