# Glasgow City
# Integration Joint Board
# Finance and Audit Committee

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| **Report By:** | **Sharon Wearing, Chief Officer, Finance and Resources** |
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| **LOCAL CODE AND SOURCES OF ASSURANCE FOR GOVERNANCE ARRANGEMENTS** |

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| **Purpose of Report:** | To consider a Local Code with sources of assurance for adoption by the Integration Joint Board to review and assess its governance arrangements. |

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| **Recommendations:** | The IJB Finance and Audit Committee is asked to:<br><br>a) note the contents of this report;<br>b) consider the Local Code with sources of assurance to review and assess the Integration Joint Board's governance arrangements; and<br>c) approve the adoption of the Local Code with sources of assurance for the Integration Joint Board. |

**Relevance to Integration Joint Board Strategic Plan:**

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| The Local Code and sources of assurance provide evidence that the Integration Joint Board's governance arrangements are effective for the planning and monitoring of the Strategic Plan. |

**Implications for Health and Social Care Partnership:**

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| **Reference to National Health & Wellbeing Outcome:** | The Local Code and sources of assurance support the delivery of all nine National Health and Wellbeing Outcomes. |

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| **Personnel:** | None |

| Carers: | None |
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| Provider Organisations: | None |
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| Equalities: | None |
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| Financial: | None |
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| Legal: | The Local Code and sources of assurance ensure that the Integration Joint Board is compliant with the Integrated Resource Advisory Group guidance in relation to audit provision and the Local Authority Accounts (Scotland) Regulations 2014. |
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| Economic Impact: | None |
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| Sustainability: | None |
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| Sustainable Procurement and Article 19: | None |
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| Risk Implications: | Without a Local Code and sources of assurance, there is a risk that the Integration Joint Board does not have an effective framework for the assessment of its governance arrangements. |
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| Implications for Glasgow City Council: | None |
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| Implications for NHS Greater Glasgow & Clyde: | None |
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## 1. Background

1.1 Glasgow City Integration Joint Board (IJB) is responsible for ensuring that its business is conducted in accordance with the law appropriate to standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. To help ensure these responsibilities are delivered the IJB has developed a number of policies and procedures such as Financial Regulations and Standing Orders.

1.2 In order to demonstrate this, a governance statement for the IJB is produced each year, which is included within the Annual Accounts. As part of this, the IJB is required to review and assess the effectiveness of its governance arrangements and control environment, which is informed by the Senior Management Team, the

work of the IJB's Chief Internal Auditor and the annual audit opinion and reports from the External Auditors and other review agencies and inspectorates. The most recent Annual Governance Statement for the IJB was approved in June 2016, https://www.glasgow.gov.uk/CHttpHandler.ashx?id=34006&p=0.

## 2. Local Code and Sources of Assurance

2.1 The review of the IJB's governance framework is supported by processes within Glasgow City Council and NHS Greater Glasgow and Clyde (NHSGGC). Within the Council, a self-assessment governance questionnaire and certificate of assurance is completed by all Service Executive Directors/Chief Officer on an annual basis. The responses to these are considered as part of the review of the Council's governance framework and informs the Head of Audit and Inspection's annual audit opinion. A similar process is in operation within NHSGGC.

2.2 The IJB's approved Annual Governance Statement for 2015/16 confirmed that it had adopted governance arrangements that were consistent with the principles of CIPFA's and the Society of Local Authority Chief Executives' (SOLACE) framework 'Delivering Good Governance in Local Government.'

2.3 While the Framework is written in a local authority context, most of the principles are applicable to the IJB, particularly as legislation recognises IJBs as a local government body under Part VII of the Local Government (Scotland) Act 1973, and therefore subject to the local authority accounting code of practice.

2.4 It is proposed that the Glasgow City IJB establishes a Local Code of corporate governance based on the seven principles of CIPFA's and SOLACE's Framework:

- behaving with integrity, demonstrating strong commitment to ethical values and representing the role of the law;
- ensuring openness and comprehensive stakeholder engagement;
- determining outcomes in terms of sustainable economic, social and environmental benefits;
- determining the interventions necessary to optimise the achievement of intended outcomes;
- developing the entity's capacity, including the capability of its leadership and the individuals within it;
- managing risk and performance through robust internal control and strong public financial management and
- implementing good practices in transparency, reporting and audit to deliver effective accountability.

