



Item No. 8

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 – Update Report
(1 December 2025 – 31 May 2026)**

Purpose of Report:	To present to the Glasgow City IJB Finance, Audit and Scrutiny Committee details of the Internal Audit work undertaken at Glasgow City Council and NHS Greater Glasgow and Clyde that may have an impact upon the Glasgow City IJB.
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 <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 content of the report.

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

Personnel:

There are no direct personnel implications as a result of the content of this paper.

Carers:

There are no direct implications for carers as a result of the content of this paper.

Provider Organisations:

There are no direct implications for provider organisations as a result of the content of this paper.

Equalities:

N/A

Fairer Scotland Compliance:

N/A

Financial:

There are no direct financial implications as a result of the content of this paper.

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.

Economic Impact:

There is no wider economic impact within the city of proceeding with the course proposed.

Sustainability:

There are no direct sustainability implications as a result of the content of this paper.

Sustainable Procurement and Article 19:

There are no direct sustainable procurement and Article 19 implications as a result of the content of this paper.

Risk Implications:

Internal Audit facilitates the reduction of risks identified during the audit process.

Implications for Glasgow City Council:

The Internal Auditors of Glasgow City Council will continue to follow up on the recommendations arising from the reviews relating to Social Work Services.

Implications for NHS Greater Glasgow & Clyde:

The Internal Auditors of NHS Greater Glasgow & Clyde will continue to follow up on the recommendations arising from the reviews relating to NHS Greater Glasgow & Clyde.

1. Purpose

- 1.1. To present to the Glasgow City IJB Finance, Audit and Scrutiny Committee details of the Internal Audit work undertaken at Glasgow City Council and NHS Greater Glasgow & Clyde that may have an impact upon the Glasgow City IJB.

2. Background

- 2.1. Both Glasgow City Council (GCC) and NHS Greater Glasgow & Clyde (NHSGGC) have Internal Audit functions that conduct audits across each organisation and report the findings of these to the respective audit committees.
- 2.2. Members of the Glasgow City IJB have an interest in the outcomes of audits at both GCC and NHSGGC that have an impact upon the Integration Joint Board's ability to deliver the Strategic Plan.
- 2.3. This report provides a summary to the Glasgow City IJB's Finance, Audit and Scrutiny Committee (FASC) of the relevant Internal Audit activity at these organisations since the last update to the IJB FASC in December 2025.

3. Glasgow City Council

- 3.1. In the period, the following Internal Audit reports which are relevant to the IJB have been issued to Glasgow City Council. The table below shows the number of recommendations relevant, either directly or indirectly, to the Health and Social Care Partnership (HSCP).

Audit Title	Opinion	Number and Priority of Recommendations			
		High	Medium	Low	SI*
HSCP Reviews:					
Payroll Verification	Reasonable	0	2	0	0
Corporate Reviews:					
Whole Family Early Intervention Fund (WFEIF) Arrangements (note (i))	Reasonable	1	0	0	0
Establishment Visits	Reasonable	0	6	0	0
Recruitment and Selection	Reasonable	0	2	0	0
Stock Management (note (ii))	Limited	1	5	0	0
TOTAL		2	15	0	0

*denotes Service Improvement

- 3.2. In each audit one of four opinions is expressed:

- The control environment is satisfactory i.e.; audit testing found no concerns with the control environment.
- A reasonable level of assurance can be placed upon the control environment i.e., audit testing found no major weaknesses in the control environment, but some improvements could be made.
- A limited level of assurance can be placed upon the control environment i.e.; improvements are necessary to ensure the control environment is fit for purpose.

- The control environment is unsatisfactory i.e.; significant improvements are required before any reliance can be placed upon the control environment.

3.3. Notes:

- (i) **Whole Family Early Intervention Fund (WFEIF) Arrangements:** The high priority recommendation relates to the development of a formal action plan to address the gaps and improvement areas identified through the review, for example, developing documentation covering the governance arrangements, and ensuring a robust audit trail is in place. Implementation of the recommendation is not the responsibility of SWS.
- (ii) **Stock Management:** The high priority recommendation relates to formalising the frequency of stock counts, ensuring that a record of all stock counts undertaken is maintained for audit trail purposes, and ensuring that an officer not involved in the stock management process is present during stock takes to enable independent verification. Implementation of the recommendation is not the responsibility of SWS.

3.4 Update on previously reported high/medium priority recommendations:

The table below details previously reported high and medium priority recommendations from the reviews undertaken within Glasgow City Council of relevance to the IJB. Six high/medium priority recommendations remain outstanding. Full details are in the table below.

