



# Item No. 7

Meeting Date **Wednesday 19<sup>th</sup> February 2020**

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

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

**Contact:** Duncan Black, Head of Audit and Inspection

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### **Glasgow City Integration Joint Board Draft Internal Audit Plan 2020/21**

<b>Purpose of Report:</b>	To present to the IJB Finance, Audit and Scrutiny Committee the draft 2020/21 internal audit plan for the Glasgow City Integration Joint Board.
<b>Background/Engagement:</b>	The Integration Joint Board is required to comply with Article 7 of the Local Authority Accounts (Scotland) Regulations 2014. The regulations requires a local authority to operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing.
<b>Recommendations:</b>	The IJB Finance, Audit and Scrutiny Committee is asked to:  a) consider the content of the draft plan, and b) instruct the Chief Internal Auditor to present the final Internal Audit plan for approval at the next meeting of this Committee.

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

To provide assurance on various aspects of the Strategic Plan and the overall governance and internal control arrangements.

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

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<b>Reference to National Health &amp; Wellbeing Outcome:</b>	n/a
<b>Personnel:</b>	None
<b>Carers:</b>	None
<b>Provider Organisations:</b>	None
<b>Equalities:</b>	None
<b>Fairer Scotland Compliance:</b>	None
<b>Financial:</b>	None
<b>Legal:</b>	The IJB will be compliant with: - The Integrated Resource Advisory Group guidance in relation to audit provision. - The Local Authority Accounts (Scotland) Regulations 2014
<b>Economic Impact:</b>	None
<b>Sustainability:</b>	None
<b>Sustainable Procurement and Article 19:</b>	None
<b>Risk Implications:</b>	In drafting the audit plan, consideration is given to the risks affecting the IJB.
<b>Implications for Glasgow City Council:</b>	The internal auditors of the Council will continue to report to the Council on operational matters relating to Social Care services in the first instance.
<b>Implications for NHS Greater Glasgow &amp; Clyde:</b>	The internal auditors of NHSGG&C will continue to report to the NHS Board on operational matters relating to NHS services in the first instance.

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### 1. BACKGROUND

- 1.1 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.
- 1.2 The Integration Joint Board is required to comply with Article 7 of the Local Authority Accounts (Scotland) Regulations 2014. The regulations requires a local authority to operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing.
- 1.3 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”.
- 1.4 The Chief Internal Auditor prepares an internal audit plan annually around February / March for the following financial year. This is subject to consideration and approval by the Finance, Audit and Scrutiny Committee. The Internal Audit function complies with the Public Sector Internal Audit Standards. The audit plan is prepared and undertaken in accordance with the Standards.
- 1.5 In drafting the internal audit plan, we have:
  - consulted with various members of the health and social care partnership senior management team,
  - considered the risks affecting the Glasgow City Integration Joint Board,
  - considered both internal and external factors affecting the Glasgow City Integration Joint Board, and
  - considered previous audit findings.
- 1.6 The Public Sector Internal Audit Standards require that the audit plan should be kept under review to reflect any changing priorities and emerging risks. We will therefore ensure the plan remains relevant and reflects any changes to the inherent risks at the Glasgow City Integrated Joint Board. The Finance, Audit and Scrutiny Committee will be asked to approve any material adjustments to the audit plan.

### 2. INTERNAL AUDIT PLAN 2020/21

- 2.1 The areas for inclusion in Glasgow City IJB Internal Audit Plan for 2020/21 are:
  - Delayed Discharge
  - Structure of IT provision
  - Advice on service changes

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There are 45 days available to undertake this work. Further details on each of the above proposed reviews is contained within Appendix 1.

2.2 In addition to the Integration Joint Board reviews set out above, Internal Audit will also undertake reviews specific to Glasgow City Council. Some of this assurance work will be of relevance to the Glasgow City Integrated Joint Board. Specific Glasgow City Council reviews are planned of the following areas:

- Capital
- Property
- IT
- Purchasing and Procurement
- Establishment Visits

There may also be more corporate reviews which will also touch upon areas of interest to the Glasgow City Integration Joint Board such as cyber security, information security and procurement.

2.3 Similarly, Internal Audit will work with the Internal Auditors of NHS Greater Glasgow and Clyde to help inform their audit plan and keep abreast of relevant outputs. Specific NHS Greater and Glasgow and Clyde reviews are planned of the following areas:

- Moving Forward Together (transformation plan)
- Capacity Planning
- Clinical Pathways
- Service Re-design
- Stakeholder Engagement

2.4 Summary information on these Glasgow City Council and NHS Greater Glasgow and Clyde outputs will be reported 6-monthly to the Finance and Audit Committee.

2.5 The Audit Universe, which details all the key areas we have reviewed since the formation of the Integration Joint Board, is included at Appendix 2.

### 3. RECOMMENDATIONS

3.1 The IJB Finance, Audit and Scrutiny Committee is asked to:

- a) consider the content of the draft plan, and
- b) instruct the Chief Internal Auditor to present the final Internal Audit plan for approval at the next meeting of this Committee.

Assurance Area	Planned Internal Audit Activity	Link to Risks (where applicable)
Governance	<p><b>Delayed Discharge</b></p> <p>To gain assurance that the IJBs strategic priority of continuing to improve performance in relation to delayed discharges is being delivered.</p>	<p>HSCP – 1429 - Failure to meet Access/Discharge Targets</p>
	<p><b>Structure of IT provision</b></p> <p>To gain assurance that the structure of the current IT provision is aligned to enable delivery of the strategic priorities of the IJB.</p>	
	<p><b>Advice on Service Changes</b></p> <p>To provide advice to management as changes to services are proposed/progressed throughout the year.</p>	<p>N/A</p>

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Glasgow City Integration Joint Board – Internal Audit Coverage 2016/17 – 2020/21

APPENDIX 2

Assurance Area	Audit Activity	2016/17	2017/18	2018/19	2019/20	2020/21
<b>Governance</b>	Performance	✓				
	Governance	✓			✓	
	Compliance with the Integration Scheme		✓			
	Risk Management		✓			
	Integration of Services		✓			
	Directions		✓			
	Scheme of Delegation/Board and Committee Governance			✓		
	Participation Engagement			✓		
	Business Continuity Planning/Disaster Recovery			✓		
	Property Strategy			✓		
	ICT/information arrangements				✓	✓
	Delayed Discharge					✓
	Advice on Service Changes					✓
<b>Financial Management</b>	Financial Management	✓				
	Financial Planning		✓			
	Financial Governance			✓		
	Set aside Budgets				✓	