



Item No. 7

Meeting Date Wednesday 19th April 2023

**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 – Follow Up Report
(1 April 2022 – 31 March 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 <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 progress made in terms of the recommendations implemented; and

	b) note that the Chief Internal Auditor 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.

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 13 April 2022, management has been responsible for following up recommendations which are due to have been implemented.
- 3.2 As of 31 March 2023, four of these recommendations remain outstanding.

Table one below outlines the split of outstanding recommendations per priority and audit area.

Table One – Priority of Outstanding Recommendations

Audit Title	Priority of Recommendation			Total
	High	Medium	Low	
18/19 Scheme of Delegation and Board Governance Arrangements	0	1	0	1
19/20 Governance Arrangements	0	1	0	1
21/22 Governance arrangements during the COVID-19 pandemic	0	1	0	1
21/22 Delayed Discharge Arrangements	0	1	0	1
Total	0	4	0	4

3.3 During the period from 01 April 2022 to 31 March 2023, management implemented two 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 2022	Added to the register during period	Implemented or superseded during period	Out-standing as of 31 March 2023	Not yet due as of 31 March 2023
18/19 Scheme of Delegation and Board Governance Arrangements	1	0	0	1	0
19/20 Governance Arrangements	1	0	0	1	0
21/22 Governance Arrangements during the COVID-19 Pandemic	0	1	0	1	0
21/22 Delayed Discharge Arrangements	0	3	2*	1	0
21/22 Workforce and Succession Planning Arrangements	0	1	0	0	1
Total	2	5	2	4	1

*See 3.4 below

3.4 Delayed Discharge Arrangements

Since the audit of Delayed Discharge Arrangements was completed last year, management have been working to implement the recommendations and address the risks identified. Internal Audit met with Senior Management to discuss the progress; a summary is provided below:

- Recommendation one was in relation to determining if the delayed discharge group, or similar, should be re-established, and working with NHSGGC to review the process from start to finish with a view to, where possible, improving the process. Senior management are represented on the NHSGGC wide 'Discharge without Delay' group and participate in several regular key meetings which allow for close oversight of delayed discharges and for communication between the parties involved. Through discussion with HSCP senior management Internal Audit is satisfied that

the risk identified is being addressed and that methods of reducing delayed discharges are being investigated.

- Recommendation two was in relation to reviewing/improving the arrangements for legal duties and obtaining regular updates on cases progressing through the legal process. Senior management confirmed that two additional solicitors were recruited to maximise and progress the Local Authority legal pathways for service users in hospital who lack capacity to make decisions on their welfare and finances. We were advised that this has significantly improved delays experienced. Also, arrangements are in place to support the sharing of information between partner organisations to highlight and discuss the progression of cases that have been significantly delayed. Senior Management have highlighted to Scottish Government, the difficulties experienced when serving legal papers to the wards; however, the current legislation would require change for any further improvements to the process to be made. The HSCP is therefore not able to address this part of the recommendation on its own.

On the basis of our discussions with senior management and the ongoing action that the HSCP is taking in conjunction with NHSGGC colleagues to address the risks identified we propose that recommendations one and two of this review are closed on the register, although we recognise that work in this area will continue.

- 3.5 A register of all recommendations which have passed the original implemented date but 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 is asked to:

- a) note the progress made in terms of the recommendations implemented; and;
- b) note that the Chief Internal Auditor 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
18/19 Scheme of Delegation and Board Governance Arrangements - Recommendation 1	The Chair of the IJB Board and Senior Management should implement arrangements to evaluate the effectiveness of the Committee and Board arrangements and act, where appropriate.	Medium	31-Jul-20	<p>Since this recommendation was made there has been significant and ongoing changes to Board membership and how it operates, for example, the continuation of remote/hybrid working.</p> <p>We will issue a survey on Board Working Arrangements, hold a development session, and consider any changes required.</p> <p>A revised implementation date has been provided.</p>	30-Jun-23
19/20 Governance Arrangements - Recommendation 2	Management should formally agree and implement monitoring and reporting arrangements in relation to the joint workforce development plan.	Medium	30-Apr-20	<p>Glasgow City HSCP Workforce Plan 20-22-25 was approved in November 2022. The monitoring and reporting of progress on its actions and intentions will be reviewed by the Senior Management Team on a quarterly basis and an update provided annually to the Glasgow City IJB. Updates will also be provided to the appropriate trade union meetings.</p> <p>A plan has been agreed however the arrangements have not yet been implemented; a revised completion date has been provided.</p>	30-Jun-23

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
21/22 Governance Arrangements during the COVID-19 Pandemic - Recommendation 1	Management should ensure that the record keeping arrangements adopted provide them with sufficient assurance that a robust audit trail is in place for the key decisions / changes made in response to the pandemic.	Medium	31-Mar-23	<p>Work to implement this recommendation is ongoing. Given the breadth of information the records contain, this will be a more extensive piece of work than originally anticipated.</p> <p>A revised implementation date has been agreed.</p>	31-Mar-24
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	<p>Partially implemented.</p> <p>Work has been undertaken to document the roles and responsibilities of the SW Hospital Discharge Team and Commissioning Team and the process followed for the discharge of patients from hospitals to a care home setting. A Standard Operating Procedure has been drafted however still requires to be formal approval and roll out, which will include training, to relevant officers.</p> <p>A revised implementation date has been agreed.</p>	30-Sept-23