AGENDA ITEM No. 12

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EAST RENFREWSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP

East Renfrewshire Council

NHS Greater Glasgow and Clyde

Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	25 June 2025
Agenda Item	12
Title	Audit Update

Summary

This report provides Performance and Audit Committee with an update on:-

- Any new audit activity relating to the Integration Joint Board since last reported to Performance and Audit Committee in March 2025
- Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in March 2025
- A summary of all open audit recommendations

Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)

Action Required

Performance and Audit Committee are asked to note and comment on the report.

EAST RENFREWSHIRE INTEGRATION JOINT BOARD

PERFORMANCE AND AUDIT COMMITTEE

25 June 2025

Report by Chief Financial Officer

AUDIT UPDATE

PURPOSE OF REPORT

1. This report provides Performance and Audit Committee with an update on:
   - Any new audit activity relating to the Integration Joint Board since last reported to Performance and Audit Committee in March 2025
   - Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in March 2025
   - A summary of all open audit recommendations

RECOMMENDATION

2. Performance and Audit Committee are asked to note and comment on the report.

BACKGROUND

3. As agreed at the Performance and Audit Committee in June 2021 we continue to submit audit update reports to all meetings, including any new audit reports along with an overview of audit activity undertaken and an update on recommendations.

4. Audit activity for the HSCP is provided in full and includes current open audit actions across the HSCP and also where a Health Board or Council wide recommendation impacts on the HSCP. Specific actions from IJB audits are also detailed.

5. East Renfrewshire Council's Chief Internal Auditor undertakes the internal audit role for the Integration Joint Board. Ernst & Young also undertake an audit of the IJB Annual Report and Accounts and produce an action plan should they have any recommendations. East Renfrewshire Council's internal audit assign the following risk ratings to their findings:

High	• Key controls absent, not being operated as designed or could be improved and could impact on the organisation as a whole. • Corrective action must be taken and should start immediately.
Medium	• There are areas of control weakness which may be individually significant controls but unlikely to affect the organisation as a whole. • Corrective action should be taken within a reasonable timescale.
Low	• Area is generally well controlled or minor control improvements needed. • Lower level controls absent, not being operated as designed or could be improved

Efficiency	• These recommendations are made for the purposes of improving efficiency, digitalisation or reducing duplication of effort to separately identify them from recommendations which are more compliance based or good practice.

6. NHSGGC internal audit function is undertaken by Azets. They assign the following risk ratings to their findings:

4	• Very high risk exposure - major concerns requiring immediate senior management attention.
3	• High risk exposure - absence / failure of key controls.
2	• Moderate risk exposure - controls not working effectively and efficiently.
1	• Limited risk exposure - controls are working effectively but could be strengthened.

REPORT

Audit Activity relating to the Integration Joint Board Audit (Appendix 1)

7. No new audit activity relating specifically to the Integration Joint Board has been undertaken.

East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership (Appendix 2)

8. Since last reported, 2 new audit reports have been issued:-
   - Follow-up of HSCP Audits (MB/1233/FM - issued 10 June 2025)
   - Follow-up Ordering and Certification (MB/1221/FM - issued 17 March 2025)

Follow up of HSCP Audits

9. This is the latest follow-up work by Internal Audit which supersedes the following previously reported audits:-
   - Audit of Direct Payments (MB/1171/FM – issued February 2023)
   - Follow Up of HSCP Audits (MB/1204/FM issued May 2024)
   - Audit of St Andrews House (MB/1215/NS issued September 2024)

10. A copy of this audit report is included at Appendix 2A. There are 2 recommendations from this follow-up work. The HSCP response is yet to be submitted as the report was issued at the time of writing.

Follow up of ordering and certification

11. The Chief Internal Auditor gave an update to the March meeting of the Committee that this audit had been completed and would be reported in June. This is a Council wide audit with a total of 3 recommendations, 2 of which are applicable to the HSCP.

12. A copy of the audit report is included at Appendix 2B along with the response to the recommendations impacting the HSCP.

13. This audit report supersedes the previously reported ordering and certification audit.

Recommendations from previous audits (Appendices 2B-2H)

14. At the March 2025 meeting, a total of 47 recommendations were reported. As a result of follow-up work noted above, 19 recommendations have been removed and 4 added.

