



Item No. 8

Meeting Date: Wednesday 4th September 2019

**Glasgow City
Integration Joint Board
Finance, Audit and Scrutiny 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, 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:	IJB Finance, Audit and Scrutiny Committee is asked to: a) note the progress made in terms of the recommendations implemented and that the Chief Internal Auditor submits further reports on the status of outstanding recommendations.
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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
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:	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 This report provides a summary of the status of Internal Audit recommendations previously reported to Committee. This report includes:

- A summary of the outstanding recommendations; and
- A register of outstanding recommendations.

2. Outstanding Recommendations by audit

2.1 Since the last report that was presented to Committee on 24th April 2019, the IJB has been responsible for following up recommendations which are due to have been implemented. As at August 2019, three of these recommendations remain outstanding with two further recommendations not yet due for implementation.

2.2 Table one below outlines the split of recommendations per priority and audit area.

Table One – Priority of Outstanding Recommendations

Priority of Recommendation	Governance Arrangements	Financial Planning	Risk Management	Participation and engagement	Total
High		1			1
Medium	1				1
Low			1		1
Not yet due to be implemented				2	2
Total	1	1	1	2	5

2.3 During the period from April 2019 to August 2019, the IJB satisfactorily implemented five recommendations. Appendix one shows the progress made during the period.

2.4 A register of all recommendations which have not yet been implemented is included at Appendix Two. This register highlights the full text of the recommendation and the original due date. The IJB has included an update on the progress and a revised implementation date where appropriate.

3. Recommendation for Committee

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

- a) note the progress made in terms of the recommendations implemented and that the Chief Internal Auditor submits further reports on the implementation of outstanding recommendations.

Appendix One - Progress since Previous Report

	Financial Planning	Financial Governance	Participation and Engagement	Business Continuity and Disaster recovery	Property Strategy	Governance	Risk Management	Total
Outstanding or not yet due as at April 2019	2	0	0	0	0	1	1	4
Added to the register during period	0	1	3	1	1	0	0	6
Outstanding as at August 2019	1	0	2*	0	0	1	1	5
Implemented in Period	1	1	1	1	1	0	0	5

*Not yet due for implementation

Appendix 2 - Outstanding Recommendations

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Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
Governance arrangements	The IJB should work with GCC Governance in order to progress the implementation of the revised Information Sharing Protocol.	Medium	Sep-17	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. Although this has been approved internally within Glasgow City Council, the final implementation of the agreed Protocol is dependent on NHSGGC, the five Councils and the five IJBs. Internal Audit will continue to provide further updates in follow up reports to this Committee. A revised implementation date is not available as this is dependent on the outcome of the document review by external parties involved in the process.	
Risk Management Arrangements	Senior management should consider whether it is appropriate to link the risk registers reported to the IJB Board to the IJB strategic objectives.	Low	Feb-18	This has been impacted by a delay in moving to the new corporate risk management system (Pentana). Migration of the Social Care and IJB Risk Registers to Pentana is currently ongoing, with full use of the system due to be in place by the end of September 2019. The Quarter one Risk Register update report to the IJB Finance, Audit and Scrutiny Committee will include recommendation to consider to what level the IJB Risk Policy should be reviewed for 2019-20, after which the policy will be updated.	31-Oct-19
Financial Planning	The Chief Officer, Finance and Resources should: Liaise with the Director of Finance at NHSGGC to obtain a permanent agreed solution to the issue of the non-recurring savings to ensure that this issue does not arise again, and Continue to work with NHS colleagues and the Scottish Government as part of the national discussions to reach an agreement on a mechanism for calculation and operation of set-aside budgets for the IJB.	High	Mar-18	Work is ongoing both locally and at a national level to progress the issues related to the set aside budget. A revised implementation date is not available as this is dependent on the outcome of the national review. Progress will continue to be monitored through the follow up audit process.	

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