



Item No. 7

Meeting Date: Wednesday 14th April 2021

Glasgow City Integration Joint Board Finance, Audit and Scrutiny Committee

Report By: Chief Internal Auditor to the Integration Joint Board

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Glasgow City Integration Joint Board Internal Audit Plan 2021/22

Purpose of Report:	To present to the IJB Finance, Audit and Scrutiny Committee the 2021/22 Internal Audit plan for the Glasgow City Integration Joint Board.
Background/Engagement:	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.
Recommendations:	The IJB Finance, Audit and Scrutiny Committee is asked to: a) consider the content of the plan, and b) approve the Internal Audit plan for 2021/22.
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.	

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Implications for Health and Social Care Partnership:

Reference to National Health & Wellbeing Outcome:	N/A
Personnel:	None
Carers:	None
Provider Organisations:	None
Equalities:	None
Fairer Scotland Compliance:	None
Financial:	None
Legal:	The IJB will be compliant with: <ul style="list-style-type: none">– The Integrated Resource Advisory Group guidance in relation to audit provision.– The Local Authority Accounts (Scotland) Regulations 2014
Economic Impact:	None
Sustainability:	None
Sustainable Procurement and Article 19:	None
Risk Implications:	In drafting the audit plan, consideration is given to the risks affecting the IJB.
Implications for Glasgow City Council:	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.
Implications for NHS Greater Glasgow & Clyde:	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 Integration 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 Integration Joint Board. The Finance, Audit and Scrutiny Committee will be asked to approve any material adjustments to the audit plan.

2. Internal Audit Plan 2021/22

- 2.1 The areas for inclusion in Glasgow City IJB Internal Audit Plan for 2021/22 are:
- Governance in relation to Care Homes
 - Governance, specifically reviewing governance changes in relation to the response and recovery to COVID-19
 - Set aside arrangements.

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There are 50 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 Integration Joint Board. Specific Glasgow City Council reviews are planned of the following areas:

- Capital
- Establishment visits
- Overtime
- Client money and belongings
- Purchasing and Procurement

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

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 still being agreed and further details will be provided when these are available.

2.4 Summary information on these Glasgow City Council and NHS Greater Glasgow and Clyde outputs will be reported 6-monthly to the Finance, Audit and Scrutiny 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 plan, and
- b) approve the Internal Audit plan for 2021/22.

Assurance Area	Planned Internal Audit Activity	Link to Risks (where applicable)
Governance	<p>Governance – changes to governance arrangements due to response/recovery phase of COVID-19 pandemic</p> <p>To gain assurance that the IJBs governance arrangements are reasonable, proportionate and remain fit for purpose and that any changes to the governance arrangements have been documented, agreed and continue to be monitored to ensure that they are fit for purpose. The review will also consider any changes to the financial governance arrangements.</p>	<p>N/A</p>
	<p>Governance – Care Homes</p> <p>Care Homes have received a lot of attention and additional regulation during the COVID-19 pandemic and with 5 Council run care homes and a significant number of care home beds procured from Third Party providers the governance of these homes is of importance to the IJB. This has not been an area which has been subject to Internal Audit review in the recent past.</p> <p>The review will look to gain assurance that there were and remain adequate governance arrangements in place for the operation and management of Care Homes with specific focus on the operation during the COVID-19 pandemic.</p>	<p>N/A</p>

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Assurance Area	Planned Internal Audit Activity	Link to Risks (where applicable)
Financial Management	Set Aside To undertake the 2 nd stage of the review of the arrangements for the set-aside budget. To assess the adequacy of the processes being adopted and how these align with the expectations set out in the Integration Scheme.	N/A

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Glasgow City Integration Joint Board – Internal Audit Coverage 2016/17 – 2021/22

APPENDIX 2

Assurance Area	Audit Activity	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Governance	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					✓	
	Supplier sustainability					✓	
Financial Management	Financial Management	✓					
	Financial Planning		✓				
	Financial Governance			✓			
	Set aside Budgets				✓		✓