

Date: 18 November 2021
When calling please ask for: Eamonn Daly (07584 116619)
e-mail: eamonn.daly@eastrenfrewshire.gov.uk

TO: MEMBERS OF THE EAST RENFREWSHIRE INTEGRATION JOINT BOARD PERFORMANCE AND AUDIT COMMITTEE

Dear Colleague

EAST RENFREWSHIRE INTEGRATION JOINT BOARD - PERFORMANCE AND AUDIT COMMITTEE

A meeting of the East Renfrewshire Integration Joint Board Performance and Audit Committee will be held on **Wednesday 24 November 2021 at 9.00 am.**

Please note this is a virtual meeting.

The agenda of business is attached.

Yours faithfully

ANNE-MARIE MONAGHAN
Chair

For information on how to access the virtual meeting please email
[**eamonn.daly@eastrenfrewshire.gov.uk**](mailto:eamonn.daly@eastrenfrewshire.gov.uk)

This document can be explained to you in other languages and can be provided in alternative formats such as large print and Braille. For further information, please contact Customer First on 0141 577 3001 or email
[**customerservices@eastrenfrewshire.gov.uk**](mailto:customerservices@eastrenfrewshire.gov.uk)

BLANK PAGE

**EAST RENFREWSHIRE INTEGRATION JOINT BOARD
PERFORMANCE & AUDIT COMMITTEE
WEDNESDAY 24 NOVEMBER 2021**

VIRTUAL MEETING VIA MICROSOFT TEAMS

AGENDA

- 1 Apologies for absence**
- 2. Declaration of Interests**
- 3. Minute of meeting of 22 September 2021 (copy attached, pages 5 - 10).**
- 4. Matters Arising (copy attached, pages 11 - 14).**
- 5. Rolling Action Log (copy attached, pages 15 - 18).**
- 6. Internal Audit Annual Report 2020-21 and Audit Plan 2021-22 (copy attached, pages 19 - 26).**
- 7. East Renfrewshire IJB 2020-21 Annual Audit Report (copy attached, pages 27 - 54).**
- 8. Audited Annual Report and Accounts 2020-21 (copy attached, pages 55 - 140).**
- 9. Performance Report – Quarter 2 (copy to follow).**
- 10. Audit Update (copy attached, pages 141 - 162).**
- 11. IJB Strategic Risk Register Update (copy attached, pages 163 - 180).**
- 12. Date of Next Meeting – Wednesday 16 March 2022 at 9am.**

BLANK PAGE

**Minute of virtual meeting of the
East Renfrewshire Integration Joint Board
Performance and Audit Committee
held at 9.00am on 22 September 2021**

PRESENT

Anne-Marie Monaghan, NHS Greater Glasgow and Clyde Board (Chair)

Councillor Caroline Bamforth	East Renfrewshire Council
Provost Jim Fletcher	East Renfrewshire Council
Jacqueline Forbes	NHS Greater Glasgow and Clyde Board
Councillor Barbara Grant	East Renfrewshire Council co-opted member
Anne Marie Kennedy	Non-voting IJB member

IN ATTENDANCE

Liona Allison	Assistant Committee Services Officer
Eamonn Daly	Democratic Services Manager (East Renfrewshire Council)
Pamela Gomes	Governance and Compliance Officer Audit Scotland
Ian McLean	Accountancy Manager
Julie Murray	Chief Officer - IJB
Steven Reid	Policy, Planning and Performance Manager
Louisa Yule	Audit Scotland

APOLOGIES FOR ABSENCE

Lesley Bairden	Head of Finance and Resources (Chief Financial Officer)
Michelle Blair	Chief Auditor (East Renfrewshire Council)

DECLARATIONS OF INTEREST

1. There were no declarations of interest intimated.

MINUTE OF PREVIOUS MEETING

2. The committee considered and approved the Minute of the meeting of 23 June 2021

MATTERS ARISING

3. The committee considered a report by the Chief Officer providing an update on matters arising from discussions that had taken place at the previous meeting.

The committee noted the report.

ROLLING ACTION LOG

4. The committee considered a report by the Chief Officer providing details of all open actions, and those that had been completed or removed since the last meeting.

Referring to plans for the development of an easy-read version of the annual report and accounts, Ms Monaghan suggested that this could possibly be expedited by outsourcing the work. In reply the Chief Officer indicated that she would pursue this with the Chief Financial Officer on her return from leave.

The committee noted the report.

ANNUAL PERFORMANCE REPORT 2020-21

5. The committee considered a report by the Chief Officer providing details of the performance of the HSCP over 2020-21.

Having referred to the legislation and guidance setting out the prescribed content of a performance report for an integration authority, and also having highlighted the delayed reporting timescales due to COVID-19, the report explained that this was the third and final year of the 2018-21 Strategic Plan and the fifth Annual Performance Report that had been prepared. It was noted that the report was a high-level report principally structured around the priorities set out in the Strategic Plan.

The report explained that the Annual Report, a copy of which accompanied the report, set out how the HSCP had delivered on its vision and commitments over 2020-21, recognising the exceptional circumstances of the pandemic, its impact on ways of working, and potential disruption to performance trends. The report was principally structured around the priorities set out in the Strategic Plan and linked to the National Health and Wellbeing Outcomes as well as those for Criminal Justice and Children and Families.

The main elements of the report set out the HSCP's current strategic approach; response to the pandemic; work to deliver the strategic priorities and meet the challenges of the pandemic over the preceding 12 months; financial performance; and detailed performance information illustrating data trends against key performance indicators.

Additional sections on public protection; the hosted Specialist Learning Disability Service; and support for staff were also contained in the report.

