



Item No. 7

Meeting Date Wednesday 10th June 2026

**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
(01 March 2026 – 31 May 2026)**

Purpose of Report:	To present to the IJB Finance, Audit and Scrutiny Committee an update on the implementation of previously agreed recommendations.
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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.
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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"/>
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Recommendations:	The IJB Finance, Audit and Scrutiny Committee is asked to: a) Note the updated position in relation to outstanding recommendations, and
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	b) Note that the Chief Internal Auditor will submit further reports on the status of the outstanding recommendation.
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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:	The IJB will be compliant with: <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 NHS Greater Glasgow & Clyde 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 At the last follow up report presented to the IJB Finance, Audit and Scrutiny Committee on the 15 April 2026, there were nine recommendations on the register and five of these were outstanding.
- 3.2 During the period from 1 March 2026 to 31 May 2026, a further two recommendations were added to the register, and none of these fell due. The table below shows the progress made during the period.

Table One – Progress during Period

Audit Title	Number of Recommendations				
	Outstanding or not yet due as of 28 February 2026	Added to the register during period	Implemented or superseded during period	Outstanding as of 31 May 2026	Not yet due as of 31 May 2026
Property repairs and maintenance charges	7	0	0	3	4
Performance Management	2	0	0	2	0
High-Cost Care Arrangements	0	2	0	0	2
Total	9	2	0	5	6

- 3.3 A register showing the recommendations which have passed the original implementation date but have not yet been implemented is included at Appendix One. This register highlights the full text of the recommendations and the original due dates. 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:

- a) Note the updated position in relation to outstanding recommendations.
- b) Note that the Chief Internal Auditor will submit further reports on the status of any future recommendations.

Appendix One – Register of Outstanding Recommendations

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
Property repairs and maintenance charges (Recommendation 1)	<p>Management should ensure that:</p> <ul style="list-style-type: none"> • An SLA (or equivalent) is created and agreed with respect to the services provided by CBG. This should address the first four bullet points noted in the observation and outline key roles and responsibilities. • Documented procedures, outlining the Property and Finance Teams processes, are created and updated respectively, and shared with all relevant parties. 	Medium	31/07/2025	City Building are transitioning to a new repairs system which has put a delay on completion. A revised timescale of March 2027 has been provided.	31/03/2027
Property repairs and maintenance charges (Recommendation 3)	<p>Management should develop and implement a procedure for the review and approval of repairs and maintenance requests, this should include outlining the:</p> <ul style="list-style-type: none"> • Authorisation processes and expenditure limits for the Property Team and the requirement to highlight any budgetary concerns to the budget holder/escalated to senior management. • Criteria against which repairs requests should be assessed to ensure required standards are met while also managing expenditure. 	High	30/09/2025	City Building are transitioning to a new repairs system which has put a delay on completion. A revised timescale of March 2027 has been provided.	31/03/2027

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
Property repairs and maintenance charges (Recommendation 5)	Management should liaise with CBG to develop and implement a formal sign off process for the completion of repairs and maintenance jobs. As part of this process, CBG should provide the Property Team with a full breakdown of work completed and the final associated costs for each job.	High	30/09/2025	City Building are transitioning to a new repairs system which has put a delay on completion. A revised timescale of March 2027 has been provided.	31/03/2027
Performance Management (Recommendation 1)	<p>Performance management guidance should be developed to support staff and ensure consistency in approach.</p> <p>The points noted in the observation should be addressed as part of the guidance.</p> <p>Once finalised the guidance should be shared with all relevant staff, with support/training provided if/where appropriate.</p>	Medium	28/02/2026	<p>Draft performance management guidance has been developed. Additionally, HSCP are undertaking work relating to performance culture, which involves the creation of four Performance Oversight Boards. The boards have been set up to lay the groundwork for this work and for an ongoing and sustainable approach to performance management.</p> <p>An extension to the end of June 2026 was previously agreed to allow the results of the Boards to be built into the guidance document.</p>	30/06/2026

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
Performance Management (Recommendation 2)	<p>Senior Management for each service area should:</p> <ul style="list-style-type: none"> •Determine which operational performance measures are key to supporting and monitoring the services delivered and for achieving the IJB's priorities. •Once agreed, details should be collated and all relevant staff advised that these KPIs fall under the scope of the formal performance management guidance. •Review and, where appropriate, update the targets for the strategic KPIs noted in the observation. Consider if any target revisions are also required to the wider population of strategic KPIs. 	Medium	28/02/2026	<p>Draft performance management guidance has been developed. Additionally, HSCP are undertaking work relating to performance culture, which involves the creation of four Performance Oversight Boards. The boards have been set up to lay the groundwork for this work and for an ongoing and sustainable approach to performance management.</p> <p>An extension to the end of June 2026 was previously agreed, with a further extension to the end of December 2026 requested, to allow senior officers to review the KPIs in their area as well as arrangements for monitoring them.</p>	31/12/2026