



Glasgow City Integration Joint Board

2015/16 Annual Audit
Report to members of
Glasgow City Integration
Joint Board and the
Controller of Audit

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Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively (www.audit-scotland.gov.uk/about/).

Gillian Woolman, Assistant Director, Audit Scotland is the engagement lead of Glasgow City Integration Joint Board for the year 2015/16.

This report has been prepared for the use of Glasgow City Integration Joint Board and no responsibility to any member or officer in their individual capacity or any third party is accepted.

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Key messages

Audit of financial statements

- We have completed our audit of the Glasgow City Integration Joint Board (IIGB) and issued an unqualified independent auditor's report on the 2015/16 financial statements.
- The unaudited financial statements were provided on 24th June 2016, before the deadline of 30th June 2016.

Financial management & sustainability

- The costs of providing integrated functions and managing the Board in the period from 6 February 2016 to 31 March 2016 totalled £53,000. Costs were fully funded by the partner organisations.
- The Scottish Government's timetable for confirmation of NHS budgets meant that the Board had to set its 2016/17 budget in advance of agreement of the health board's settlement. Any significant change to the budget of NHS Greater Glasgow and Clyde could impact the level of service provided by the Board.
- The Board approved an interim budget of £1,026 million for 2016/17 on 21 March 2016. However the contribution from NHS Greater Glasgow & Clyde of £631 million is indicative and does not include the set aside budget for acute services.

Governance & transparency

- The Board's internal audit service is provided by the internal auditors of Glasgow City Council. The internal audit function complies with the main requirements of the Public Sector Internal Audit Standards.
- Board activity is conducted in an open and transparent manner although there is scope for improvement as current arrangements continue to develop.

Best Value

- The Board has approved a performance management framework as required by the Public Bodies (Joint Working) (Scotland) Act 2014.
- The Board's annual strategic plan outlines the partnership's vision, mission and values.



Outlook

- 2016/17 will be the first year of operation of the Board. Joint working, prioritisation of service reform and effective financial management will be important to ensuring that the integration of health and social care services provides an improved service to the people of Glasgow City in the face of rising demand and financial constraint.
- All integration authorities need to continue to shift resources towards a more preventative and community based approach. It is important that the Board can demonstrate that these changes, which may take several years to fully evolve, are making a positive impact on service users and improving outcomes.

Introduction

1. In October 2015 the Accounts Commission approved the appointment of Audit Scotland as external auditors of Glasgow City Integration Joint Board (the IJB). Our audit appointment is for the period to 31 March 2016, the first accounting period for which the Board is required to prepare financial statements. The report is divided into sections which reflect our public sector audit model.
2. This report is a summary of our findings arising from the 2015/16 audit of Glasgow City Integration Joint Board.
3. Management of the IJB is responsible for:
 - preparing financial statements which give a true and fair view
 - implementing appropriate internal control systems
 - putting in place proper arrangements for the conduct of its affairs
 - ensuring that the financial position is soundly based.
4. Our responsibility, as the external auditor of the IJB, is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
5. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements; this does not relieve management of their responsibility to prepare financial statements which give a true and fair view.
6. [Appendix I](#) lists the audit risks that we identified in the annual audit plan we issued in March 2016. It summarises the assurances provided by management to demonstrate that risks are being addressed and records the conclusions of our audit work.
7. [Appendix IV](#) is an action plan setting out our recommendations to address the high level risks we have identified during the course of the audit. Officers considered the issues and agreed to take steps to address them. The Board should ensure it has a mechanism in place to assess progress and monitor outcomes.
8. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures; consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.
9. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.

Audit of the 2015/16 financial statements

Audit opinion	<ul style="list-style-type: none">• We have completed our audit and issued an unqualified independent auditor's report.
Going concern	<ul style="list-style-type: none">• The financial statements were prepared on the going concern basis.• There is increased financial risk for the IJB which has been operating with an interim budget for 2016/17. This is due to an indicative contribution from NHS Greater Glasgow & Clyde which does not include the set aside budget. However we do not feel this or any other events or conditions cast significant doubt on the IJB's ability to continue as a going concern.
Other information	<ul style="list-style-type: none">• We review and report on other information published with the financial statements, including the management commentary, annual governance statement and the remuneration report. We have nothing to report in respect of these statements.

