Item No. 8

Meeting Date: **Wednesday 9th September 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 Assurance Report – IJB Governance Arrangements

Purpose of Report:	To present to the Glasgow City Integration Joint Board Finance, Audit and Scrutiny Committee details of the internal audit work undertaken in relation to IJB Governance Arrangements.

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 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 implications for staff 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 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 direct wider economic impact within the city as a result of this report.
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 report to the Council on operational matters relating to Social Care services.
Implications for NHS Greater Glasgow & Clyde:	The Internal Auditors of the NHSGGC will continue to report to the NHS Board on operational matters relating to NHS services.

1 Introduction

1.1 As part of the agreed Internal Audit plan, we have carried out a review of the governance arrangements within the Glasgow City Integration Joint Board.

1.2 The purpose of good governance within an organisation is to ensure that the level of direction and management of the affairs of the organisation are satisfactory, to align corporate behaviour with the expectations of the public, and to be accountable to stakeholders in the public interest. The process of governance involves the clear identification of responsibilities, accountabilities and adequate systems of supervision, control and communication.

1.3 The objective of the audit was to provide assurance on the governance arrangements in place to ensure that they are fit for purpose. The audit included a review of the key controls in the following areas:

- Strategic Planning
- Leadership and Governance Structures, including Roles and Responsibilities
- Boards, Committees and other Groups
- Stakeholder Communications

1.4 Financial management and performance management were excluded from this review, and therefore, not assessed as part of this audit. These areas have been examined through separate audit work.

1.5 Risk management was also excluded from the scope of this review as the IJB's Risk Policy and Strategy, along with a new Risk Appetite Statement, are currently undergoing revision. These revised arrangements are expected to be implemented later in the year and will be considered for audit review once in place.

2 Audit Opinion

2.1 Based on the audit work carried out a reasonable level of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements with three recommendations which management should address.

3 Main Findings

3.1 We are pleased to report that a number of key controls are in place and generally operating effectively. A structured approach to strategic planning is in place and is supported by a clear framework. The Strategic Plan 2023-26 sets out the organisation's priorities and is underpinned by the Participation and Engagement Strategy, which outlines the expected approach to involving stakeholders in shaping strategic objectives.

3.2 Through review of IJB and Committee papers and minutes, we confirmed that progress against the Strategic Plan is routinely reported through established governance and performance cycles, ensuring that strategic priorities remain visible and are subject to ongoing oversight. We also reviewed the Strategic Plan Engagement and Feedback Log, which demonstrated that the Plan was informed by documented engagement activity.

3.3 Arrangements to support stakeholder communication and engagement are set out through established frameworks, including the Communications Strategy and the Participation and Engagement Strategy. We examined the Strategic Plan Engagement and Feedback Log and associated consultation materials, which showed that a range of engagement methods were used during the development of the Strategic Plan, including surveys, sessions, focus groups and targeted discussions with service users, carers, third sector partners and community groups.

3.4 Public Engagement Committee (PEC) papers and Health and Social Care Partnership (HSCP) website content demonstrated that updates on engagement activity and wider communication initiatives are routinely reported and made publicly accessible. Evidence held electronically, including briefing notes, correspondence and consultation outputs, confirmed that communication activity is documented and aligned with the organisation's strategic objectives.

3.5 Governance arrangements at Board and Committee level are clearly defined through Standing Orders, the Code of Conduct and Terms of References for the committees, which set out roles, responsibilities and decision-making authority. Review of IJB and Committee papers confirmed

that reporting lines operate as intended, with items escalated and considered in accordance with established governance processes. Committee meetings took place as scheduled, and minutes and supporting papers were available to evidence the decisions made.

3.6 In line with Chartered Institute of Public Finance and Accountancy (CIPFA) guidance, an annual assessment of the effectiveness of the Finance, Audit & Scrutiny Committee (FASC) was undertaken through a member self-assessment, which identified members' individual training and development needs. We found that the planned follow-up arrangements were not fully implemented, with individual training plans not subsequently developed. While some general development sessions have taken place, these were not linked to the specific needs identified through the assessment. Management advised that the forthcoming annual assessment will again seek feedback on members' individual training requirements.

3.7 Governance documentation for senior management groups is not maintained in a consistent or systematic way. We identified that the Business Architecture document, which describes the HSCP's senior management groups, the purposes of these and how they support decision-making, was last updated in 2018 and no longer reflects current arrangements, with one of the groups listed no longer in operation.

3.8 We also noted that the Senior Management Team Terms of Reference state that they should be reviewed annually. However, we confirmed that the document has not been reviewed or updated since at least May 2019 and continues to refer to the Chief Officer, Strategy & Operations post, which became vacant in May 2019 and has since been deleted.

