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<b>Report To:</b>	<b>Inverclyde Integration Joint Board Audit Committee</b>	<b>Date:</b>	<b>23 June 2025</b>
<b>Report By:</b>	<b>Chief Internal Auditor</b>	<b>Report No:</b>	<b>IJBA/21/2025/AP</b>
<b>Contact Officer:</b>	<b>Andi Priestman</b>	<b>Contact No:</b>	<b>01475 712251</b>
<b>Subject:</b>	<b>Internal Audit Progress Report from 1 March to 31 May 2025</b>		

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## **1.0 PURPOSE AND SUMMARY**

- 1.1 ☐ For Decision ☒ For Information/Noting
- 1.2 The purpose of this report is to enable the Inverclyde IJB Audit Committee members to monitor the performance of Internal Audit and gain an overview of the IJB's overall control environment.
- 1.3 The report also presents an update on the Internal Audit work undertaken at Inverclyde Council and NHS Greater Glasgow and Clyde (NHSGGC) from 1 March to 31 May 2025 that may have an impact upon the Inverclyde IJB's control environment.

## **2.0 RECOMMENDATIONS**

- 2.1 It is recommended that Inverclyde IJB Audit Committee members agree to note the progress made by Internal Audit from 1 March to 31 May 2025.

**Andi Priestman**  
**Chief Internal Auditor**  
**Inverclyde Integration Joint Board**

### 3.0 BACKGROUND AND CONTEXT

- 3.1 The audit plan for 2024/25 was approved at the IJB Audit Committee meeting in September 2024.
- 3.2 Internal Audit reports findings and action plans to relevant Inverclyde IJB Officers and the Audit Committee as part of the annual audit plan. A follow up process is in place to allow follow up of current internal audit actions to be co-ordinated and updated by Internal Audit on a monthly basis with regular reporting to the Audit Committee.
- 3.3 In each audit, one of 4 overall opinions is expressed:

<b>Strong</b>	In our opinion there is a <b><i>sound</i></b> system of internal controls designed to ensure that the organisation is able to achieve its objectives.
<b>Satisfactory</b>	In our opinion <b><i>isolated</i></b> areas of control weakness were identified which, whilst not systemic, put some organisation objectives at risk.
<b>Requires improvement</b>	In our opinion <b><i>systemic and/or material</i></b> control weaknesses were identified such that some organisation objectives are put at significant risk.
<b>Unsatisfactory</b>	In our opinion the control environment was considered <b><i>inadequate</i></b> to ensure that the organisation is able to achieve its objectives.

- 3.4 Individual audit findings are categorised as Red, Amber or Green:

<b>Red</b>	In our opinion the control environment is insufficient to address the risk and could impact the organisation as a whole. Corrective action must be taken and should start immediately.
<b>Amber</b>	In our opinion there are areas of control weakness which we consider to be individually significant but are unlikely to affect the organisation as a whole.
<b>Green</b>	In our opinion our audit highlighted areas for minor control improvement and/or areas of minor control weakness.

- 3.5 The audit of budgetary control is complete and was reported to the March Audit Committee meeting. In relation to the review of the CIPFA Guidance for Audit Committees, a development session will be scheduled in 2025 for members to consider the updated guidance and identify any improvement actions.
- 3.6 In relation to Internal Audit Action plans there was one action due for completion by 31 May which has been reported as completed by management. The status report is attached at Appendix 1.
- 3.7 In addition, since the last Internal Audit Progress report to the Audit Committee meeting in March 2025, Internal Audit Reports reported to Inverclyde Council and NHSGGC which are relevant to the Inverclyde IJB are set out at paragraphs 3.8 and 3.9 of this report.
- 3.8 **Inverclyde Council – Internal Audit Progress Report Summary**

Since the last Internal Audit Progress Report considered at the March 2025 meeting of the Audit Committee, there were no Internal Audit Reports reported to Inverclyde Council which were relevant to the Inverclyde IJB.