Submission of financial statements for audit

10. The financial statements were prepared in accordance with the Local Government (Scotland) 1973 Act and the 2015/16 Code of Practice on Local Authority Accounting in the United Kingdom (the Code).
11. We received the unaudited financial statements of the IJB on 24 June 2016. This was in accordance with the timetable set out in our 2015/16 Audit Plan.
12. The working papers were of a good standard and finance staff provided good support to the audit team which assisted the delivery of the audit by the deadline.

Overview of the scope of the audit of the financial statements

13. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in our 2015/16 Annual Audit Plan which was presented to the Finance and Audit Committee.
14. As part of the requirement to provide full and fair disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2015/16 agreed fee for the audit was set out in our Annual Audit Plan and as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.

15. During the planning phase of our audit we identified a number of risks and reported these to you in our Annual Audit Plan along with the work we proposed doing in order to obtain appropriate levels of assurance. [Appendix I](#) sets out the significant audit risks identified and how we addressed each risk.
16. Our audit involved obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Local Authority Accounts (Scotland) Regulations 2014

17. These regulations apply to the statutory annual accounts. Local Government Finance Circular 7/2014 provides guidance on how these regulations should apply. We noted that IJB complied with the regulations.

Materiality

18. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. A misstatement or omission, which would not normally be regarded as material by amount, may be important for other reasons (for example, an item contrary to law).
19. We summarised our approach to materiality in our 2015/16 Annual Audit Plan. We revised our planning materiality for 2015/16 on

receipt of the unaudited accounts to £540 (or 1% of gross expenditure).

Evaluation of misstatements

20. The audit identified some presentational and monetary adjustments which were discussed and agreed with management. None of these had an impact on the statement of income and expenditure reported to the Finance and Audit Committee on 24 June 2016 when the unaudited accounts were presented for consideration.

Significant findings from the audit

21. International Standard on Auditing 260 requires us to communicate to you significant findings from the audit. In our view there are no significant findings to be communicated to those charged with governance in accordance with ISA 260.

Future accounting and auditing developments

Audit appointment from 2016/17

22. External auditors are appointed for a five year term either from Audit Scotland or a private firm of accountants. The procurement process for the new round of audit appointments was completed in March 2016. As a result of this process, Audit Scotland will be continuing as the appointed auditor for the Board for a five year period commencing in 2016/17.

Code of Audit Practice

23. A new Code of Audit Practice applies to public sector audits for financial years starting on or after 1 April 2016. It outlines the objectives and principles to be followed by auditors.
24. The new Code increases the transparency of our work by making more audit outputs available on Audit Scotland's website. In addition to publishing all annual audit reports, annual audit plans and other significant audit outputs will be put on the website for all audited bodies.

Health and Social Care Integration

25. The IJB became operational on 1 April 2016 when delegated services transferred from NHS Greater Glasgow and Clyde and Glasgow City Council. The financial results of the IJB will require to be consolidated into NHS Greater Glasgow and Clyde and Glasgow City Council's financial statements in 2016/17.

26. The IJB will have to ensure that procedures are in place for it to provide financial and non-financial information by a mutually agreed date to allow the council and health board to meet their statutory reporting obligations. In addition, the IJB will need to consider what assurances they are required to provide to the council and health board to support disclosures in their annual governance statements.

Financial management and sustainability

Financial management

27. The Board does not have any non current assets and does not directly employ staff, other than the Chief Officer. All funding and expenditure relating to services managed by the Board is incurred by partner bodies and processed in their accounting records.
28. The Board is empowered to hold reserves. The reserves policy for the integration joint board set out the arrangements between the partners for addressing and financing any overspends or underspends.
29. The reserves policy will allocate resources it receives from Glasgow City Council and NHS Greater Glasgow and Clyde in line with its strategic plan. The IJB may also build up reserves year on year as a result of unanticipated underspends.
30. In the event of a forecast overspend, the IJB may increase the payment to the overspending partner by utilising the balance on the general fund, if available.

