



Item No. 5

Meeting Date 17 June 2016

Integration Joint Board Finance and Audit Committee

Report By: Chief Internal Auditor to the Integrated Joint Board

Contact: Duncan Black, Head of Audit & Inspection

Tel: 0141 287 4053

INTERNAL AUDIT PLAN 2016/17

Purpose of Report:	To present to the Finance and Audit Committee further detail on the 2016/17 Internal Audit Plan for the Glasgow City Integration Joint Board.
---------------------------	---

Recommendations:	The Finance and Audit Committee is asked to agree to the implementation of the Internal Audit Plan for 2016/17.
-------------------------	---

Implications for IJB:

Financial:	None
-------------------	------

Personnel:	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
--	------

Equalities:	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. BACKGROUND

- 1.1 The Public Bodies (Joint Working) (Scotland) Act 2014, requires that the Integrated Joint Board is subject to the audit and accounts regulations and legislation under Section 106 of the Local Government (Scotland) Act 1973.
- 1.2 The Integrated Joint Board is required to comply with Article 7 of the Local Authority Accounts (Scotland) Regulations 2014. The regulations requires a local authority to operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing.
- 1.3 The national Integrated Resources Advisory Group (IRAG) guidance states that (in relation to Internal Audit) “it is the responsibility of the Integration Joint Board to establish adequate and proportionate internal audit arrangements for risk management, governance and control of the delegated resources”. The guidance further states that “the Integration Joint Board should make appropriate and proportionate arrangements, for consideration of the audit provision and annual financial statements”.
- 1.4 At its meeting in February 2016, the Glasgow City Integration Joint Board agreed the appointment of Glasgow City Council’s Head of Audit and Inspection as the Chief Internal Auditor to the Glasgow City Integration Joint Board.
- 1.5 The Chief Internal Auditor presented the proposed plan to the Glasgow City Integration Joint Board’s Finance and Audit Committee in April 2016. Members of the Committee requested further detail in relation to the individual assignments and this report provides this further detail.

2. INTERNAL AUDIT PLAN 2016/17

Review	Proposed number of days
Governance	10
Performance	15
Financial Management	10
TOTAL	35

Governance – a review of the governance arrangements and documentation in place for the Glasgow City Integration Joint Board.

The purpose of this review is to provide assurance that there is compliance with various aspects of the governance arrangements in place for the Glasgow City IJB. The review will include compliance with a sample of the

governance documents in place such as the Scheme of Delegation and Standing Orders.

Performance – a review of the performance management and reporting arrangements in place which monitor delivery of the Glasgow City Strategic Plan.

The purpose of this review is to provide assurance that the performance information being reported to the Glasgow City IJB is accurate and reliance can be placed upon it. This will enable the Glasgow City IJB to make informed decisions which are based upon accurate performance information. A sample of performance indicators will be taken and traced to the source data.

Financial Management – a review of the arrangements in place to monitor and manage the financial performance of the Glasgow City IJB.

The purpose of this review is provide assurance to the Glasgow City IJB that there are sound arrangements in place to manage and report on the budget delegated to the IJB. This will include gaining assurance from both the Council and NHSGGC Board that monitoring arrangements are in place in both organisations commissioned to deliver services as directed by the Glasgow City IJB. The review will cover: budget strategy, approval, monitoring and reporting arrangements.

3. RECOMMENDATION

The Finance and Audit Committee is asked to note the further detail and approve the implementation of the Internal Audit Plan for 2016/17.