



Item No. 8

Meeting Date Wednesday 10th September 2025

**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 Plan Update 2025/26

Purpose of Report:	To present to the IJB Finance, Audit and Scrutiny Committee an update on the progress of the Internal Audit Plan for 2025/26.
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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.
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Governance Route:	<p>The matters contained within this paper have been previously considered by the following group(s) as part of its development.</p> <p>HSCP Senior Management Team <input type="checkbox"/></p> <p>Council Corporate Management Team <input type="checkbox"/></p> <p>Health Board Corporate Management Team <input type="checkbox"/></p> <p>Council Committee <input type="checkbox"/></p> <p>Update requested by IJB <input type="checkbox"/></p> <p>Other <input type="checkbox"/></p> <p>Not Applicable <input checked="" type="checkbox"/></p>
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Recommendations:	<p>The IJB Finance, Audit and Scrutiny Committee is asked to:</p> <p>a) Approve the proposed changes to the Glasgow City IJB Internal Audit Plan for 2025/26; and</p>
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	b) Note that the Chief Internal Auditor will submit further reports on the progress of the audit plan to future Finance, Audit and Scrutiny meetings.
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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:	<p>The IJB will be compliant with:</p> <ul style="list-style-type: none"> - 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 Internal Audit plan for 2025/26.

2. 2025/26 Internal Audit Plan

- 2.1 The 2025/26 Audit Plan was reported to the Finance, Audit and Scrutiny Committee in April 2025. However as is required under the Global Internal Audit Standards (for the UK Public Sector), the audit plan is kept under review to ensure that it remains relevant and fit for purpose. Following discussions with the Chief Officer and Chief Officer Finance and Resources, we have undertaken a risk based review and intend to amend the 2025/26 plan as detailed below:

Table 1

Audit	Reason for Change / Scope
Financial Sustainability / Planning	Defer to 2026/27 – to be replaced with review of service prioritisation.
Integration Scheme Compliance	Defer to future year - new Integration Scheme still to be published.
Flexible Capacity	Use some of this time for a review of high cost care packages as requested at a previous Finance, Audit and Scrutiny Committee
Service Prioritisation	New Audit - To provide assurance on the modelling and governance arrangements for the current Service Prioritisation work that is progressing at pace within the HSCP.
Governance Arrangements	New Audit – To provide assurance on the governance arrangements that are in place to ensure that they are fit for purpose.

3. Recommendation

- 3.1 The IJB Finance, Audit and Scrutiny Committee is asked to:
- a) Approve the proposed changes to the Internal Audit plan for 2025/26; and
 - b) Note that the Chief Internal Auditor will submit further reports on the progress of the audit plan to future Finance, Audit and Scrutiny meetings.