



Item No. 9

Meeting Date: Wednesday 8th September 2021

Glasgow City Integration Joint Board Finance, Audit and Scrutiny Committee

Report By: Chief Internal Auditor for the Integration Joint Board

Contact: Duncan Black

Tel: 0141 287 4053

**Internal Audit Update
(April 2021 - September 2021)**

Purpose of Report:	To present to the IJB Finance, Audit and Scrutiny 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.
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.
Recommendations:	The IJB Finance, Audit and Scrutiny Committee is asked to: a) note the contents of the report.

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
Personnel:	None
Carers:	None
Provider Organisations:	None
Equalities:	None
Fairer Scotland Compliance:	None
Financial:	None
Legal:	The IJB will be compliant with: <ul style="list-style-type: none">- 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 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, Audit and Scrutiny Committee of the Internal Audit activity at these organisations since the last update in April 2021 which may have an impact upon the delivery of the strategic plan.

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			
Social Work Services Reports:		High	Medium	Low	SI*
Re-ablement Application Review (note i)	Limited	1	5	1	0
Social Work Services and Financial Services – Individual Budget Direct Payments (note ii)	Limited	3	2	1	0
Corporate Reviews					
Corporate Review – Performance Management Arrangements	Reasonable	0	8	2	0
TOTAL		4	15	4	0

*Service Improvement

- 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 Notes

- (i) The high priority recommendation relates to the requirement for regular review of system users' accounts and privileges.
- (ii) The high priority recommendations relate to:
- Developing and agreeing procedures for ongoing monitoring of activity expenditure incurred on service users' Allpay accounts;
 - Agreeing limits for the amount of funds service users can retain in their Allpay accounts; and
 - Ensuring follow action is taken in relation to outstanding final monitoring returns which were required to be submitted following the transfer to Allpay accounts.

2.4 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				
Homecare Arrangements	Reasonable	1	1	0
SWS Self Directed Support Payments (Personal Budgets) (note i)	Limited	4	3	1
Corporate Reviews*				
Establishment Visits	Reasonable	2	2	0
Business Travel and Expenses	Reasonable	1	1	0
TOTAL		8	7	1

*High priority recommendations relate to various services across Glasgow City Council however only those in relation to SWS have been reflected in the table.

2.5 Notes:

- (i) The outstanding high priority recommendation relates to the arrangements in place to ensure compliance with requirements for allocating individual budgets. Social Work Services commenced a review of Self Directed Support processes during 2020, however this has been delayed due to the need to focus on the COVID response. The review will recommence once services have recovered and will address the issues identified. A revised timescale of 30 August 2021 has been provided for implementation.

2.6 The above recommendations reflect the status of the recommendations when last reported to the Council's Finance and Audit Scrutiny Committee. As with all recommendations, the Chief Internal Auditor will monitor the implementation of these and summary information will be provided to a future Finance, Audit and Scrutiny Committee.

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 of Issues per grading			
		4	3	2	1
A.2 Remobilisation Planning	Minor improvement required	0	0	3	1
A.7 Risk Management (note i)	Substantial improvement required	0	3	4	1
C.6 Duty of Candour	Minor improvement required	0	0	3	2
D.7 Nursing and Midwifery Council (NMC) Referrals	Minor improvement required	0	0	1	0
E.2 Digital Strategy	Minor improvement required	0	0	7	0
E.3 Records Management (note ii)	Substantial improvement required	0	2	5	0
F.3 Property Transaction Monitoring	Minor improvement required	0	0	2	0
TOTAL		0	5	25	4

The ratings below describe the overall opinion on the control frameworks reviewed during each audit:

- Immediate, major improvement required: Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.
- Substantial improvement required: Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
- Minor improvement required: A few specific control weaknesses were noted; generally, however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
- Effective: Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

Ranking Definition:

4. Very high risk exposure - major concerns requiring immediate senior management attention.
3. High risk exposure - absence / failure of key controls.
2. Moderate risk exposure - controls not working effectively and efficiently.
1. Limited risk exposure - controls are working effectively but could be strengthened.

3.2 Notes

- (i) The audit recommended that NHSGGC undertake a top-down risk-assessment to ensure key strategic risks have been captured within the Corporate Risk Register. It was also recommended that the Board and Corporate Management Team agree the organisational risk appetite by reference to the revised Corporate Objectives and, once agreed, reviews of the Directorate Risk Registers, Risk Register Policy and guidance document should be undertaken.
- (ii) The audit recommended that an exercise be undertaken to improve the process for reviewing information, and that additional processes are created that allow the Information Governance team to adequately monitor and obtain evidence of the destruction of records across the organisation.

4. Recommendation

- 4.1 The IJB Finance, Audit and Scrutiny Committee is asked to:
 - a) note the contents of the report.