Financial performance 2015/16

31. The Board incurred total running costs of £53,000 in the period from its establishment on 6 February 2016 to 31 March 2016. This

expenditure was fully funded by payments from Glasgow City Council and NHS Greater Glasgow and Clyde.

32. The IJB also incurred costs relating to its strategic plan and other running costs totalling £16,347. These were provided by the council and health board for no consideration.

Financial management arrangements

33. As auditors, we need to consider whether audited bodies have established adequate financial management arrangements. We do this by considering a number of factors, including whether:
 - the Chief Financial Officer has sufficient status to be able to deliver good financial management
 - standing financial instructions and standing orders are comprehensive, current and promoted within the Board
 - reports monitoring performance against budgets are accurate and provided regularly to budget holders
34. The Chief Officer; Finance and Resources was appointed on 8 February 2016 and is responsible for ensuring that appropriate financial services are available to the Board and the Chief Officer.
35. We reviewed the standing orders and financial regulations, which were approved in February 2016 on the formation of the IJB. We have concluded that they are appropriate for the Board.
36. Limited budget monitoring and reporting was undertaken in 2015/16 due to the IJB not being operational. We are satisfied with the

arrangements the IJB has put in place for monitoring performance against budgets going forward.

Financial sustainability

Financial planning

37. The process for determining the first year budget for the IJB is set out in the integration scheme agreed between Glasgow City Council and NHS Greater Glasgow and Clyde. Delays in the agreement of the Scottish Government's financial plans meant that the integration board budget for 2016/17 was not formally set at the beginning of the financial year.
38. The Board approved an interim budget on 21 March 2016. This included a contribution of £395 million from Glasgow City Council and an indicative contribution of £631 million from NHS Greater Glasgow and Clyde. The contribution from NHS Greater Glasgow and Clyde excluded the set aside budget which was to be agreed at a meeting in June 2016.
39. The Board received correspondence from NHS Greater Glasgow and Clyde in July 2016 which outlined a revised contribution of £616 million (a decrease of £15 million). Officers anticipate that the set aside budget will be agreed in October 2016, which is seven months after the commencement of the financial year to which it relates.
40. There are well documented reasons why the Board has been required to set an interim working budget for 2016/17, however

there are risks to service delivery when operating without an agreed budget.

Refer action plan point 1

41. We have concluded that the Board's financial position is currently sustainable.

Outlook

42. NHS boards and councils have faced several years of financial constraint and this is expected to continue in coming years. The ageing population and increasing numbers of people with long term conditions and complex needs places pressure on health and social care services and finances.
43. The IJB requires to make savings of £26.8m in 2016/17, which includes two system wide proposals, and has savings plans in place for £22m leaving a gap of £4.8m.
44. Balanced financial plans should be prepared in advance of the financial period to which they relate if there is to be a reasonable opportunity to realise necessary savings

Refer action plan point 2

45. Strategic plans, while setting out the broad direction, will need to be clear regarding the Board's priorities and the financing and staff that will be available over the longer term to match these priorities. It is important that they provide detail on the level of resources required in each key area and how they will shift resources towards preventative and community based care.

Governance and transparency

46. Good governance is vital to ensure that public bodies perform effectively. This can be a particular challenge in partnerships, with Board members drawn from a wide range of backgrounds.