Audit Title	Opinion	Number of Recommendations		
		High/ Medium Priority	Complete	Outstanding
Corporate Reviews				
Credit Balance Controls (note (iii))	Bespoke	4	3	1
Procurement – Contract Management	Limited	3	3	0
Purchase Cards	Reasonable	2	2	0
NRS – Empty Homes Process	Reasonable	4	4	0
Financial Services Reviews				
SAP – ERP Roles and Permissions (note (iv))	Reasonable	2	1	1
Digital Services: Council Use of M365 (note (v))	Reasonable	2	0	2
Accounts Receivable – Debt Write Off (note (vi))	Reasonable	2	0	2
Social Work Services Reviews				
SWS/Glasgow City IJB Governance Review (note (vii))	Reasonable	1	0	1
LSCMI Application Audit	Reasonable	2	2	0
TOTAL		22	15	7

3.5 Notes:

- (iii) **Credit Balance Controls:** The outstanding recommendation relates to updating the monitoring processes and a revised implementation date of 30 June 2026 has been agreed. This recommendation is not the responsibility of SWS.
- (iv) **SAP – ERP Roles and Permissions:** This recommendation relates to the introduction of regular access reviews for the SAP ERP system. A process has been developed, and Financial Services is liaising with CGI regarding implementing the changes. The implementation of this recommendation is not the responsibility of SWS.
- (v) **Digital Services: Council Use of M365:** These recommendations relate to (i) ensuring that arrangements noted in the draft governance framework are approved and implemented, and Digital Services working with services and ALEOs to launch the Digital Workplace Champions Network and provide guidance to relevant networks for approvals of changes to Teams/SharePoint sites. (ii) ensuring that the ongoing discussions with the relevant Managed Service Provider to ensure that expectations and process are understood are promptly concluded. The implementation of these recommendations are not the responsibility of SWS.
- (vi) **Accounts Receivable – Debt Write Off:** These recommendations relate to (i) documenting the “do not write off” criteria for all services, and senior management determining whether further training should be provided to responsible officers to ensure procedures are applied correctly and consistently. The implementation date for this recommendation is 30 June 2026 and is partly the responsibility of SWS. (ii) ensuring that an independent officer undertakes a reconciliation between the approved debt write off value and the value of the SAP transaction prior to upload to confirm that these totals match with any variances being investigated and an audit trail maintained for future reference. The implementation of this recommendation is not the responsibility of SWS.
- (vii) **SWS/Glasgow City IJB Governance Review:** This recommendation relates to Information Asset Owners. The implementation of the recommendation is dependent on the completion of ongoing structural changes at Executive and Senior Management within HSCP and will be concluded once the impact of these changes have been fully understood.

4. NHS Greater Glasgow & Clyde

- 4.1. In the period, the following Internal Audit reports, which are relevant to the Integration Joint Board, have been issued to NHS Greater Glasgow & Clyde:

Audit Title	Report Classification	Number of Issues per Grading			
		4	3	2	1
Whistleblowing (note (viii))	Substantial Improvement Required	0	6	11	0
Internal Communication Strategy (note (ix))	Minor Improvement Required	0	1	6	0

Workforce Planning	Minor Improvement Required	0	0	6	2
Information Governance (note (x))	Minor Improvement Required	0	2	7	0
TOTAL		0	9	30	2

4.2. The ratings below describe the overall opinion on the control frameworks reviewed during each audit:

- Immediate, major improvement required: Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.
- Substantial improvement required: Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
- Minor improvement required: A few specific control weaknesses were noted; generally, however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
- Effective: Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

Ranking Definition:

4. Very high-risk exposure - major concerns requiring immediate senior management attention.
3. High risk exposure - absence / failure of key controls.
2. Moderate risk exposure - controls not working effectively and efficiently.
1. Limited risk exposure - controls are working effectively but could be strengthened.

4.3. None of the audits completed since the last update have been rated as 'immediate, major' improvement required.

4.4. Notes:

(viii) **Whistleblowing:** There are six grade 3 recommendations relating to (i) establishing the most productive means of measuring whistleblowing and the wider speak up culture, (ii) documenting the process through which information may be shared outwith the whistleblowing process, (iii) including detail of progress made on whistleblowing actions within the quarterly and annual reports to the Audit and Risk Committee for clear oversight, (iv) ensuring that all current Confidential Contacts have received training, with an agreed regular training cycle, (v) establishing a cycle for whistleblowing investigator refresher training, and (vi) relevant managers undergoing appropriate training to comply with the whistleblowing standards.

(ix) **Internal Communication Strategy:** There is one grade 3 recommendation relating to establishing a formal process for gathering and documenting progress against actions more regularly than annually (e.g. monthly, quarterly).

- (x) **Information Governance:** There are two grade 3 recommendations relating to (i) updating the approach to recording Subject Access Requests (SARs) by implementing a central register or developing a standardised SAR register template to be formally adopted across all departments, and (ii) where a decentralised approach is maintained, the Data Protection Officer and Information Governance Team should retain oversight of all SAR registers in place.

4.5. Update on previously reported high priority recommendations

The table below details previously reported grade four / three recommendations from the reviews undertaken within NHSGGC of relevance to the IJB. The Grade 3 Waiting List Management recommendation is partially complete with a revised implementation date of 31 July 2026. Three of the Environmental Sustainability recommendations have been implemented, with the fourth being partially complete with a revised implementation date of 30 June 2026. The recommendation in relation to the Freedom of Information audit is not yet due as the implementation date is 31 December 2026.

Audit Title	Report Classification	Number of Issues per Grading				
		Grade 4	Grade 3	Complete	Due	Not yet due
Waiting List Management	Minor improvement required	0	1	0	1	0
Environmental Sustainability	Substantial improvement required	0	4	3	1	0
Freedom of Information	Minor improvement required	0	2	1	0	1
TOTAL		0	7	4	2	1

5. Recommendations

5.1. The IJB Finance, Audit and Scrutiny Committee is asked to:

- a) Note the content of the report.