



**Item No. 9**

**Meeting Date**

**Wednesday 16<sup>th</sup> 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, Head of Audit and Inspection

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**Glasgow City Integration Joint Board Internal Audit Plan 2025-26**

<b>Purpose of Report:</b>	To present to the IJB Finance, Audit and Scrutiny Committee the 2025/26 Internal Audit plan for the Glasgow City Integration Joint Board.
<b>Background/Engagement:</b>	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.
<b>Governance Route:</b>	<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>

<b>Recommendations:</b>	The IJB Finance, Audit and Scrutiny Committee is asked to: a) Approve the 2025-26 Internal Audit Plan.
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<b>Relevance to Integration Joint Board Strategic Plan:</b>
To provide assurance on various aspects of the Strategic Plan and the overall governance and internal control arrangements.

### **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 personnel implications arising directly from this report.
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<b>Carers:</b>	There are no implications for carers arising directly from this paper.
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<b>Provider Organisations:</b>	There are no implications for provider organisations arising directly from this paper.
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<b>Equalities:</b>	There are no equalities implications arising from the paper.
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<b>Fairer Scotland Compliance:</b>	None
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<b>Financial:</b>	A review of financial planning is included within the plan.
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<b>Legal:</b>	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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<b>Economic Impact:</b>	There is no direct wider economic impact within the city as a result of this report.
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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>	In drafting the audit plan, consideration is given to the risks affecting the IJB.
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<b>Implications for Glasgow City Council:</b>	The internal auditors of the Council will continue to report to the Council on operational matters relating to Social Care services in the first instance.
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<b>Implications for NHS Greater Glasgow &amp; Clyde:</b>	The internal auditors of NHSGGC will continue to report to the NHS Board on operational matters relating to NHS services in the first instance.
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## 1. Background

- 1.1 The Public Bodies (Joint Working) (Scotland) Act 2014, requires that the Integration Joint Board is subject to the audit and accounts regulations and legislation under Section 106 of the Local Government (Scotland) Act 1973.
- 1.2 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.
- 1.3 The national Integrated Resources Advisory Group (IRAG) guidance states that (in relation to Internal Audit) “it is the responsibility of the Integration Joint Board to establish adequate and proportionate internal audit arrangements for risk management, governance and control of the delegated resources”. The guidance further states that “the Integration Joint Board should make appropriate and proportionate arrangements, for consideration of the audit provision and annual financial statements”.
- 1.4 The current Public Sector Internal Audit Standards (PSIAS) and the new Global Internal Audit Standards (GIAS) in the UK Public Sector require the Chief Internal Auditor to submit a risk-based audit plan to an appropriate Audit Committee for approval. This report presents the proposed internal annual audit plan for the Integration Joint Board for 2025-26.
- 1.5 The Chief Internal Auditor prepares an internal audit plan annually around February/March for the following financial year. This is subject to consideration and then approval by the Finance, Audit and Scrutiny Committee. The Internal Audit function complies with the Public Sector Internal Audit Standards. The audit plan is prepared and undertaken in accordance with the Standards.
- 1.6 In drafting the internal audit plan, we have:
  - consulted with various members of the Health and Social Care Partnership senior management team;
  - assessed the risks affecting the Glasgow City Integration Joint Board;
  - considered both internal and external factors affecting the Glasgow City Integration Joint Board, and
  - reviewed previous audit findings.

- 1.7 Internal Audit work going forward will be undertaken in accordance with the Global Internal Audit Standards (GIAS) for the UK Public Sector. These new standards come into effect from 1 April 2025 and have been adopted by the Relevant Internal Audit Standard Setters (RIASS). The RIASS includes, among others, HM Treasury, the Scottish Government and the Chartered Institute of Public Finance and Accountancy (CIPFA).
- 1.8 The GIAS includes 15 principles that Internal Audit functions must follow and cover a range of areas including ethics and professionalism, governance of the Internal Audit function, management of the Internal Audit function and performing Internal Audit services. The PSIAS previously introduced a requirement for an external assessment of an organisation's Internal Audit function, which must be conducted at least once every five years by a qualified, independent reviewer from outside the organisation. This requirement continues under the new GIAS in the UK Public Sector. The latest external assessment was undertaken in 2021 at Glasgow City Council by the Assistant Director Audit and Risk Management and Principal Group Auditor from Birmingham City Council. The assessment confirmed that Internal Audit conforms to the requirements of the PSIAS. The next assessment under the GIAS in the UK Public Sector is due by May 2026.
- 1.9 The Internal Audit Mandate formally defines the authority, role and responsibilities of Internal Audit. The Internal Audit Charter defines the purpose of Internal Audit.

