



# Item No. 20

Meeting Date: Wednesday 13<sup>th</sup> April 2022

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

Report By: Chief Internal Auditor for the Integration Joint Board

Contact: Duncan Black, Head of Audit and Inspection

Tel: 0141 287 4053

### Governance Arrangements during the COVID-19 Pandemic

**Purpose of Report:**

To present to the IJB Finance, Audit and Scrutiny Committee details of the internal audit work undertaken in relation to Governance Arrangements during the COVID-19 Pandemic.

**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.

**Governance Route:**

The matters contained within this paper have been previously considered by the following group(s) as part of its development.

- HSCP Senior Management Team
- Council Corporate Management Team
- Health Board Corporate Management Team
- Council Committee
- Update requested by IJB
- Other  (please note below)
- Not Applicable

<b>Recommendations:</b>	The IJB Finance, Audit and Scrutiny Committee is asked to: a) note the content of the report; and b) 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 actions contained in the attached Action Plan.
-------------------------	--

**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 Outcome:</b>	None
<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>	None
<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 the NHSGG&C will continue to report to the NHS Board on operational matters relating to NHS services.

## **Glasgow City Integration Joint Board Governance Arrangements during the COVID-19 Pandemic**

### **1. Introduction**

- 1.1 As part of the agreed Internal Audit plan we have carried out a review of the governance arrangements in place during the COVID-19 pandemic (hereafter referred to as the pandemic) within the Glasgow City Integration Joint Board (IJB).
- 1.2 The purpose of good governance within an organisation is to ensure that the level of direction and management of the affairs of the organisation is satisfactory, align corporate behaviour with the expectations of the public, and to be accountable to stakeholders in the public interest.
- 1.3 Glasgow City Council and NHS Greater Glasgow and Clyde are responsible for delivering services on behalf of the IJB. The Glasgow Health and Social Care Partnership (HSCP) was formed as part of the integration of services provided by Glasgow City Council and NHS Greater Glasgow and Clyde, and has been responding to the pandemic since February 2020. This has involved dealing with changes in restrictions, lockdowns and a multitude of guidance and legislation (and subsequent revisions) issued by the Scottish Government, Public Health Scotland, and other external bodies.
- 1.4 The purpose of the audit was to gain assurance that:
- The IJB's governance arrangements during the pandemic

remained fit for purpose; and

- Appropriate record keeping arrangements were in place to capture details of government guidance, legislation, and any other relevant changes, along with the subsequent decisions made and by whom.

- 1.5 Although the audit included a review of the IJB's response to government guidance and legislation issued during the pandemic, it did not consider the efficacy of the decisions taken. Also, arrangements in relation to governance within care homes is subject to a separate Internal Audit review which is ongoing.

### **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 with one recommendation and one service improvement which management should address.

### **3. Main Findings**

- 3.1 In response to Government direction in relation to the pandemic, normal governance arrangements within the IJB were suspended in April 2020 and it was agreed that, if required, alternative decision-making arrangements could be enacted in order to meet operational demands. To this end, the IJB Board delegated authority to the Chief Officer and the Chief Officer Finance and Resources to be exercised in

consultation with the Chair and Vice Chairs of both the IJB Board and IJB Finance, Audit and Scrutiny Committee (IJB FASC). Formal board operations resumed in September 2020.

3.2 We found that changes made to the governance arrangements in response to the pandemic were formally agreed by the IJB Board, and subsequently documented and communicated as required. Upon resumption of formal IJB Board meetings, members were presented with details of the reports which had been agreed under the delegated decision-making arrangements and had the opportunity to provide feedback or request further information on the decisions made during this period.

3.3 We reviewed the five reports that would ordinarily have been presented to the IJB Board or FASC, but were considered under the temporary governance arrangements and confirmed that these had been made in consultation with the Chair and Vice Chairs of both the IJB Board and IJB FASC. We also confirmed that the officer(s) approving the decision had authority to do so under the delegated decision-making arrangements in place, and that the arrangements were subject to regular review to confirm if they remained appropriate and proportionate.

3.4 Through discussion and, where available, review of documentation, we found that additional governance arrangements were introduced in response to the pandemic, including:

- Daily meetings of the HSCP Executive Team, repurposed as the Service Crisis Management Team and chaired by the Chief Officer, were established to monitor issues, and facilitate discussions around the continued delivery of services during the pandemic. The meeting frequency was adjusted depending on the situation, with the team currently meeting three times per week but at the height of the pandemic were meeting daily.
- The IJB Board members received regular briefings from the Chief Officer regarding the COVID-19 response.
- A Local Resilience Management Team (LRMT) was established to have operational oversight of the HSCPs COVID-19 response. This was attended by members of the HSCP Executive Team and chaired by the IJB Chief Officer.
- Members of the HSCP Executive Team continue to work with external parties, including the Scottish Government and Public Health Scotland, and attend meetings to discuss and agree responses in relation to the pandemic.