3.9 Management advised that a wider review of governance structures, meetings and supporting documentation is already underway, and that updates to both the Business Architecture document and the Senior Management Team Terms of Reference form part of this planned work.

3.10 An action plan is provided at section four outlining our observations, risks, and recommendations. We have made three recommendations for improvement. The priority of each recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	3
Low	Lower-level controls absent, not being operated as designed or could be improved.	0
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

3.11 The audit has been undertaken in accordance with the Global Internal Audit Standards in the UK public sector.

3.12 We would like to thank officers involved in this audit for their cooperation and assistance.

3.13 It is recommended that the Chief Internal Auditor submits a further report to the IJB Finance, Audit and Scrutiny Committee on the implementation of the actions contained in the attached Action Plan.

4 Action Plan

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Governance documentation is in place and adequately sets out the arrangements expected to be followed.				
1	The Business Architecture document, which describes the HSCP's senior management groups, the purposes of these and how they support decision-making, was last updated in 2018 and no longer reflects current arrangements; for example, one of the groups listed is no longer in operation. We were advised that work to review governance structures is underway and that updating the Business Architecture document forms part of this programme. Without an accurate and up-to-date reference document, there is an increased risk that staff do not have a clear understanding of current governance structures, reporting lines or decision-making responsibilities, which may lead to inconsistent practice or reduced transparency.	Management should: • Update the Business Architecture document to ensure it accurately reflects current senior management groups, their purpose and reporting arrangements. • Establish a process to ensure the document is reviewed and updated periodically to reflect any changes to governance arrangements.	**Medium**	**Response:** Accepted. The service has already commenced a Governance Mapping project focussed on the Executive and Senior Management governance and decision-making arrangements, with an agreed output of this project being a refreshed Business Architecture with agreed arrangements to review and update this periodically. The SMT were updated on the exercise in May 2026, with work currently progressing and a further update to the SMT scheduled for November 2026. **Officer Responsible for Implementation:** Head of Business Development **Timescales for Implementation:** 31 December 2026

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Governance documentation is in place and adequately sets out the arrangements expected to be followed.				
2	The Terms of Reference for the Senior Management Team states that it should be reviewed annually; however, the most recent review took place over seven years ago and the document continues to refer to the Chief Officer, Strategy & Operations role, which became vacant in May 2019 and has since been deleted. We were advised that a wider review of governance structures and supporting documentation is already underway, and that updating the Senior Management Team Terms of Reference forms part of this programme. Out-of-date documentation increases the risk that governance expectations are unclear or inconsistently applied.	Management should review and update the Senior Management Team Terms of Reference to ensure it reflects current arrangements and implement a process to ensure it is reviewed in line with the stated annual cycle.	**Medium**	**Response:** Accepted. The service has already commenced a Governance Mapping project focussed on the Executive and Senior Management governance and decision-making arrangements, with a key element of this project being identification of where Terms of Reference are absent, out of date or missing relevant information and development of a standardised Terms of Reference template for use across the service. An output of this exercise will be a master list of all Terms of Reference's for meetings which are identified, including scheduled review dates. Business Development will monitor and maintain this list and issue review reminders to the appropriate Terms of Reference owners. **Officer Responsible for Implementation:** Head of Business Development **Timescales for Implementation:** 31st December 2026

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Arrangements are in place to support the effective operation of Board and Committee governance.				
3	In line with CIPFA guidance, an annual assessment of the effectiveness of the Finance, Audit & Scrutiny Committee (FASC) was undertaken, which identified members' individual training and development needs. The resulting report noted that individual training plans would be developed to support these requirements. We found that individual training plans were not subsequently developed. Instead, Committee members were invited to contact officers individually to discuss their training requirements; however, management informed us that no members have done so. While some general development sessions have been arranged, including Equalities training, which has taken place, and Risk Management training planned for September's Development Session, these were not delivered through a structured process linked to the training needs identified through the assessment. Without a structured process to follow up development needs identified through the Committee's annual effectiveness assessment, there is a risk that opportunities to strengthen members' knowledge and skills are not effectively addressed or monitored, reducing assurance that governance arrangements continue to support the Committee in effectively discharging its responsibilities.	Management should establish a documented process to monitor and follow up development needs identified through the annual Finance, Audit & Scrutiny Committee effectiveness assessment, including recording agreed actions and monitoring progress against them.	**Medium**	**Response:** Accepted. The 2026 annual assessment survey for members of the IJB FASC was issued to members in July 2026, with a return date of mid-September 2026. This survey includes requirement for individual members to identify training and development needs across a range of core skills and competencies. The findings of the survey are scheduled for reporting to the FASC in December 2026 and will include a proposal for documented process to monitor and follow up development needs through individual training plans. **Officer Responsible for Implementation:** Head of Business Development **Timescales for Implementation:** 31st December 2026