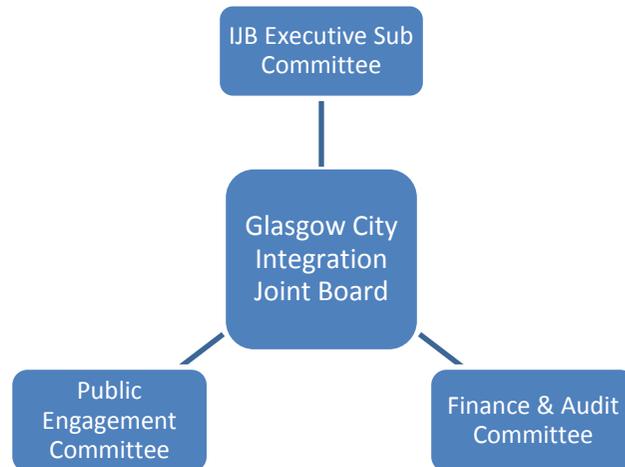
Governance structures

47. Glasgow City IJB was formally established on 6 February 2016 and took on operational responsibility for delegated functions and budgets as from 1 April 2016. The Board has representation from a wide range of service users and partners. This includes eight elected councillors nominated by Glasgow City Council and seven directors nominated by NHS Greater Glasgow and Clyde, with one vacancy for a Board member from NHS Greater Glasgow and Clyde in 2015/16.
48. A Chief Officer and Chief Officer; Finance and Resources were appointed to the IJB in February 2016. The Chief Officer provides strategic and operational advice to the Board while the Chief Officer; Finance and Resources is responsible for financial management including budget monitoring reports.
49. The Board is responsible for the management and delivery of health and social care services in Glasgow City, and is supported by a number of committees as illustrated at Exhibit 1. The Board meets on a regular basis.

Strategic Plan

50. Legislation required the Board to approve a Strategic Plan by 31 March 2016 in order to take on operational responsibility for delegated functions and budgets. The IJB approved their Strategic Plan on 21 March 2016, in line with legislation.
51. A number of other important strands of the Board's governance framework were put in place in 2015/16. These were approved on 8 February 2016 and included:
- approval of standing orders
 - appointment of internal auditors
 - approval of financial regulations
 - approval of a risk management strategy and risk register.
52. We conclude that the Board had appropriate governance arrangements in place taking into account its responsibilities in 2015/16.

Exhibit 1: Committees at Glasgow City Integration Joint Board



Glasgow City Integration Joint Board

Internal control

53. All financial transactions of the IJB are processed through the financial systems of the partner bodies, Glasgow City Council and NHS Greater Glasgow and Clyde. These financial transactions are subject to the same controls and scrutiny as the council and health board, including the work performed by internal audit.
54. As external auditor of both Glasgow City Council and NHS Greater Glasgow and Clyde we were able to confirm that there were no

weaknesses in the systems of control of the partner bodies that we require to bring to the attention of members of the IJB.

55. Based on the available evidence we concluded that appropriate controls have been established during the period of the IJB's existence in 2015/16. It is too early to assess their effectiveness but going forward they will help support the Board's governance arrangements.

Internal audit

56. At the Board meeting in February 2016 it was agreed that the Chief Internal Auditor role would be held by the Chief Internal Auditor of Glasgow City Council and the Internal Audit Service would be provided by Glasgow City Council's Internal Audit team.
57. We seek to rely on the work of internal audit wherever possible and as part of our routine planning process we carry out an early assessment of the internal audit function. Our review found that there are sound documentation standards and reporting procedures in place and these comply with the main requirements of the Public Sector Internal Audit Standards (PSIAS).

Other governance arrangements

58. The board are committed to ensuring the involvement of partner groups including community planning groups, the third sector, the independent sector and local communities. The Strategic Plan and locality planning arrangements enable partners to engage in and support the delivery of the Plan.

Transparency

59. Local residents should be able to hold the Board to account for the services it provides. Transparency means that residents have access to understandable, relevant and timely information about how the Board is taking decisions and how it is using its resources.
60. Full details of the meetings held by the Board are available through the Glasgow City Council website, where access is given to all committee papers and minutes of meetings. The Board receives regular financial monitoring reports which are clear and concise
61. The Local Authority Accounts (Scotland) Regulations 2014 require that the unaudited accounts be published on the website of the authority until the date that the audited annual accounts are published. Although the unaudited accounts were available through Board minutes, they were not published on the authority's website. The 2014 Regulations also require the body to publish an inspection notice. The inspection notice was published within the required timescale but referred to the IJB annual accounts as Glasgow City Health and Social Care annual accounts. There is a risk that residents may not be able to readily locate the Board's annual accounts which reduces transparency. A website for the IJB is currently being developed which is where the accounts will be published going forward.

