



Item No. 21

Meeting Date: Wednesday 13th April 2022

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

Report By: Chief Internal Auditor for the Integration Joint Board

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Follow Up Report

Purpose of Report:	To present to the IJB Finance, Audit and Scrutiny Committee an update on the implementation of previously agreed recommendations.
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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.
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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 <input type="checkbox"/> Council Corporate Management Team <input type="checkbox"/> Health Board Corporate Management Team <input type="checkbox"/> Council Committee <input type="checkbox"/> Update requested by IJB <input type="checkbox"/> Other <input type="checkbox"/> (please note below) Not Applicable <input checked="" type="checkbox"/>
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Recommendations:	The IJB Finance, Audit and Scrutiny Committee is asked to: a) note the progress made in terms of the recommendations implemented; and b) note the Head of Audit and Inspection submits further reports on the status of outstanding recommendations.
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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:**

N/A

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:

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 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;
- A summary of the progress made since the previous report; and
- A register of outstanding recommendations.

2. Outstanding Recommendations by Audit

2.1 Since the last report presented to Committee on the 08 September 2021, management has been responsible for following up recommendations which are due to have been implemented. As at 31 March 2022, two 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

Audit Title	Priority of Recommendation			Not yet due	Total
	High	Medium	Low		
2018/19 Scheme of Delegation and Board Governance Arrangements	0	1	0	0	1
2019/20 Governance Arrangements	0	1	0	0	1
Total	0	2	0	0	2

2.3 During the period 01 September 2021 to 31 March 2022, management have implemented two recommendations. Work is progressing to ensure implementation of the remaining recommendations and revised timescales have been provided. Appendix One shows the progress made during the period.

2.4 A register of all recommendations which have not yet been implemented is included at Appendix Two. 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 is asked to:

- a) note the progress made in terms of the recommendations implemented; and
- b) note the Head of Audit and Inspection submits further reports on the status of outstanding recommendations.

Appendix One – Progress since previous report

	Financial Planning (2017/18)	Scheme of Delegation and Board Governance Arrangements (2018/19)	Governance Arrangements (2019/20)	Social Care Provider Sustainability (2020/21)	Total
Outstanding or not yet due as at 01 September 2021	1	1	1	1	4
Added to the Register during Period	0	0	0	0	0
Outstanding as at 31 March 2022	0	1	1	0	2
Not yet due as at 31 March 2022	0	0	0	0	0
Implemented in Period	1	0	0	1	2

Appendix Two – Register of Outstanding Recommendations

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
<p>2018/19 Scheme of Delegation and Board Governance Arrangements - Recommendation 1</p>	<p>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.</p>	<p>Medium</p>	<p>31-Jul-20</p>	<p>Responding to the impact of COVID-19 continues to put pressure on services and non-critical areas of work have been delayed. The IJB did, however, have a development session in April 2021 to consider lessons learned from the pandemic so far. This allowed for reflection on how governance had worked over the period and to consider future ways of working.</p> <p>Given that the pandemic is ongoing, it is not yet the right time for a formal evaluation of the Committee/Board structures.</p>	<p>31-Dec-22</p>
<p>2019/20 Governance Arrangements - Recommendation 2</p>	<p>Management should formally agree and implement monitoring and reporting arrangements in relation to the joint workforce development plan.</p>	<p>Medium</p>	<p>30-Apr-20</p>	<p>Joint workforce planning is now subject to national oversight by the Scottish Government. A joint workforce plan is to be submitted to the Scottish Government by July and associated governance arrangements will follow.</p>	<p>31-Dec-22</p>