### 3.9 NHSGGC - Internal Audit Progress Report Summary

Since the last IA Progress Report considered at the March 2025 meeting of the Audit Committee, there were 2 Internal Audit Reports reported to NHSGGC which are relevant to the IJB and are set out in the undernoted table. There were no Grade 4 recommendations raised (very high exposure) and no control objectives assessed as red.

Audit Title	Rating	Number and Priority of Issues			
		4	3	2	1
Waiting List Management (1)	Minor Improvement Required	0	1	4	0
eHealth Project and Programme Management	Minor Improvement Required	0	0	5	0
Q4 internal audit follow Up	N/A	N/A	N/A	N/A	N/A
<b>Total</b>		<b>0</b>	<b>1</b>	<b>9</b>	<b>0</b>

(1) The Grade 3 recommendation related to improvements to the waiting list action tracking process.

3.10 Internal Audit within Inverclyde Council and NHSGGC undertake follow up of actions in accordance with agreed processes and report on progress to the respective Audit Committees.

## 4.0 PROPOSALS

4.1 The Inverclyde IJB Audit Committee is asked to note the progress made by Internal Audit for the period 1 March to 31 May 2025.

## 5.0 IMPLICATIONS

5.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) agreed:

SUBJECT	YES	NO
Financial		X
Legal/Risk	X	
Human Resources		X
Strategic Plan Priorities		X
Equalities, Fairer Scotland Duty & Children and Young People		X
Clinical or Care Governance		X
National Wellbeing Outcomes		X
Environmental & Sustainability		X
Data Protection		X

## 5.2 Finance

### One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments

### Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments

## 5.3 Legal/Risk

Where delays arise in delivering the Internal Audit Plan, there is a risk that this may result in an inability to provide a reasonable level of assurance over the Inverclyde IJB's system of internal control to those charged with governance. The main basis for providing assurance is coverage of the planned risk-based audits. Every endeavour is therefore made to ensure that no material slippage occurs in risk-based audits by concentrating resources on these audits.

## 5.4 Human Resources

There are no human resources implications arising from this report.

## 5.5 Strategic Plan Priorities

This report relates to strong corporate governance.

## 5.6 Equalities

### (a) Equalities

This report has been considered under the Corporate Equalities Impact Assessment (EqIA) process with the following outcome:

	YES – Assessed as relevant and an EqIA is required.
X	NO – This report does not introduce a new policy, function or strategy or recommend a substantive change to an existing policy, function or strategy. Therefore, assessed as not relevant and no EqIA is required. Provide any other relevant reasons why an EqIA is not necessary/screening statement.

(b) Equality Outcomes

How does this report address our Equality Outcomes?

<b>Equalities Outcome</b>	<b>Implications</b>
We have improved our knowledge of the local population who identify as belonging to protected groups and have a better understanding of the challenges they face.	N/A
Children and Young People who are at risk due to local inequalities, are identified early and supported to achieve positive health outcomes.	N/A
Inverclyde's most vulnerable and often excluded people are supported to be active and respected members of their community.	N/A
People that are New to Scotland, through resettlement or asylum, who make Inverclyde their home, feel welcomed, are safe, and able to access the HSCP services they may need.	N/A

(c) Fairer Scotland Duty

If this report affects or proposes any major strategic decision:-

Has there been active consideration of how this report's recommendations reduce inequalities of outcome?

	YES – A written statement showing how this report's recommendations reduce inequalities of outcome caused by socio-economic disadvantage has been completed.
X	NO – Assessed as not relevant under the Fairer Scotland Duty for the following reasons: Provide reasons why the report has been assessed as not relevant.

(d) **Children and Young People**

Has a Children's Rights and Wellbeing Impact Assessment been carried out?

	YES – Assessed as relevant and a CRWIA is required.
X	NO – Assessed as not relevant as this report does not involve a new policy, function or strategy or recommends a substantive change to an existing policy, function or strategy which will have an impact on children's rights.

**5.7 Clinical or Care Governance**

This report relates to strong corporate governance.

**5.8 National Wellbeing Outcomes**

How does this report support delivery of the National Wellbeing Outcomes?