Refer action plan point 3

Outlook

62. The IJB needs to ensure robust governance arrangements are in place to ensure it performs effectively and is held to account for its

decisions. Governance arrangements will require further development and refinement as the Board evolves.

Best Value

63. In order to achieve Best Value the Board should have effective arrangements for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

Performance management

64. The Public Bodies (Joint Working) (Scotland) Act 2014 (the Act) and the Integration Scheme for the Board set out the legislative changes required to implement adult health and social care both operationally and financially. One of these is in respect of performance management arrangements.
65. An initial paper was submitted to the Board meeting on 21 March 2016 to update members on the work being undertaken to develop a performance reporting framework. The paper included a draft performance report which outlined the latest performance of the IJB as at 6 February 2016 in relation to a range of key performance indicators across health and social care services.
66. Feedback following the March Board meeting resulted in agreement that future Board Performance reports would include the following information:
 - National Health & Wellbeing Outcome Integration Indicators

- NHS Local Development Plan Standards/Indicators
 - Health Board/Council Indicators
 - Local Health and Social Care Indicators
67. The Chief Officer has responsibility for the operational management and performance of services delegated by Glasgow City Council and NHS Greater Glasgow and Clyde, with the exception of acute services. The Chief Officer should also ensure that processes are in place to fulfil legislative requirements (e.g. preparation of an annual performance report). Further reports on progress will be provided to the Board as the performance management system evolves.
68. Members will receive Integration Joint Board Performance Reports on a quarterly basis. These reports will be presented to the Board and made available online.
69. We have concluded that the Board has started to implement the performance management arrangements required under the Act. However, these arrangements are still at the early stages of development.

National performance audit reports

70. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2015/16, a number of reports were issued which are of direct interest to the IJB as outlined below.

71. **Changing models of health and social care report (March 2016):** This report says that transformational change is required to meet the Scottish Government's vision to shift the balance of care to more homely and community-based settings. One of the key findings in the report was that the shift to new models of care was not happening fast enough to meet the growing need, and the new models of care that are in place are generally small-scale and are not widespread.
72. **Health and Social Care Integration (December 2015):** This report reviewed the progress made to establish new integration authorities, which will be responsible for planning joint health and social care services and managing budget totalling over £8 billion by 1 April 2016. The report highlighted that evidence suggests that integration joint boards will not be in a position to make a major impact during 2016/17. However many IJBs have still to set out clear targets and timescales showing how they will make a difference to people who use health and social care services.
73. The Health and Social Care Integration report (December 2015) was submitted to the Board in March 2016 for information and a draft action plan was presented in response to the report's recommendations. This is consistent with good practice.

Outlook

74. Demands on health and social care services are increasing because of demographic changes. People are living longer often with complex health and care needs. At the same time, NHS

boards and councils are facing increasingly difficult financial challenges.

75. There is a general recognition that current models of care are unsustainable and that new models of care are needed. With the right services there is the potential for patients to be discharged more quickly and to decrease the likelihood of admission in the first place, in certain cases.
76. The IJB, working with Glasgow City Council and NHS Greater Glasgow and Clyde, has a key role to play in ensuring delivery of that Scottish Government's 2020 Vision. This aims to enable everyone to live longer, healthier lives at home or in a homely setting.
77. It is also important that the Board identifies appropriate performance measures and tracks cost savings and outcomes when implementing new models of care.

