



Item No. 6

Meeting Date **Wednesday 11th December 2024**

Glasgow City Integration Joint Board Finance, Audit and Scrutiny Committee

Report By: Chief Internal Auditor for the Integration Joint Board

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Internal Audit Update (1 June 2024 – 30 November 2024)

Purpose of Report:	To present to the Glasgow City Integration Joint Board Finance, Audit and Scrutiny Committee details of the Internal Audit work undertaken at Glasgow City Council and NHS Greater Glasgow and Clyde that may have an impact upon the Glasgow City Integration Joint Board.
Background/Engagement:	The Integration 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 <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"/> Not Applicable <input checked="" type="checkbox"/>
Recommendations:	The IJB Finance, Audit and Scrutiny Committee is asked to: a) Note the contents of the report.

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:

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

Carers:

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

Provider Organisations:

There are no direct implications for provider organisations as a result of the content of this paper.

Equalities:

n/a

Fairer Scotland Compliance:

n/a

Financial:

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

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 wider economic impact within the city of proceeding with the course proposed.

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:

Internal Audit facilitates the reduction of risks identified during the audit process.

Implications for Glasgow City Council:

The Internal Auditors of Glasgow City Council will continue to follow up on the recommendations arising from the reviews relating to Social Work Services.

Implications for NHS Greater Glasgow & Clyde:

The Internal Auditors of NHS Greater Glasgow & Clyde will continue to follow up on the recommendations arising from the reviews relating to NHS Greater Glasgow & Clyde.

1. Purpose

- 1.1. To present to the IJB Finance, Audit and Scrutiny Committee details of the Internal Audit work undertaken at Glasgow City Council and NHS Greater Glasgow & Clyde that may have an impact upon the Glasgow City Integration Joint Board.

2. Background

- 2.1. Both Glasgow City Council (GCC) and NHS Greater Glasgow & Clyde (NHSGGC) have Internal Audit functions that conduct audits across each organisation and report the findings of these to the respective audit committees.
- 2.2. Members of the Integration Joint Board have an interest in the outcomes of audits at both GCC and NHSGGC that have an impact upon the Integration Joint Board's ability to deliver the Strategic Plan.
- 2.3. This report provides a summary to the Glasgow City Integration Joint Board's Finance, Audit and Scrutiny Committee (FASC) of the relevant Internal Audit activity at these organisations since the last update to the IJB FASC in June 2024.

3. Glasgow City Council

- 3.1. In the period, the following Internal Audit reports which are relevant to the Integration Joint Board have been issued to Glasgow City Council. The table below shows the number of recommendations relevant, either directly or indirectly, to Social Work Services (SWS).

Audit Title	Opinion	Number and Priority of Recommendations			
		High	Medium	Low	SI*
Corporate Reviews:					
Early Retirement and Voluntary Redundancy	Satisfactory	0	0	0	0
Establishment Visits	Reasonable	0	2	0	0
GOLD Training Compliance	Satisfactory	0	0	0	0
Performance Management – Council Strategic Plan	Satisfactory	0	0	0	0
Procurement – Non-Contract Spend	Reasonable	0	2	1	0
Leavers Process	Reasonable	0	1	0	0
Financial Services' Reviews					
National Living Wage	Satisfactory	0	0	0	0
Accounts Payable	Satisfactory	0	0	0	0
Social Work Services' Reviews:					
Section 22 Payments	Reasonable	0	3	0	0
SWS/Glasgow City IJB Governance Review	Reasonable	0	1	0	0
TOTAL		0	9	1	0

*Service Improvement

3.2. In each audit one of four opinions is expressed:

- The control environment is satisfactory i.e., audit testing found no concerns with the control environment.
- A reasonable level of assurance can be placed upon the control environment i.e., audit testing found no major weaknesses in the control environment, but some improvements could be made.
- A limited level of assurance can be placed upon the control environment i.e., improvements are necessary to ensure the control environment is fit for purpose.
- The control environment is unsatisfactory i.e., significant improvements are required before any reliance can be placed upon the control environment.

3.3. Update on previously reported high/medium priority recommendations:

The table below details previously reported high and medium priority recommendations from the reviews undertaken within Glasgow City Council of relevance to the IJB. Two high/medium priority recommendations remain outstanding. Full details are in the table below.

Audit Title	Opinion	Number of Recommendations		
		High/ Medium Priority	Complete	Outstanding
Corporate Reviews				
IT Service Requests and Incident Management (note (i))	Reasonable	1	0	1
Use of Agency Workers (note (ii))	Limited	4	3	1
Strategic Risk Mitigation	Reasonable	3	3	0
Capital Project Governance and Management	Reasonable	2	2	0
Social Work Services Reviews				
Contract Management	Reasonable	5	5	0
Payroll Verification	Reasonable	1	1	0
TOTAL		16	14	2

3.4. Notes:

- (i) **IT Service Requests and Incident Management:** This recommendation relates to checking of surveys and response to the feedback received. Implementation of this recommendation is not the responsibility of SWS. A revised implementation date of 31 December has been agreed.

- (ii) **Use of Agency Workers:** This recommendation relates to updating and sharing procedures and ensuring they are subject to regular review in future. The outstanding recommendation has been partially implemented, and SWS is awaiting updates to the corporate procedures before it can fully complete the recommendation. The corporate procedures are expected in February 2025 and the SWS procedures will be updated shortly thereafter.

4. NHS Greater Glasgow & Clyde

- 4.1. In the period, the following Internal Audit reports, which are relevant to the Integration Joint Board, have been issued to NHS Greater Glasgow & Clyde:

Audit Title	Report Classification	Number of Issues per Grading			
		4	3	2	1
Hospital Discharges (note (iii))	Substantial improvement required	0	2	3	0
Property Transaction Monitoring	Effective	0	0	0	0
Sustainability and Value Programme (note (iv))	Substantial improvement required	0	2	1	1
Succession Planning	N/A - advisory	0	0	0	0
TOTAL		0	4	4	1

- 4.2. The ratings below describe the overall opinion on the control frameworks reviewed during each audit:

- Immediate, major improvement required: Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.
- Substantial improvement required: Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
- Minor improvement required: A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
- Effective: Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

Ranking Definition:

4. Very high-risk exposure - major concerns requiring immediate senior management attention.
3. High risk exposure - absence / failure of key controls.
2. Moderate risk exposure - controls not working effectively and efficiently.
1. Limited risk exposure - controls are working effectively but could be strengthened.

- 4.3. None of the audits completed since the last update have been rated as 'immediate, major' improvement required.

4.4. Notes:

- (iii) **Hospital Discharges:** The grade 3 recommendations relate to improvements to the review and update of planned dates of discharge (PDDs) and the process for referring patients to the relevant HSCP teams.
- (iv) **Sustainability and Value Programme:** The grade 3 recommendations relate to improvements in the processes for the identification, monitoring and reporting of savings.

4.5. Update on previously reported high priority recommendations.

The table below details previously reported grade four / three recommendations from the reviews undertaken within NHSGGC of relevance to the IJB. These recommendations have now been implemented.

Audit Title	Report Classification	Number of Issues per Grading				
		Grade 4	Grade 3	Complete	Due	Not yet due
Infection Prevention and Control	Minor Improvement	0	1	1	0	0
Consultant Job Planning	Substantial Improvement	0	3	3	0	0
Managing Staff Attendance	Minor Improvement	0	4	4	0	0
Public Health Screening	Minor Improvement	0	2	2	0	0
TOTAL		0	10	10	0	0

5. Recommendations

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

- a) Note the contents of the report.