



Item No. 7

Meeting Date: Wednesday 4th April 2018

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

Report By: Chief Internal Auditor for the Integration Joint Board

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FOLLOW UP REPORT

Purpose of Report:	To present to the IJB Finance and Audit Committee an update on the implementation of previously agreed recommendations.
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.
Recommendations:	It is recommended that Committee notes 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.

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
Provider Organisations:	None
Equalities:	None
Financial:	None
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
Economic Impact:	None
Sustainability:	None
Sustainable Procurement and Article 19:	None
Risk Implications:	None
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.
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.

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 2018, 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 initial follow-up work has been completed

Audit Description	Number of Recommendations				
	Made	Not yet due for completion	Completed	Outstanding	No Longer Relevant
Governance Arrangements (note i)	0				
	2		1	1	
	2		2		
Performance Management Arrangements	0				
	3	2	1		
	0				
Directions Process (note ii)	0				
	2		1	1	
	2		2		
TOTAL	11	2	7	2	0

Notes:

- (i) The outstanding recommendation relates to the development of a new Information Sharing Protocol. Although a draft of the document was developed, this has now being revised to take account of General Data Protection Regulation (GDPR) requirements. This was a medium priority recommendation and has a revised implementation date of May 2018 has been given.
- (ii) The outstanding recommendation relates to the reporting of a periodic update to the board on the status of implementation for all directions that have been issued. Although agreement has been reached by management to report an annual update on the directions issued, the first reporting is not due to take place until June 2017. This was a medium priority recommendation and the expected implementation date has been revised to June 2017 to take account of the reporting timetable in place.

3. Recommendations

- 3.1 It is recommended that Committee notes 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.