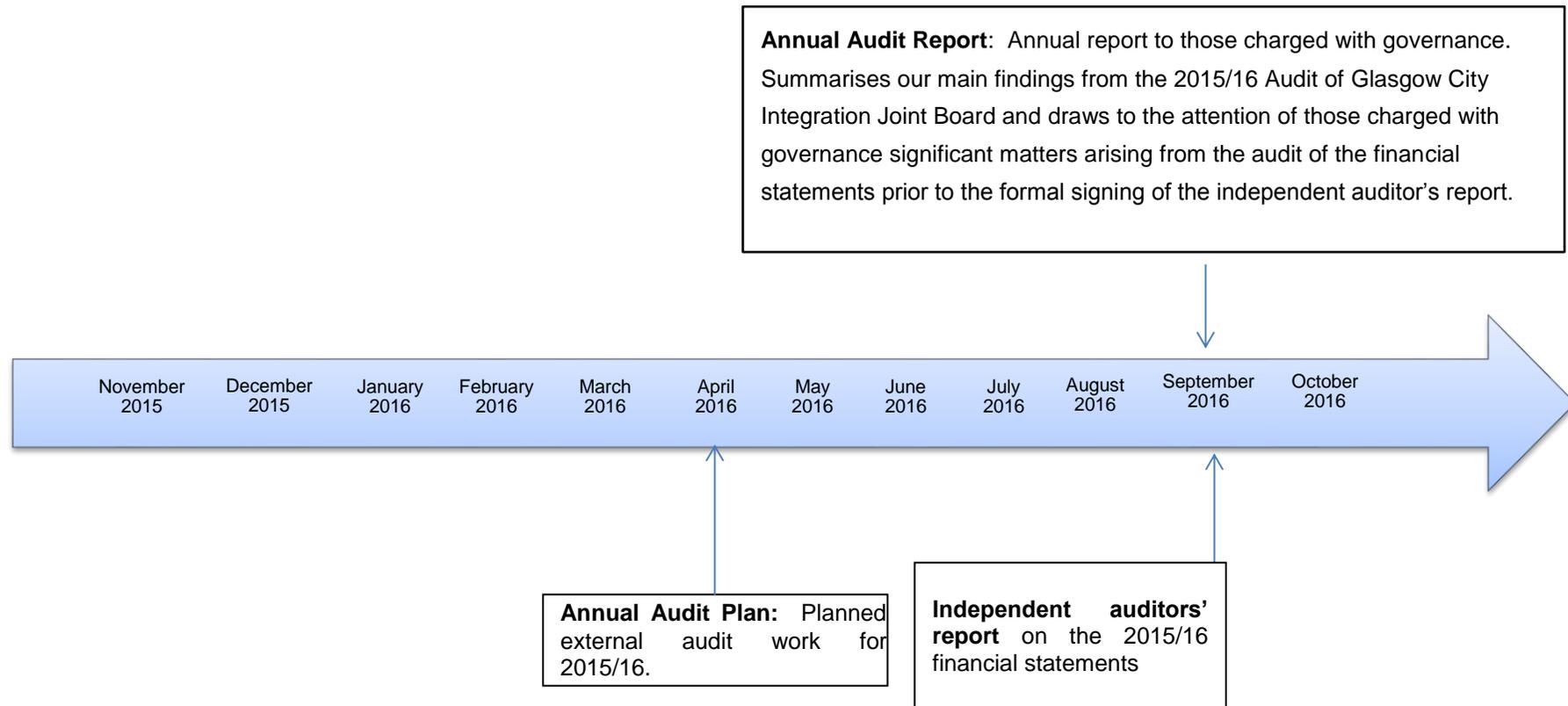
Appendix I: Significant audit risks

The table below sets out the audit risks we identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