The report highlighted the unprecedented challenge of the pandemic during 2020-21 and how staff had responded with incredible resilience, commitment and creativity, with examples of some of the work carried out being given. It was explained that COVID-19 response activity had taken place in addition to planned operational priorities and that much of the performance data for 2020-21 reflected the direct impact of the pandemic on operational activity and changed behaviours among the population during lockdown and the pandemic period more generally.

Having referred to the performance update provided to the Board in June, the report then listed summary headline performance information across 7 service areas.

The Policy, Planning and Performance Manager was then heard further on the report. Having responded to comments from Councillor Grant on how performance trends were reflected in the report and that this could be reviewed, some further examples of performance improvements as well as areas where performance levels had dropped were provided.

Responding to comments from Mrs Kennedy and Provost Fletcher, the Chief Officer explained that consideration could be given to providing separately to IJB members details of how service delivery had been adversely impacted by the pandemic. She also stated that it was likely that home working had contributed to a reduction in staff absence. Comment was also made on the challenges in relation to the demand for physiotherapy services locally.

Ms Monaghan highlighted that some information contained in the report was out of date, referring by way of example to the plans for reviewing the needs of care home residents, where the report stated these would be complete by the end of June. She sought confirmation that such matters would be addressed in the final version of the report and sought an update on whether the reviews had been completed. In reply, and having confirmed that the report would be updated to reflect the up to date position, the Chief Officer indicated that there were 3 reviews still to be completed but they would be carried out within the coming week. She highlighted that many of the reviews related to local residents living in homes outwith the area and this had lengthened the time taken for the exercise to be completed. Notwithstanding East Renfrewshire was one of the first HSCPs to complete the exercise.

Ms Monaghan highlighted that for performance information provided in percentage terms it would be helpful for numbers to be provided to enable the percentage information to be put in context. She also suggested that it may be useful for expected performance information to be included in graphs and charts where possible as this would help to provide further contextual information. In reply the Policy, Planning and Performance Manager explained that this may not be possible in relation to all the performance information provided cases but confirmed it could be reviewed for future reports.

The committee noted the report.

AUDIT UPDATE

6. Under reference to the Minute of the previous meeting (Item 9 refers), the committee considered a report by the Chief Officer providing an update on new audit activity relating to the HSCP since last reported to the committee in June, summarising all open audit recommendations and providing information on internal audit planned activity for the IJB and the HSCP. Accompanying the report were a series of appendices. These contained information regarding audit activity relating to the IJB and HSCP; and information on recommendations from previous audits. Summary information in relation to the appendices was contained in the report

Responding to questions from Ms Monaghan in relation to whether there was a threshold below which Option 1 Self Directed Support clients did not need to provide receipts, the Chief Officer indicated that clarification on this would be sought. She indicated that if there was no threshold the possibility of a threshold being introduced was something that could be discussed further with the SDS Forum and the Chief Auditor.

The committee noted the report.

REVIEW OF INTEGRATION JOINT BOARD FINANCIAL REGULATIONS AND RESERVES POLICY

7. The committee considered a report by the Chief Financial Officer submitting for consideration the Integration Joint Board Financial Regulations and Reserves Policy, a copy of which accompanied the report.

The report explained that both the Financial Regulations and Reserves Policy were part of the governance arrangements to support the IJB. It was further explained that both the Financial Regulations and Reserves Policy were reviewed in March 2020 when it had been agreed that reviews should take place annually thereafter.

It was reported that following review no changes had been made to either. However, it had been recognised that the Financial Regulations mirrored to some degree elements of the Integration Scheme so should there be any change to the scheme then a further review would be carried out.

The report also highlighted that whilst no changes had been made to the Reserves Policy the policy had supported the Reserves Strategy which had operated well over a significant and continued period of change.

Whilst the optimum/maximum level of general reserve in accordance with the policy was 2% of the budget, the tensions between holding free reserves and not protecting spend on front line services were recognised with the IJB having taken a clear decision on this in prior years.

The report also reminded the committee that it would be possible to ask the IJB to un-hypothecate certain earmarked reserves should this be required, this having been discussed in March 2021 when the IJB budget was approved.

The Accountancy Manager having been heard further on the report, Ms Monaghan noted that the opportunity for the IJB to un-hypothecate some earmarked reserves could be considered to be a safety net, but acknowledged that in doing so there may be an adverse impact on the IJB's strategic priorities.

The Chief Officer highlighted that the IJB was running with a recurring deficit and that reserves were being used to smooth the deficit. However it needed to be acknowledged that reserves were finite.

Ms Forbes, supported by the Accountancy Manager, referred to the challenge of meeting agreed savings targets and the twin challenge of making savings whilst at the same time trying to make sure the deficit did not increase. In addition, the Accountancy Manager explained that there were £3 million unachieved savings in the current year and this was being included in the COVID returns submitted to the Scottish Government.

Ms Monaghan highlighted that due to the length of time that the IJB and its predecessor Community Health and Care Partnership had operated, and the operational changes made over the years, the IJB was already very lean and less able to make more changes compared to other IJBs.

Councillor Grant also referred to the amount of ring-fenced funding provided by the Scottish Government. In reply, the Chief Officer explained that whilst this did in some instances have adverse impacts on the ability to direct funding locally, it also had provided an element of protection with councils being required to pass funding on to IJBs when they may have directed it elsewhere without Scottish Government instruction. She suggested that Scottish

Government appeared now to better understand the pressures in relation to social care and was hopeful that increased funding and spending flexibility would be available in future. Responding to a question from Provost Fletcher on whether any of the additional funding to be provided to the Scottish Government as a consequence of the increase in National Insurance contributions would be made available for health and social care, she suggested that it was anticipated that there would be funding increases over the next few years.

