

OFFICIAL
NOT YET APPROVED AS A CORRECT RECORD

**Glasgow City Integration Joint Board
Finance, Audit and Scrutiny Committee**

IJB-FASC (M) 09-09-2026

Minutes of a hybrid meeting held at 9.30am on Wednesday 9th September 2026.

Present:

Voting Members

Martin Cawley	NHSGG&C Board Member
Cllr Chris Cunningham	Councillor, Glasgow City Council
Graham Haddock OBE	NHSGG&C Board Member
Ketki Miles	NHSGG&C Board Member
Cllr Jon Molyneux	Councillor, Glasgow City Council (Chair)

Non-Voting Members

Duncan Black	Depute Chief Officer, Finance & Resources
--------------	---

In Attendance:

Steven Blair	Standards Officer / Business Development Manager (substitute for Craig Cowan)
Jillian Campbell	Chief Internal Auditor
Amanda Clarke	Assistant Chief Officer, Finance
Karen Dyball	Assistant Chief Officer, Children's Services
Kelda Gaffney	Depute Chief Officer, Operations & Governance / Chief Social Work Officer
Duncan Goldie	Planning and Performance Manager
Rob Jones	Ernst & Young (External Auditor)
Emma Keggans	Head of Finance & Property
Julie Kirkland	Senior Officer, Governance Support
Nikki McColl	Senior Audit Manager, Internal Audit
Grace Scanlin	Ernst & Young (External Auditor)
Jane Wong	Governance Support Officer (minutes)

Apologies:

Craig Cowan	Head of Business Development / Standards Officer
-------------	--

ACTION

1. Declarations of Interest

There were no declarations of interest.

2. Apologies for Absence

Apologies for absence were noted as above.

3. Minutes

The minutes of 10th June 2026 were approved as an accurate record.

4. Matters Arising

Item 9 - Chief Internal Auditor's Annual Report 2025-26: In relation to the risk regarding service delivery issues with the Council's ICT provider and the operational impact on some applications used within Social Work Services,

OFFICIAL

officers provided an update advising that good progress has been made. The level of risk has reduced and Internal Audit would continue to monitor the outstanding issues across the Council Family.

5. Rolling Action List

Steven Blair presented the Rolling Action List advising of the following.

Action Ref No. 91 – Internal Audit – High-Cost Care Arrangements – Further work to be undertaken to clarify the definition of high-cost care packages and bandings of value, as well as review timelines. This action remains open and will be reported to Committee in December.

Action Ref No. 92 – HSCP Performance Report Q3 2025-26 –Adult Mental Health Psychological Therapies - A briefing note was circulated to FASC Members on 10th July 2026. This action is now closed.

Action Ref No 94 - Internal Audit Assurance Report –STEP Forward Phase One - Terms of Reference (TOR) for Phase Two to be circulated once finalised. This was circulated to FASC Members on 19th August 2026. This action is now closed.

6. Audited Annual Accounts

Amanda Clarke presented a report the Audited Annual Accounts for the year ended 31st March 2026.

There has been no change from the unaudited accounts reported to Committee in June.

The IJB Finance, Audit and Scrutiny Committee:

- a) Considered the audited Annual Accounts 2025/26; and**
- b) Remitted the audited annual accounts and the associated Annual Audit Report from Ernst & Young to the IJB for approval and signature.**

7. Ernst & Young - Annual Audit Report 2025-26

Rob Jones presented the Annual Report for 2025-26 and highlighted the following.

In concluding the audit of the financial statements of Glasgow City Integration Joint Board for the year ended 31st March 2026, the draft financial statements and supporting working papers were of a good quality and Auditors identified no adjusted or unadjusted differences arising from the audit which require to be reflected in the financial statements.

The IJB continues to demonstrate the key elements required to support Best Value, with effective arrangements for financial management, governance, risk management and performance oversight. Progress has been achieved across a range of strategic priorities and transformation initiatives during 2025/26. However, the sustainability of these arrangements is increasingly dependent on the successful delivery of transformation.

The IJB faces significant medium term financial sustainability challenges, with a projected cumulative funding gap of £103.3 million by 2028/29. Given the scale of the financial challenges, the planned use of reserves was noted as part of the IJB's short-term financial strategy. It was noted that 2026/27 will be critical to demonstrating delivery of the STEP Forward programme and Auditors recommended that the IJB should ensure achievement of planned savings, service redesign activity and anticipated benefits within agreed timescales, to reduce reliance on reserves and support their replenishment towards target levels over the Medium Term Financial Outlook.

