Item No. 9

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 – Follow Up Report
(01 June 2026 – 31 August 2026)

Purpose of Report:	To present to the IJB Finance, Audit and Scrutiny Committee an update on the implementation of previously agreed recommendations.

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 updated position in relation to outstanding recommendations; and

	b) Note that the Chief Internal Auditor will submit further reports on the status of the outstanding recommendation.

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 report to the Council on operational matters relating to Social Work Services.

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 At the last follow up report presented to the IJB Finance, Audit and Scrutiny Committee on the 10 June 2026, there were 11 recommendations on the register and five of these were outstanding.

3.2 During the period from 01 June 2026 to 31 August 2026, a further 14 recommendations were added to the register; a total of 10 recommendations were implemented during the period. The table below shows the progress made during the period.

Table One – Progress during Period

Audit Title	Number of Recommendations				
	Outstanding or not yet due as of 31 May 2026	**Added to the register during period**	**Implemented or superseded during period**	**Outstanding as of 31 August 2026**	**Not yet due as of 31 August 2026**
Property repairs and maintenance charges	7	0	0	3	4
Performance Management	2	0	1	1	0
High-Cost Care Arrangements	2	0	0	1	1
Lessons Learned from review of Huntington's case	0	9	7	2	0
STEP Forward (Phase One)	0	5	2	2	1
Total	**11**	**14**	**10**	**9**	**6**

3.3 A register showing the recommendations which have passed the original implementation date but have not yet been implemented is included at Appendix One. This register highlights the full text of the recommendations and the original due dates. 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 updated position in relation to outstanding recommendations; and
b) Note that the Chief Internal Auditor will submit further reports on the status of any future recommendations.

Appendix One – Register of Outstanding Recommendations

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
Property repairs and maintenance charges (Recommendation 1)	Management should ensure that: •An SLA (or equivalent) is created and agreed with respect to the services provided by CBG. This should address the first four bullet points noted in the observation and outline key roles and responsibilities. •Documented procedures, outlining the Property and Finance Teams processes, are created and updated respectively, and shared with all relevant parties.	**Medium**	31/07/2025	City Building are transitioning to a new repairs system which has put a delay on completion. A revised timescale of March 2027 has been provided.	31/03/2027
Property repairs and maintenance charges (Recommendation 3)	Management should develop and implement a procedure for the review and approval of repairs and maintenance requests, this should include outlining the: •Authorisation processes and expenditure limits for the Property Team and the requirement to highlight any budgetary concerns to the budget holder/escalated to senior management. •Criteria against which repairs requests should be assessed to ensure required standards are met while also managing expenditure.	**High**	30/09/2025	City Building are transitioning to a new repairs system which has put a delay on completion. A revised timescale of March 2027 has been provided.	31/03/2027

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
Property repairs and maintenance charges (Recommendation 5)	Management should liaise with CBG to develop and implement a formal sign off process for the completion of repairs and maintenance jobs. As part of this process, CBG should provide the Property Team with a full breakdown of work completed and the final associated costs for each job.	**High**	30/09/2025	City Building are transitioning to a new repairs system which has put a delay on completion. A revised timescale of March 2027 has been provided.	31/03/2027
Performance Management (Recommendation 2)	Senior Management for each service area should: •Determine which operational performance measures are key to supporting and monitoring the services delivered and for achieving the IJB's priorities. •Once agreed, details should be collated and all relevant staff advised that these KPIs fall under the scope of the formal performance management guidance. •Review and, where appropriate, update the targets for the strategic KPIs noted in the observation. Consider if any target revisions are also required to the wider population of strategic KPIs.	**Medium**	28/02/2026	Draft performance management guidance has been developed. Additionally, HSCP are undertaking work relating to performance culture, which involves the creation of four Performance Oversight Boards. The boards have been set up to lay the groundwork for this work and for an ongoing and sustainable approach to performance management. An extension to the end of June 2026 was previously agreed, with a further extension to the end of December 2026 requested, to allow senior officers to review the KPIs in their area as well as arrangements for monitoring them.	31/12/2026

