



**Item No. 10**

**Meeting Date: Wednesday 8<sup>th</sup> September 2021**

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

**Report By: Chief Internal Auditor for the Integration Joint Board**

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**Internal Audit Follow Up Report**

<b>Purpose of Report:</b>	To present to the IJB Finance, Audit and Scrutiny Committee an update on the implementation of previously agreed recommendations.
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<b>Background / Engagement:</b>	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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<b>Recommendations:</b>	The IJB Finance, Audit and Scrutiny Committee is asked to: <ul style="list-style-type: none"><li>a) note the progress made in terms of the recommendations implemented; and</li><li>b) request that the Chief Internal Auditor will submit further reports on the implementation of all of the recommendations which are still recorded as being outstanding.</li></ul>
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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:**

<b>Reference to National Health &amp; Wellbeing</b>	N/A
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<b>Outcome:</b>	
<b>Personnel:</b>	None
<b>Carers:</b>	None
<b>Provider Organisations:</b>	None
<b>Equalities:</b>	None
<b>Fairer Scotland Compliance:</b>	None
<b>Financial:</b>	None
<b>Legal:</b>	The IJB will be compliant with: - The Integrated Resource Advisory Group guidance in relation to audit provision. - The Local Authority Accounts (Scotland) Regulations 2014
<b>Economic Impact:</b>	None
<b>Sustainability:</b>	None
<b>Sustainable Procurement and Article 19:</b>	None
<b>Risk Implications:</b>	None
<b>Implications for Glasgow City Council:</b>	The current internal auditors of the Council will continue to report to the Council on operational matters relating to Social Care services.
<b>Implications for NHS Greater Glasgow &amp; Clyde:</b>	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 14 April 2021, management has been responsible for following up recommendations which are due to have been implemented. As at September 2021, 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
<b>Total</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>3</b>

2.3 During the period from March 2021 to September 2021, the implementation of audit recommendations had been impacted by the COVID-19 pandemic. As a result, there has been no further progress on the implementation of recommendations in this period.

2.4 A register of all recommendations which have not yet been implemented is included at Appendix One. This register highlights the full text of the recommendation and the original due date. We have included an update on the progress and a revised implementation date where appropriate.

## 3. Recommendations

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

- a) note the progress made in terms of the recommendations implemented; and
- b) request that the Chief Internal Auditor will submit further reports on the implementation of all of the recommendations which are still recorded as being outstanding.

## Appendix 1 - Outstanding Recommendations

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
Financial Planning	<p>The Chief Officer, Finance and Resources should:</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• 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.</li> </ul>	<b>High</b>	31-Mar-18	Work to develop an unscheduled care commissioning plan has been completed and will be presented to the IJB in September 2021 for approval. This represents the first step in terms of proposals to respond to the legislative requirements in relation to set aside. A revised implementation date has been provided.	30-Sep-21
Governance Arrangements	Management should formally agree and implement monitoring and reporting arrangements in relation to the joint workforce development plan.	<b>Medium</b>	30-Apr-20	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. Reporting requirements will be clarified within the Workforce Plan update once this has been approved. A revised implementation date has been provided.	31 Mar-22
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.	<b>Medium</b>	31-Jul-20	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.	31-Mar-22