The Chair welcomed the clarity of the report and noted that, while financial sustainability remained a continuing challenge, the audit presented a positive position.

Members sought clarification on how the positive audit position should be balanced with the continuing financial sustainability challenges facing the IJB.

Auditors advised that the going concern assessment and disclosures were prepared in line with accounting standards for public bodies, reflecting continued public funding unless there is clear evidence of government direction to discontinue services. They explained that, while financial sustainability challenges remained, the audit confirmed that the financial statements and related disclosures were appropriate.

Auditors thanked Duncan Black, Amanda Clarke, and the wider Finance Team for their support with the audit.

The IJB Finance, Audit and Scrutiny Committee:

- a) Noted the contents of the report and approved onwards submission to the IJB.**

8. Internal Audit Assurance Report - IJB Governance Arrangements

Jillian Campbell presented a report with details of internal audit work undertaken in relation to IJB Governance Arrangements.

Based on the audit work carried out, a reasonable level of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements with three recommendations which management have accepted.

The IJB Finance, Audit and Scrutiny Committee:

a) Noted the contents of the report.

9. Internal Audit - Follow Up Report

Jillian Campbell presented an update on the implementation of previously agreed recommendations.

During the period from 01 June 2026 to 31 August 2026, a further 14 recommendations were added to the register; a total of 10 recommendations were implemented during the period. There are 9 outstanding recommendations which are noted in the appendix. It was noted that those relating to property have been delayed due to City Building transitioning to a new repairs system which has put a delay on completion.

The Chair asked what escalation route would be available in relation to the property related matters, should there be any further risk to the agreed timescale not being met. Auditors advised that the date reflected the best estimate provided by management. It was noted that any further concerns could be escalated to the Auditors and, if required, the Depute Chief Officer, Finance & Resources would discuss with the Chief Officer who could raise via the Council leadership team. Officers also advised that City Building have a working group with relevant stakeholders and Emma Keggans, the new Head of Finance and Property in the HSCP is a member.

Members noted that the STEP Forward programme was entering a key implementation period and observed that future updates should reflect the ongoing nature of the programme. The Auditor advised that they would continue to be involved as the programme progressed, including through future review work.

The IJB Finance, Audit and Scrutiny Committee:

a) Noted the contents of this report.

10. Glasgow City Integration Joint Board Budget Monitoring for Month 4 and Period 4 2026-27

Amanda Clarke presented a report outlining the financial position as at 24th July 2026 for Council and 31st July 2026 for Health and highlighted any areas of budget pressures and actions to mitigate these pressures.

The net expenditure is £2.133 million higher than budget to date. The Integration Transformation Board continues to meet to secure the delivery of in-year savings. The overall savings target for 2026/27 is £3.806 million. At this stage of the year, it is anticipated that actual savings realised will be £3.327 million, representing 87% of the target.

OFFICIAL
NOT YET APPROVED AS A CORRECT RECORD

ACTION

The monitoring position includes the year-to-date position in relation to the STEP Forward programme, which is forecast to deliver £10 million in year savings with a further £10 million in place by 1 April 2027. An update on STEP Forward will be provided to the IJB in September.

Members expressed concern regarding overspends at this point in the year, particularly bank nursing pressures within older people's mental health inpatient services and sought assurance on actions being taken to manage and recover the position.

Officers advised that mitigating action was already being taken in response to the overspend position. The profile of the STEP Forward programme continues to be developed, with assumptions made on the timing of savings delivery. Discussions have taken place with Assistant Chief Officers to support early planning and ensure proactive action, although officers noted that it remained early in the financial year. An interim Probable Outturn is being developed

In relation to Mental Health services, Officers advised that the position remains under review. It was noted that £4 million of investment had been allocated to Adult Services and that further work would be undertaken with Older People and Adult Services to realign budgets. The Chief Social Work Officer advised that there is significant scrutiny in the use of bank staff with monthly meetings with the Chief Nurse and Assistant Chief Officers with an action plan in place.

Officers advised that current trends were broadly comparable with previous years and that recovery planning options would be used if required. Members noted that STEP Forward reviews would be presented to the IJB on 23rd September 2026, and that recovery action may be required if timelines slip. Another factor relates to the projected homelessness funding gap and discussions are ongoing with the Council and Scottish Government.