The committee noted the Integration Joint Board:-

- (a) Financial Regulations; and
- (b) Reserves Policy.

IJB STRATEGIC RISK REGISTER UPDATE

8. Under reference to the Minute of the previous meeting (Item 10 refers), the committee considered a report by the Chief Officer providing an update on the Integration Joint Board Strategic Risk Register. A copy of the risk register accompanied the report.

Having set out the risk matrix used to calculate risk scores, the report then referred to the meeting of the committee on 23 June 2021 and explained that since then there had been no change in risk scores, no new risks added or any existing risks removed from the register.

However, it was clarified that there had been changes to the risk description of 5 risks with the risks and the changes to the descriptions being set out. In addition it was explained that risk control measures in place had been updated to include any proposed mitigation which had been completed since last reported. Proposed implementation dates had also been reviewed and updated where necessary.

Details of those risks still considered as high or significant post-mitigation were outlined. These related to the Scottish Child Abuse Inquiry where due to the historic nature of the risk no further mitigations had been identified, and Financial Sustainability, which continued to be a high/red risk as last reported and that this was still considered red post-mitigation reflecting the current economic climate and uncertainty around COVID-19 and Brexit implications.

As previously reported, although "Failure of a Provider" was considered as a medium level risk post-mitigation it was still considered a significant risk given the potential impact on service delivery.

The committee noted the report.

DATE OF NEXT MEETING

9. It was reported that the next meeting of the committee would take place on Wednesday 24 November 2021 at 9.00am.

BLANK PAGE



Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	24 November 2021
Agenda Item	4
Title	Matters Arising
Summary	
<p>The purpose of this paper is to update members of the Performance and Audit Committee on progress regarding matters arising from the discussion which took place at the meeting of 22 September 2021.</p>	
Presented by	Lesley Bairden, Chief Financial Officer
Action Required	
<p>Integration Joint Board members are asked to note the contents of the report.</p>	

BLANK PAGE

EAST RENFREWSHIRE INTEGRATION JOINT BOARD

PERFORMANCE AND AUDIT COMMITTEE

24 November 2021

Report by Chief Officer

MATTERS ARISING

PURPOSE OF REPORT

1. To update the Integration Joint Board on progress regarding matters arising from the discussion that took place at the meeting of 22 September 2021.

RECOMMENDATION

2. Integration Joint Board members are asked to note the contents of the report.

REPORT

Annual Report and Accounts

3. When we discussed the Annual Report and Accounts 2019/20 we agreed that we would produce an easy read version for the next annual report and accounts i.e. 2020/21. The Chief Financial Officer will present a summary position alongside the report on the Annual Report and Accounts.

Annual Performance Report

4. Current presentation of performance data in the APR meets the most recent requirements from internal audit. We will continue to ensure that we are clear about how trend information is being presented in our performance reporting.

Audit Update

5. Following a query around the threshold for SDS receipts it has been confirmed that our Direct Payment Agreements states that DP recipients are under no obligation to keep receipts of expenditures of £50 or under in any one transaction in accordance with current CIPFA (Chartered Institute of Public Finance and Accountancy) guidance.

RECOMMENDATIONS

6. Members of the Performance and Audit Committee are asked to note the contents of the report.

REPORT AUTHOR AND PERSON TO CONTACT

Lesley Bairden, Chief Financial Officer
Lesley.Bairden@eastrenfrewshire.gov.uk

Julie Murray, IJB Chief Officer
julie.murray@eastrenfrewshire.gov.uk

November 2021

BLANK PAGE



Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	24 November 2021
Agenda Item	5
Title	Rolling Action Log
Summary	
The attached rolling action log details all actions, including those which have been completed since the meeting on 22 September 2021.	
Presented by	Julie Murray, Chief Officer
Action Required	
Committee members are asked to note progress.	

BLANK PAGE

ACTION LOG: Performance and Audit Committee (PAC)

November 2021

Action No	Meeting Date	Item No	Agenda Item	Action	Responsible Officer	Status	Date Due / Closed	Progress / Outcome
22	22.09.2021	5	Rolling Action Log	Investigate the possibility of expediting plans to produce an easy read version of the annual report and accounts possibly through the use of outsourcing.	Chief Financial Officer	OPEN		CFO will provide an overview version at PAC for discussion
21	22.09.2021	6	Annual Performance Report 2020-21	Review the form used for displaying performance trend data to see if it can be improved, as per comments from Councillor Grant.	Policy, Planning and Performance Manager	CLOSED	Sep-21	Update included in PAC Matters Arising
20	22.09.2021	6	Annual Performance Report 2020-21	Also review the possibility of putting percentages quoted in context against the actual numbers and also look at graphs to see where lines showing expected performance levels could be included	Policy, Planning and Performance Manager	CLOSED	Sep-21	We will continue to ensure all relevant data is included in our performance reporting and will use percentages and/or number as most relevant
19	22.09.2021	7	Audit Update	(Item 4.1.2) - Clarify if there are expenditure thresholds for receipts below which receipts are not required and work with SDS Forum and Internal Audit on reasonableness of expenditure for which receipts are required	Governance and Systems Manager (Chief Auditor for information)	CLOSED	Nov-21	Whilst we expect individuals to maintain records of their spending, we would not expect receipts for purchases below £50
15	23.06.2021	7	Unaudited Annual Report and Accounts	Make arrangements to add reference about discussions with Council colleagues relative to early notice of central support costs	Chief Financial Officer	OPEN	Jan-22	No update at Sep'21 - will be in discussion with council colleagues in advance of their mid year review of central support charges
13	23.06.2021	8	Performance Update	Continue to review the format/layout of the report to try and achieve a better balance between looking forwards and backwards	Policy, Planning and Performance Manager	OPEN	Sep-21	We will work with the Chair to look at our in-year reporting to ensure we are looking at forward actions to improve performance as well as a retrospective for future performance updates. The report on the September agenda is the statutory annual report.
5	23.09.2020	6	Annual Report and Accounts 2019/20.	Work on the development of an easy-read version of the report and accounts	Chief Financial Officer	CLOSED	Nov-21	Superseded by Action 22. Summary overview to be presented to Nov PAC