2.5 Effectively the collection of the IJB's policies and procedures constitutes a Local Code of Corporate Governance. The Local Code is a statement of the policies and procedures through which we direct and control our functions and how we interact with service users, the local community and other stakeholders.

2.6 Attached at Appendix A are the proposed sources for assessing the IJB's compliance for each governance principle (ones for the Council and Health Board are included for comparison). The assessment of compliance would be informed by

a self-assessment governance questionnaire similar to that used by the Council to be submitted to the IJB's Chief Internal Auditor.

## 3. Recommendations

3.1 The IJB Finance and Audit Committee is asked to:

a) note the contents of this report;
b) consider the Local Code with sources of assurance to review and assess the Integration Joint Board's governance arrangements; and
c) approve the adoption of the Local Code with sources of assurance for the Integration Joint Board.

**Appendix A: Sources for Assurance**

| Governance Principles | | |
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| **Principle A**<br>Behaving with integrity, demonstrating strong commitment to ethical values and representing the rule of the law. | | |
| **Sources of Assurance** | | |
| **IJB** | **GCC (Social Work Services)** | **NHSGGC** |
| <ul><li>Integration Scheme</li><li>Governance Arrangements and Structure (IJB and Committees)</li><li>Standing Orders</li><li>Code of Conduct</li><li>Declaration of Interests</li><li>IJB Induction</li><li>IJB Development Programme</li><li>Financial Regulations</li><li>Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)</li><li>Annual Audit Report</li><li>Audit Plans (Internal and Third Party)</li><li>Information Governance (Freedom of Information, Records Management and Information Sharing)</li><li>Clinical and Care Governance Arrangements and Reporting</li></ul> | <ul><li>Standing Orders</li><li>Scheme of Delegation</li><li>Governance Arrangements and Reporting (including Management Structures, Groups and Forums)</li><li>Statutory Officers and Statutory Appointments</li><li>Financial Regulations/Procedures</li><li>Financial Reporting and Scrutiny across Management Structures (e.g., budget monitoring)</li><li>Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting</li><li>Information Governance (Freedom of Information, Records Management, Information Sharing and Information and Physical Security)</li><li>Employee Code of Conduct</li><li>HR Policies and Procedures including Whistleblowing Policy and Health Promotion</li><li>Declaration of Interests (required staff)</li><li>Gifts and Hospitality Declaration</li><li>Anti-Bribery/Fraud Policy</li><li>Complaints Policy and Procedures</li><li>Equalities Arrangements (including</li></ul> | <ul><li>Standing Orders</li><li>Schedule of Reserved Decisions</li><li>Scheme of Delegation and Standing Financial Instructions</li><li>Governance Arrangements and Reporting (including Management Structures, Groups and Forums)</li><li>Financial Procedures</li><li>Financial Reporting and Scrutiny across Management Structures</li><li>Clinical Governance and Integrated Clinical and Professional Governance Arrangements and Reporting</li><li>Information Governance (Freedom of Information, Records Management, Information Sharing and Information Security)</li><li>Staff Survey (iMatters)</li><li>Employee Conduct Policy</li><li>NHSGGC Board Members Code of Conduct</li><li>EKSF Processes/Objective Setting</li><li>HR Policies and Procedures including Whistleblowing Policy and Health Promotion</li><li>Complaints Policy and Procedures</li><li>Equalities Arrangements (including</li></ul> |

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| | EQIAs, working groups and staff groups) | EQIAs, working groups and staff groups) |
| | • Health and Safety Arrangements (including policies and procedures and audits)<br>• Workforce Plan (including Organisational Development Strategy)<br>• Supervision and Personal Development Plan Framework<br>• Staff Induction<br>• Staff Survey<br>• Communications Strategy including Joint Media protocol<br>• Staff Engagement Opportunities | • Health and Safety Arrangements (including policies and procedures and audits)<br>• Workforce Plan (including Organisational Development Strategy)<br>• Supervision and Personal Development Plan Framework<br>• Staff Induction<br>• Staff Survey<br>• Communications Strategy including Joint Media protocol<br>• Staff Engagement Opportunities |

