



Item No. 7

Meeting Date: Wednesday 24th April 2019

Glasgow City Integration Joint Board Finance, Audit and Scrutiny Committee

Report By: Chief Internal Auditor for the Integration Joint Board

Contact: Duncan Black

Tel: 0141 287 4053

FOLLOW UP REPORT

Purpose of Report:	To present to the IJB Finance, Audit and Scrutiny Committee an update on the implementation of previously agreed recommendations.
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Background/ Engagement:	The Integration 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.
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Recommendations:	The IJB Finance, Audit and Scrutiny Committee is asked to: a) note the report and that an update will be provided at a future meeting.
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Relevance to Integration Joint Board Strategic Plan:

To provide assurance on various aspects of the Strategic Plan.

Implications for Health and Social Care Partnership:

Reference to National Health & Wellbeing Outcome:	N/A
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Personnel:	None
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Carers:	None
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Provider Organisations:	None
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Equalities:	None
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Fairer Scotland Compliance:	None

Financial:	None
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Legal:	The IJB will be compliant with: - The Integrated Resource Advisory Group guidance in relation to audit provision. - The Local Authority Accounts (Scotland) Regulations 2014
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Economic Impact:	None
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Sustainability:	None
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Sustainable Procurement and Article 19:	None
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Risk Implications:	None
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Implications for Glasgow City Council:	The current internal auditors of the Council will continue to report to the Council on operational matters relating to Social Care services.
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Implications for NHS Greater Glasgow & Clyde:	The current internal auditors of NHSGG&C will continue to report to the NHS Board on operational matters relating to NHS services.
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1. Introduction

1.1 Internal Audit has carried out follow-up audits at the Glasgow City Integration Joint Board to review the implementation of actions agreed with management at the conclusion of the audits and reported subsequently to previous meetings of this Committee.

2. Current Follow-ups

2.1 As at March 2019, follow-up work has been undertaken for the audits which have been reported to this Committee and the results are detailed in Table 1 below:

Table 1 – Audits where follow-up work has been completed

Audit Description	Number of Recommendations				
	Made	Not yet due for completion	Completed	Outstanding	No Longer Relevant
Governance Arrangements (i)	0				
	2		1	1	
	2		2		
Performance Management	0				
	3		3		
	0				
Risk Management (ii)	0				
	1		1		
	5		3	1	1
Financial Planning	1	1			
	1	1			
	0				
Integration of Services	0				
	2		2		
	1		1		
TOTAL	18	2	13	2	1

Notes:

- (i) The outstanding recommendation relates to the development of a new Information Sharing Protocol. NHS Greater Glasgow and Clyde (NHSGGC) has requested that there is one information sharing protocol covering NHSGGC and the other five Council's and IJBs in the NHSGGC area. Glasgow City Council staff have drafted this document and it is currently being reviewed internally. A final draft will be issued to NHSGGC and all other IJBs and Councils in the area by 30 April 2019. The final implementation of the agreed Protocol is dependent on NHSGGC, the five Councils and the five IJBs. Internal Audit will provide further updates in the next follow report to this Committee. This is a medium priority recommendation and was originally due by 30 September 2017.
- (ii) The outstanding recommendation relates to linking risk registers to the Strategic Plan objectives. We were advised that this will be included in the next Risk Management Policy review scheduled for January 2019 for inclusion in the updated IJB Strategic Plan in March 2019. However, this has been impacted by

a delay in moving to the new corporate risk management system. This recommendation is low priority and was originally due to be implemented by 28 February 2018. A revised implementation date of 30 June 2019 has been provided. The recommendation identified as no longer relevant relates to the audit trail for the re-numbering of audit risks. As the risk registers are being migrated to the new corporate risk management system, the audit trail for Risk identification will be managed within the system and no manual procedure (or documentation of this) will be required. This was a low priority recommendation.

3 Recommendations

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

- a) note the progress made in terms of the recommendations implemented and that a further follow up report will be presented to Committee following the next review date.