



Item No. 8

Meeting Date Wednesday 9th September 2020

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

Report By: Chief Internal Auditor for the Integration Joint Board

Contact: Duncan Black

Phone: 0141 287 4053

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 Integrated 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:	The IJB Finance, Audit and Scrutiny Committee is asked to: a) note the progress made in terms of the recommendations implemented and that the Head of Audit and Inspection 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: - 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 the 19th February 2020, the IJB has been responsible for following up recommendations which

are due to have been implemented. As at August 2020, three of these recommendations remain outstanding. Revised implementation dates have been provided for these.

- 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
Scheme of Delegation and Board governance arrangements	0	1	0	0	1
Governance Arrangements (2019/20)	0	1	0	0	1
Total	1	2	0	0	3

- 2.3 During the period from February 2020 to August 2020, the IJB satisfactorily implemented seven 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	Risk Management	Participation and Engagement	Scheme of Delegation and Board governance	Governance Arrangements (2019/20)	Total
Outstanding or not yet due as at February 2020	1	1	2	3	3	10
Added to the register during period	0	0	0	0	0	0
Outstanding as at August 2020	1	0	0	1	1	3
Not yet due for implementation as at August 2020	0	0	0	0	0	0
Implemented in Period	0	1	2	2	2	7

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	31st March 2018	A draft unscheduled care commissioning plan was presented to the IJB in March 2020. This was the first step in terms of proposals to respond to the legislative requirements in relation to set aside. However, plans to report later in the year with a final plan for implementation were delayed due to the Covid-19 pandemic and a revised date has been provided for this.	30th June 2021
Governance Arrangements	Management should formally agree and implement monitoring and reporting arrangements in relation to the joint workforce development plan.	Medium	30th April 2020	The Workforce Plan was being reviewed and a progress update was scheduled to be presented to the IJB in March 2020. Due to Covid 19 and the move to temporary governance arrangements this did not happen. The issue in relation to reporting requirements will be clarified in this update once it has been approved. A revised implementation date has been provided.	31st January 2021
Scheme of Delegation and Board Governance Arrangements	The Chair of the IJB Board and Senior Management should implement arrangements to evaluate the effectiveness of the Committee and Board arrangements and take action where appropriate.	Medium	31st July 2020	The response to the Covid 19 pandemic has resulted in a focus on the operational response and the postponement of areas of work not considered business-critical. The response has also necessitated new ways of working for the IJB and Committees which require to be considered in terms of long term adoption. The review of Committee and Board arrangements will be delayed until the current/new working models have been agreed and given additional time to be implemented. A revised implementation date has been provided.	31st July 2021