

Integration Joint Board

Report By: Sharon Wearing, Chief Officer Finance and Resources

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Appointment of the Chief Internal Auditor of the Integration Joint Board

Purpose of Report:	To consider the appointment of the Chief Internal Auditor of the Integration Joint Board
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Recommendations:	<p>The Integration Joint Board is asked to approve:</p> <ul style="list-style-type: none"> - The appointment of Head of Audit and Inspection as the Chief Internal Auditor with the Internal Audit service provided by Glasgow City Council's Internal Audit team. This post is currently held by Duncan Black. <p>The Integration Joint Board is asked to note:</p> <ul style="list-style-type: none"> - That Glasgow City Council's external auditor, Audit Scotland, has been appointed by the Accounts Commission to undertake the External Audit service to the Board.
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Implications for IJB:

Financial:	Internal Audit - None External Audit – Still to be specified
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Personnel:	None
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Legal:	<p>The IJB will be compliant with:</p> <ul style="list-style-type: none"> - The Integrated Resource Advisory Group guidance in relation to audit provision.
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	- The Local Authority Accounts (Scotland) Regulations 2014
Economic Impact:	None
Sustainability:	None
Sustainable Procurement and Article 19:	None
Equalities:	None
Implications for Glasgow City Council:	The current internal and external auditors of the Council will continue to report to the Council on operational matters relating to Social Care services.
Implications for NHS Greater Glasgow & Clyde:	The current internal and external auditors of NHSGG&C will continue to report to the NHS Board on operational matters relating to NHS services.

1. Background

- 1.1 Health and Social Care integration requires effective governance arrangements for the new Joint Board. A crucial element of this governance is an Internal Audit function and Audit Committee.
- 1.2 The Public Bodies (Joint Working) (Scotland) Act 2014, requires that the Integrated Joint Board is subject to the audit and accounts regulations and legislation under Section 106 of the Local Government (Scotland) Act 1973. This determines that the Integrated Joint Board will produce audited accounts and that the external audit will be undertaken by auditors appointed by the Accounts Commission.
- 1.3 The Integrated Joint Board is required to comply with Article 7 of the Local Authority Accounts (Scotland) Regulations 2014. The regulations require a local authority to operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing.
- 1.4 The national Integrated Resources Advisory Group (IRAG) guidance states that (in relation to Internal Audit) "it is the responsibility of the Integration Joint Board to establish adequate and proportionate internal audit arrangements for risk management, governance and control of the delegated resources". The guidance further states that "the Integration Joint Board should make

appropriate and proportionate arrangements, for consideration of the audit provision and annual financial statements”.

2. Internal Audit

- 2.1 The IRAG guidance recommends that the Internal Audit service is provided by one of the Internal Audit teams from the Health Board or Local Authority and that the Chief Internal Auditor undertakes this role in addition to their role as the Chief Internal Auditor of their respective organisation.
- 2.2 Following discussions between Glasgow City Council and NHS Greater Glasgow and Clyde, it is proposed that Duncan Black (Head of Audit and Inspection, Glasgow City Council) is appointed the Chief Internal Auditor of the Glasgow City Integration Joint Board.
- 2.3 The Chief Internal Auditor will prepare a risk based audit plan each year and report this to the Audit Committee. Thereafter the Chief Internal Auditor will report to the Audit Committee on delivery of the plan, recommendations and provide an annual audit report, including the audit opinion.

3. External Audit

- 3.1 It has been confirmed by the Accounts Commission that the current Local Authority External Auditor will be appointed as the External Auditor for the Integrated Joint Board. The Audit Scotland external audit team currently attached to Glasgow City Council will initially undertake the external audit role for the Glasgow City Integrated Joint Board.

4. Recommendations

- 4.1 The Integration Joint Board is asked to approve:
 - The appointment of Duncan Black as the Chief Internal Auditor with the Internal Audit service provided by Glasgow City Council’s Internal Audit team.
- 4.2 The Integration Joint Board is asked to note:
 - That Glasgow City Council’s External Auditor, Audit Scotland, has been appointed by the Accounts Commission to undertake the External Audit service to the Board.