

**GLASGOW CITY INTEGRATION JOINT BOARD
FINANCE AND AUDIT COMMITTEE**

IJB-FAC (M) 17-06-2016

Minutes of meeting held in the Triathlon Room, Glasgow City HSCP,
Commonwealth House, 32 Albion Street, Glasgow, G1 1LH
at 2.00pm on Friday, 17th June 2016

PRESENT:

VOTING MEMBERS	Cllr James Adams John Brown Cllr Emma Gillian Cllr Mhairi Hunter	Councillor, Glasgow City Council NHSGG&C Board Member Councillor, Glasgow City Council Councillor, Glasgow City Council
NON-VOTING MEMBERS	Peter Millar Sharon Wearing	Independent Sector Provider Representative Chief Officer, Finance and Resources
IN ATTENDANCE	Duncan Black Jillian Campbell Kay Carmichael Colin Christie Allison Eccles	Chief Internal Auditor to IJB Senior Audit Manager, Internal Audit Administration Manager Head of Finance - SWS Head of Business Development
APOLOGIES	Simon Carr Ian Fraser	NHSGG&C Board Member (Chair) NHSGG&C Board Member

1. MINUTES

The minutes of the meeting held on 20th April 2016 were approved as a correct record.

2. MATTERS ARISING

a) Arrangements for “set aside” planning

Sharon Wearing provided an update in regards to the arrangements for “set aside” planning which the Health Board is leading on along with the 6 Health and Social Care Partnerships and Acute Services. A paper had been discussed at the Health Board’s Corporate Management Team meeting, however, proposals are not yet finalised.

The Finance and Audit Committee asked that a report detailing final position be brought to a future meeting.

b) Audit Scotland Reports into HSCI

Allison Eccles provided copies of the updated Action Plan for Audit Scotland Report into HSCI which now contains completion dates.

The Finance and Audit Committee noted the amended Action Plan.

ACTION

Sharon Wearing

3. REFERRAL FROM INTEGRATION JOINT BOARD – THE LOCAL AUTHORITY ACCOUNTS (SCOTLAND) REGULATIONS 2014

Sharon Wearing presented paper detailing the legislation which Integration Joint Boards who are specified in the legislation as 'section 106' bodies under the terms of the Local Government Scotland Act 1973 are expected to prepare their financial statements in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.

The IJB had approved the approach to comply with the regulation at their meeting on 10th May, and referred the report to the Finance and Audit Committee for information.

The Finance and Audit Committee noted the report.

4. INTERNAL AUDIT PLAN 2016/17

Duncan Black presented a paper providing further detail on the 2016/17 Internal Audit Plan for the Glasgow City Integration Joint Board, following the presentation of the high level plan to the last Finance and Audit Committee meeting on 20th April 2016.

The paper provides further detail on the 3 areas identified as:

1. Governance
2. Performance
3. Financial Management

Cllr Hunter questioned how performance will be audited due to the number of areas where performance is reported to the IJB. Duncan Black confirmed the audit will relate to the information which has been requested from NHS Greater Glasgow and Clyde and Glasgow City Council is accurate and provide assurance on this.

Peter Millar questioned whether the areas identified within the strategic Plan Implementation Action Plan which sets out costs and timescales could be used to audit performance. Jillian Campbell confirmed audits would be built around the Strategic Plan.

Allison Eccles highlighted that a report is going to the 24th June IJB meeting outlining the proposed format and contents of the Performance Reports.

The Finance and Audit Committee agreed to the implementation of the Internal Audit Plan for 2016/17.

Duncan Black

5. CHIEF INTERNAL AUDITORS ANNUAL REPORT

Duncan Black presented the Chief Internal Auditor's Annual Report 2015/16 providing a review of the performance of Internal Audit for the year 2015/16 and provides an opinion on the adequacy of the Glasgow

City Integration Joint Board's system of control.

Duncan highlighted Section 4 2015/16 Audit Issues, which includes any significant governance issues reported in either Glasgow City Council or NHS Greater Glasgow and Clyde as the IJB commissions these organisations to provide services on its behalf. It was noted there was one audit within Glasgow City Council on Business Continuity and IT Disaster Recovery Management which was subject to an unsatisfactory audit option.

