

Glasgow City Council Internal Audit Section

Committee Summary

Social Work Services/Glasgow City Integration Joint Board – Governance Review

Item 6 (n)

18th September 2024

1 Introduction

- 1.1 As part of the agreed Internal Audit plan, we have carried out a review of the governance arrangements within Social Work Services and the Glasgow City Integration Joint Board.
responsibilities, accountabilities and adequate systems of supervision, control, and communication.
- 1.2 In line with the Public Bodies (Joint Working) (Scotland) Act 2014 (the 'Act'), Glasgow City Council and NHS Greater Glasgow and Clyde have integrated the responsibility for all community health and social care services, including services for children, adults, older people, along with homelessness and criminal justice services. This work is led and directed by the Glasgow City Integration Joint Board (IJB), with the Council and Health Board delivering services under the banner of the Health and Social Care Partnership (HSCP). This audit focussed on the Social Work Services part of the HSCP and therefore the Service will be referred to as SWS hereafter.
- 1.3 The purpose of good governance within an organisation is to ensure that the level of direction and management of the affairs of the organisation is satisfactory, align corporate behaviour with the expectations of the public and to be accountable to stakeholders in the public interest. The process of governance involves the clear identification of
- 1.4 Internal Audit is required to assess the status of governance within the Council family, and to provide assurance that overall best practice is being followed in corporate governance. A Self-Assessment Questionnaire (Annual Governance Questionnaire, hereafter referred to as AGQ) is issued annually and requires each Service and Arm's Length External Organisation (ALEO) to assess compliance with the principles of governance based upon the Chartered Institute of Public Finance and Accountancy (CIPFA) Good Governance Framework.
- 1.5 The purpose of the audit was to gain assurance that effective corporate governance arrangements are in place and can evidence the responses provided to the Self-Assessment Questionnaire completed in 2022/23. A sample of responses from the completed AGQ submitted was selected for review and confirmatory evidence for responses requested across the following areas:

- Strategic Planning
- Scheme of Delegation
- Bribery
- Financial
- Whistleblowing
- Gifts and Hospitality
- Risk Management
- Communication
- Statutory Requirements
- Information Security

2 Audit Opinion

- 2.1 Based on the audit work carried out a reasonable level of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and one recommendation which management should address.

3 Main Findings

- 3.1 We are pleased to report that key controls are in place and generally operating effectively. Our review of a sample of responses confirmed a number of areas including that a Strategic Plan is in place that outlines the key objectives and performance indicators for the Service. SWS is included within the Council's Scheme of Delegation (SoD) and a separate SoD is in place that details the functions delegated to Committees of the IJB and officers within the HSCP.
- 3.2 Financial performance monitoring and reporting arrangements are in place. SWS utilise the Council's Whistleblowing Policy which is available to staff via the intranet and arrangements are in place to ensure that SWS report whistleblowing allegations to Internal Audit.
- 3.3 The Council's Code of Conduct has been communicated to staff and SWS has arrangements in place to record all gifts and hospitality offered to/received by its employees and any offered by its employees. The register is sent, as required, to the Executive Compliance Team on a quarterly basis.
- 3.4 The requirements of the Bribery Act have been communicated to staff within SWS, and reminders are issued at least annually.
- 3.5 A Communication Strategy is in place that outlines the communication objectives and framework. SWS follows the Council's Risk Management Policy and Framework, and a separate Risk Management Policy and Strategy is in place specifically for the IJB.
- 3.6 Arrangements are in place to ensure compliance with statutory requirements such as the Freedom of Information (Scotland) Act and arrangements are in place to monitor compliance with these requirements.
- 3.7 However, we identified areas where improvements could be made. We found that the current SWS completion rate of the Information Security 2024 GOLD Course is 82%. We were advised that SWS are currently following an activity plan that includes dates to send reminders etc. to try and help improve completion rates and management have been provided with

a list of staff who require to complete the course, therefore no recommendation will be made in relation to this.

3.8 We found that Information Asset Owners are currently not in place. We were advised that the Service has recently undergone a significant change in the leadership structure and Information Asset Owners have still to be assigned.

3.9 An action plan is provided at section four outlining our observations, risks and recommendations. We have made one recommendation for improvement. The priority of this recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	1
Low	Lower level controls absent, not being operated as designed or could be improved.	0
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

3.10 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.

3.11 We would like to thank officers involved in this audit for their cooperation and assistance.

3.12 It is recommended that the Head of Audit and Inspection submits a further report to Committee on the implementation of the actions contained in the attached Action Plan.

4 Action Plan

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Information Asset Owners have been appointed.				
1	<p>We were advised that SWS has recently undergone a significant change in the leadership structure and Information Asset Owners (IAO's) have still to be assigned following this change.</p> <p>Management stated that once the IAOs have been assigned they will be advised of their role and responsibilities and asked to complete the "Information Risk and Information Asset Management" GOLD course. The processes in place will also be reviewed, and any required improvements made.</p> <p>Without assigned IAO's there is an increased risk that information is not being managed appropriately.</p>	<p>Management should ensure that appropriate IAO's are assigned as soon as possible.</p> <p>Thereafter, all IAO's should be advised of their role and responsibilities and complete the "Information Risk and Information Asset Management" GOLD course.</p>	Medium	<p>Response: Accepted</p> <p>Due to the ongoing recruitment exercise for a permanent Chief Officer, there may be further disruption to the Senior and Executive Management team. Therefore, although action will be taken as soon as possible to address the recommendation, all required actions cannot be finalised until there is confirmation of any changes at leadership level.</p> <p>Officer Responsible for Implementation:</p> <p>Head of Business Development</p> <p>Timescales for Implementation:</p> <p>31 March 2025</p>