



**Item No: 17**

**Meeting Date: Wednesday 11<sup>th</sup> December 2024**

**Glasgow City  
Integration Joint Board  
Finance, Audit and Scrutiny Committee**

**Report By:** Sharon Wearing, Chief Officer, Finance and Resources

**Contact:** Craig Cowan, Head of Business Development

**Phone:** 07876 815864

**Committee Work Plan 2025/26**

**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 January 2025 to March 2026.

**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.

The first Work Plan was presented to the Committee in [December 2023](#) and covered the period January 2024 to December 2024.

**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 ☐

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|  |                                                                                                                                                                                                                                                                                                                               |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | Council Corporate Management Team <input type="checkbox"/><br>Health Board Corporate Management Team <input type="checkbox"/><br>Council Committee <input type="checkbox"/><br>Update requested by IJB <input type="checkbox"/><br>Other <input checked="" type="checkbox"/><br>IJB and Finance, Audit and Scrutiny Committee |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                         |                                                                                                                                                                                                         |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Recommendations:</b> | The IJB Finance, Audit and Scrutiny Committee is asked to:<br>a) Note the content of the report and attached Work Plan (Appendix 1); and<br>b) Consider any other areas for inclusion in the Work Plan. |
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**Relevance to Integration Joint Board Strategic Plan:**

|                                                                                                                                                                                                                                       |
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| Robust financial governance and scrutiny is relevant to all partnership priorities outlined within the GCHSCP Strategic Plan 2023-26. The workplan will assist the monitoring and scrutiny of the ambitions outlined within the plan. |
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**Implications for Health and Social Care Partnership:**

|                                                                 |       |
|-----------------------------------------------------------------|-------|
| <b>Reference to National Health &amp; Wellbeing Outcome(s):</b> | None. |
|-----------------------------------------------------------------|-------|

|                   |       |
|-------------------|-------|
| <b>Personnel:</b> | None. |
|-------------------|-------|

|                |       |
|----------------|-------|
| <b>Carers:</b> | None. |
|----------------|-------|

|                                |       |
|--------------------------------|-------|
| <b>Provider Organisations:</b> | None. |
|--------------------------------|-------|

|                    |       |
|--------------------|-------|
| <b>Equalities:</b> | None. |
|--------------------|-------|

|                                    |       |
|------------------------------------|-------|
| <b>Fairer Scotland Compliance:</b> | None. |
|------------------------------------|-------|

|                   |       |
|-------------------|-------|
| <b>Financial:</b> | None. |
|-------------------|-------|

|               |       |
|---------------|-------|
| <b>Legal:</b> | None. |
|---------------|-------|

|                         |       |
|-------------------------|-------|
| <b>Economic Impact:</b> | None. |
|-------------------------|-------|

|                        |       |
|------------------------|-------|
| <b>Sustainability:</b> | None. |
|------------------------|-------|

|                                                |       |
|------------------------------------------------|-------|
| <b>Sustainable Procurement and Article 19:</b> | None. |
|------------------------------------------------|-------|

|                           |       |
|---------------------------|-------|
| <b>Risk Implications:</b> | None. |
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| <b>Implications for Glasgow City Council:</b> | None. |
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| 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 January 2025 to March 2026.

### 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.
- 2.3. The first Work Plan was presented to the Committee in [December 2023](#) and covered the period January 2024 to December 2024.

### 3. Introduction

- 3.1. The attached Work Plan at Appendix 1 shows the range of reports to be provided to the Committee through January 2025 to March 2026.
- 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.

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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 Monitoring of the Strategic Plan priorities will be undertaken at FASC and has been included in the Work Plan with updates provided in April and October each year.

3.7 In addition to the items noted on 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.

**GLASGOW CITY IJB FINANCE, AUDIT AND SCRUTINY COMMITTEE  
DRAFT WORK PLAN 2025/26**

| MONTH/YEAR               | AUDIT                                                                                                 | FINANCE                                                             | PERFORMANCE                                                                                                                                                                                                                                                                                        | GOVERNANCE / ASSURANCE / RISK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>FEBRUARY<br/>2025</b> | <ul style="list-style-type: none"> <li>Glasgow City IJB Annual Audit Plan (External Audit)</li> </ul> | <ul style="list-style-type: none"> <li>Budget Monitoring</li> </ul> | <ul style="list-style-type: none"> <li>Q2/3 Performance Report</li> <li>Performance Presentation:               <ul style="list-style-type: none"> <li>Adult Services<br/><i>(Alcohol &amp; Drug Services; Complex Needs; Mental Health)</i></li> </ul> </li> <li>Attendance Management</li> </ul> | <ul style="list-style-type: none"> <li>Clinical and Professional Quarterly Assurance Statement</li> <li>Risk Management Quarterly Update</li> <li>Care Inspectorate Activity (<i>where applicable</i>):               <ul style="list-style-type: none"> <li>Children's Residential</li> <li>Adoption and Fostering Services</li> <li>Older People's Residential and Day Care Services</li> <li>Care at Home and Housing Support Service</li> </ul> </li> <li>Technology Enabled Care Services Association (TSA) – Annual Audit of Community Alarm and Telecare Service</li> <li>Social Care Purchased Service Review Activity</li> <li>Mental Welfare Commission Visits</li> <li>IJB Finance, Audit and Scrutiny Committee Annual Assessment Update</li> </ul> |