Cllr Hunter asked how many staff are employed within Internal Audit. Duncan stated there are 26 Full Time Equivalents, comprising of 7 within Corporate Fraud, 2 admin staff and the remaining are Chartered Institute of Public Finance and Accountancy (CIPFA) trained or currently undertaking training.

Peter Millar queried the Council's Primary Data Centre and the off-site/second site back up of data. Duncan clarified that the disruption was mainly due to delay in getting access, no information was lost. The risk related to if it had been a longer period of time without access. The data is backed up however, not to a live site. Peter questioned the recovery time. Duncan stated this would vary depending on nature of system.

Sharon Wearing commented that in relation to CareFirst there is a second site/back up server which can take 24 hours to access. However, in relation to this incident CareFirst was not impacted, it was mainly email and EDRMS (Electronic Document Records Management System).

The Finance and Audit Committee noted the report.

6. DRAFT ANNUAL GOVERNANCE STATEMENT 2015/16

Duncan Black presented paper being the Draft Annual Governance Statement for inclusion within the Unaudited Annual Accounts.

Peter Millar highlighted under Governance Frameworks Section 3.1 whether the statement could reflect the non-voting members. The group agreed the section should be amended to take reflect this.

Duncan Black

The Finance and Audit Committee refer the Annual Governance Statement 2015/16 to the IJB for approval at its meeting on 24th June.

Duncan Black

7. UNAUDITED ANNUAL ACCOUNTS

Sharon Wearing presented the Unaudited Annual Accounts for the Glasgow City Integration Joint Board 2015/16 for consideration prior to the IJB meeting on 24th June where they require approval for submission to Audit Scotland. Sharon highlighted the deadline for submission is 30th June 2016.

The Management Commentary is made up from the information within the Strategic Plan. The main area of note was in relation to the Remuneration Report whereby David Williams transferred from Glasgow City Council onto the Integration Joint Board.

It was noted that Section 3.1 Governance Statement requires to be updated as per previous item Annual Governance Statement 2015/16.

Sharon Wearing/
Duncan Black

The Finance and Audit Committee considered the unaudited accounts and agreed for them to be circulated to the IJB for approval at its meeting on 24th June.

Sharon Wearing

8. RISK REGISTER

Allison Eccles presented paper providing the Finance and Audit Committee with an overview of how corporate risk registers are maintained within the Glasgow City Health and Social Care Partnership.

The IJB risk register is maintained in line with the Glasgow Integration Joint Board Risk Management Policy and Strategy which was adapted from the specimen risk management strategy that was developed by a sub-group of the Integration Technical Work-stream.

The Social Work risk register is maintained in line with the Glasgow City Council Risk Management strategy. The Glasgow City Health and Social Care Partnership agreed an amendment to align the risk levels consistent with the Health and IJB risk register.

The Health risk register is maintained in line with the NHS Greater Glasgow and Clyde Risk Register Policy and Procedures.

A piece of work is currently underway to look at the systems used and hopefully bring together into one way of recording. Currently the Social Work and IJB risk registers are maintained on an Excel Spread Sheet and Health is maintained using risk register module within the DATIX Risk Management software.

Allison indicated that overtime thought should be given as to where the risk registers sit in relation to reporting to the IJB. Part of the remit of the Finance and Audit Committee is to review the risk registers, however, the IJB has confirmed that they wish to maintain the role in relation to the risk registers.

Cllr Gillan thanked Allison for the updated as she had shown an interest in this area of work, however, she indicated that she would prefer for the Finance and Audit Committee to be able to review the detail of the risk registers even if this means that they do see it twice and this Committee and then again at the IJB.

The Finance and Audit Committee noted the report.

9. NEXT MEETING

The next meeting was confirmed as 10am on Monday, 12th September 2016 in the Boardroom, Commonwealth House, 32 Albion Street, Glasgow, G1 1LH.

The meeting ended at 2.35 pm