15. This means we now have 32 recommendations in total; 7 open and 25 which are considered closed and awaiting verification.

16. The table below summarises the total number of recommendations impacting on the HSCP which are either open or yet to be verified by internal audit. Further detail is included in the relevant appendix along with changes since last reported in each 'status' section.

Audit Report and Appendix		No. changed to considered closed since last reported	Recommendations		
			Total no. for HSCP	HSCP consider closed (awaiting verification)	Total open
Follow up of HSCP Audits	2A	(new)	2	0	2
Follow up of Ordering and Certification	2B	(new)	2	0	2
Bonnyton House	2C	3	17	16	1
Accounts Payable	2D	n/a	4	4	0
Accounts Receivable	2E	0	3	1	2
Application Audit of Payroll	2F	n/a	4	4	0
TOTAL			**32**	**25**	**7**

NHS Internal Audit Activity relating to the Health and Social Care Partnership (Appendix 3)

17. A report has been provided by the Chief Internal Audit, which is included at Appendix 3.

CONCLUSIONS

18. We will continue to report on all open audit recommendations relating to both the IJB and HSCP to provide assurance of control and enable oversight of previous audits and demonstrate progress.

RECOMMENDATIONS

19. Performance and Audit Committee are asked to note and comment on the report.

REPORT AUTHOR AND PERSON TO CONTACT

Lesley Bairden, Chief Financial Officer
Lesley.Bairden@eastrenfrewshire.gov.uk
11 June 2025

Chief Officer, IJB: Alexis Chappell

BACKGROUND PAPERS

PAC 26.03.2025 – Audit Update: https://www.eastrenfrewshire.gov.uk/media/11321/PAC-Item-13-26-March-2025/pdf/PAC_Item_13_-_26_March_2025.pdf?m=1742402062057

Appendix	1A
Title	Ernst & Young 2023/24 Action Plan
Type	Internal Audit Activity relating to the Integration Joint Board
Status	First presented to PAC November 2024 No changes since last reported March 2025

No	Finding / Risk	Grade	Recommendation	Management Response	Responsible Officer	Timing	Comments
1	**Financially sustainable planning**						
	The IJB's General Reserves were exhausted during 2023/24 and earmarked reserves have fallen to an unsustainable position. The scale of the financial volatility facing the IJB, including, prescribing and pay inflation, and the difficulty of delivering savings due to the complexity of service user requirements mean that adequate general reserves are essential to manage the level of risk. There is a risk that financial recovery measures will be necessary in 2024/25 to deliver financial balance.	Grade 1	The IJB must develop a realistic and sustainable financial plan that balances the risk associated with savings and supports the rebuilding of reserves in the medium term.	The budget agreed for 2024/25 included an over recovery target for savings to allow for forward planning including rebuilding of reserves. The tension between delivering savings and building reserves, particularly in the current climate is recognised.	Chief Financial Officer	31 March 2025	This will continue to be reviewed as part of revenue budget monitoring.

Classification of recommendations

Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently management needs to address and seek resolution urgently.

Grade 2: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.

Grade 3: Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

Appendix	2A
Title	Follow-up of HSCP Audits MB/1233/FM
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	New First presented to PAC June 2025

REPORT ON FOLLOW-UP OF HSCP AUDITS

Contents	Page No

Chief Auditor
MB/1233/FM
10 June 2025
(reply due 11 July 2025)

East Renfrewshire COUNCIL

REPORT ON FOLLOW-UP OF HSCP AUDITS

1. INTRODUCTION

As part of the 2024/25 audit plan, a follow-up audit of three previous reports issued to HSCP was carried out.

2. SCOPE

The scope of the audit was to ensure that all of the recommendations which were accepted in the departmental responses had been implemented in the timescales stated. The following reports were included in the audit:

Name of audit	Number of Recommendations original	Number of Recommendations to be revisited.
Audit of Direct Payments (MB/1171/FM – issued February 2023)	3	-
Follow Up of HSCP Audits (MB/1204/FM issued May 2024)	8	5
Audit of St Andrews House (MB/1215/NS issued September 2024	4	1
Total	**15**	**6**

3. GENERAL CONCLUSION

Follow-up checks carried out during the audit showed that efforts had been made to implement most of the recommendations. Four of the recommendations that had not been fully implemented but as the move to MOSAIC is imminent it was considered appropriate to revisit these at a later date without including the recommendations again.