BLANK PAGE

EAST RENFREWSHIRE INTEGRATION JOINT BOARD**PERFORMANCE AND AUDIT COMMITTEE****24 November 2021****Report by Chief Auditor****INTERNAL AUDIT ANNUAL REPORT 2020/21 AND AUDIT PLAN 2021/22****PURPOSE OF REPORT**

1. To submit the Chief Auditor's Annual Report for 2020/21 which contains an independent opinion on the adequacy and effectiveness of the governance, risk management and internal control systems operating within the integration joint board (IJB).

BACKGROUND

2. Internal Audit is an autonomous unit within the Chief Executive's Office of East Renfrewshire Council. Independence is achieved through the organisational status of internal audit and the objectivity of internal auditors. For the purposes of providing an annual opinion, reliance will be placed on the work of the NHS Greater Glasgow and Clyde (NHSGGC) internal auditors, East Renfrewshire Council internal auditors and any work carried out by other external assessors, for example Audit Scotland and Care Inspectorate.

3. In order to ensure proper coverage and avoid duplication of effort, the internal auditors of the NHSGGC and all the local authorities operating within this Health Board area are in regular communication when necessary.

ANNUAL REPORT 2020/21

4. The attached annual report (Appendix 1) contains the annual internal audit statement of assurance and concludes that the IJB had adequate and effective internal controls in place proportionate to its responsibilities in the year ended 31 March 2021 except for a matter still under investigation by Police Scotland. The proposed audit plan for 2021/22 is also included within the report.

RECOMMENDATION

5. The Committee is asked to:

- (a) note the contents of internal audit's annual report 2020/21
- (b) note the annual assurance statement and the conclusion that the IJB had adequate and effective internal controls in place proportionate to its responsibilities in 2020/21 except for a matter still under investigation by Police Scotland.
- (c) approve the proposed audit plan for 2021/22.

Further information is available from Michelle Blair, Chief Auditor, telephone 0141 577 3067.
M Blair, Chief Auditor
27 October 2021

BLANK PAGE

INTERNAL AUDIT ANNUAL REPORT 2020/21

INTRODUCTION

1. The Scottish Government established the Integrated Resources Advisory Group (IRAG) to consider the financial implications of integrating health and social care, and to develop professional guidance.
2. The IRAG guidance outlines the responsibility of the integration joint board (IJB) to establish good governance arrangements, including proportionate internal audit arrangements for the review of the adequacy of the arrangements for governance, risk management and control of resources delegated to the IJB.
3. East Renfrewshire Council (ERC) and NHS Greater Glasgow and Clyde (NHSGGC) agreed that East Renfrewshire Council's internal audit service would undertake the internal audit role for the IJB and the Chief Auditor of East Renfrewshire Council was formally appointed to that role by the Integration Joint Board on 7 October 2015.
4. The guidance also states that the IJB has responsibility for reviewing the effectiveness of the governance arrangements including the system of internal control.
5. To inform this review and the preparation of the governance statement, as stated in the CIPFA framework on Delivering Good Governance in Local Government, internal audit is required to provide an annual assurance statement on the overall adequacy and effectiveness of the framework for governance, risk management and control. This annual report contains the opinion on the IJB's internal control framework for the financial year 2020/21.

INTERNAL CONTROL FRAMEWORK

6. In order to ensure the proper conduct of its business, the IJB has a responsibility to develop and implement systems of internal control. The presence of an effective internal audit function contributes towards, but is not a substitute for, effective controls and it remains primarily the responsibility of line management to ensure that internal controls are in place and are operating effectively. A sound control system will help safeguard assets, ensure records are reliable, promote operational efficiency and ensure adherence to IJB policy and procedures. Such systems of internal control can provide only reasonable and not absolute assurance against loss.
7. An excellent working relationship exists between internal audit and Audit Scotland, the IJB's appointed external auditors. Information on audit planning and the progress of audit work is regularly exchanged on an informal basis which helps avoid duplication of effort and maximises audit resources. Audit Scotland review the work of internal audit annually to consider whether reliance can be placed on internal audit's work and it is pleasing to be able to report that Audit Scotland continue to be able to place reliance on internal audit's work as the standard of work meets their requirements.
8. East Renfrewshire IJB commissions East Renfrewshire Council and NHS Greater Glasgow and Clyde to provide services on its behalf, both of which operate in compliance with the Public Sector Internal Audit Standards (PSIAS). As such, any significant governance issues reported in either the Council's or NHS Greater Glasgow and Clyde's 2020/21 Annual Governance Statements are considered for relevance to the East Renfrewshire IJB. No significant issues were noted within the NHS statement. One issue was noted within the Councils Annual Governance Statement but since this matter is still under investigation by Police Scotland, no further detail can be provided at this time. The Chief Financial Officer has kept the Chairs of the IJB and its Performance and Audit Committee, and the IJB's external auditor, Audit Scotland, fully informed of this matter and all accept that this does not impact materially on the IJB accounts or the external audit opinion.

