



Item No. 6

Meeting Date

Wednesday 10th December 2025

**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 2025 – 30 November 2025)**

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 ☐
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 content 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.

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 2025.

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:					
Procurement – Contract Management (note (i))	Limited	2	1	1	0
Purchase Cards	Reasonable	0	2	0	0
NRS – Empty Homes Process	Reasonable	0	4	0	0
Financial Services’ Reviews					
Digital Services: Council Use of M365	Reasonable	0	2	0	0
Accounts Receivable – Debt Write Off	Reasonable	0	2	0	0
TOTAL		2	11	1	0

*denotes 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. Notes:

- (i) **Procurement – Contract Management:** The high priority recommendations relate to (i) the development of a process to monitor compliance with the Contract Management Assessment Tool and (ii) establishing a process to ensure that Supplier Performance Review meetings take place when scheduled, and followed-up, where the meetings are missed. Implementation of both recommendations are not the responsibility of SWS.

3.4 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. Six 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				
Procurement – Non-Contract Spend	Reasonable	2	2	0
Use of Agency Workers	Limited	4	4	0
External Grant Funding	Reasonable	3	3	0
Attendance Management Compliance	Reasonable	4	4	0
Fees and Charges	Limited	4	4	0
Travel Expenses	Reasonable	3	3	0
Risk Management Compliance	Reasonable	1	1	0
Credit Balance Controls (note (ii))	Bespoke	4	1	3
Financial Services Reviews				
Accounts Payable – Non Purchase Order Process	Reasonable	2	2	0
SAP – ERP Roles and Permissions (note (iii))	Reasonable	2	1	1
ERP Replacement Project Management and Governance	Satisfactory	1	1	0
Social Work Services Reviews				
SWS/Glasgow City IJB Governance Review (note (iv))	Reasonable	1	0	1
LSCMI Application Audit (note (v))	Reasonable	2	1	1

Audit Title	Opinion	Number of Recommendations		
		High/ Medium Priority	Complete	Outstanding
TOTAL		33	27	6

3.5 Notes:

- (ii) **Credit Balance Controls:** There are three recommendations outstanding, two of which are the responsibility of SWS. The outstanding recommendations relate to (i) a review of the documented procedures in relation to credit and refund arrangements, and (ii) a review of current refund approval arrangements and determining appropriate thresholds for relevant officers. We are working with the service to agree a revised implementation date for these two recommendations. The last recommendation relates to updating the monitoring processes and a revised implementation date of 31 December 2025 has been agreed. This recommendation is not the responsibility of SWS.
- (iii) **SAP – ERP Roles and Permissions:** This recommendation relates to the introduction of regular access reviews for the SAP ERP system. A process has been developed, and Financial Services are liaising with CGI regarding implementing the changes. A revised implementation date of 31 March 2026 has been agreed for this recommendation. The implementation of this recommendation is not the responsibility of SWS.
- (iv) **SWS/Glasgow City IJB Governance Review:** This recommendation relates to Information Asset Owners. The implementation of the recommendation is dependent on the completion of ongoing structural changes at Executive and Senior Management level and will be concluded once the impact of these changes has been fully understood. A revised implementation date of 31 March 2026 has been agreed.
- (v) **LSCMI Application Audit:** This recommendation relates to business continuity, and a revised implementation date of 31 January 2026 has been agreed.

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
Environmental Sustainability (note (vi))	Substantial Improvement Required	0	4	4	1
Freedom of Information (note (vii))	Minor Improvement Required	0	2	6	4
Property Transaction Monitoring	Effective	0	0	2	1
TOTAL		0	6	12	6

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:

(vi) **Environmental Sustainability:** There are four grade 3 recommendations relating to (i) ensuring that all deliverables within the strategy are tracked to completion, (ii) Sustainability Governance Group (SGG) ensuring that all objectives and actions within the strategy are discussed and monitored, (iii) SGG conducting a comprehensive risk assessment to ensure that all risks have been identified and are tracked, and (iv) Estates and Facilities team updating the risk registers to ensure they capture all relevant and meaningful risks across key areas, enabling effective monitoring and management.

(vii) **Freedom of Information:** There are two grade 3 recommendations relating to (i) ensuring that all requests are subject to quality review, and (ii) a longer term objective for the implementation of a case management system for Freedom of Information requests.

4.5. Update on previously reported high priority recommendations:

There is only one grade three recommendation previously reported which is in relation to waiting list management. At the time of this report, Azets were finalising the follow up position and an update will be provided in the next 6 monthly report.

5. Recommendations

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

- a) Note the content of this report.