PREVIOUS RECOMMENDATIONS NOT IMPLEMENTED

4 Follow-up of HSCP Audits (MB/1204/FM)

4.1 Vary Reports

It was originally recommended that operational managers take action to ensure that varies processed are appropriate to the client and that service agreements reflect clients' needs accurately. In addition, it was recommended that operational managers should also prioritise the checking of vary reports to approve all varies processed and to take action to update service agreements where appropriate. At the time of the previous follow up audit, whilst a report had been developed, operational managers did not find them to be user friendly so it was recommended that a report showing varies to cost should be developed and quarterly meetings set up to confirm that varies had been actioned.

Audit were advised at the time of the last follow-up that the Supporting People Framework and associated reviews had taken priority but upon completion of the reviews, the report would be a routine part of monitoring. It was expected that reports would be issued on a monthly basis starting in August 2024 but this is still not in place. It is noted that the new finance module in MOSAIC, which will commence in October 2025, is expected to eliminate the vary process. As such, no recommendations are made at this time but audit will revisit this area in due course to establish if the two recommendations previously made have been superseded or implemented.

4.2 Matching Invoices

It was previously recommended that a review of the uprating process for non-framework service agreements should take place. Audit were advised that the process for uprating non-framework service agreements was revised in February 2024.

It was also previously recommended that housekeeping checks should be implemented to ensure that all of the adjustments processed that are intended to be offset at a later date are actually matched up and cleared. Audit were advised that there is now a monthly housekeeping process in place and that the vast majority of varies are downwards so there is no offset as the amount paid is lower than the committed value.

As noted above, it is expected that the move to MOSAIC will eliminate the need for varies. As MOSAIC is expected to be operational by October 2025, no recommendations are made at this time and audit will revisit this area in due course to establish if the two recommendations previously made have been superseded or implemented..

4.3 Play-schemes Policy

It was previously noted by Audit that clients with unpaid debt from previous play-schemes were still being allocated a place on future play-schemes despite having overdue debt. Audit were advised that a review of the above policy was pending and that the charging policy and redesign of the service were to be considered during this review.

The Senior Manager Community Children's Services advised that due to the introduction of the Supporting People Framework, the Play-schemes review has not yet been finalised but the review board has been set up and there is regular communication with MART, Finance and Inclusive Support services.

Recommendations

4.3.1 Audit should be advised when the review of the policy is complete and a copy of the revised policy should be provided.

5 St Andrews House (MB/1215/NS)

5.1 Supporting Documentation for Sickness Absence

A sample of three recent absences for employees based at St Andrews House were selected and documentation reviewed to ensure that the correct versions of the absence forms were being used. In one of these cases the employee was still absent and therefore the paperwork was not yet complete. In the other two cases the Return to Work (RTW) forms had not been uploaded to iTrent but they were obtained from the employees line managers. In both of these cases it was noted that the RTW form used was not the most recent version.

Recommendations

5.1.1 Line mangers responsible for monitoring absence should be instructed to ensure that they are using the current RTW form which is available on the Council Intranet.

Chief Auditor
10 June 2025

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1	Audit should be advised when the review of the policy is complete and a copy of the revised policy should be provided.				New Audit - response to be finalised
5.1.1	Line mangers responsible for monitoring absence should be instructed to ensure that they are using the current RTW form which is available on the Council Intranet.				New Audit - response to be finalised

Appendix	2B
Title	Follow up of Ordering and Certification MB/1221/FM
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	New First presented to PAC June 2025

REPORT ON FOLLOW-UP OF ORDERING & CERTIFICATION

Contents	Page No

Chief Auditor
MB/1221/FM
17 March 2025
(reply due 18 April 2025)

East Renfrewshire COUNCIL

REPORT ON FOLLOW-UP OF ORDERING & CERTIFICATION

1. INTRODUCTION

As part of the 2024/25 audit plan, a follow-up audit of the Ordering & Certification audit was carried out.