ACHIEVEMENT OF 2020/21 ANNUAL AUDIT PLAN

9. The 2020/21 audit plan provided 20 days and was approved by the Performance and Audit Committee on 23 September 2020. In agreement with the Head of Finance and Resources, no audit work specific to the IJB was planned and the days were to be reserved to address any emerging issues during the year.

10. The planned work on follow up of progress against previous internal audit recommendations was suspended due to Covid restrictions. This follow up work will now be completed during 2021/22 in addition to a follow up of all HSCP specific audits.

PLANNED WORK FOR 2021/22

11. The internal audit plan for the Council was approved by the Audit and Scrutiny Committee on 24 June 2021 and included an allocation of 15 days for IJB audit commitments. This is fewer days than the previous year audit allocations for the IJB due to there being limited IJB specific audits to be carried out and fewer total audit days available due to capacity.

12. Internal audits which are of relevance and interest to the IJB will be carried out in both the Council and the Health Board by their respective internal audit teams and these will be detailed within the relevant organisation's audit plans.

13. As advised previously to the Performance and Audit Committee in September 2021, these days will be held in contingency and called upon if required, and can be supplemented by available contingency time if necessary. At this point there is no specific IJB policy or activity that requires audit. In the event that this time is not used for specific IJB work, it will be used to supplement the planned HSCP work included within the East Renfrewshire Council audit plan (Kinship, fostering and adoption, Care First Finance System). Some of the time will also be used to prepare reports for the Performance and Audit Committee and for the Chief Auditor or representative to attend these meetings. Follow up of any previous audit recommendations specific to the IJB will also be carried out.

14. In preparing the proposed plan, the Head of Finance and Resources was consulted and previous audit findings and risks affecting the IJB were considered. The plan is prepared on the basis that operational controls over services are assured through the internal audits of NHSGCC and ERC and the IJB internal audit plan therefore complements these other plans.

15. It is proposed that the 15 days allocated are spent as follows:

Audit	Description/indicative scope	Planned Days
	Reserve days to address any emerging issues which may arise during the year, days to be used in consultation with the Head of Finance and Resources (Chief Financial Officer)	10
Follow-Up	Audit the progress made against implementing previous internal audit recommendations, undertaking additional testing as required.	2
Planning, Reporting and Administration	Audit committee attendance, preparation of reports and miscellaneous time spent liaising with management, partner organisations and peers.	3
Total		15

ANNUAL INTERNAL AUDIT OPINION

16. The ERC annual report and assurance statement for 2020/21 was presented to the Council's Audit and Scrutiny Committee in September 2021 and did not highlight any significant failures in controls except for one area which is still currently under Police Scotland investigation.

17. The internal auditors for NHSGCC have now provided their annual report and assurance statement for 2020/21 and have concluded that the framework of governance and internal control provides reasonable assurance regarding the effective and efficient achievement of objectives except for two areas (shown below) where a total of 5 grade 3 (high risk) recommendations were made. These areas are not specific to IJB. No grade 4 (very high risk) recommendations were made:

- Risk Management
- Records Management

18. The Internal Audit Annual Statement of Assurance for East Renfrewshire IJB is attached.

CONCLUSION

19. Audit is satisfied that the required financial assurance and governance arrangements were in place to support the delegation of functions to the integration joint board for the year ended 31 March 2021 except for one matter still under investigation by Police Scotland. The IJB has produced a Governance Statement which concurs with this conclusion.

INTERNAL AUDIT ANNUAL STATEMENT OF ASSURANCE FOR 2020/21

As Chief Auditor of East Renfrewshire Integration Joint Board, I am pleased to present my annual statement on the adequacy and effectiveness of the governance, risk management and internal control systems of the East Renfrewshire Integration Joint Board for the year ended 31 March 2021.

Respective responsibilities of management and Internal Audit in relation to Governance, Risk Management and Internal controls

It is the responsibility of the Board and IJB senior management to establish appropriate and sound systems of governance, risk management and internal control and to monitor the continuing effectiveness of these systems. It is the responsibility of the Chief Auditor to provide an annual overall assessment of the robustness of governance, risk management and internal control.

Framework of Governance, Risk Management and Internal Controls

The Integration Joint Board uses the systems of East Renfrewshire Council (ERC) and NHS Greater Glasgow and Clyde (NHSGGC) to manage its financial records.

The main objectives of the internal control systems are:

- To ensure adherence to management policies and directives in order to achieve the Integration Joint Board's objectives;
- To safeguard assets;
- To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- To ensure compliance with statutory requirements.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, ERC and NHSGGC continually seek to improve the effectiveness of their systems of internal control.

The work of Internal Audit

Internal Audit is an independent appraisal function established for the review of the internal control system as a service to the organisation. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of the organisation's resources.

The operational delivery of services within ERC and NHSGGC on behalf of the IJB will be covered by their respective internal audit arrangements.

There is a requirement that the IJB internal audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013. The East Renfrewshire Council Internal Audit service operates in accordance with the PSIAS and undertakes an annual programme of work which is approved and monitored by the Council's Audit and Scrutiny Committee. The internal audit service for NHSGGC is provided by Azets whose audit methodology also conforms to PSIAS.

ERC's internal audit section provided an annual report and assurance statement for 2020/21 which was submitted to the Council's Audit and Scrutiny Committee on 23 September 2021 for approval. The audit opinion concluded that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and internal control for the year ended 31 March 2021 except for a matter still under investigation by Police Scotland.

No significant governance issues were raised by NHSGGC's internal auditor in their annual report presented to the NHSGGC Audit Committee in June 2021 of relevance to the East Renfrewshire IJB.

