



Item No. 8

Meeting Date

Wednesday 4th April 2018

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

Report By: Chief Internal Auditor to the Integration Joint Board

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**INTERNAL AUDIT UPDATE
(October 2017 – March 2018)**

Purpose of Report:

To present to the IJB Finance and Audit Committee details of the internal audit work undertaken at Glasgow City Council and NHS Greater Glasgow and Clyde that may have an impact upon the Glasgow City Integration Joint Board.

Recommendations:

The IJB Finance and Audit Committee is asked to note the content of the report.

Relevance to Integration Joint Board Strategic Plan:

To give an update on the assurance provided on various aspects of the Strategic Plan.

Implications for Health and Social Care Partnership:

**Reference to National
Health & Wellbeing
Outcome:**

n/a

Personnel:

None

Carers:	None
Provider Organisations:	None
Equalities:	None
Financial:	None
Legal:	None
Economic Impact:	None
Sustainability:	None
Sustainable Procurement and Article 19:	None
Risk Implications:	Appropriate action should be taken to address risks identified through internal audits.
Implications for Glasgow City Council:	The internal auditors of the Council will continue to follow up on the recommendations arising from the reviews relating to Social Work Services.
Implications for NHS Greater Glasgow & Clyde:	The internal auditors of NHSGG&C will continue to follow up on the recommendations arising from the reviews relating to NHSGG&C.

1. BACKGROUND

- 1.1 Both Glasgow City Council and NHS Greater Glasgow and Clyde have Internal Audit functions that conduct audits across each organisation and report the findings of these to the respective audit committees.
- 1.2 Members of the Integration Joint Board have an interest in the outcomes of audits at both Glasgow City Council and NHS Greater Glasgow and Clyde that have an impact upon the Integration Joint Board's ability to deliver the strategic plan.

- 1.3 This report provides a summary to the Glasgow City Integration Joint Board's Finance and Audit Committee of the Internal Audit activity at these organisations since the last update in September 2017 which may have an impact upon the delivery of the strategic plan.
- 1.4 As with all recommendations, the Chief Internal Auditor will monitor the implementation of these and summary information will be provided to a future Finance and Audit Committee.

2. GLASGOW CITY COUNCIL

- 2.1 In the period, the following Internal Audit reports have been issued to the Council, which are relevant to the Integration Joint Board:

Audit Title	Opinion *	Number and Priority of Recommendations		
		High	Medium	Low
Social Work Services Reports:				
Workforce Planning arrangements	Reasonable assurance	0	1	1
Corporate Reports:				
Spear Phishing – Review of Payment Processing Arrangements	Reasonable assurance	0	5	0
TOTAL		0	6	1

- 2.2 In each audit one of four opinions is expressed:

- The control environment is satisfactory i.e. audit testing found no concerns with the control environment.
- A reasonable level of assurance can be placed upon the control environment i.e. audit testing found no major weaknesses in the control environment but some improvements could be made.
- A limited level of assurance can be placed upon the control environment i.e. improvements are necessary to ensure the control environment is fit for purpose.
- The control environment is unsatisfactory i.e. significant improvements are required before any reliance can be placed upon the control environment.

2.3 Update on previously reported high priority recommendations

The table below provides an update on previously reported high priority recommendations from the reviews undertaken within Glasgow City Council of relevance to the IJB.

Audit Title	Opinion	Number of Recommendations		
		High Priority	Completed	Outstanding
Social Work Services				
Social Work Services – Self Directed Support (note (i))	Limited assurance	4	3	1
Social Work Services – Establishment Visits	Reasonable assurance	1	1	0
Contract Management Framework	Reasonable assurance	1	1	0
TOTAL		6	5	1

Notes

- (i) This relates to a solution for administering Direct Payments to SWS service users. The proposed solution was the implementation of payment cards. This solution required IT resource and due to the transition to the Council's new IT arrangements this has been delayed. Further review of this solution by the Council's Strategic Innovation and Technology Team will be undertaken after April 2018.

