



**Item No. 7**

**Meeting Date**

**Wednesday 10<sup>th</sup> September 2025**

**Glasgow City  
Integration Joint Board  
Finance, Audit and Scrutiny Committee**

**Report By:** Chief Internal Auditor for the Integration Joint Board

**Contact:** Jillian Campbell

**Phone:** 0141 287 4247

**Internal Audit – Follow-up Report  
(01 April 2025 – 31 August 2025)**

**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 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 progress made in terms of the recommendations implemented; and

	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:**

<b>Reference to National Health &amp; Wellbeing Outcome:</b>	n/a
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<b>Personnel:</b>	There are no direct personnel implications as a result of the content of this paper.
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<b>Carers:</b>	There are no direct implications for carers as a result of the content of this paper.
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<b>Provider Organisations:</b>	There are no direct implications for provider organisations as a result of the content of this paper.
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<b>Equalities:</b>	n/a
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<b>Fairer Scotland Compliance:</b>	n/a
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<b>Financial:</b>	There are no direct financial implications as a result of the content of this paper.
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<b>Legal:</b>	<p>The IJB will be compliant with:</p> <ul style="list-style-type: none"> <li>- The Integrated Resource Advisory Group guidance in relation to audit provision.</li> <li>- The Local Authority Accounts (Scotland) Regulations 2014</li> </ul>
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<b>Economic Impact:</b>	There is no wider economic impact within the city of proceeding with the course proposed.
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<b>Sustainability:</b>	There are no direct sustainability implications as a result of the content of this paper.
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<b>Sustainable Procurement and Article 19:</b>	There are no direct sustainable procurement and Article 19 implications as a result of the content of this paper.
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<b>Risk Implications:</b>	Internal Audit facilitates the reduction of risks identified during the audit process.
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<b>Implications for Glasgow City Council:</b>	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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<b>Implications for NHS Greater Glasgow &amp; Clyde:</b>	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.
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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 At the last follow up report presented to the IJB Finance, Audit and Scrutiny Committee on the 16 April 2025, management had implemented all recommendations which had been due to be implemented.
- 3.2 During the period from 1 April 2025 to 31 August 2025, a further seven recommendations were added to the register but only one 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 01 April 2025	Added to the register during period	Implemented or superseded during period	Outstanding as of 31 August 2025	Not yet due as of 31 August 2025
Property repairs and maintenance charges	0	7	0	1	6
<b>Total</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>6</b>

- 3.3 A register showing 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:

- 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 any future recommendations.

## Appendix 1 – Register of Outstanding Recommendations

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
Property repairs and maintenance charges	<p>Management should ensure that:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Documented procedures, outlining the Property and Finance Teams processes, are created and updated respectively, and shared with all relevant parties.</li> </ul>	Medium	31/07/2025	<p>Discussions are currently ongoing between the Legal teams within both HSCP and CBG. Given the complexity of the issues being considered, further time is required to collaboratively develop, amend, and update the SLA appropriately.</p> <p>As such, the recommendation remains outstanding at this time. The service is engaging with Legal to ensure all necessary considerations are addressed and will provide a further update once a revised draft is available. A revised implementation date of 31 January 2026 has been provided.</p>	31/01/2026