Basis of Opinion

My evaluation of the control environment is informed by a number of sources:

- The audit work undertaken by ERC Internal Audit staff during the year to 31 March 2021
- The audit work undertaken by Azets who are the appointed auditors of NHSGGC during the year to 31 March 2021.
- Chief Auditor's knowledge of the IJB's activities for the year ended 31 March 2021.

Opinion

It is my opinion, based on the information available and assurances provided, that reasonable assurance can be placed on the framework of governance, risk management and internal controls which operated in the East Renfrewshire Integration Joint Board in the year to 31 March 2021 except for an area still under investigation by Police Scotland.

Michelle Blair FCA
Chief Auditor

27 October 2021

BLANK PAGE

East Renfrewshire Integration Joint Board

2020/21 Annual Audit Report – DRAFT



 AUDIT SCOTLAND

Prepared for East Renfrewshire Integration Joint Board and the Controller of Audit

November 2021

Contents

Key messages	3
Introduction	5
1. Audit of 2020/21 annual accounts	7
2. Financial management and sustainability	11
3. Governance, transparency, and Best Value	16
Appendix 1	20
Appendix 2	24
Appendix 3	27

Key messages

2020/21 annual report and accounts

- 1 Our audit opinions on the annual accounts of the East Renfrewshire Integration Joint Board (the IJB) are unmodified.
- 2 We received the unaudited accounts on 23 June 2021 in line with our agreed audit timetable. In light of the working restrictions arising from the current COVID-19 pandemic, we agreed with senior officers of the IJB to take advantage of the flexibilities conferred under the Coronavirus (Scotland) Act 2020 and re-profile the timing and delivery of our audit to complete in November 2021.

Financial management and sustainability

- 3 The IJB has appropriate and effective financial management arrangements in place to support financial monitoring, reporting and decision making.
- 4 The IJB returned an underspend of £5.759 million against a budgeted overspend of £2.432 million, prior to any identified savings. This was mainly due to reduced service costs in some areas because of COVID-19 as well as earmarked funding received in-year that was unspent as at 31 March 2021.
- 5 The medium-term financial outlook, covering the period 2022/23 to 2026/27, has been updated by the IJB to reflect the impact of COVID-19, with an identified funding shortfall of around £4 million per year from 2021/22 onwards. Future efficiency savings alone are unlikely to address this funding gap and the IJB will need to continue to work with partners to develop a revised financial strategy which ensures the organisation remains financially sustainable.

Governance, Transparency and Best Value

- 6 The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the Board. Governance arrangements operating throughout the COVID-19 pandemic have been appropriate and operated effectively.
- 7 The IJB has put in place appropriate arrangements to demonstrate the achievement of Best Value.

- 8 The IJB has effective arrangements for managing performance and monitoring progress towards strategic objectives.

Introduction

1. This report summarises the findings from our 2020/21 audit of East Renfrewshire Integration Joint Board (the IJB).
2. The scope of our audit was set out in our Annual Audit Plan presented to the Performance and Audit Committee meeting on 23 June 2021. This report comprises the findings from:
 - an audit of the IJB's 2020/21 annual accounts and
 - consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#).
3. The global coronavirus pandemic has had a considerable impact on the IJB and its partner bodies during 2020/21. This has had significant implications for services, sickness absence levels and planned projects and initiatives. Risks related to the pandemic were included in our Annual Audit Plan, and we have adapted our planned audit work at the IJB to address these risks.

Adding value through the audit

4. We add value to the IJB through our audit through:
 - regular meetings with the Chief Finance Officer and Accountancy Manager (Deputy Chief Finance Officer) to assess technical accounting guidance around coronavirus funding and expenditure and agree the associated reporting requirements in the financial statements.
 - identifying and providing insight on significant risks, and making clear and relevant recommendations
 - sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
 - providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

Responsibilities and reporting

5. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The IJB is also responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

6. Our responsibilities, as independent auditor appointed by the Accounts Commission, are established by the Local Government (Scotland) Act 1973, the Code of Audit Practice and supplementary guidance, and International Standards on Auditing in the UK. As public sector auditors, we give independent opinions on the annual accounts. Additionally, we conclude on the appropriateness and effectiveness of the performance management arrangements, the suitability and effectiveness of corporate governance arrangements, and the financial position and arrangements for securing financial sustainability. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice and supplementary guidance.

7. This report raises matters from our audit. Weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

8. Our Annual Audit Report contains an agreed action plan at [Appendix 1](#). It sets out specific recommendations, responsible officers, and dates for implementation. It also includes outstanding actions from last year and progress against these.

Auditor independence

9. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements, auditors must comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies.

10. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2020/21 audit fee of £27,330, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

11. This report is addressed to both the IJB and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course. We would like to thank all management and staff who have been involved in our work for their co-operation and assistance during the audit.

1. Audit of 2020/21 annual accounts

The principal means of accounting for the stewardship of the resources and performance

Main judgements

Our audit opinions on the annual accounts of the East Renfrewshire Integration Joint Board (the IJB) are unmodified.

We received the unaudited accounts on 23 June 2021 in line with our agreed audit timetable. In light of the working restrictions arising from the current COVID-19 pandemic, we agreed with senior officers of the IJB to take advantage of the flexibilities conferred under the Coronavirus (Scotland) Act 2020 and re-profile the timing and delivery of our audit to complete in November 2021.