| Principle B | | |
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| Ensuring openness and comprehensive stakeholder engagement. | | |
| **Sources of Assurance** | | |
| **IJB** | **GCC (Social Work Services)** | **NHSGGC** |
| <ul><li>Governance Arrangements and Structure (IJB and Committees)</li><li>IJB Membership (incl. Stakeholder Members for patients/service users, carers, third and independent sectors and Trade Unions)</li><li>Publication of IJB and Committee papers</li><li>Strategic Plan</li><li>On-going Development of Other Strategies/Plans (e.g., Children and Young People Services Plan, Dementia Strategy, Commissioning and Procurement Strategy and Communications Strategy)</li><li>Locality Plans</li><li>Participation and Engagement Strategy</li><li>Equalities Mainstreaming and Outcome Plan</li><li>Communications Strategy including Joint Media Protocol</li><li>Locality Engagement Forums</li><li>Public Petitions</li><li>Information Governance (Freedom of Information, Records Management and Information Sharing)</li></ul> | <ul><li>Governance Arrangements and Reporting (including Management Structures, Groups and Forums)</li><li>Strategic Plan</li><li>Performance Management Framework and Reporting</li><li>Information Governance (Freedom of Information, Records Management and Information Sharing)</li><li>Publication of Committee papers</li><li>Workforce Plan (including Organisational Development Strategy)</li><li>Supervision Framework</li><li>Staff Survey</li><li>Communications Strategy including Joint Media Protocol</li><li>Staff Engagement Opportunities</li><li>Equalities Arrangements (including EQIAs, working groups and staff groups)</li><li>Trade Union liaison and engagement</li></ul> | <ul><li>NHSGGC Feedback Service</li><li>NHSGGC Local Delivery Plan</li><li>Governance Arrangements and Reporting (including Management Structures, Groups and Forums)</li><li>Performance Management Framework and Reporting</li><li>Information Governance (Freedom of Information, Records Management, Information Sharing and Information Security)</li><li>Publication of Board papers</li><li>Workforce Plan (including Organisational Development Strategy)</li><li>Supervision Framework</li><li>Staff Survey</li><li>Communications Strategy including Joint Media Protocol</li><li>Staff Engagement Opportunities</li><li>Equalities Arrangements (including EQIAs, working groups and staff groups)</li><li>Trade Union liaison and engagement</li></ul> |

| Principle C |
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| Defining outcomes in terms of sustainable economic, social and environmental benefits. |

| Sources of Assurance | | |
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| **IJB** | **GCC (Social Work Services)** | **NHSGGC** |
| • Strategic Plan<br>• Locality Plans<br>• On-going Development of Other Strategies/Plans (e.g., Children and Young People Services Plan, Dementia Strategy, Commissioning and Procurement Strategy and Communications Strategy)<br>• Performance Management Framework and Reporting<br>• Annual Performance Report | • Strategic Plan and Other Plans (e.g., Children's Services Plan, Annual Service Plan and Improvement Report (ASPIR))<br>• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)<br>• Performance Management Framework and Reporting<br>• Annual Performance Report | • NHSGGC Local Delivery Plan<br>• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)<br>• Performance Management Framework and Reporting<br>• Annual Performance Report |

| Principle D<br>Determining the interventions necessary to optimise the achievement of intended outcomes. | | |
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| **Sources of Assurance** | | |
| **IJB** | **GCC (Social Work Services)** | **NHSGGC** |
| • Risk Management Strategy and Procedure and Reporting<br>• Budget Monitoring and Reporting<br>• Performance Management Framework and Reporting<br>• Audit Plans and Assurance (Internal and Third Party)<br>• Clinical and Care Governance Arrangements and Reporting<br>• Information Governance Assurance (Freedom of Information, Records Management and Information Sharing) | • Risk Management Strategy and Procedure and Reporting<br>• Resilience Plans and Arrangements (Business Continuity and Emergency Plans)<br>• Budget Monitoring and Reporting<br>• Performance Management Framework and Reporting<br>• Audit Plans and Assurance (Internal and Third Party)<br>• Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting<br>• Information Governance Assurance (Freedom of Information, Records Management, Information Sharing and Information and Physical Security)<br>• Health and Safety Arrangements (including policies and procedures and audits) | • Risk Management Strategy and Procedure and Reporting<br>• Resilience Plans and Arrangements (Business Continuity and Emergency Plans)<br>• Budget Monitoring and Reporting<br>• Performance Management Framework and Reporting<br>• Audit Plans and Assurance (Internal and Third Party)<br>• Clinical Governance and Integrated Clinical and Professional Governance Arrangements and Reporting<br>• Information Governance Assurance (Freedom of Information, Records Management, Information Sharing and Information Security)<br>• Health and Safety Arrangements (including policies and procedures and audits) |

