



# Item No. 8

Meeting Date: Wednesday 14<sup>th</sup> June 2017

## Glasgow City Integration Joint Board Finance and Audit Committee

**Report By:** Chief Internal Auditor for the Integration Joint Board

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### ASSURANCE MAP

<b>Purpose of Report:</b>	To present to the IJB Finance and Audit Committee an Assurance Map.
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<b>Recommendations:</b>	The IJB Finance and Audit Committee is asked to: a) note the contents of the Assurance Map.
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#### Relevance to Integration Joint Board Strategic Plan:

To provide a map of assurances in relation to various aspects of the Strategic Plan.

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

<b>Reference to National Health &amp; Wellbeing Outcome:</b>	None
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<b>Personnel:</b>	None
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<b>Carers:</b>	None
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<b>Provider Organisations:</b>	None
<b>Equalities:</b>	None
<b>Financial:</b>	None
<b>Legal:</b>	None
<b>Economic Impact:</b>	None
<b>Sustainability:</b>	None
<b>Sustainable Procurement and Article 19:</b>	None
<b>Risk Implications:</b>	None
<b>Implications for Glasgow City Council:</b>	None
<b>Implications for NHS Greater Glasgow &amp; Clyde:</b>	None

## 1. INTRODUCTION

- 1.1 As part of the 2016/17 Internal Audit Plan, we have carried out an Internal Audit review of the assurance activities undertaken across the Integrated Joint Board and presented this within an Assurance Map.
- 1.2 An Assurance Map provides a view of risk and controls that are derived from assurance activity across the organisation. It enables prioritisation of assurance and audit work, and identifies any areas of duplication of scrutiny in order to move towards integrated assurance.
- 1.3 In order to carry out the review, we liaised with management within Social Work Services (SWS) within Glasgow City Council (GCC) and obtained copies of key policies, procedures and assurance reviews. We then populated a map and assessed the assurance in place across key areas. Engagement with the Internal Auditor for NHS Greater Glasgow and Clyde (NHSGCC) has taken place and we are advised that they are currently working on a similar assurance map

for the NHSGGC which can then be added to our map to create an overall IJB wide map. However at the time of this report, no information had been provided to allow for assurances within the NHS to be included.

1.4 In order to identify the controls in place and assess the level of assurance the controls provide, we applied the three lines of defence concept:

- First Line – comes from within the organisation and includes policies, procedures and performance data and statistics. First line assurance is not independent or objective.
- Second Line – relates to the oversight of management activity. It is separate to those responsible for delivery and provides a more objective insight but is not independent. Examples include compliance assessments and reviews.
- Third Line – independent assurance that provides an opinion on the governance, risk management and control. This includes internal audit.

1.5 We also obtained the most recent risk registers in order to determine the extent to which assurance activities are aligned to, or reflective of, the key risks currently facing the IJB.

1.6 The map has been populated largely on face value of the input, with a limited high level review of supporting evidence. Additional checks to ascertain the effectiveness of the assurance have not been undertaken. This is in line with the scope of the review.

1.7 Whilst risks in the current risk register were considered as part of the review, the assurance was not populated against individual risks. This facilitates future review of assurance activity against the most up-to-date risks.

## **2. MAIN FINDINGS**

2.1 The following observations have been made during the development and population of the map:


- There is high level of assurances in place across all three lines of defence however with the widespread number of vulnerable groups those services are being provided to; this level of assurance would be expected.
- There are several high level risks facing SWS in delivering the Health and Social Care Partnership requirements including:
  - A failure to deliver budget or service plan programmes, and reductions in the SWS workforce may lead to a failure to deliver statutory duties to required service users.
  - Increased deprivation due to Welfare Reforms may put additional pressures on the service provided by SWS, and could affect the ability of the service to meet the added demands.
  - Increased risk/harm to children, young people or adults through the failure to implement Child and Adult Protection Programmes.


- The contractor and partner arrangements fail, leading to a failure to deliver services to service users.


The failure to manage these risks could ultimately result in the IJB strategy not being implemented; therefore there is a need for high assurances in all areas. Management assurances include quarterly scrutiny of contractors and partners and performance monitoring, and the extensive governance and Committee arrangements in place help manage these significant risks.

There is also a high level of third level assurances with a number of Internal Audits being carried out on an annual basis, and further independent reviews being undertaken by the Care Inspectorate.

- 2.2 The conclusion that some areas are subject to a lower level of assurance activity, is not in itself indicative of control weaknesses or immediate cause for concern.
- 2.3 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.
- 2.4 We would like to thank officers involved in this audit for their cooperation and assistance.
- 2.5 It is recommended that the map is subject to ongoing review.
- 2.6 The key for the assurance map is outlined below:

 Significant level of assurance activity in this area

 Moderate level of assurance activity in this area

 Low level of assurance activity in this area

