



Item No. 10

Meeting Date: Wednesday 11th December 2019

Glasgow City Integration Joint Board Finance, Audit and Scrutiny Committee

Report By: Chief Internal Auditor for the Integration Joint Board

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REVIEW OF GOVERNANCE ARRANGEMENTS

Purpose of Report:	To present to the IJB Finance, Audit and Scrutiny Committee the main findings of the following audit report that was issued recently, together with a summary of action taken: <ul style="list-style-type: none">• Review of governance arrangements
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Background/Engagement:	The review was undertaken as part of the agreed 2019/20 Internal Audit Plan.
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Recommendations:	The IJB Finance, Audit and Scrutiny Committee is asked to: <ul style="list-style-type: none">a) note the content of the report; andb) recommend that the Head of Audit and Inspection submits a further report to the IJB Finance, Audit and Scrutiny Committee on the implementation of the action contained in the attached Action Plan.
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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:	None
Personnel:	None
Carers:	None
Provider Organisations:	None
Equalities:	None
Fairer Scotland Compliance:	None
Financial:	None
Legal:	None
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 the NHSGG&C will continue to report to the NHS Board on operational matters relating to NHS services.

Review of Governance Arrangements

Final Report

Internal Audit
November 2019

Glasgow City Integration Joint Board
Review of Governance Arrangements

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FS 57095
Management System Certification

Glasgow City Integration Joint Board Review of Governance Arrangements

1. Introduction

- 1.1 As part of the agreed Internal Audit plan we have carried out a review of the governance arrangements in place within the Glasgow City Integration Joint Board (IJB).
- 1.2 The Glasgow City IJB is the primary body through which integrated health and social care services have been strategically planned and monitored within Glasgow. The Council delegated most of its social care functions and the budget for these functions to the Glasgow City IJB. NHS Greater Glasgow and Clyde also delegated functions to the IJB. The IJB is responsible for monitoring the delivery and performance of services by all partners and ensuring that appropriate governance arrangements are in place for the delivery of IJB objectives.
- 1.3 The scope of the audit was to ensure that the governance arrangements in operation within the IJB remain fit for purpose, and that there are adequate policies and procedures in operation that support the governance arrangement, including (but not limited to):
- Strategic Planning;
 - Leadership and Governance, and
 - Public Accountability
- 1.4 The audit followed on from previous reviews undertaken in relation to the governance arrangements in place for the IJB. Where possible, we did not undertake further review on areas where previous internal audit work had been carried out, including, but not limited to, the areas of risk management

and financial management.

2. Audit Opinion

- 2.1 Based on the audit work carried out a reasonable level of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and three recommendations and one service improvement which management should address.

3. Main Findings

- 3.1 We are pleased to report that the key controls were in place and generally operating effectively. We found that arrangements were in place for the review and update of the following key governance documents in place:

- Financial Regulations;
- Standing Orders;
- Workforce Development Plan / Organisational Strategy;
- Code of Conduct; and
- Complaints handling process.

We also found that, for a sample of areas reviewed, the IJB reporting arrangements for clinical and professional governance that had been set out within the integration scheme were being followed in practice.

- 3.2 We reviewed compliance levels for a sample of key governance documents in place. For the areas reviewed, we found that the arrangements in place demonstrated compliance in relation to the following key governance documents:

- Financial Regulations;
- Standing Orders;
- Workforce Development / Organisational Strategy;
- Complaints handling process; and
- Equalities Mainstreaming and Outcomes Plan.

3.3 However, we also identified some areas of non-compliance and opportunities for improvement. We found that individual officers had responsibility for updating key policy and planning documents however there was no over-arching monitoring process to track when key governance policies, plans and other documentation were due for review and update. We also found that appropriate monitoring and reporting arrangements had not been put in place in relation to the joint workforce development plan.

3.4 The Code of Conduct for IJB Board and Committee members outlines the arrangements in place in relation to the acceptance of offers of gifts and hospitality. However, we found that the guidance should be further developed to reflect cases where offers of gifts and hospitality are received but not accepted.

3.5 An action plan is provided at section four outlining our observations, risks and recommendations. We have made three recommendations for improvement and one service improvement. The priority of each recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	1
Low	Lower level controls absent, not being operated as designed or could be improved.	2
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	1

3.6 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.

