



Item No. 9

Meeting Date Wednesday 24th April 2019

Glasgow City Integration Joint Board Finance, Audit and Scrutiny Committee

Report By: Chief Internal Auditor to the Integration Joint Board

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GLASGOW CITY INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN 2019/20

Purpose of Report:	To present to the IJB Finance, Audit and Scrutiny Committee the 2019/20 internal audit plan for the Glasgow City Integration Joint Board.
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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 requires 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) approve the implementation of the Internal Audit plan for 2019/20.
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Relevance to Integration Joint Board Strategic Plan:

To provide assurance on various aspects of the Strategic Plan and the overall governance and internal control arrangements.

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:	In drafting the audit plan, consideration is given to the risks affecting the IJB.
Implications for Glasgow City Council:	The internal auditors of the Council will continue to report to the Council on operational matters relating to Social Care services in the first instance.
Implications for NHS Greater Glasgow & Clyde:	The internal auditors of NHSGG&C will continue to report to the NHS Board on operational matters relating to NHS services in the first instance.

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1. Background

- 1.1 The Public Bodies (Joint Working) (Scotland) Act 2014, requires that the Integrated Joint Board is subject to the audit and accounts regulations and legislation under Section 106 of the Local Government (Scotland) Act 1973.
- 1.2 The Integration Joint Board is required to comply with Article 7 of the Local Authority Accounts (Scotland) Regulations 2014. The regulations requires a local authority to operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing.
- 1.3 The national Integrated Resources Advisory Group (IRAG) guidance states that (in relation to Internal Audit) “it is the responsibility of the Integration Joint Board to establish adequate and proportionate internal audit arrangements for risk management, governance and control of the delegated resources”. The guidance further states that “the Integration Joint Board should make appropriate and proportionate arrangements, for consideration of the audit provision and annual financial statements”.
- 1.4 The Chief Internal Auditor prepares an internal audit plan annually around February / March for the following financial year. This is subject to consideration and approval by the Finance, Audit and Scrutiny Committee. The Internal Audit function complies with the Public Sector Internal Audit Standards. The audit plan is prepared and undertaken in accordance with the Standards.
- 1.5 In drafting the internal audit plan, we have:
 - consulted with various members of the health and social care partnership senior management team,
 - considered the risks affecting the Glasgow City Integration Joint Board,
 - considered both internal and external factors affecting the Glasgow City Integration Joint Board, and
 - considered previous audit findings.

Following the last meeting, when the draft plan was presented, there have been no substantive changes to the plan.

- 1.6 The Public Sector Internal Audit Standards require that the audit plan should be kept under review to reflect any changing priorities and emerging risks. We will therefore ensure the plan remains relevant and reflects any changes to the inherent risks at the Glasgow City Integrated Joint Board. The Finance, Audit and Scrutiny Committee will be asked to approve any material adjustments to the audit plan.

2. Internal Audit Plan 2019/20

- 2.1 The areas for inclusion in Glasgow City IJB Internal Audit Plan for 2018/19 are:

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- ICT and information management arrangements
- Governance, policies and procedures
- Set Aside budgets

There are 45 days available to undertake this work. Further details on each of the above proposed reviews is contained within Appendix 1.

2.2 In addition to the Integration Joint Board reviews set out above, Internal Audit will also undertake reviews specific to Glasgow City Council. Some of this assurance work will be of relevance to the Glasgow City Integrated Joint Board. Specific Glasgow City Council reviews are planned of the following areas:

- Homecare
- CareFirst Data Quality
- Purchasing and Procurement
- Establishment Visits

There may also be more corporate reviews which will also touch upon areas of interest to the Glasgow City Integration Joint Board such as cyber security, General Data Protection Regulations and information security, procurement and new ICT arrangements.

2.3 Similarly, Internal Audit will work with the Internal Auditors of NHS Greater Glasgow and Clyde to help inform their audit plan and keep abreast of relevant outputs. Specific NHS Greater and Glasgow and Clyde reviews are planned of the following areas:

- Financial management and reporting
- Workforce planning and management
- IT security
- Emergency response planning
- Capacity planning (bed management and delayed discharges)

2.4 Summary information on these Glasgow City Council and NHS Greater Glasgow and Clyde outputs will be reported 6-monthly to the Finance, Audit and Scrutiny Committee.

2.5 The Audit Universe, which details all the key areas we have reviewed since the formation of the Integration Joint Board, is included at Appendix 2.

3. Recommendations

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

- a) approve the implementation of the Internal Audit plan for 2019/20.

Assurance Area	Planned Internal Audit Activity	Link to Risks (where applicable)
Governance	<p>ICT and information management arrangements</p> <p>To gain assurance that there are appropriate arrangements in place in relation to the management of ICT and information utilised, by the IJB. This will include reviewing how ICT and information arrangements and plans are aligned to the strategic priorities of the IJB and how the plans to address any failures of ICT are captured.</p>	<p>HSCP – 031 CareFirst Disaster Recovery</p> <p>HSCP – 006 Failure of ICT security</p> <p>HSCP – 030 Suitability or failure of ICT systems</p>
	<p>Governance including Policies and Procedures</p> <p>To gain assurance that the governance arrangements in operation within the IJB remain fit for purpose, this will include the policies and procedures in operation that support the governance arrangements.</p>	<p>IJB – 6 Partners' Governance Arrangements</p>
Financial Management	<p>Set aside budget</p> <p>To gain assurance that there are adequate arrangements in place to manage and delegate the set aside budget (the budget for functions provided by large hospitals such as unplanned care).</p>	<p>IJB -2 Delivery of Strategic Plan within budget</p>

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Glasgow City Integration Joint Board – Internal Audit Coverage 2016/17 – 2019/20

APPENDIX 2

Assurance Area	Audit Activity	2016/17	2017/18	2018/19	2019/20
Governance	Performance	✓			
	Governance	✓			✓
	Compliance with the Integration Scheme		✓		
	Risk Management		✓		
	Integration of Services		✓		
	Directions		✓		
	Scheme of Delegation/Board and Committee Governance			✓	
	Participation Engagement			✓	
	Business Continuity Planning/Disaster Recovery			✓	
	Property Strategy			✓	
	ICT/information arrangements				✓
Financial Management	Financial Management	✓			
	Financial Planning		✓		
	Financial Governance			✓	
	Set aside Budgets				✓