



Item No. 8

Meeting Date: Wednesday 19th February 2020

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: <ul style="list-style-type: none">a) note the progress made in terms of the recommendations implemented; andb) note that the Head of Audit and Inspection will submit 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: - 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 4th September 2019, the IJB has been responsible for following up recommendations which are due to have been implemented. As at February 2020, two of these recommendations remain outstanding with eight 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	High	Medium	Low	Not yet due	Total
Financial Planning	1	0	0	0	1
Risk Management	0	0	1	0	1
Participation and Engagement	0	0	0	2	2
Scheme of Delegation and Board governance arrangements	0	0	0	3	3
Governance Arrangements (2019/20)	0	0	0	3	3
Total	1	0	1	8	10

2.3 During the period from August 2019 to February 2020, the IJB satisfactorily implemented two 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. Recommendations

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

- a) note the progress made in terms of the recommendations implemented; and
- b) note that the Head of Audit and Inspection will submit further reports on the status of outstanding recommendations.

Appendix One - Progress since Previous Report

	Financial Planning	Risk Management	Governance Arrangements (2016/17)	Participation and Engagement	Scheme of Delegation and Board governance	Governance Arrangements (2019/20)	Total
Outstanding or not yet due as at August 2019	1	1	1	2	0	0	5
Added to the register during period	0	0	0	0	4	3	7
Outstanding as at February 2020	1	1	0	0	0	0	2
Not yet due for implementation as at February 2020	0	0	0	2	3	3	8
Implemented in Period	0	0	1	0	1	0	2

Appendix 2 - Outstanding Recommendations

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Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
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. The revised implementation date is dependent on the outcome of the national review. Progress will continue to be monitored through the follow up audit process.	Mar-20
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	The Social Care and IJB Risk Registers were fully migrated to Pentana (the Council's risk management portal) by the end of August 2019. The Finance, Audit & Scrutiny Committee approved a desktop review to be undertaken by HSCP officers of the IJB Risk Management Policy. This decision was made by the Committee at its meeting held on 28 August 2019 with the completed policy review report to go the Committee meeting scheduled for February 2020, where the revised policy will be considered for approval. Following the approval of the revised policy, IJB Risk Owners will be directed to align risks to Strategic Objectives where appropriate, with Q1 2020/21 (1 Apr 20 - 30 Jun 20) being the first full reporting period for this to take place.	Apr-20

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