2. SCOPE

The scope of the audit was to ensure that all of the recommendations which were accepted in the departmental responses had been implemented in the timescales stated. In total twelve recommendations were made, and all were accepted for implementation.

3. GENERAL CONCLUSION

Follow-up checks carried out during the audit showed that good efforts had been made to implement most of the recommendations, with only two recommendations that still require to be addressed. There is also one new recommendation based on testing carried out as part of this audit.

PREVIOUS RECOMMENDATIONS NOT IMPLEMENTED

4.1 Use of Approved Suppliers and Best Value

It was previously recommended that Directors were to remind employees with responsibility for ordering that approved suppliers must be used. A sample of fifteen orders (three per department) were selected and reviewed to ascertain if this recommendation had been carried out for the orders sampled.]

It was found that in two cases the supplier used was not an approved supplier. In one of these cases an approved supplier for this type of order did not exist. As such, the department should have obtained three individual quotes from suppliers before proceeding with the order (£460) to ensure that they could demonstrate best value was achieved. It was found that in the other case, which was for the purchase of uniforms for Homecare, an approved supplier was in existence but had not been used by the department.

Department	Approved Supplier	Not Approved Supplier
Education	2	1
Environment	3	-
HSCP	2	1
Chief Executives	3	-
BOP	3	-
Total	**13**	**2**

Recommendation

4.1.1 *NEW* Employees with responsibility for ordering must be reminded that where an approved supplier does not exist, they should obtain at least three individual quotes to demonstrate that best value is being achieved.

Action By: Director of Education

4.1.2 Employees with responsibility for ordering must ensure that approved suppliers are being used where available.

Action By: Chief Officer of HSCP

4.2 Contract References

It was recommended at the time of the original audit that employees with responsibility for ordering should ensure that the appropriate reference is added to the order to evidence that a contract is being used for the purchases. A sample of fifteen orders (three per department) were selected and reviewed to ascertain if the recommendation had been implemented.

In only 5 cases in the sample a reference was noted on the PO (purchase order) to indicate how the supplier had been selected. This was despite evidence being provided that officers in departments had been advised to do this. For example, Audit obtained sight of an email issued by the Principal Business Intelligence Officer (Environment) during April 2023 instructing employees with responsibility for ordering to ensure that the appropriate reference is added to the order.

Department	Reference on PO	No Reference
Education	1	2
Environment	0	3
HSCP	0	3
Chief Executives	2	1
BOP	2	1
Total	**5**	**10**

Recommendations

4.2.1 Employees with responsibility for ordering must ensure that the appropriate reference is added to the order to evidence that a contract is being used for the purchases.

Action By: All Directors

Chief Auditor
17 March 2025

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.2 (Med0	Employees with responsibility for ordering must ensure that approved suppliers are being used where available.	A communication will be issued and we will review the orders identified in the sample to allow us to determine whether any targeted work is required with a particular staff group.	31-May-25	Open	A reminder has been issued to staff with responsibility for ordering. Further work to understand why particular suppliers had been selected will be undertaken.
4.2.1 (Med)	Employees with responsibility for ordering must ensure that the appropriate reference is added to the order to evidence that a contract is being used for the purchases.	As above	31-May-25	Open	As above

Appendix	2C
Title	Bonnyton House
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	First presented to PAC March 2025 Changes since last reported March 2025:- - 4.9.3 now considered closed - 4.9.4 now considered closed - 4.9.5 now considered closed