Members questioned the timing of possible budget recovery if the STEP Forward programme does not deliver the required level of savings. Officers advised that the Executive Team remained confident that the current STEP Forward proposals, subject to approval, would avoid the need for budget recovery action. If this was not achieved, further discussions would take place with the Chair and Vice Chair, with any proposals requiring IJB approval. Members noted that, from a governance perspective, this could require consideration at a special IJB meeting.

Members sought an update on homelessness funding following recent correspondence from the Cabinet Secretary. Officers advised that discussions remained ongoing, timing was critical, and there was no substantial update from the previous position.

The IJB Finance, Audit and Scrutiny Committee:

a) Noted the contents of this report.

11. HSCP Performance Report Q4 2026-27

Duncan Goldie presented the Joint Performance Report for the Health and Social Care Partnership for Quarter 1 of 2026-27.

At Quarter 1, 51 indicators were Green (59.3%); 32 Red (37.2%) and 3 Amber (3.5%). The indicators which are Red are summarised in the report, with those which have been Red for two or more successive quarters marked in bold. There has been a change in RAG status for 13 indicators since the last report. Of these, performance improved for 9 and declined for 4.

Members queried the dedicated bed manager post and the number of people under 65 in acute settings. Officers advised that the post had been filled and would support Mental Health across Older People and Adult Services. An increasing trend has been noted with more under 65 who are subject to Adults with Incapacity (AWI) in acute Unscheduled Care.

Following a previous proposal to include key Subject Access Request (SAR) metrics within the quarterly performance report, the Committee discussed the need to ensure this information continued to be reported. Members also queried whether an identified counting error had affected the SAR figures reported up to Quarter 4.

Officers advised that the KPI measuring the percentage of SARs completed within the required timescale remains accurate. The error related to the methodology used for recording cases closed within timescale and arose from a correction to the recording of more complex requests, where the statutory response period can be extended from one month to three months. This adjustment ensured that complex cases were counted against the correct timescale and represented a reporting correction rather than a performance issue. The Committee noted the ongoing recovery activity and welcomed continued monitoring of progress through the quarterly KPI reporting.

Members queried whether the increase in performance from 22% in Quarter 3 2025/26 to 64% in Quarter 4 2025/26 was accurate. Officers advised that complex Subject Access Requests, including those involving large volumes of information and AI-generated content, continue to present challenges in meeting statutory timescales. However, progress has been made in reducing the backlog, with fewer than 10 cases now more than 12 months old. Members noted the ongoing improvement in performance and recovery activity.

The IJB Finance, Audit and Scrutiny Committee:

- a) Noted the attached performance report; and**
- b) Reviewed and discuss performance with the Strategic Lead for Children's Services.**

12. Performance Presentation

Karen Dyball delivered a presentation on Children's Services performance. The presentation is available on the Glasgow City HSCP [website](#).

Further detail was sought on the system impact of the percentage of Scottish Children's Reporter Administration reports submitted by due date, noting that the Key Performance Indicator (KPI) target of 60% appeared low. Officers advised that, while timely submission supports the effective operation of the Children's Hearings System, staff are often working within challenging timescales to complete assessments and engage with families. Officers noted the importance of balancing timescale requirements with meaningful engagement and relationship-building with children and families.

Members noted the reported uptake of the Measles, Mumps and Rubella (MMR) vaccine at five years and asked whether this reflected the impact of catch-up activity, including whether this was delivered through a passive or actively targeted approach. Officers advised that both approaches were used, with the immunisation team seeking to identify and contact families who had not taken up vaccination, including those who may not have been in the country or in the city at the earlier vaccination point.

13. Clinical and Professional Quarterly Assurance Statement

Kelda Gaffney presented the quarterly clinical and professional assurance statement for the period 1st April 2026 - 30th June 2026.

The Chief Social Work Officer highlighted positive workforce developments, including the implementation of the supervision strategy and confirmed places for 10 existing social work employees to undertake a fully funded Graduate Apprenticeship in Social Work this year, with a further 10 places available next year. It was noted that these opportunities will support workforce development and succession planning.

Officers highlighted the focus on Significant Adverse Event Reviews (SAERs) with progress in closing another 28 within the quarter. There are currently 5 outstanding/overdue which is a result of new structures in place around governance and to support completion. Officers advised that the response to the Family C Learning Review remains a live programme of improvement, overseen by a multi-agency Executive Group.