3.5 However, during our review we identified the following area for improvement. Logs were developed to capture details of the COVID-19 guidance and legislation received by the HSCP and the subsequent operational decisions or changes in governance arrangements made in response to these. However, due to the reactive nature required during the pandemic, particularly in the early days, the logs were not introduced at the outset and work is still ongoing to

retrospectively update the logs to capture evidence of actions taken in response to the guidance and legislation issued.

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

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

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

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

3.9 It is recommended 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.

#### 4. Action Plan

**Title of the Audit:** Glasgow City Integration Joint Board – Governance Arrangements during the COVID-19 Pandemic

No.	Observation and Risk	Recommendation	Priority	Management Response
<b>Key Control:</b> A robust audit trail is maintained of the guidance and legislation received and the subsequent action taken.				
1	<p>We recognise that urgent changes to existing arrangements were required at short notice, particularly during the early stages of the pandemic. Understandably, the primary focus was on continuing to deliver services in line with the changing guidance and legislation, while achieving the desired outcomes for service users and the wider community. Emergency decision-making groups, such as the LRMT, tactical groups, and the accommodation group (building management), were established to respond to the multitude of guidance and legislation being issued. In addition to the decision-making groups, the usual operational management arrangements were still being followed as closely as possible.</p> <p>Management recognised that, due to the volume of decisions and changes in response to the pandemic, logs were required to track the details of the information received and subsequent actions. Therefore, when workloads permitted, retrospective record keeping arrangements were introduced to provide the required audit trail in the form of logs and links to supporting evidence. Several logs were introduced, including those to capture the following:</p> <ul style="list-style-type: none"> <li>• Guidance and legislation received;</li> <li>• Communications issued;</li> <li>• Decisions made and action taken at Executive Team level;</li> <li>• Decisions made and actions taken across each</li> </ul>	<p>Management should ensure that the record keeping arrangements adopted provide them with sufficient assurance that a robust audit trail is in place for the key decisions / changes made in response to the pandemic. The following areas should be addressed as part of the ongoing work:</p> <ul style="list-style-type: none"> <li>• The logs held for all areas should be finalised to ensure that they provide as full an audit trail as possible. The logs should include accurate links to all appropriate evidence, clearly identifying cases where supporting evidence is not available and why.</li> <li>• The logs should be updated to differentiate between governance changes and service delivery issues;</li> <li>• A process should be introduced to identify entries where the governance changes adopted should be subject to formal ongoing monitoring and review and ensure that the review is undertaken in line with expectations.</li> </ul>	<p><b>Medium</b></p>	<p><b>Response:</b> Accepted.</p> <p>Work is currently ongoing to address this issue, with cognisance to the volume of work involved, and the ongoing response to the pandemic, it is intended that this will be completed by 31 March 2023.</p> <p><b>Officer Responsible for Implementation:</b> Head of Business Development</p> <p><b>Timescale for Implementation:</b> 31 March 2023</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
	<p>of the key service areas.</p> <p>Management advised that as introduction of the logs was reactive and at a time of challenge, there are still some gaps in both the log information and wider audit trail, and that work is ongoing to address this. This was evident from a sense check of the logs, and further demonstrated in the sample of 20 entries we reviewed, where we found that on 12 occasions the log containing details of the operational decision making was either not fully completed and/or the evidence supplied did not fully substantiate the action recorded. However, a more complete record was in place to evidence the discussions held by the Executive Team.</p> <p>We found that the logs are also being used to capture operational service delivery issues identified in relation to the pandemic. While we understand the inclusion of these, we found that these entries had not been separately categorised from the governance changes being adopted in response to guidance or legislation updates, which may result in the records being unclear. Also, there is no mechanism within the logs to highlight cases where changes to processes or governance arrangements should be subject to future review and monitoring to ensure they remain fit for purpose.</p> <p>Failure to maintain a clear and robust audit trail increases the risk that management are not able to provide evidence to demonstrate and support the decisions made in response to the pandemic, and that all guidance/legislation was considered and acted upon in an appropriate and timely manner.</p>			

No.	Observation and Findings	Service Improvement	Management Response
2	<p>As the pandemic moves further into the recovery and renewal stages, benefits can be obtained from undertaking a lessons-learned exercise relating to the record keeping arrangements (logs and evidence) during the pandemic.</p> <p>The results of this can then be used to inform documented procedures and record keeping templates to be followed should a need arise in future. These can also be incorporated into the relevant response or business continuity framework.</p>	<p>Management should consider:</p> <ul style="list-style-type: none"> <li>• Completing a lessons-learned exercise relating to the record keeping arrangements adopted in response to the pandemic, incorporating the findings identified in the observations. Once completed this should be shared with all relevant parties.</li> <li>• Introducing a documented procedure and, if applicable, template(s) that can be relied upon to ensure a robust audit trail of decisions is in place from the outset, should a similar situation arise in the future</li> </ul>	<p><b>Response:</b> Accepted</p> <p><b>Officer Responsible for Implementation:</b> Head of Business Development</p> <p><b>Timescale for Implementation:</b> 31 March 2023</p>