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Med)	The employee withdrawing cash from bank accounts for the location must lodge monies in safe and update the appropriate record promptly in person to maintain chain of custody of funds. (petty cash, amenity fund, corporate appointeeship account).	New processes now in place.	31-Dec-24	Considered closed (pending verification)	Actioned
4.2.1 (Low)	Input VAT should only be claimed where an item is applicable to VAT and supported by a valid VAT receipt.	Actioned, with reminders on process.	31-Dec-24	Considered closed (pending verification)	Actioned
4.3.1 (Low)	Staff at location should be reminded the individual item limit for petty cash is £25 and that petty cash is for minor items of expenditure only.	All staff involved have been informed and aware of the process. Regular checks will take place by management.	31-Dec-24	Considered closed (pending verification)	Complete
4.3.2 (Low)	Staff at location to be advised receipts must not be split to avoid breaching the petty cash limit set for individual items of expenditure.	All staff involved have been informed and aware of the process. Regular checks will take place by management.	31-Dec-24	Considered closed (pending verification)	Complete
4.4.1 (Low)	Appropriate action must be taken on highlighted suppliers as identified by the 2023/24 Procurement spend review before any future orders are placed with those suppliers.	The correct procurement process is being followed.	31-Dec-24	Considered closed (pending verification)	Complete
4.5.1 (Low)	HSCP to take appropriate action to close dormant bank account Bonnyton House Sensory Fund ending 2569.	Account to be closed.	31-Jan-25	Considered closed (pending verification)	Bank account was closed in 2024.

4.5.2 (Med)	Two employees should be involved in banking where possible and consideration given to restricting amounts of cash to be carried if only one person is involved.	Staff are aware of the importance of two employees being involved in banking of monies.	01-Dec-24	Considered closed (pending verification)	Complete
4.6.1 (Low)	Management must ensure that all paperwork required by the Maximising Attendance guidance is completed accurately and uploaded to Itrent promptly as evidence of compliance.	Staff attended training and this task is now being undertaken in the Care Home	01-Dec-24	Considered closed (pending verification)	Complete
4.7.1 (Med)	Client recipient's name must be included on income receipts when issuing duplicate receipts and any void receipts marked as such.	All staff involved have been informed and aware of the process.	01-Dec-24	Considered closed (pending verification)	Complete
4.7.2 (Med)	Receipt number should be recorded on CL2 client savings record.	Full review was undertaken with spot checks now in place to ensure that this is being carried out.	01-Dec-24	Considered closed (pending verification)	Complete
4.7.3 (Low)	Only one receipt book for client receipts should be in use at any one time.	All staff involved have been informed and aware of the process.	01-Dec-24	Considered closed (pending verification)	Complete
4.9.1 (Med)	A process for recording and returning cash held on behalf of deceased persons and/or prior clients must be established and documented.	Analysis is ongoing and a process in place for maintaining this going forward.	01-Dec-24	Considered closed (pending verification)	Complete

4.9.2 (Low)	A process for recording personal items found which relate to prior clients and/or deceased persons should be established and documented.	Process to be completed.	31-Jan-25	Considered closed (pending verification)	Personal items have been returned to clients/clients family as appropriate.
4.9.3 (High)	An analysis of bank account ending 2724 (SW Corp Appoint'ship) to be undertaken to identify balance by client and analysis maintained on an on-going basis going forward.	CL2 forms have all been audited and new processes are in place. Account review is currently ongoing.	31-Jan-25	Considered closed (pending verification)	Analysis completed May 2025
4.9.4 (Low)	HSCP need to take appropriate action to safeguard existing monies and jewellery relating to deceased and/or prior clients until a process is established.	Audit and review has taken place and family members have been contacted where appropriate.	31-Jan-25	Considered closed (pending verification)	Complete
4.9.5 (Low)	Where possible, a review of CL2 forms for deceased and/or prior clients from 2020 to date should be undertaken to ascertain all monies were appropriately accounted for.	CL2 forms been audited and deceased residents monies are being dealt with in the appropriate manner - Legal team have been contacted	31-Jan-25	Considered closed (pending verification)	Audit has been completed
4.10.1 (Low)	All laptops, desktops and mobile phones to be accurately reflected on inventory; with asset number and serial numbers recorded for all appropriate items	Existing inventory being reviewed	31-Jan-25	Open	Review of current year inventory ongoing.