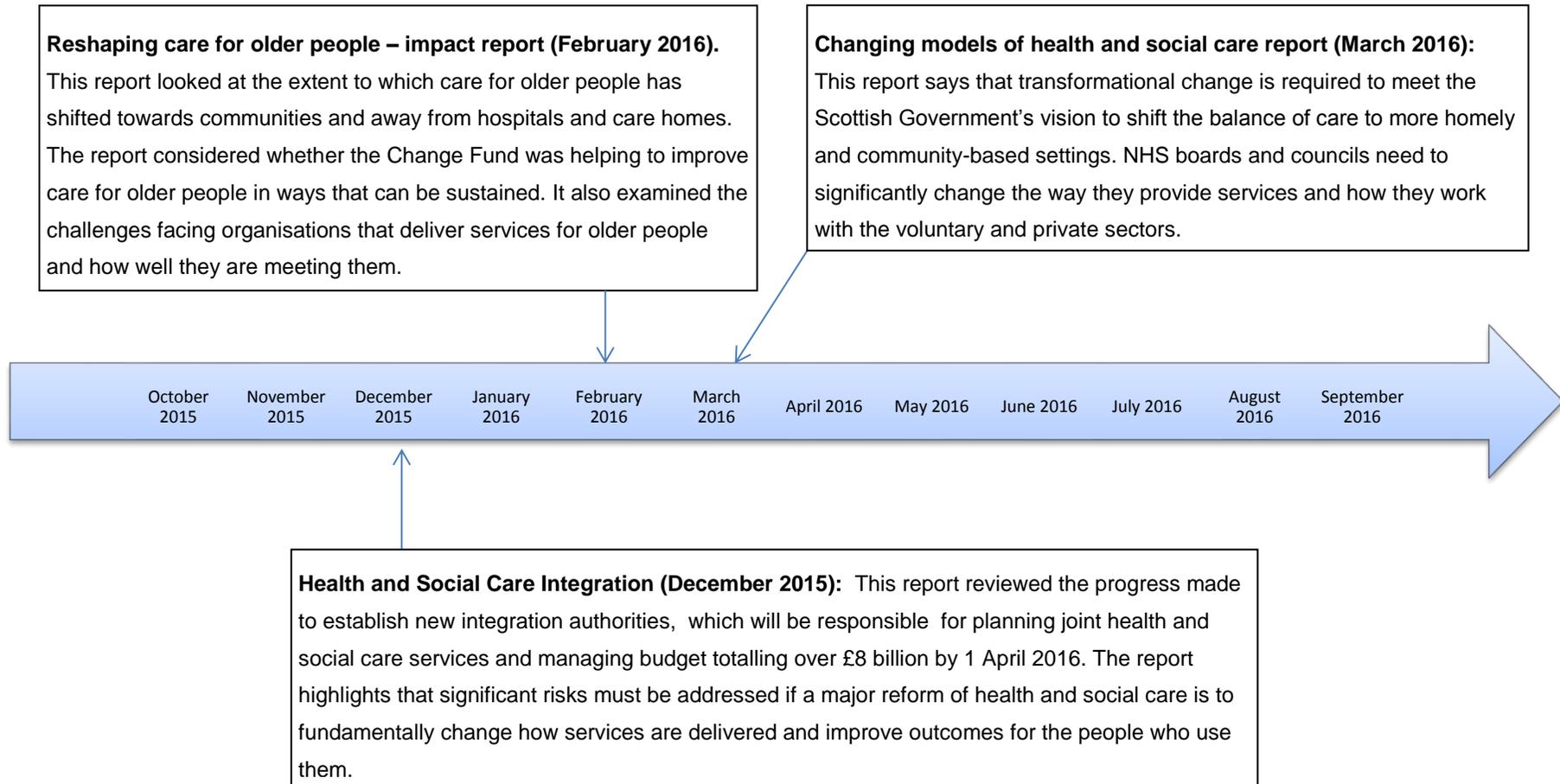
Audit Risk	Assurance procedure	Results and conclusions
Risk of material misstatement in the financial statements		
<p>First set of annual accounts</p> <p>Glasgow City IJB was established in 2015/16 and therefore is required to prepare annual accounts. As the 2015/16 annual accounts will be the first set of financial statements prepared for the IJB, there is a risk that they do not include all relevant transaction types and balances and do not comply fully with the requirements of the 2015/16 Code.</p> <p>Risk: The IJB's 2015/16 accounts do not fully comply with the requirements of the 2015/16 Code.</p>	<ul style="list-style-type: none"> • We engaged with officers prior to the accounts being prepared to help ensure the relevant information was disclosed and timetable met. • We reviewed technical guidance from IRAG and LASAAC. • We ensured accounting policies were appropriate and complete. • We checked the IJB's accounts against the requirements of the Code. 	<ul style="list-style-type: none"> • The Board's financial statements were prepared in accordance with the requirements of the Code. <p>Our testing did not identify any issues for reporting to those charged with governance.</p>