Our audit opinions on the annual accounts are unmodified

12. The annual accounts for the year ended 31 March 2021 were approved by the IJB on 24 November 2021. As reported in the independent auditor's report:

- the financial statements give a true and fair view of the state of affairs of the IJB and its income and expenditure for the year were properly prepared in accordance with the financial reporting framework.
- the management commentary, the audited part of the remuneration report and the annual governance statement were all consistent with the financial statements and properly prepared in accordance with proper accounting practices.

The COVID-19 pandemic had a limited impact on audit evidence

13. The completeness and accuracy of accounting records and the extent of information and explanations that we required for our audit were not affected by the COVID-19 pandemic.

14. The working papers provided to support the accounts were of a good standard and the audit team received support from finance staff which helped ensure the final accounts audit process ran smoothly.

The annual accounts were signed off in line with timescales permitted to reflect COVID-19

15. As a result of the continuing impact of COVID-19, the submission deadlines for IJB's audited annual accounts and annual audit reports have been set at 30 November 2021.

16. The unaudited annual accounts were received in line with our agreed audit timetable on 23 June 2021. In light of the working restrictions arising from the current COVID-19 pandemic combined with the need to maintain the quality of our audit in a remote working environment, we agreed with senior officers of the IJB to take advantage of the flexibilities conferred under the Coronavirus (Scotland) Act 2020 and reprofile the timing and delivery of our audit to complete in November 2021. The annual accounts were signed off in line with the revised timetable.

Overall materiality is £2.1 million

17. We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of any identified misstatements on the audit. We identify a benchmark on which to base overall materiality such as gross expenditure and apply what we judge to be the most appropriate percentage level for calculating materiality values.

18. The determination of materiality is based on professional judgement and is informed by our understanding of the entity and what users are likely to be most concerned about in the financial statements. In assessing performance materiality, we have considered factors such as our findings from previous audits, any changes in business processes and the entity's control environment including fraud risks.

19. Our initial assessment of materiality was carried out during the planning phase of the audit and was based on projections around the impact of COVID-19 on expenditure. On receipt of the unaudited annual accounts materiality levels were revised and updated to reflect the actual levels of expenditure during 2020/21 as summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

Materiality level	Planning	Final
Overall materiality	£1.85 million	£2.1 million
Performance materiality	£1.11 million	£1.26 million
Reporting threshold	£100 thousand	£105 thousand

Source: Audit Scotland

Significant findings to report on the annual accounts

20. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the IJB's accounting practices covering accounting policies, accounting estimates and financial statements disclosures.

21. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks influence our overall audit strategy, the allocation of staff resources to the audit, and indicate how the efforts of the audit team are directed. [Appendix 2](#) also identifies the work we undertook to address these risks and our conclusions from this work.

22. Our audit identified two significant adjustments which exceeded our materiality threshold of £2.1 million. Management have agreed to correct both misstatements, neither of which had an impact on the final financial position of the IJB. In detail:

- After the preparation of the accounts a coding error was identified in the central spreadsheet prepared by officers in the health board for the calculation of the set-aside. This impacted the set aside value in both 2020/21 and 2019/20. A misstatement of £7.972 million for was identified for 2020/21 and an associated prior year restatement of £7.589 million was required. We have concluded that the misstatement was an isolated issue and does not indicate a wider systematic error.
- A classification error relating to a £4.2 million misstatement within expenditure which was included as Prescribing instead of Family Health Service.

23. A further two misclassifications within notes to the accounts were identified and corrected by management as follows:

- Note 2 has been updated to include £210,000 of Covid-19 funding which was correctly reflected in the Comprehensive Income and Expenditure Account and Note 3 but was omitted from Note 2.
- Note 4 for hosted services correctly reflected the total Learning Disability In-Patient Services cost of £9.294 million, however the split across each of the IJB's was misclassified. The movement relating to East Renfrewshire was a reduction to cost of £1.915 million from £1.926 million to £0.011 million.

Unadjusted misstatements

24. We have no unadjusted misstatements to report.

Good progress was made on prior year recommendations

25. The IJB has made good progress in implementing our prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

2. Financial management and sustainability

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively

Main judgements

The IJB has appropriate and effective financial management arrangements in place to support financial monitoring, reporting and decision-making.

The IJB returned an underspend of £5.759 million against a budgeted overspend of £2.432 million, prior to any identified savings. This was mainly due to reduced service costs in some areas because of COVID-19 as well as earmarked funding received in-year that was unspent at 31 March 2021.

The medium-term financial outlook, covering the period 2022/23 to 2026/27, has been updated to reflect the impact of COVID-19, with an identified funding shortfall of around £4 million per year from 2021/22 onwards. Future efficiency savings alone are unlikely to address this funding gap and the IJB will need to continue to work with partners to develop a revised financial strategy which ensures the organisation remains financially sustainable.

The 2020/21 budget included planned savings to address the funding gap for the year

26. The IJB approved its 2020/21 budget of £124.054 million in March 2020. The budget identified a funding gap of £2.432 million with plans to address this using identified savings and transfers from reserves as required. Savings plans included review of non-residential care packages.

The budget process was appropriate

27. The budget was prepared with a high level of uncertainty due to the COVID-19 pandemic and as a result, the final position was expected to change. Members received regular and accurate information on the IJB's financial position throughout the year as detailed budget monitoring reports were submitted to meetings of the IJB. Appropriate adjustments were made to the budget to reflect additional funding streams and commitments as they occurred,

and the actual year-end outturn position was in line with expectations reported to the Integration Joint Board.

28. The content of the budget monitoring reports was regularly updated to reflect the financial impact of COVID-19. An additional section was included that highlighted additional income received and expenditure incurred as a result of COVID-19. This ensured the IJB were aware of how COVID-19 impacted on the overall financial position and outturn. We have concluded that the IJB has appropriate budget monitoring arrangements.