<b>National Wellbeing Outcome</b>	<b>Implications</b>
People are able to look after and improve their own health and wellbeing and live in good health for longer.	N/A
People, including those with disabilities or long term conditions or who are frail are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community	N/A
People who use health and social care services have positive experiences of those services, and have their dignity respected.	N/A
Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	N/A
Health and social care services contribute to reducing health inequalities.	N/A
People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and wellbeing.	N/A
People using health and social care services are safe from harm.	N/A
People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.	N/A
Resources are used effectively in the provision of health and social care services.	N/A

## 5.9 Environmental/Sustainability

Summarise any environmental / climate change impacts which relate to this report.

Has a Strategic Environmental Assessment been carried out?

	YES – assessed as relevant and a Strategic Environmental Assessment is required.
X	NO – This report does not propose or seek approval for a plan, policy, programme, strategy or document which is like to have significant environmental effects, if implemented.

## 5.10 Data Protection

Has a Data Protection Impact Assessment been carried out?

	YES – This report involves data processing which may result in a high risk to the rights and freedoms of individuals.
X	NO – Assessed as not relevant as this report does not involve data processing which may result in a high risk to the rights and freedoms of individuals.

## 6.0 DIRECTIONS

### 6.1

<b>Direction Required to Council, Health Board or Both</b>	Direction to:	
	1. No Direction Required	X
	2. Inverclyde Council	
	3. NHS Greater Glasgow & Clyde (GG&C)	
	4. Inverclyde Council and NHS GG&C	

## **7.0 CONSULTATION**

7.1 The Chief Officer and the Chief Financial Officer have been consulted on this report.

## **8.0 BACKGROUND PAPERS**

8.1 Internal Audit Reports. Copies available from Chief Internal Auditor.

**INVERCLYDE INTEGRATION JOINT BOARD  
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
AT 31 MAY 2025**

**Summary:    Section 1    Summary of Management Actions due for completion by 31/5/25**

There was one action due for completion by 31 May 2025 which has been reported as complete by management.

**Section 2    Summary of Current Management Actions Plans at 31/5/25**

At 31 May 2025 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3    Current Management Actions at 31/5/25**

At 31 May 2025 there were 2 current audit action points.

**Section 4    Analysis of Missed Deadlines**

At 31 May 2025 there were 2 audit action points where the original deadline has been missed.

**Section 5    Summary of Audit Action Points By Audit Year**



**INVERCLYDE INTEGRATION JOINT BOARD  
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

**SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 31.05.2025**

**SECTION 1**

<b>No. of Actions Due</b>	<b>No. of Actions Completed</b>	<b>Deadline missed Revised date set*</b>	<b>Deadline missed Revised date to be set*</b>	<b>No action proposed</b>
1	1			

\* These actions are included in the Analysis of Missed Deadlines – Section 4

**INVERCLYDE INTEGRATION JOINT BOARD  
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

**SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.05.2025**

**SECTION 2**

<b>Current Actions</b>	
Due for completion September 2025	1
Due for completion September 2026	1
<b>Total current actions:</b>	<b>2</b>

**INVERCLYDE INTEGRATION JOINT BOARD  
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

**CURRENT MANAGEMENT ACTIONS AS AT 31.05.2025**

**SECTION 3**

<b>Recommendation/Agreed Action</b>	<b>Owner</b>	<b>Expected Date</b>	<b>Status</b>
<b>IJB Integration Scheme Update – Readiness Review (December 2019)</b>			
<p><b>Recommendation:</b>  <b>Specifying governance arrangements within the Integration Scheme (Amber)</b>  The Scottish Government have confirmed IJBs will be required to review their current integration schemes rather than complete a new scheme. The 6 HSCP across Greater Glasgow and Clyde will contribute to a short life working group to review collectively ensuring cross cutting issues are addressed.</p> <p>The Inverclyde HSCP has identified the appropriate officer to contribute to this work. The HSCP are also working closely with Legal Services within the Council and NHS to review our current Integration Scheme.</p> <p><b>Agreed Action: Recommendation accepted.</b></p>	<b>IJB Chief Officer</b>	<b>30.09.2025*</b>	<b>Ongoing</b>

