



Item No. 6

Meeting Date

Wednesday 13th December 2023

Glasgow City Integration Joint Board Finance, Audit and Scrutiny Committee

Report By: Chief Internal Auditor for the Integration Joint Board

Contact: Duncan Black

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Internal Audit – Follow Up Report (1 April 2023 – 30 November 2023)

Purpose of Report:

To present to the IJB Finance, Audit and Scrutiny Committee an update on the implementation of previously agreed recommendations.

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 ☐

Not Applicable ☒

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 that the Head of Audit and Inspection will submit 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
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Personnel:	There are no direct personnel implications as a result of the content of this paper.
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Carers:	There are no direct implications for carers as a result of the content of this paper.
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Provider Organisations:	There are no direct implications for provider organisations as a result of the content of this paper.
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Equalities:	n/a
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Fairer Scotland Compliance:	n/a
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Financial:	There are no direct financial implications as a result of the content of this paper.
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Legal:	<p>The IJB will be compliant with:</p> <ul style="list-style-type: none"> - The Integrated Resource Advisory Group guidance in relation to audit provision. - The Local Authority Accounts (Scotland) Regulations 2014
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Economic Impact:	There is no wider economic impact within the city of proceeding with the course proposed.
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Sustainability:	There are no direct sustainability implications as a result of the content of this paper.
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Sustainable Procurement and Article 19:	There are no direct sustainable procurement and Article 19 implications as a result of the content of this paper.
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Risk Implications:	Internal Audit facilitates the reduction of risks identified during the audit process.
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Implications for Glasgow City Council:	The Internal Auditors of Glasgow City Council will continue to report to the Council on operational matters relating to Social Work Services.
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Implications for NHS Greater Glasgow & Clyde:	The Internal Auditors of NHSGG&C will continue to report to the NHS Board on operational matters relating to NHS Greater Glasgow & Clyde.
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1. Purpose

- 1.1 To present to the IJB Finance, Audit and Scrutiny Committee an update on the implementation of previously agreed recommendations.

2. Introduction

- 2.1 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.
 - A register of outstanding recommendations.

3. Outstanding Recommendations by Audit

- 3.1 Since the last follow up report presented to the IJB Finance, Audit and Scrutiny Committee on the 19 April 2023, management has been responsible for following up recommendations which are due to have been implemented.
- 3.2 As of 30 November 2023, one of these recommendations remains outstanding. Table one below outlines the outstanding recommendation per priority and audit area.

Table One – Priority of Outstanding Recommendations

Audit Title	Priority of Recommendation			Total
	High	Medium	Low	
21/22 Delayed Discharge Arrangements	0	1	0	1
Total	0	1	0	1

- 3.3 During the period from 01 April 2023 to 30 November 2023, management implemented five recommendations. The table below shows the progress made during the period.

Table Two – Progress during Period

Audit Title	Number of Recommendations				
	Outstanding or not yet due as of 01 April 2023	Added to the register during period	Implemented or superseded during period	Outstanding as of 30 November 2023	Not yet due as of 30 November 2023
18/19 Scheme of Delegation and Board Governance Arrangements	1	0	1	0	0
19/20 Review of Governance Arrangements	1	0	1	0	0
21/22 Governance Arrangements during the COVID-19 Pandemic	1	0	1	0	0
21/22 Delayed Discharge Arrangements	1	0	0	1	0
21/22 Care Home Governance Arrangements during the COVID-19 Pandemic	1	0	1	0	0
22/23 Workforce and Succession Planning Arrangements	1	0	1	0	0
22/23 Compliance with Human Resources Policies and Procedures	0	1	0	0	1
Total	6	1	5	1	1

- 3.4 A register of the recommendation which has passed the original implementation date but has 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.

4. Recommendations

- 4.1 The IJB Finance, Audit and Scrutiny Committee is asked to:

- Note the progress made in terms of the recommendations implemented; and
- Note that the Head of Audit and Inspection will submit further reports on the status of outstanding recommendations.

Appendix One – Register of Outstanding Recommendations

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
21/22 Delayed Discharge Arrangements - Recommendation 3	Management should ensure that the standard operating procedure being developed is completed, agreed, and rolled out to responsible officers as soon as possible. The operating procedure should clearly define and document the roles, responsibilities and escalation arrangements between the SW Hospital Discharge Team and the SW Commissioning Team.	Medium	31-Dec-22	Partially implemented. The standard operating procedure has been drafted and a plan is being developed to complete formal roll out and provide training to the relevant officers.	31-Mar-24