



# Item No. 8

Meeting Date: Wednesday 10<sup>th</sup> October 2018

## Glasgow City Integration Joint Board Finance and Audit Committee

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

**Contact:** Duncan Black

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### FOLLOW UP REPORT

<b>Purpose of Report:</b>	To present to the IJB Finance and Audit Committee an update on the implementation of previously agreed recommendations.
<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 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.

<b>Recommendations:</b>	The IJB Finance and Audit Committee 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.
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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:

<b>Reference to National Health &amp; Wellbeing Outcome:</b>	N/A
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<b>Personnel:</b>	None
<b>Carers:</b>	None
<b>Provider Organisations:</b>	None
<b>Equalities:</b>	None
<b>Financial:</b>	None
<b>Legal:</b>	The IJB will be compliant with: <ul style="list-style-type: none"> <li>- The Integrated Resource Advisory Group guidance in relation to audit provision.</li> <li>- The Local Authority Accounts (Scotland) Regulations 2014</li> </ul>
<b>Economic Impact:</b>	None
<b>Sustainability:</b>	None
<b>Sustainable Procurement and Article 19:</b>	None
<b>Risk Implications:</b>	None
<b>Implications for Glasgow City Council:</b>	The current internal auditors of the Council will continue to report to the Council on operational matters relating to Social Care services.
<b>Implications for NHS Greater Glasgow &amp; Clyde:</b>	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 September 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 (i)	0				
	2		1	1	
	2		2		
Performance Management (ii)	0				
	3		1	2	
	0				
Risk Management (iii)	0				
	1		1		
	5		3	2	
Directions Process	0				
	2		2		
	2		2		
Financial Planning (iv)	1			1	
	1	1			
	0				
Strategic Plan review arrangements	0				
	0				
	1		1		
<b>TOTAL</b>	<b>20</b>	<b>1</b>	<b>13</b>	<b>6</b>	<b>0</b>

Notes:

- (i) The outstanding recommendation relates to the development of a new Information Sharing Protocol. Although a draft of the document was developed, this is being revised by the Council's Corporate Governance section to take account of the General Data Protection Regulations (GDPR) requirements. This is a medium priority recommendation and was originally due by 30 September 2017. A revised implementation date of 31 October 2018 has been provided.
- (ii) One of the outstanding recommendations relates to the development of procedures for calculating performance indicators. Although some progress has been made, due to the introduction of new indicators not all have documented guidance on the calculation of the indicator. The other recommendation which is outstanding relates to reviewing the accuracy of performance indicators prior to these being reported. Both recommendations are medium priority and were originally due to be implemented by 31 March 2018. A revised implementation date of 31 December 2018 has been provided for both recommendations.

- (iii) One of the outstanding recommendations 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. This recommendation is low priority and was originally due to be implemented by 28 February 2018. A revised implementation date of 31 March 2019 has been provided. The other outstanding recommendation relates to reviewing the audit trail that should be retained when references in risk registers are updated. Work is still ongoing to agree a procedure for this and a revised implementation date of 30 November 2018 has been provided. The recommendation is low priority and was originally due to be implemented by 28 February 2018.
- (iv) The recommendation which is outstanding relates to reaching an agreement on a mechanism for the calculation and operation of set-aside budgets for the IJB. Work is ongoing both locally and at a national level to progress this issue. The recommendation is rated high priority and was originally due to be implemented by 31 March 2018. 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.

### **3. Recommendations**

3.1 The IJB Finance and Audit Committee 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.