

**Integration Joint Board
 Finance and Audit Committee**

Report By: Chief Internal Auditor to the Integrated Joint Board

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INTERNAL AUDIT PLAN 2016/17

Purpose of Report:	To present to the Finance and Audit Committee the 2016/17 Internal Audit Plan for the Glasgow City Integration Joint Board.
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Recommendations:	The Finance and Audit Committee is asked to note the Internal Audit Plan for 2016/17.
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Implications for IJB:

Financial:	None
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Personnel:	None
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Legal:	The IJB will be compliant with: <ul style="list-style-type: none"> – The Integrated Resource Advisory Group guidance in relation to audit provision. – The Local Authority Accounts (Scotland) Regulations 2014
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Economic Impact:	None
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Sustainability:	None
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Sustainable Procurement and Article 19:	None
Equalities:	None
Implications for Glasgow City Council:	The current internal auditors of the Council will continue to report to the Council on operational matters relating to Social Care services.
Implications for NHS Greater Glasgow & Clyde:	The current internal auditors of NHSGG&C will continue to report to the NHS Board on operational matters relating to NHS services.

1. BACKGROUND

- 1.1 At its meeting in February 2016, the Glasgow City Integration Joint Board agreed the appointment of Glasgow City Council's Head of Audit and Inspection as the Chief Internal Auditor to the Glasgow City Integration Joint Board. The Chief Internal Auditor and Senior Audit Manager met with the Chief Officer and Chief Officer Finance and Resources to discuss and agree a programme of work for the financial year 2016/17. The proposed Internal Audit plan is summarised below.

2. INTERNAL AUDIT PLAN 2016/17

Review	Proposed number of days
Governance	10
Performance	15
Financial Management	10
TOTAL	35

Governance – a review of the governance arrangements and documentation in place for the Glasgow City Integration Joint Board.

Performance – a review of the performance management and reporting arrangements in place which monitor delivery of the Glasgow City Strategic Plan.

Financial Management – a review of the arrangements in place to monitor and manage the financial performance of the Glasgow City Integration Joint Board.

The Chief Internal Auditor and Senior Audit Manager will continually review the risks and operating environment of the Glasgow City Integration Joint Board during the course of the year and may tailor this planned work

accordingly. Consideration will also be given to the Internal Audit work undertaken for Glasgow City Council and NHS Greater Glasgow and Clyde to identify any matters arising relevant to the Integration Joint Board.

For information the reviews planned within Social Work Services and NHS Greater Glasgow and Clyde (draft) are included at Appendix 1 and 2 respectively.

3. RECOMMENDATION

- 3.1 The Finance and Audit Committee is asked to note the Internal Audit Plan for 2016/17.

Appendix 1 – Glasgow City Council Internal Audits 2016/17 which may involve Social Work Services

Area for Review	Indicative Timescales for Fieldwork
Use of Paypoint	Q1/2
Client Money and Belongings	Throughout year
Contract Management Framework	Q1
Budget Monitoring	Timing dependant on Service and resources
Risk Management	Q2
Governance of capital projects	Q3/4
Service level agreements/Services agreements	Q2/3
Business Continuity arrangements	Q2
Use of PCards/purchase cards	Throughout year
Compliance with scheme of delegated functions	Q2
Gifts and Hospitality	Q1
Travel and expenses	Q2
Compliance with Freedom of Information legislation	Q4
IT Application reviews	Q3
Transformation Governance	Q1
Information Security	Throughout year

The above audits are undertaken for Glasgow City Council assurance and the results reported to the Council's Finance and Audit Scrutiny Committee. Once reported to Committee all reports are available on the Glasgow City Council website. Any queries on these reports can be directed to the IJB Chief Internal Auditor.

Appendix 2 – NHS Greater Glasgow and Clyde Draft Internal Audits 2016/17

Area for Review	Indicative Timescales for Fieldwork
Finance	Q3
Clinical Governance	Q3
IT resilience	Q2
IT project governance	Q1
IT Data security and management	Q1
Discharge Process – delayed discharge	Q3
Financial efficiency savings	Q4
Waiting times targets /treatment time guarantee	Q2
Risk Management	Q3
Complaints	Q2
Performance Monitoring and Reporting	Q1
Property transaction monitoring	Q1
Capital projects governance and post project evaluation	Q3
Estates	Q2
Post transfer review – Queen Elizabeth hospital	Q4
Bed Model – elective procedures	Q2
Health and social care integration financial controls	Q2
Health and social care integration – performance reporting	Q3