Audit Risk	Assurance procedure	Results and conclusions
<p>Management override of controls</p> <p>As is the case in all entities, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>Risk: This is a standard risk and relates to management's manipulation of the position disclosed in the financial statements by overriding controls that would otherwise apply.</p>	<ul style="list-style-type: none"> • We reviewed financial governance procedures • We considered the existence of any transactions outside the normal course of business • We confirmed expenditure to supporting records 	<ul style="list-style-type: none"> • Financial governance arrangements reported to the board and key elements (e.g. financial regulations) approved in February 2016. • Financial transactions substantively checked by external audit <p>Our testing did not identify any issues for reporting to those charged with governance.</p>

Appendix II: Summary of Glasgow City Integration Joint Board local audit reports 2015/16



Appendix III: Summary of Audit Scotland national reports 2015/16



Appendix IV: Action plan

No. AS ref.	Paragraph ref.	Issue/risk/Recommendation	Management action/response	Responsible officer / Target date
1.	40	<p>Issue</p> <p>As of August 2016, the Board is operating without a fully approved budget. The set aside budget is not due to be agreed until October 2016.</p> <p>Risk</p> <p>Operating without a fully approved budget makes financial management and decision making more difficult and may negatively affect the quality of service delivery.</p> <p>Recommendation</p> <p>Discussions should continue to ensure a budget for 2016/17 is approved as a matter of urgency.</p>	<p>The Chief Officer of the IJB received an offer letter from the NHS Board, which incorporates a level of savings higher than the current savings programme which has been put in place to date by the IJB. The NHS Board had indicated that it has non-recurring funding available to cover the shortfall in-year. IJB management has been working on additional savings to meet the requirement both in-year and recurrently from 1 April 2017. Proposals will be put to the IJB at its meeting in September 2016.</p>	<p>Chief Officer /Chief Officer , Finance & Resources</p> <p>September 2016</p>

No. AS ref.	Paragraph ref.	Issue/risk/Recommendation	Management action/response	Responsible officer / Target date
2.	44	<p>Issue</p> <p>The IJB requires to make savings of £26.8m in 2016/17, which includes two system wide proposals, and has savings plans in place for £22m leaving a gap of £4.8m.</p> <p>Risk</p> <p>The IJB may not be able to deliver all the savings required in 2016/17 to maintain financial balance.</p> <p>Recommendation</p> <p>Balanced financial plans should be prepared in advance of the financial period to which they relate if there is to be a reasonable opportunity to realise necessary savings</p>	<p>There is a report going to the IJB on 21 September 2016 which will make proposals for the further £4.8m of savings FYE for 2016/17. The Health Board has agreed to cover any shortfall in-year on a non-recurring basis.</p>	<p>Chief Officer/Chief Officer , Finance & Resources September 2016</p>

No. AS ref.	Paragraph ref.	Issue/risk/Recommendation	Management action/response	Responsible officer / Target date
3.	61	<p>Issue</p> <p>The Local Authority Accounts (Scotland) Regulations 2014 require that the unaudited accounts be published on the website of the authority until the date that the audited annual accounts are published. Although the unaudited accounts were available through Board minutes, they were not published on the authority's website. The Regulations also require the body to publish an inspection notice. The inspection notice was published within the required timescale but wrongly referred to the IJB accounts as the Glasgow City Health and Social Care accounts.</p> <p>Risk</p> <p>There is a risk that residents may not be able to readily locate the IJB annual accounts which indicates a lack of transparency.</p> <p>Recommendation</p> <p>The annual accounts and public inspection advert should be published in line with the 2014 regulations.</p>	<p>The IJB is developing its own website and will publish its accounts on this in due course.</p> <p>The name and logo on the annual accounts have been amended to that of the IJB. The recommendation in relation to the advert has been noted and will be corrected for future annual accounts.</p>	<p>Chief Officer Finance & Resources June 2017</p>