3.7 We would like to thank officers involved in this audit for their cooperation and assistance.

3.8 It is recommended that the Head of Audit and Inspection submits a further report to IJB Finance, Audit and Scrutiny Committee on the implementation of the actions contained in the attached Action Plan.

4. Action Plan

Title of the Audit: Glasgow City Integration Joint Board – Review of Governance Arrangements

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Key documents have been updated in line with the agreed arrangements in place.				
1	<p>We found that individual officers have responsibility for updating the key policy and planning documents in place however there is no over-arching monitoring process to track when key governance policies, plans and other documentation are due for review and update.</p> <p>This increases the risk that the appropriate review processes are not being followed and policies and plans become out of date.</p>	<p>Management should review and update the arrangements in place to maintain key governance documents.</p> <p>Where no specific timeframe for review and update is noted within a policy or plan, the lead officer responsible for the policy / plan should ensure that a timeframe is provided to allow monitoring to be undertaken as required.</p>	Low	<p>Response:</p> <p>Accepted. Management will review the arrangements for ensuring the timely reviewing and updating of key governance documents</p> <p>Officer Responsible for Implementation:</p> <p>Head of Business Development</p> <p>Timescale for Implementation:</p> <p>April 2020</p>
Key control: IJB policies and procedures are being applied in practice				
2	<p>The joint workforce development plan in place states that “regular updates on progress against the aims and targets set out in the plan will be provided to the IJB, Senior Management Team, Staff Partnership Forum and other stakeholder forums”. However, we found that the monitoring and reporting arrangements in place were not in line with the expected processes outlined in the plan.</p>	<p>Management should formally agree and implement monitoring and reporting arrangements in relation to the joint workforce development plan.</p>	Medium	<p>Response:</p> <p>Accepted. Management will consider whether the joint workforce plan accurately reflects latest thinking on reporting requirements in relation to the plan and will update accordingly if required.</p> <p>Officer Responsible for Implementation:</p>

	This increases the risk that slippage in the achievement of the plan is not identified and addressed at the earliest opportunity.			<p>Assistant Chief Officer Human Resources</p> <p>Timescale for Implementation:</p> <p>April 2020</p>
3	<p>The Code of Conduct for IJB Board and Committee members outlines the arrangements in place in relation to the acceptance of offers of gifts and hospitality.</p> <p>We found that offers of gifts and hospitality to IJB Board and Committee members has been infrequent to date. However, the guidance in place does not provide specific direction that offers of gifts and hospitality should be notified to the responsible officer for inclusion in the gifts and hospitality register, whether these are declined or accepted.</p> <p>This increases the risk that gifts and hospitality reporting is not fully transparent.</p>	Management should update the guidance in place in respect of gifts and hospitality to ensure that IJB Board and Committee members are aware that declined offers should be notified to the responsible officer for inclusion in the gifts and hospitality register.	Low	<p>Response:</p> <p>Accepted. Management will review and update the gifts and hospitality guidance as required.</p> <p>Officer Responsible for Implementation:</p> <p>Head of Business Development</p> <p>Timescale for Implementation:</p> <p>April 2020</p>

No.	Observation and Findings	Service Improvement	Management Response
4	<p>We reviewed a sample of 18 Equalities Impact Assessments (EQIAs) that had been completed over the last 12 months in relation to new or updated IJB policies and plans.</p> <p>We found that a plan outlining actions to be delivered in relation to the EQIA had only been included within three EQIAs, however, this was due to there being no actions expected as a result of the other EQIA being undertaken. We were informed that, where the EQIA review has not identified any actions requiring to be taken then this should be noted on the EQIA document however this does not happen. There is a section within the standard cover template for all reports submitted to the IJB Board meetings.</p>	<p>Management should consider if there is a need to advise staff that if an EQIA does not result in any actions having to be taken then this should be noted on the EQIA section of the cover report.</p>	<p>Response:</p> <p>Accepted. Management will inform staff that where an EQIA results in no action, this should be noted on the EQIA section on the cover report.</p> <p>Officer Responsible for Implementation:</p> <p>Head of Business Development</p> <p>Timescale for Implementation:</p> <p>December 2019</p>