



**Item No. 8**

**Meeting Date Wednesday 17<sup>th</sup> April 2024**

**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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**Follow up report  
(1 December 2023 – 31 March 2024)**

<b>Purpose of Report:</b>	To present to the IJB Finance, Audit and Scrutiny Committee an update on the implementation of previously agreed recommendations.
<b>Background/Engagement:</b>	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.
<b>Governance Route:</b>	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"/>
<b>Recommendations:</b>	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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<b>Relevance to Integration Joint Board Strategic Plan:</b>	
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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**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 Since the last follow up report presented to the IJB Finance, Audit and Scrutiny Committee on the 13 December 2023, management has been responsible for following up recommendations which are due to have been implemented.

3.2 As of 31 March 2024, one recommendation remains outstanding. Table one below outlines the outstanding recommendation per priority and audit area.

**Table One – Priority of Outstanding Recommendations**

Audit Title	Priority of Recommendation			Total
	High	Medium	Low	
22/23 Compliance with Policies and Procedures (HR)	0	0	1	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

3.3 During the period from 1 December 2023 to 31 March 2024, management implemented one recommendation. 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 December 2023	Added to the register during period	Implemented or superseded during period	Outstanding as of 31 March 2024	Not yet due as of 31 March 2024
21/22 Delayed Discharge Arrangements	1	0	1	0	0
22/23 Compliance with Human Resources Policies and Procedures	1	0	0	1	0
<b>Total</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>

3.4 A register of 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 the outstanding recommendation.

## Appendix One – Register of Outstanding Recommendations

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
<p>22/23 Compliance with Human Resources Policies and Procedures - Recommendation 1</p>	<p>HSCP Management should:</p> <ul style="list-style-type: none"> <li>(i) Ensure that the link to the GCC HR policies and procedures is shared with the NHSGGC managers in the HSCP as soon as possible so that these can be accessed as required.</li> <li>(ii) Develop and share documented guidance to support managers in identifying and applying the correct HR policy or procedure for situations where they are managing a member of staff employed by a partner organisation.</li> </ul> <p>HSCP management should also consider if a manager induction and/or list of core training is required to support the guidance documentation detailed above.</p>	<p><b>Low</b></p>	<p>31-Dec-23</p>	<p>Work is ongoing to fully implement this recommendation; progress has been delayed due to other priorities.</p> <ul style="list-style-type: none"> <li>(i) The link will be shared with NHSGGC managers once it has been confirmed that it will work for non-GCC staff; we anticipate that this will be completed in the next two weeks.</li> <li>(ii) Work on the documented guidance is underway and expected to be completed by the end of July 2024.</li> </ul> <p>We are currently developing a Manager Induction Programme, and this will be referenced in the guidance above.</p>	<p>31-Jul-24</p>