There has been significant scrutiny around Family C with national and local learning identified. A Family C Learning Review Executive Group, chaired by the HSCP Chief Officer and comprising senior representatives from the key partner agencies, has been established to oversee the partnership response. Immediate actions include strengthening multi-agency quality assurance and audit activity; reviewing arrangements for professional dissent and escalation with an immediate change that dissent be escalated to CSWO whilst a review is

undertaken; introduction of the Public Protection Board; a commitment to a three year audit programme to benchmark and provide assurance around social work practice. Alongside these measures, the Executive Group will allow a deliberate period of reflection on organisational culture, including the conditions that support constructive challenge, professional curiosity, shared accountability, staff wellbeing and psychologically safe learning. This is intended to ensure that the improvement plan addresses not only process and compliance, but the leadership behaviours and working environment required to sustain safer practice

A full improvement plan is expected before the end of the year and will follow the established governance route through the Child Protection Committee, then to the Integration Joint Board and the Council. Officers also advised that the Chief Officer and Chief Finance Officer had agreed to recruit three additional staff to strengthen audit capacity and provide greater assurance around practice, assessments and outcomes. Professional challenge, curiosity and a strong multi-agency approach would remain central to the improvement programme.

Members asked for more detail on the number of medical emergencies reported by the Thistle Service and whether the figure indicated an increase in risk or cause for concern. Members also questioned how the figures related to service usage, overdose trends and wider drug-related deaths within communities. Officers advised that the number of medical emergencies was consistent with expected levels given the volume of injecting episodes and reflected changes in the drugs being used. Officers noted that the absence of fatalities demonstrated the effectiveness of the service's response, with most medical emergencies managed on site, thereby reducing pressure on ambulance services and emergency departments.

Members further asked whether emerging drug trends could be predicted and how intelligence was shared with partners. Officers advised that the Thistle Service often provides an early indication of changes in drug trends and toxicity and plays an important role in informing public health responses. It was noted that intelligence is shared through established governance and engagement arrangements, including with Police Scotland, to support monitoring, preparedness and coordinated responses to emerging risks.

Members raised concerns regarding increasing pressures across mental health services, including inpatient bed pressures, delayed discharges, growing demand for specialist services and rising referrals to Community Mental Health Teams. Officers advised that the completed Mental Health Strategy report would provide further detail on these issues. It was noted that current inpatient pressures are primarily associated with delayed discharges rather than increased admissions, and that the strategy includes a focus on reinvesting in community-based services. A fuller discussion will take place when the strategy is considered by the IJB in September.

Members thanked officers for the work undertaken within care homes and welcomed the positive impact of the Care Home Risk Matrix Tool. Whilst acknowledging the high volume of Adult Support Protection referrals, members highlighted the importance of prevention, early intervention and effective use of data to reduce avoidable escalation.

Members raised concerns regarding the findings of the Family C Learning Review, particularly in relation to professional dissent, professional curiosity and the identification of safeguarding concerns. Members questioned whether professional dissent processes had been effective, noting that concerns appeared to have been recorded but had not resulted in escalation or meaningful action. Concerns were also raised regarding the focus of interventions on the family and adults rather than the lived experiences, safety and rights of the children, and whether several indicators of abuse and neglect had been missed.

Officers acknowledged the review findings and advised that immediate action had been taken to strengthen professional dissent and escalation arrangements, alongside wider work to promote a culture of constructive challenge and ensure staff feel confident in raising concerns. Officers further acknowledged shortcomings in professional curiosity and maintaining a clear focus on the children's lived experience, advising that improvement activity is underway to strengthen safeguarding practice, analytical decision-making, information sharing, and staff confidence in recognising and responding to neglect, abuse and cumulative harm. Assurance was also provided that ongoing work seeks to ensure children's voices and experiences remain central to assessment, planning and intervention.

The Chair queried whether similar themes had emerged elsewhere in other Learning Reviews. Officers explained that all local authorities undertake child protection quality assurance and learning review processes, noting the complexity of the Family C case. Officers noted that progress and learning would continue to be monitored through ongoing improvement activity and external scrutiny, including by the Care Inspectorate.

Members commended the report, noting the high level of assurance, scrutiny and governance demonstrated throughout, and recognising the work of staff and officers.