## **2. Internal Audit Plan 2025-26**

- 2.1 The Audit Plan 2025/26 shows the outputs which members of the Finance, Audit and Scrutiny Committee and management can expect from Internal Audit during 2025/26. For each audit assignment, we will agree a terms of reference with management prior to commencing fieldwork. A summary of our findings will be agreed in draft with management, prior to reporting to the Audit Committee.
- 2.2 Our reports will include a summary of main audit findings, highlighting any control weaknesses and recommendations for improvement.
- 2.3 The GIAS in the UK Public Sector require that the audit plan should be kept under review to reflect any changing priorities and emerging risks. We will therefore ensure the plan remains relevant and reflects any changes to the inherent risks at the IJB. The Finance, Audit and Scrutiny Committee will be asked to approve any material adjustments to the audit plan.
- 2.4 The proposed areas for inclusion in Glasgow City IJB Internal Audit Plan for 2025-26 are:
  - Financial Sustainability/Financial Planning.
  - Compliance with the Integration Scheme.

- 2.5 Flexible capacity has also been included within the plan which can be drawn down to address specific issues/risks that arise during the year. There is a total of 40 days available to deliver the areas within the plan. Further details on each of the above proposed reviews is contained within Appendix 1.
- 2.6 In addition to the Integration Joint Board reviews set out above, Internal Audit will also undertake reviews specific to Glasgow City Council. Some of this assurance work will be of relevance to the Glasgow City Integration Joint Board. Specific Glasgow City Council reviews are planned of the following areas:
- SAP Replacement;
  - Future ICT;
  - Workforce Governance;
  - Establishment Visits;
  - Accounts Payable;
  - Cyber Security Arrangements; and
  - Procurement.
- 2.7 There are other corporate reviews which may also touch upon areas of interest to the Glasgow City Integration Joint Board.
- 2.8 Similarly, Internal Audit will work with the Internal Auditors of NHS Greater Glasgow and Clyde to help inform their audit plan and keep abreast of relevant outputs. Specific NHS Greater and Glasgow and Clyde reviews are still being agreed, and further details will be provided when these are available.
- 2.9 Summary information on these Glasgow City Council and NHS Greater Glasgow and Clyde outputs will be reported 6-monthly to the Finance, Audit and Scrutiny Committee.
- 2.10 The Audit coverage, which details all the key areas we have reviewed since the formation of the Integration Joint Board, is included at Appendix 2.

### **3. Recommendations**

- 3.1 The IJB Finance, Audit and Scrutiny Committee is asked to:
- a) Approve the 2025-26 Internal Audit Plan.

Assurance Area	Planned Internal Audit Activity	Link to Risks (where applicable)	Links to the Strategic Plan (where applicable)
<b>Governance</b>	<p><b>Compliance with the Integration Scheme</b></p> <p>To provide assurance of the IJB's compliance with the requirements of the Integration Scheme.</p> <p>The review will also consider the pressures upon the IJB which may impact the ability to comply with the Integration Scheme.</p>	Not applicable	<p>Priority 1 – Prevention, early intervention and wellbeing.</p> <p>Priority 2 – Supporting greater self-determination, and informed choice.</p> <p>Priority 3 – Supporting people in their communities.</p> <p>Priority 4 – Strengthening communities to reduce harm.</p> <p>Priority 5 – A healthy, valued and supported workforce.</p> <p>Priority 6 – Building a Sustainable Future.</p>
<b>Financial Management</b>	<p><b>Financial Sustainability/Financial Planning</b></p> <p>To provide assurance on the current financial sustainability and financial planning arrangements within the IJB.</p>	<p>Ref 524 – Level of savings required annually.</p> <p>Ref 2032 – Impact of budget and spending review.</p> <p>Ref 512 – Delivery of strategic plan within budget.</p>	<p>Priority 6 – Building a Sustainable Future.</p> <p>Section 8 – Financial Resources</p>
	<p><b>Flexible Capacity</b></p> <p>Reflecting the rapidly changing wider environment, a bank of time will be set aside to enable an agile approach to emerging risks and issues. Specific areas to be reviewed to be determined throughout the year and the Committee will be consulted and updated accordingly.</p>	Not applicable	Not applicable

Glasgow City Integration Joint Board – Internal Audit Coverage 2016/17 – 2025/26

Appendix 2

Assurance Area	Audit Activity	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Governance	Performance	✓								✓	
	Governance	✓			✓		✓				
	Care Home Governance						✓				
	Compliance with the Integration Scheme		✓								✓
	Risk Management		✓								
	Integration of Services		✓								
	Directions		✓						✓		
	Scheme of Delegation/Board and Committee Governance			✓							
	Participation Engagement			✓							
	Business Continuity Planning/Disaster Recovery			✓							
	Property Strategy			✓							
	ICT/Information Arrangements				✓	✓					
	Delayed Discharge					✓	✓				
	Supplier Sustainability					✓			✓		

[illegible]