Appendix	2D
Title	Audit of Accounts Payable MB/1216/IM
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	First reported to PAC September 2024 No changes since last reported to PAC November 2024 All recommendations considered closed

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.3.1 (Med)	Goods receipts should only be input at the appropriate level in relation to the actual goods received.	A reminder will be issued to Business Support staff	31-Oct-24	Considered closed (pending verification)	Communication issued to business support staff
4.3.3 (Med)	Following invoice authorisation, the order should be checked and if no more spend is expected against the order, it should be forced complete, including forcing the Goods Receipt complete if necessary to remove this accrual from the ledger.	A reminder will be issued to Business Support staff	31-Oct-24	Considered closed (pending verification)	as above
4.4.2 (Low)	Staff should be reminded if an Eform is started on Integra but then subsequently not used, these should be cancelled on the system.	A reminder will be issued to Business Support staff	31-Oct-24	Considered closed (pending verification)	as above
4.6.1 (Low)	An appropriate expense head should be used at all times in order to easily identify expenditure. If one is not available, consideration should be given to creating a new one to properly reflect the nature of the spend incurred and if in any doubt, the Finance Business Partner should be contacted for advice.	A reminder will be issued to Business Support staff	31-Oct-24	Considered closed (pending verification)	as above

Appendix	2E
Title	Audit of Accounts Receivable MB/1212/IM
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	First reported to PAC September 2024 No changes since last reported March 2025

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	Directors must ensure that they have appropriate processes in place to notify Payroll immediately as soon as they are aware that an employee they are responsible for will be leaving the Council to ensure unnecessary payroll related debt is not incurred.	A reminder will be sent to managers. Further commas to be included in the staff bulletin along with the reminders from the payroll audit.	30 Sep 2024 31 Dec 2024	Considered closed (pending verification)	Reminder included in managers bulletin
4.7.4 (Med)	Departments must ensure that invoices are raised in advance of the service being provided where possible to minimise the risk of bad debts.	The HSCP has an agreed process in place with the debtors team. We will review this to identify whether any change may improve this and will also inform any changes to process from the implementation of the finance module within Mosaic. In relation to services for care it is not appropriate to raise invoices in advance.	31-Dec-24	Open	
4.7.5 (Med)	Improved communication and joint ownership of the debt recovery process between accounts receivable and departments needs to be established to aid income recovery. Departments should make consistent use of reports available to monitor outstanding debt	As above	31-Dec-24	Open	

Appendix	2F
Title	Application Audit of Payroll MB/1201/FM
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	First reported to PAC September 2024 No changes since last reported to PAC March 2025 All recommendations considered closed

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
5.1.1 (Med)	Directors must ensure that line managers are aware that plain time overtime must be used instead of additional basic for full time employees.	A communication was issued to managers on 16th August 2024 and a further reminder will be scheduled in the staff bulletin. Managers of individuals identified in the sample will be contacted directly. We will work with HR and payroll colleagues where any specific action is needed.	31-Dec-24	Considered closed (pending verification)	Managers of the employees identified in the sample have been contacted separately to ensure they are aware of correct process. A reminder has been included in the staff bulletin and compliance messaged added to iTrent, the HR system, which requires staff to read and accept.
5.1.2 (Med)	Directors must ensure that line managers reject overtime claims for time and a half if 37 hours have not been worked by the employee that week.	As above	31-Dec-24	Considered closed (pending verification)	As above
5.2.1 (Low)	Directors must ensure that line managers are aware that they should only approve payment of double time overtime for hours worked on a public holiday. There should be no exceptions to this policy.	As above	31-Dec-24	Considered closed (pending verification)	As above
5.3.1 (Low)	Line managers must ensure that where an employee at grade 10 or above is claiming overtime that the claim is authorised by an employee at grade 18 or above. Consideration must also be given to whether an overtime payment is appropriate or whether time off in lieu at plain time is more appropriate.	As above	31-Dec-24	Considered closed (pending verification)	As above

EAST RENFREWSHIRE INTEGRATION JOINT BOARD

PERFORMANCE AND AUDIT COMMITTEE

25 June 2025

Report by Chief Auditor

NHSGGC INTERNAL AUDIT PROGRESS REPORT 2024/25

PURPOSE OF REPORT

1. To provide summary details of the audits completed by the NHS Greater Glasgow and Clyde (NHSGGC) internal auditors during 2024/25. The internal audit service is currently provided by Azets.