The IJB Finance, Audit and Scrutiny Committee:

a) Considered and noted the report.

14. IJB Risk Management Policy and Strategy Review

Steven Blair presented a report outlining the outcome of the review of the IJB's Risk Management Policy and Strategy and seeking the Committee's endorsement of the revised framework for submission to the IJB for approval on 23rd September 2026. The review had been undertaken by the Risk

Management Policy and Strategy Short Life Working Group established by the Committee.

Officers advised that the revised framework builds on existing arrangements through the introduction of a revised risk taxonomy, risk appetite framework, strengthened assurance arrangements and clearer risk management roles. An update was also provided on discussions at the IJB Development Session on 2nd September 2026, including views expressed on the proposed appetite levels for Governance, Legal and Compliance; Quality, Safety and Population Outcomes; and Workforce and Leadership. Officers outlined differing views regarding Governance, Legal and Compliance risks, including the distinction between a Minimalist and Averse appetite, and highlighted homelessness statutory duties as an example where legal obligations can influence risk exposure and appetite. It was noted that risk appetite would be reviewed periodically and would support decision-making and scrutiny alongside existing risk management arrangements. Where exposure exceeded the agreed appetite, this would be reported together with mitigating actions and any requirement for additional assurance or oversight.

Officers sought the Committee's views on two matters: whether it was content to endorse the revised Risk Management Policy and Strategy for submission to the IJB, and whether any changes were required to the proposed risk appetite matrix following discussion at the IJB Development Session.

Members thanked Steven Blair, Lesley Anne O'Hare and Craig Cowan for the comprehensive review and expressed support for both the revised framework and the proposed risk appetite statement. Members agreed that the rationale for the proposed appetite was more important than the terminology used and welcomed assurances regarding ongoing review arrangements and training and support for risk owners, staff and Committee members. The Committee agreed to endorse the report and risk appetite statement, recognising that these could be revisited in light of future experience and changing circumstances.

The IJB Finance, Audit and Scrutiny Committee:

- a) Noted the approach taken to review and refresh the IJB Risk Management Policy and Strategy;**
- b) Considered the elements of the framework which are being retained and the proposed changes set out in this report;**
- c) Considered whether it is satisfied with the proposed changes; and**
- d) Endorsed the updated Risk Management Policy and Strategy to the Integration Joint Board for approval on 23rd September 2026.**

15. Risk Management Quarterly Update – Q1 2026-27

Steven Blair presented a report informing on the status of the IJB's risk register at the end of Quarter 1 (2026-27) and highlighted key operational risks being managed in the Glasgow City Health and Social Care Partnership. The report

covers the review carried out in respect of the IJB risk register during Quarter 1 (1 April 2026 to 30 June 2026).

Members were invited to provide feedback on the revised Risk Register Appendix format, introduced on a trial basis in December 2025, to determine whether it continued to meet the Committee's needs or required further amendment. Members welcomed the revised Appendix format, noting its consistency with other IJBs and the helpful commentary on actions taken.

Clarification was sought on when operational risks would be escalated to senior management and reflected on the IJB Risk Register. Officers confirmed that strategic risks are included on the IJB Risk Register where senior-level oversight or decision-making is required, while individual operational risks continue to be managed through operational governance routes. High-level risks, including Adult Protection and Child Protection, are considered through the assurance model and reflected on the register where appropriate. Where escalation is required, this would be routed through senior management and executive-level structures, with risk owners engaged to review and, where necessary, increase risk scores.

The IJB Finance, Audit and Scrutiny Committee:

- a) **Noted this report;**
- b) **Noted the risks on the IJB Risk Register as at the end of Quarter 1 2026-27 (Appendix 1); and**
- c) **Provided feedback to officers on the presentation format of the IJB risk register introduced in December 2025.**

16. National Reports 2025-26

Duncan Black presented a report providing an overview of national reports issued by the Accounts Commission, Audit Scotland, the Standards Commission and other bodies with potential relevance for Glasgow City Integration Joint Board (GCIJB).

Members found the report helpful and questioned how often it would be brought to the Committee. Officers advised that a six monthly update would be appropriate, with any significant matters brought sooner if required.

The IJB Finance, Audit and Scrutiny Committee:

- a) **Considered and noted the national reports issued over the period 2025-26.**

17. Next Meeting

The next meeting was noted as Wednesday 21st October 2026 at 9.30am.