



# Item No. 6

Meeting Date Wednesday 13<sup>th</sup> September 2023

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

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

**Contact:** Duncan Black

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### Internal Audit – Audit Plan 2023/24 Update

<b>Purpose of Report:</b>	To provide feedback on the IJB Development Session discussion on 6 <sup>th</sup> September 2023 around the use of flexible capacity in the 2023/24 audit plan, and to propose the utilisation of this audit capacity.
<b>Background/Engagement:</b>	This paper follows on from the 2023/24 Internal Audit Plan that was discussed at the IJB Finance, Audit and Scrutiny Committee meeting on 19 <sup>th</sup> April 2023.
<b>Governance Route:</b>	<p>The matters contained within this paper have been previously considered by the following group(s) as part of its development.</p> <p>HSCP Senior Management Team <input checked="" type="checkbox"/></p> <p>Council Corporate Management Team <input type="checkbox"/></p> <p>Health Board Corporate Management Team <input type="checkbox"/></p> <p>Council Committee <input type="checkbox"/></p> <p>Update requested by IJB <input type="checkbox"/></p> <p>Other <input checked="" type="checkbox"/></p> <p>IJB Finance and Audit Scrutiny Committee</p> <p>IJB Development session.</p>
<b>Recommendations:</b>	<p>The IJB Finance, Audit and Scrutiny Committee is asked to:</p> <p>a) Note the update from the IJB Development Session on 6<sup>th</sup> September 2023; and</p> <p>b) Agree to the proposed utilisation of the flexible capacity within the Internal Audit plan for 2023/24 as outlined at paragraph 2.3.</p>

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**Relevance to Integration Joint Board Strategic Plan:**

To provide assurance on the delivery of the Strategic Plan.

**Implications for Health and Social Care Partnership:**

**Reference to National Health & Wellbeing Outcome:**

N/a

**Personnel:**

There are no personnel implications arising directly from this report.

**Carers:**

There are no implications for carers arising directly from this paper.

**Provider Organisations:**

The review of provider sustainability will review the arrangements for payments to social care providers.

**Equalities:**

There are no equalities implications arising from the paper.

**Fairer Scotland Compliance:**

None

**Financial:**

Reviews of financial management and provider sustainability are included within the plan.

**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:**

There is no direct wider economic impact within the city as a result of this report.

**Sustainability:**

There are no direct sustainability implications as a result of the content of this paper.

**Sustainable Procurement and Article 19:**

There are no direct sustainable procurement and Article 19 implications as a result of the content of this paper.

**Risk Implications:**

In drafting the audit plan, consideration is given to the risks affecting the IJB.

**Implications for Glasgow City Council:**

The internal auditors of the Council will continue to report to the Council on operational matters relating to Social Care services in the first instance.

**Implications for NHS Greater Glasgow & Clyde:**

The internal auditors of NHSGGC will continue to report to the NHS Board on operational matters relating to NHS services in the first instance.

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### 1. Purpose

- 1.1. To provide fee feedback on the IJB Development Session discussion on 6<sup>th</sup> September 2023 around the use of flexible capacity in the 2023/24 audit plan, and to propose the utilisation of this audit capacity.

### 2. Background

- 2.1. On 19<sup>th</sup> April 2023, the Committee considered the 2023/24 Annual Audit Report, approving the proposed reviews of Financial Management, and Provider Sustainability. The Committee discussed the potential use of the flexible capacity audit resource and agreed to have this raised at the September Board Development day. This discussion has taken place with some valuable feedback from attendees on the day.
- 2.2. The following potential areas were suggested for inclusion within the flexible capacity audit resource:
  - Areas where previous significant issues had been identified – it was agreed that this was a valid indicator for future work, but the only area of significant concern in previous audit work related to ICT, which was being progressed by Glasgow City Council and their ICT provider.
  - Directions and interactions with Council / NHS – it was noted that this was last reviewed in 2016 and a fresh level of assurance would be of value. It was also noted that the current critical financial challenge and associated discussions with partners could also be reflected in this piece of work.
  - Best Value – the Chief Internal Auditor noted that principles of Best Value will be reflected throughout much of the audit plan work, however a specific review of Best Value arrangements would be likely to overlap with the wider scope work of the external auditor.
  - Sustainability and Net Zero – it was noted that there is a significant amount of audit work planned within the GCC audit plan in this area, which will assist with assurance from a more operational perspective. However, this could be an area for consideration as part of the 2024/25 Internal Audit Plan for the IJB.
  - Risk management – following on from the discussion around Directions and partner relationships, there was a discussion around the need for robust risk management to reflect statutory challenges and other critical risks arising from the resourcing challenge. The GCC audit plan includes a large piece of work on risk workshops across the Council Group this year, including Social Work Services, and this will be of relevance to this proposal. Strategic Risk management could be considered for the 2024/25 Internal Audit Plan, especially on the back of the new Strategic Plan.
- 2.3. It is therefore proposed that the flexible capacity is utilised on a review of Directions and interactions with GCC/NHS partners. The proposed reviews on sustainability and risk management/strategic plan will be considered as part of the planning process for 2024/25.

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**3. Recommendations**

3.1. The IJB Finance, Audit and Scrutiny is asked to:

- a) Note the update from the IJB Development Session on 6<sup>th</sup> September;  
and
- b) Agree to the proposed utilisation of the flexible capacity within the Internal Audit plan for 2023/24 as outlined at paragraph 2.3.