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
High-Cost Care Arrangements (Recommendation 1)	Management should: • Formalise what would be classified as “high-cost” care package for care management purposes across each of the different care sectors for which care is provided. • Review the current governance arrangements to determine whether specific arrangements should be adopted for the ongoing review and monitoring of higher cost care packages (including those cases where the service user is transitioning between care levels). Thereafter, a process of spot checking of care packages should be introduced to ensure that reviews are being undertaken within the agreed timelines and to the correct process • Consider whether performance data relating to the completion of reviews should be collated and reported as part of this process.	**Medium**	31/08/2026	HSCP have implemented new governance processes and structure to provide assurance on approval and oversight of high-cost placements. This was approved through the Executive Management Team and the Social Work Professional Governance Board. The new governance process outlines the responsibilities in terms of escalation, both on a planned and unplanned basis, and the establishment of a new governance board chaired by the Assistant Chief Officer Finance and Assistant Chief Officer Operations and Governance. SDS (Self-Directed Support) processes, electronic forms, and practitioner guidance are currently under review. A new Review e-form has been developed and issued to staff as part of this programme of work. The review will also incorporate updated guidance for staff, including the implementation of recommendations arising from the Internal Audit of High-Cost Care arrangements review. Subject to final approval and implementation planning, the revised processes, documentation, and guidance are expected to be operational by the end of October 2026.	31/10/2026

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
Review of Lessons Learned from Huntington's case (Recommendation 7)	A review of the Scheme of Delegation should be initiated and management should consider whether there are any areas it would be helpful for wording to be clarified and made clearer to ensure there is no dubiety in interpretation for example the definition of controversial.	**N/A**	30/06/2026	A revised Scheme of Delegation has been drafted based on discussions with the Head of Audit, however this was not finalised as the Executive Team agreed that no changes would be made to the Scheme until after the completion of at least one cycle of STEP forward review decisions so that learnings from this could be picked up.	31/03/2027
Review of Lessons Learned from Huntington's case (Recommendation 8)	A review of the Standing Orders should be initiated and management should consider including an updated section on motions, to be clear on the agreed timescales for consideration and acceptance.	**N/A**	30/06/2026	A review had commenced but has been paused as it became clear that further changes were required due to the Voting Rights Extension. Given that Scottish Government guidance has yet to be issued in final form, we have been unable to finalise. However, in the interim, the Chair and Vice Chair of the IJB have agreed a view that a few days' notice is required for motions to allow standards officer and legal to determine competence etc. Only if there is a valid reason/urgency would a motion be accepted on the day or day before.	30/11/2026

Audit Title	Recommendation	Priority Rating	Original Due Date	Management Comments	Revised Date
STEP Forward (Phase One) (Recommendation 1)	Management should: • Develop and agree a formal ToR for both the Core Team Meeting Group and the Methodology Group. Once agreed, the ToRs should be made available to relevant staff. • Agree and document the roles and responsibilities of the Finance, Commissioning and HR services within the process, including expected involvement in any of the groups operating within the programme. Once agreed, these should be communicated to relevant officers within these areas.	**Medium**	31/08/2026	Partially Implemented. ToRs for the Practice and Methodology group and the Operational Leadership group have now been agreed. Work relating to the second point of recommendation is underway. Roles & responsibilities of key stakeholders including Finance, HR and Commissioning will be clearly defined and documented in the PID and programme framework. This will be set out in RACI matrix and approval sought from ESG. Once approved this will be shared with key stakeholders. A revised timescale of September 2026 has been provided to allow this work to be finalised.	30/09/2026
STEP Forward (Phase One) (Recommendation 5)	Management should: • Review and update the PID document to ensure that this captures the committee reporting arrangements expected to be followed • Ensure that, once completed, the PID document is subject to an appropriate formal scrutiny and sign off process.	**Low**	31/08/2026	The PID has been reviewed and updated. Approval will be sought from ESG and recorded within the PID and ESG minutes. The intention is to present this to the next meeting of the ESG in September 2026.	30/09/2026