3. NHS GREATER GLASGOW AND CLYDE

- 3.1 In the period, the following Internal Audit reports have been issued to the NHS Greater Glasgow & Clyde, which are relevant to the Integration Joint Board:

Audit Title	Report Classification	Number and Priority of Recommendations		
		High	Medium	Low
Waiting times management	High	1	3	1
Suicide risk assessment	High	1	2	1
Delayed discharge	Medium	0	4	0
Temporary staffing: nursing	Medium	0	2	1
Key financial controls: accounts payable	Low	0	0	0
Key financial controls: fixed assets	Low	0	0	3
TOTAL		2	11	6

- 3.2 High risk indicates findings that could have a:

- Significant impact on operational performance; or
- Significant monetary or financial statement impact or
- Significant breach in laws and regulations resulting in significant fines and consequences; or
- Significant impact on the reputation or brand of the organisation.

Medium risk indicates findings that could have a:

- Moderate impact on operational performance; or
- Moderate monetary or financial statement impact; or
- Moderate breach in laws and regulations resulting in fines and consequences; or
- Moderate impact on the reputation or brand of the organisation.

Low risk indicates findings that could have a:

- Minor impact on the organisation's operational performance; or
- Minor monetary or financial statement impact; or
- Minor breach in laws and regulations with limited consequences; or
- Minor impact on the reputation of the organisation

Notes:

(i) **Waiting times management - high risk**

Scope

Internal Audit's scope focused on the following areas in relation to waiting times management:

- Governance and reporting;
- Capacity planning; and
- Managing demand.

Conclusions

Whilst a significant level of time and resource has been expended to date on implementing the programme of demand and capacity gap assessment and improvement, there is a risk that this exercise will not deliver its key objectives due to the current lack of project management discipline and the absence of a capacity planning approach that considers actual available resource. As such, without refining the programme further to address the issues raised within this report, there is a risk that management's response to the deteriorating performance against waiting time targets will be insufficient. For this reason this report has been classified as overall high risk.

Specifically Internal Audit identified one high risk finding in relation to the absence of project management discipline. The demand and capacity gap assessment exercise is of significant strategic and clinical importance to NHSGGC and its delivery is both complex and multi-faceted. However, Internal Audit found that the exercise, despite its complexity and scale, has been initiated and partly executed without any formal project management discipline. This has led to a lack of clarity on project objectives and benefits, timescales and milestones, resource inputs and monitoring arrangements. Without such rigour and project management discipline there is a risk that the project will not be effectively executed.

(ii) **Suicide risk assessment – high risk**

Scope

Internal Audit's scope focused on the following areas in relation to suicide risk assessment:

- Risk assessment framework
- Risk assessment process
- Joint working and transition process
- Staff training

Conclusions

Overall it was found that whilst there are risk assessment tools in place which have been tailored for specific service needs, these are not being completed in practice in accordance with the requirements of the Board's policies. Whilst the appropriate clinical care may have been provided in these cases, in numerous instances there was a lack of evidence that the appropriate considerations were made.

Whilst it was acknowledged that the continued clinical debate on the extent to which suicide risk assessment tools have an impact on suicide rates, Internal Audit would expect that staff within NHSGGC do follow the Board's policies in relation to use of the tools.

They also found that there are gaps in the coordination of suicide risk assessment across service areas in NHS Greater Glasgow and Clyde. At the time of the report, Board suicide prevention guidelines covered adult mental health services only, rather than including Child and Adolescent Mental Health Services (CAMHS), Acute and Primary Care services.

Specifically Internal Audit identified one high risk finding in relation to risk assessment procedures not operating in practice. Sample testing over the execution of the three risk assessment tools operating across NHSGGC showed that in a significant number of instances, across all three tools, risk assessments were not completed in accordance with the governing policies in place.

3.3 Update on previously reported high priority recommendations

The table below provides an update on previously reported high priority recommendations from the reviews undertaken within NHS Greater Glasgow and Clyde of relevance to the IJB.

Audit Title	Report Classification	Number of Recommendations		
		High Priority	Completed	Outstanding
Reporting and monitoring arrangements for efficiency savings	High	1	1	0

4. RECOMMENDATION

4.1 The IJB Finance and Audit Committee is asked to note the content of the report.