Glasgow City IJB Integration Joint Board

Item No: 14

Meeting Date: Wednesday 15th April 2026

Glasgow City Integration Joint Board Finance, Audit and Scrutiny Committee

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Committee Work Plan 2026/27

Purpose of Report:	This report provides a summary of the proposed work programme for the IJB Finance, Audit and Scrutiny Committee (FASC) for the period April 2026 to March 2027.

Background/Engagement:	The Chief Auditor to the IJB presented a report to Committee in June 2023 which detailed the main elements of the Chartered Institute of Public Finance and Accountancy (CIPFA) Guidance in relation to Audit Committees. The report included a self-assessment of compliance with the guidance and recommendations to improve compliance. A decision was made to refer the recommendations to the IJB for discussion and approval. The IJB approved the recommendations on 27 September 2023, which included a recommendation for the IJB FASC work plan to be agreed and minuted by the Committee on an annual basis.

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 ☒ IJB and Finance, Audit and Scrutiny Committee

Recommendations:	The IJB Finance, Audit and Scrutiny Committee is asked to: a) Note the content of the report and attached Work Plan (Appendix 1); and b) Consider any other areas for inclusion in the Work Plan.

Relevance to Integration Joint Board Strategic Plan:

Robust financial governance and scrutiny is relevant to all partnership priorities outlined within the GCHSCP Strategic Plan 2023-28. The workplan will assist the monitoring and scrutiny of the ambitions outlined within the plan.

Implications for Health and Social Care Partnership:

Reference to National Health & Wellbeing Outcome(s):	None.
Personnel:	None.
Carers:	None.
Provider Organisations:	None.
Equalities:	None.
Fairer Scotland Compliance:	None.
Financial:	None.
Legal:	None.
Economic Impact:	None.
Sustainability:	None.
Sustainable Procurement and Article 19:	None.
Risk Implications:	None.
Implications for Glasgow City Council:	None.
Implications for NHS Greater Glasgow & Clyde:	None.

1. Purpose

1.1. This report provides a summary of the proposed work programme for the IJB Finance, Audit and Scrutiny Committee (FASC) for the period April 2026 to March 2027.

2. Background

2.1. The Chief Auditor to the IJB presented a report to Committee in June 2023 which detailed the main elements of the Chartered Institute of Public Finance and Accountancy (CIPFA) Guidance in relation to Audit Committees. The report included a self-assessment of compliance with the guidance and recommendations to improve compliance. A decision was made to refer the recommendations to the IJB for discussion and approval.

2.2 The IJB approved the recommendations on 27 September 2023, which included a recommendation for the IJB FASC work plan to be agreed and minuted by the Committee on an annual basis.

3. Introduction

3.1 The attached Work Plan at Appendix 1 shows the range of reports to be provided to the Committee through April 2026 to March 2027.

3.2 The Work Plan reflects a range of reports in line with the Terms of Reference of the Committee:

"The IJB Finance, Audit and Scrutiny Committee is responsible for monitoring the financial and operational performance of the Glasgow City Health and Social Care Partnership; reviewing audit and inspection reports; promoting the observance of high standards of financial propriety; and for receiving updates on and scrutinising progress with key pieces of work across the Health and Social Care system".

3.3 As outlined in the report presented to the IJB on 27 September 2023, the scrutiny of performance will remain within the remit of the Finance, Audit and Scrutiny Committee and is therefore included in the Work Plan. The Committee is given the opportunity to review and discuss performance with Strategic Leads throughout the year with an in-depth presentation at each meeting. The running order of the presentation topics is subject to change as required.

3.4 The Work Plan also reflects agreement to restructure the agenda of IJB FASC meetings to keep all Audit items together on the agenda and has therefore been divided into the following categories:

- Audit
- Finance
- Performance
- Governance/Assurance/Risk

3.5 The Work Plan will be subject to amendment to take account of Internal Audit assurance reports that will be brought throughout the year as the work is completed, and additional audit activity carried out to address specific issues/risks that arise during the year.

3.6 In addition to the items noted in the Work Plan, items of interest requested by members will also be included in future agendas.

4. Recommendations

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

a) Note the content of the report and attached Work Plan (Appendix 1); and
b) Consider any other areas for inclusion in the Work Plan.

Appendix 1

GLASGOW CITY IJB FINANCE, AUDIT AND SCRUTINY COMMITTEE

DRAFT WORK PLAN

MONTH	AUDIT	FINANCE	PERFORMANCE	GOVERNANCE / ASSURANCE / RISK
APRIL	• Internal Audit - Glasgow City IJB Annual Plan		• Q3 Performance Report • Performance Presentations: – Older People – Carers – Unscheduled Care	• Health and Safety Annual Report • Strategic Plan Monitoring Update • Committee Work Plan
JUNE	• Chief Internal Auditors Annual Report • Internal Audit - Follow-up Report • Internal Audit - Update Report	• Unaudited Accounts (including Annual Governance Statement) • Outturn Report	• Q4 Performance Report • Performance Presentations: – Homelessness – Justice Services – Police Custody – Prison Health Care • Attendance Management	• Adult Support and Protection - Annual Joint Self Evaluation • Clinical and Professional Quarterly Assurance Statement • Risk Management Quarterly Update

MONTH	AUDIT	FINANCE	PERFORMANCE	GOVERNANCE / ASSURANCE / RISK
SEPTEMBER	• Annual Audit Report (External Audit)	• Audited Annual Accounts (including Annual Governance Statement) • Budget Monitoring	• Q1 Performance Report • Performance Presentation: – Children's Services	• Clinical and Professional Quarterly Assurance Statement • Risk Management Quarterly Update • FASC Annual Assessment
OCTOBER		• Budget Monitoring	• Q1/2 Performance Report • Performance Presentations: – Primary Care – Health Improvement • Health and Social Care Complaints Annual Report • Welfare Rights and Money Advice Performance Report	• Duty of Candour • Property Strategy Progress Report

MONTH	AUDIT	FINANCE	PERFORMANCE	GOVERNANCE / ASSURANCE / RISK
DECEMBER	• Internal Audit - Follow-up Report • Internal Audit - Update Report	• Budget Monitoring	• Q2 Performance Report • Performance Presentation: – Adult Services *(Learning Disability; Sexual Health Services)* • Attendance Management	• Clinical and Professional Quarterly Assurance Statement • Risk Management Quarterly Update • Business Continuity - Annual Assurance Statement • Climate Change Duties Report
FEBRUARY	• Glasgow City IJB Annual Audit Plan (External Audit)	• Budget Monitoring	• Q2/3 Performance Report • Performance Presentation: - Adult Services *(Alcohol & Drug Services; Mental Health Services)*	• Clinical and Professional Quarterly Assurance Statement • Risk Management Quarterly Update • Inspection Activity (where applicable): – Adoption and Fostering Services – Care at Home and Housing Support Services – Children's Residential Services – Older People's Residential and Day Care Services – Prison Health Care • Social Care Purchased Service Review Activity • Mental Welfare Commission Visits