BACKGROUND

2. The East Renfrewshire Integration Joint Board directs both East Renfrewshire Council and NHSGGC to deliver services on its behalf to enable it to deliver on its strategic plan.

3. Both East Renfrewshire Council and NHSGGC have internal audit functions which conduct audits across their organisations and report the findings of these to their respective audit committees.

NHSGGC INTERNAL AUDIT ACTIVITY TO NOVEMBER 2024

4. The reports in appendix A provide a summary to the Performance and Audit Committee of the internal audit activity undertaken within the NHSGGC received since the last meeting.

5. Details of two reports were received, both were classified as needing minor improvement.

RECOMMENDATION

6. The Committee is asked to:

   (a) Note the contents of the report.

M Blair, Chief Auditor
7 April 2025

APPENDIX A

NHSGGC INTERNAL AUDIT PROGRESS REPORT 2024/25

1. **Reports Issued**

Details of two audits from the 2024/25 audit plan has been provided by the NHSGGC internal auditors as summarised below.

Review	Overall audit rating (Note 1)	No. of issues per grading (Note 2)			
		4	3	2	1
Waiting List Management – Mental Health	Minor Improvement required	0	1	4	0
eHealth Project and Programme Management	Minor Improvement required	0	0	5	0

2. **Waiting List Management – Mental Health**

This report covered waiting lists within both Psychological Therapy and Drug and Alcohol teams. The Local Delivery Plan (LDP) standard for psychological therapies is that 90% of patients should commence therapy based treatment within 18 weeks of referral. The LDP for drug and alcohol treatment is that 90% of patients should wait no longer than 3 weeks from referral to treatment that supports recovery. The standards

Generally it was concluded that there were robust systems in place to contribute to effective management of waiting lists. There were five areas of weakness identified in total, four for Alcohol and Drug Recovery Services (ADRS) and one for Psychological Therapy (PT), all of which were accepted by management.

- The grade 3 recommendation was around the need for better management information on how waiting lists are managed locally within each HSCP with tracking/results reported centrally of the aggregate position on waiting lists across the NHSGGC. (ADRS)
- Two of the grade 2 recommendations related to improving the accuracy of patient records, (ADRS & PT)
- A further two grade 2 recommendations were in relation to the need for a universal policy or guidance to be used across all HSCPs to ensure a consistent approach and expansion of current reporting to include scrutiny of outpatient/community based waiting times, primarily managed at HSCP level. (ADRS)

3. **eHealth Project and Programme Management**

This report covered the Project Management arrangements around the implementation of the Digital Clinical Notes (DCN) programme – an initiative to replace, over time, traditional clinical notes with a central workspace for digital note taking in Hospitals. This is a substantial business change project and effective management and governance is essential to ensure continuity in safe healthcare. Financial constraints have required a phased approach and the review has focussed on the effectiveness of project and programme governance in the first phase of implementation.

Generally it was concluded that there were some effective controls in place for the DCN programme with established governance arrangements reporting to the Digital Programme Board and there are good processes in place around programme planning and resource management. There were five areas of weakness identified, all of which were grade 2 recommendations and all were accepted by management.

- It is recommended as each tranche of the project moves forward, new business cases should be developed clarifying objectives and what is in and out of scope, detail on all

expected benefits with baseline positions from which to measure benefits realisation should be included and new Project initiation documents should be developed.

- In terms of overall governance, Risks, Assumptions, Issues and Decisions log should be updated regularly to reflect current position and that a change management policy or procedure is put in place. Managers should also be reminded of the importance of attending DCN board meetings.

***Note 1** - The overall audit report rating is based on the following table:*

Immediate major improvement required	*Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.*
Substantial improvement required	*Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met*
Minor improvement required	*A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.*
Effective	*Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.*

***Note 2** - Issues within these reports are graded on the following basis.*

4	*Very high risk exposure – major concerns requiring immediate senior management attention that create fundamental risks within the organisation*
3	*High risk exposure – absence/failure of key controls that create significant risks within the organisation*
2	*Moderate risk exposure – controls not working effectively and efficiently and may create moderate risks within the organisation*
1	*Limited risk exposure – controls are working effectively but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.*