



Item No. 7

Meeting Date

Wednesday 16th April 2025

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

Report By: Chief Internal Auditor for the Integration Joint Board

Contact: Duncan Black

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**Internal Audit – Follow-up Report
(01 September 2024 – 31 March 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 any future 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:	The IJB will be compliant with: - 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.
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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 Since the last follow up report presented to the IJB Finance, Audit and Scrutiny Committee on 11 September 2024, management has been responsible for following up recommendations which are due to have been implemented.
- 3.2 As of 31 March 2025, there are no outstanding Internal Audit recommendations.
- 3.3 During the period from 01 September 2024 to 31 March 2025, management implemented one recommendation. 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 September 2024	Added to the register during period	Implemented or superseded during period	Outstanding as of 31 March 2025	Not yet due as of 31 March 2025
22/23 Compliance with Human Resources Policies and Procedures	1	0	1	0	0
Total	1	0	1	0	0

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.