\* These actions are included in the Analysis of Missed Deadlines – Section 4

**INVERCLYDE INTEGRATION JOINT BOARD  
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

**CURRENT MANAGEMENT ACTIONS AS AT 31.05.2025**

**SECTION 3**

<b>Recommendation/Agreed Action</b>	<b>Owner</b>	<b>Expected Date</b>	<b>Status</b>
<b>IJB Workforce Planning Arrangements (February 2023)</b>			
<b>Recommendation:</b> <b>Managing Timescales within the Workforce Plan action plan (Amber)</b> The IJB Chief Financial Officer will also explore the use of the Pentana system to record milestones for actions and priorities for each action. <b>Agreed Action:</b> Recommendation accepted.	<b>IJB Chief Financial Officer</b>	<b>30.09.2026*</b>	<b>Ongoing</b>
<b>Budgetary Control Arrangements (February 2025)</b>			
<b>Recommendation:</b> <b>Reporting on IJB Reserves (Green)</b> The IJB's Chief Financial Officer should use an IJB development session to discuss how CIPFA's guidance on reserves relates to the IJB. IJB finance reports should be updated to show the percentage in which the IJB operates its unallocated reserve at and when compared to the guidance. <b>Agreed Action:</b> Recommendation accepted.	<b>IJB Chief Financial Officer</b>	<b>31.03.2025</b>	<b>Complete</b>

\* These actions are included in the Analysis of Missed Deadlines – Section 4

**INVERCLYDE INTEGRATION JOINT BOARD  
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
ANALYSIS OF MISSED DEADLINES**

**SECTION 4**

<b>Report</b>	<b>Action</b>	<b>Original Date</b>	<b>Revised Date</b>	<b>Management Comments</b>
<b>IJB Integration Scheme Update – Readiness Review (December 2019)</b>	<p><b>Specifying governance arrangements within the Integration Scheme (Amber)</b> The Scottish Government have confirmed IJBs will be required to review their current integration schemes rather than complete a new scheme. The 6 HSCP across Greater Glasgow and Clyde will contribute to a short life working group to review collectively ensuring cross cutting issues are addressed.</p> <p>The Inverclyde HSCP has identified the appropriate officer to contribute to this work. The HSCP are also working closely with Legal Services within the Council and NHS to review our current Integration Scheme.</p>	<p><b>31.07.22</b> <b>31.05.23</b> <b>30.09.24</b></p>	<b>30.09.25</b>	This action is ongoing. Work continues on a collective agreement across all IJB's with regular meetings taking place. The new timescale for this is August/ September 2025.
<b>IJB Workforce Planning Arrangements (February 2023)</b>	<p><b>Managing Timescales within the Workforce Plan action plan (Amber)</b> The IJB Chief Financial Officer will also explore the use of the Pentana system to record milestones for actions and priorities for each action.</p>	<p><b>31.12.23</b> <b>31.07.24</b></p>	<b>30.09.26</b>	The current HSCP Workforce Plan is due to expire in 2025 and will be superseded by a new Workforce plan. When complete, all identified actions will be added to the Ideagen system for improved collation of updates and progress reporting.

**INVERCLYDE INTEGRATION JOINT BOARD  
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

**SUMMARY OF ACTION PLAN POINTS BY AUDIT YEAR**

**SECTION 5**

The following table sets out the total number of agreed actions raised by audit year together with their completion status at 31 May 2025.

<b>Audit Year</b>	<b>Total Agreed Actions</b>	<b>Total Actions Completed</b>	<b>Total Current Actions Not Yet Due*</b>		
			<b>Red</b>	<b>Amber</b>	<b>Green</b>
2019/2020	6	5	0	1	0
2020/2021	2	2	0	0	0
2021/2022	6	6	0	0	0
2022/2023	6	5	0	1	0
2023/2024	1	1	0	0	0
2024/2025	1	0	0	0	1
<b>Total</b>	<b>22</b>	<b>19</b>	<b>0</b>	<b>2</b>	<b>1</b>

\* This part of the table sets out the total number of current actions not yet due at the date of the follow up report.