| Principle E | | |
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| Developing the entity's capacity, including the capability of its leadership and individuals within it. | | |
| **Sources of Assurance** | | |
| **IJB** | **GCC (Social Work Services)** | **NHSGGC** |
| • Workforce Plan (including Organisational Development Strategy)<br>• IJB Induction<br>• IJB Development Programme | • Workforce Plan (including Organisational Development Strategy)<br>• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)<br>• Clinical and Care Governance Arrangements and Reporting<br>• Elected Member Induction<br>• Staff Induction<br>• Leadership, First Line Management and Staff Development and Training Opportunities<br>• Supervision and Personal Development Plan Framework<br>• Staff Groups for Equalities and Diversity<br>• Trade Union liaison and engagement | • Workforce Plan (including Organisational Development Strategy)<br>• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)<br>• Clinical and Care Governance Arrangements and Reporting<br>• Board Members Induction<br>• Staff Induction<br>• Leadership, First Line Management and Staff Development and Training Opportunities<br>• Supervision and Personal Development Plan Framework<br>• Staff Groups for Equalities and Diversity<br>• Trade Union liaison and engagement (Staffside) |

| Principle F | | |
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| Managing risk and performance through robust internal control and strong public financial management. | | |
| Sources of Assurance | | |
| IJB | GCC (Social Work Services) | NHSGGC |
| • Integration Scheme<br>• Financial Regulations<br>• Budget Monitoring and Reporting<br>• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)<br>• Annual Audit Report<br>• Risk Management Strategy and Procedure and Reporting<br>• Audit Plans and Assurance (Internal and Third Party)<br>• Clinical and Care Governance Arrangements and Reporting<br>• Information Governance (Freedom of Information, Records Management and Information Sharing) | • Financial Regulations/Procedures<br>• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)<br>• Risk Management Strategy and Procedures and Reporting<br>• Anti-Bribery/Fraud Policy<br>• Audit Plans and Assurance (Internal and Third Party)<br>• Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting<br>• Information Governance Assurance (Freedom of Information, Records Management, Information Sharing and Information and Physical Security)<br>• Procurement regulations, training and development<br>• Contract Management Framework<br>• Project Management Framework | • Schedule of Reserved Decisions<br>• Scheme of Delegation and Standing Financial Instructions<br>• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)<br>• Financial Procedures<br>• Financial Reporting and Scrutiny across Management Structures<br>• Risk Management Strategy and Procedures and Reporting<br>• Fraud Policy<br>• Audit Plans and Assurance (Internal and Third Party)<br>• Clinical and Care Governance Arrangements and Reporting<br>• Information Governance (Freedom of Information, Records Management, Information Sharing and Information Security) |

| Principle G | | |
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| Implementing good practices in transparency, reporting and audit to deliver effective accountability. | | |
| Sources of Assurance | | |
| IJB | GCC (Social Work Services) | NHSGGC |
| • IJB and Committee Reporting Framework and Schedule<br>• Publication of IJB and Committee papers<br>• Financial Regulations<br>• Financial Reporting (e.g., Budget Monitoring, Financial Allocations and Budgets and Capital Programme)<br>• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)<br>• Annual Audit Report<br>• Risk Management Strategy and Procedure and Reporting<br>• Performance Management Framework and Reporting<br>• Annual Performance Report<br>• Audit Plans and Assurance (Internal and Third Party)<br>• Clinical and Care Governance Arrangements and Reporting | • Committee Reporting Framework and Schedule<br>• Publication of Committee papers<br>• Financial Regulations/Procedures<br>• Financial Reporting and Scrutiny across Management Structures (e.g., Budget Monitoring)<br>• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)<br>• Risk Management Strategy and Procedure and Reporting<br>• Performance Management Framework and Reporting<br>• Annual Performance Report<br>• Audit Plans and Assurance (Internal and Third Party)<br>• Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting | • Committee Reporting Framework and Schedule<br>• Publication of Board papers<br>• Financial Regulations/Procedures<br>• Financial Reporting and Scrutiny across Management Structures (e.g., Budget Monitoring)<br>• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)<br>• Risk Management Strategy and Procedure and Reporting<br>• Performance Management Framework and Reporting<br>• Audit Plans and Assurance (Internal and Third Party)<br>• Clinical and Care Governance Arrangements and Reporting |