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| <b>MONTH/YEAR</b>     | <b>AUDIT</b>                                                                                                                            | <b>FINANCE</b>                                                                                                                                      | <b>PERFORMANCE</b>                                                                                                                                                                                                    | <b>GOVERNANCE / ASSURANCE / RISK</b>                                                                                                                                                                                     |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>APRIL 2025</b>     | <ul style="list-style-type: none"> <li>Internal Audit - Glasgow City IJB Annual Plan</li> <li>Internal Audit - Update Report</li> </ul> |                                                                                                                                                     | <ul style="list-style-type: none"> <li>Q3 Performance Report</li> <li>Performance Presentations: <ul style="list-style-type: none"> <li>Older People</li> <li>Carers</li> <li>Unscheduled Care</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Health and Safety Annual Report</li> <li>Strategic Plan Monitoring Update</li> </ul>                                                                                              |
| <b>JUNE 2025</b>      | <ul style="list-style-type: none"> <li>Chief Internal Auditors Annual Report</li> <li>Internal Audit - Follow-up Report</li> </ul>      | <ul style="list-style-type: none"> <li>Unaudited Accounts (<i>including Annual Governance Statement</i>)</li> <li>Outturn Report</li> </ul>         | <ul style="list-style-type: none"> <li>Q4 Performance Report</li> <li>Performance Presentation: <ul style="list-style-type: none"> <li>Homelessness</li> </ul> </li> <li>Attendance Management</li> </ul>             | <ul style="list-style-type: none"> <li>Adult Support and Protection - Annual Joint Self Evaluation</li> <li>Clinical and Professional Quarterly Assurance Statement</li> <li>Risk Management Quarterly Update</li> </ul> |
| <b>SEPTEMBER 2025</b> | <ul style="list-style-type: none"> <li>Annual Audit Report (External Audit)</li> </ul>                                                  | <ul style="list-style-type: none"> <li>Audited Annual Accounts (<i>including Annual Governance Statement</i>)</li> <li>Budget Monitoring</li> </ul> | <ul style="list-style-type: none"> <li>Q1 Performance Report</li> <li>Performance Presentation: <ul style="list-style-type: none"> <li>Children's Services</li> </ul> </li> <li>Attendance Management</li> </ul>      | <ul style="list-style-type: none"> <li>Clinical and Professional Quarterly Assurance Statement</li> <li>Risk Management Quarterly Update</li> </ul>                                                                      |

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| <b>MONTH/YEAR</b>    | <b>AUDIT</b>                                                                        | <b>FINANCE</b>                                                      | <b>PERFORMANCE</b>                                                                                                                                                                                                                                                                                                             | <b>GOVERNANCE / ASSURANCE / RISK</b>                                                                                                                                                                                                                              |
|----------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>OCTOBER 2025</b>  | <ul style="list-style-type: none"> <li>Internal Audit - Update Report</li> </ul>    | <ul style="list-style-type: none"> <li>Budget Monitoring</li> </ul> | <ul style="list-style-type: none"> <li>Q1/2 Performance Report</li> <li>Performance Presentations: <ul style="list-style-type: none"> <li>Primary Care</li> <li>Health Improvement</li> </ul> </li> <li>Health and Social Care Complaints Annual Report</li> <li>Welfare Rights and Money Advice Performance Report</li> </ul> | <ul style="list-style-type: none"> <li>Property Strategy Progress Report</li> <li>Strategic Plan Monitoring Update</li> </ul>                                                                                                                                     |
| <b>DECEMBER 2025</b> | <ul style="list-style-type: none"> <li>Internal Audit - Follow-up Report</li> </ul> | <ul style="list-style-type: none"> <li>Budget Monitoring</li> </ul> | <ul style="list-style-type: none"> <li>Q2 Performance Report</li> <li>Performance Presentation: <ul style="list-style-type: none"> <li>Adult Services<br/><i>(Justice Services; Learning Disability; Police Custody; Prison Health Care; Sexual Health Services)</i></li> </ul> </li> <li>Attendance Management</li> </ul>     | <ul style="list-style-type: none"> <li>Clinical and Professional Quarterly Assurance Statement</li> <li>Risk Management Quarterly Update</li> <li>Business Continuity - Annual Assurance Statement</li> <li>Public Bodies Climate Change Duties Report</li> </ul> |

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| MONTH/YEAR               | AUDIT                                                                                                 | FINANCE                                                             | PERFORMANCE                                                                                                                                                                                                                                                                                        | GOVERNANCE / ASSURANCE / RISK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>FEBRUARY<br/>2026</b> | <ul style="list-style-type: none"> <li>Glasgow City IJB Annual Audit Plan (External Audit)</li> </ul> | <ul style="list-style-type: none"> <li>Budget Monitoring</li> </ul> | <ul style="list-style-type: none"> <li>Q2/3 Performance Report</li> <li>Performance Presentation:               <ul style="list-style-type: none"> <li>Adult Services<br/><i>(Alcohol &amp; Drug Services; Complex Needs; Mental Health)</i></li> </ul> </li> <li>Attendance Management</li> </ul> | <ul style="list-style-type: none"> <li>Clinical and Professional Quarterly Assurance Statement</li> <li>Risk Management Quarterly Update</li> <li>Care Inspectorate Activity <i>(where applicable)</i>:               <ul style="list-style-type: none"> <li>Children's Residential</li> <li>Adoption and Fostering Services</li> <li>Older People's Residential and Day Care Services</li> <li>Care at Home and Housing Support Service</li> </ul> </li> <li>Technology Enabled Care Services Association (TSA) – Annual Audit of Community Alarm and Telecare Service</li> <li>Social Care Purchased Service Review Activity</li> <li>Mental Welfare Commission Visits</li> </ul> |

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