The IJB returned an underspend in 2020/21

29. The impact on public finances of the COVID-19 pandemic has been unprecedented and this has necessitated both the Scottish and UK governments to provide substantial additional funding for public services as well as support for individuals, businesses, and the economy. It is likely that further financial measures will be needed and that the effects of the pandemic will be felt well into the future.

30. The IJB received additional funding of £12.260 million in year from the Scottish Government in relation to COVID-19. The IJBs accounts include £9.095 million of specific costs that were incurred as a consequence of the pandemic and as such, a total of £3.145 million was added to the ring-fenced reserves balance in year. The accounts were prepared on the assumption that the Scottish Government will continue to fund additional COVID-19 expenditure during 2021/22.

31. The IJB accounts disclose a surplus of £5.759 million in the financial year. [Exhibit 2](#) illustrates a high-level summary of funding contributions and total expenditure which resulted in a surplus on the provision of service. It also shows the movements in reserves during the year.

Exhibit 2

Year-end financial summary

IJB summary	NHS Greater Glasgow & Clyde £m	East Renfrewshire Council £m	Total £m	Financial outturn £m
Net funding contribution (Income)				
Funding contribution from partners	(118.742)	(57.531)	(176.273)	
Resource transfer			(6.568)	

Social Care Fund	(5.275)	
Net funding contribution		(188.116)
Total expenditure		182.357
2020/21 surplus on the provision of services		(5.759)
Represented by:		
Funding received transferred to earmarked reserves	(2.227)	
Funding received transferred to ring-fenced reserves (see para 32 below)	(4.363)	
Earmarked reserves drawn down in year	0.831	(5.759)

Source: East Renfrewshire Integration Joint Board Annual Accounts

32. The £4.363 million ring-fenced funding reflects monies received for local and national priorities which have yet to be delivered, including £3.145 million of COVID-19 funding received from the Scottish Government not spent in year. This will be utilised in 2021/22 to support the ongoing response to the pandemic. This ring-fenced funding has been transferred to reserves and can only be used for the intended purpose.

33. An additional £2.227 million has been transferred to earmarked reserves to be used for specific purposes over the coming years, including budget saving phases, counselling in schools and children and young peoples' mental health framework. This gives the IJB total earmarked reserves of £5.667 million.

34. Reserves are an integral part of the medium and longer-term financial planning of the IJB and its financial sustainability. The IJB holds reserves as a contingency to mitigate the impact of unanticipated pressures and to meet specific future commitments. The board aims to hold uncommitted general reserves of 2% of the IJBs revenue budget (excluding significant fixed costs such as family health service), which equates to approximately £1 million.

35. At 31 March 2021 the IJB held £272,000 of general reserves as was the position at 31 March 2020. The balance of £272,000 is significantly below the

reserve's strategy target of around £1 million, however, the IJBs earmarked reserve balance can be used to deal specifically with budget savings and in-year pressures. The current reserves held by the IJB are considered appropriate in the short term, however there is a risk that additional general reserves may be required in the longer term given the unprecedented financial challenges facing the IJB. The IJB should consider how to align its general reserve level with its stated reserves policy.

Recommendation 1

The level of general reserves should be reviewed, and appropriate action taken to comply with the stated reserves policy and bring the level of general reserves held into line with the Boards target.

The medium-term financial plan has been updated to reflect the expected impact of COVID-19

36. Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to develop its services or the way in which they should be delivered. The IJB approved an updated five-year medium-term financial outlook in June 2021. This covers the period 2022/23 to 2026/27 and supports the development of the current strategic plan. The financial outlook details a range of scenarios and factors that impact on the IJBs ability to deliver the strategic plan, including:

- Anticipated funding levels
- Cost pressures arising from inflation, service demand and changes in legislation
- Cost pressures arising as a result of the on-going response to the COVID-19 pandemic and the future consequences on service demand due to the pandemic.

37. The outlook is updated annually to recognise changes in these scenarios and factors and identifies a potential funding gap of around £4 million each year from 2021/22 onwards.

Future funding gaps are unlikely to be addressed through efficiency and transformation savings alone

38. The IJB has demonstrated a reasonable track record in the delivery of its agreed savings targets, although this has become increasingly difficult due to increased levels of demand and the pandemic response.

39. Savings targets have been set for 2021/22 and beyond, however efficiency savings and service reforms alone are unlikely to bridge the funding gaps identified in the longer-term without significant impact to the level of service currently delivered by the IJB.

40. The potential funding gap identified within the medium-term financial outlook of £22 million over the five years from 2022/23 represents a challenging target. Efficiency savings alongside service reform and prioritisation will address some of the funding gap, however with increasing demand pressures, officers consider that the longer-term gap cannot be bridged through efficiency savings alone and will continue to engage with partner bodies around future funding levels.

Recommendation 2

Continue to engage with partner bodies in relation to future funding levels, to ensure the IJB remains financially sustainable.

Financial systems of internal control operated effectively

41. The IJB is reliant on the systems of its partner bodies, NHS Greater Glasgow and Clyde and East Renfrewshire Council, for its key financial systems including ledger and payroll. All IJB transactions are processed through the respective partners' systems and all controls over these systems are within the partner bodies, rather than the IJB.

42. As part of our audit approach, we sought assurances from the external auditors of NHS Greater Glasgow and Clyde and East Renfrewshire Council in accordance with International Standard on Auditing (UK) 402. Confirmation has been received that there were no weaknesses in the systems of internal controls for either the health board or the council impacting on the audit of the IJB.

Standards of conduct and arrangements for the prevention and detection of fraud and error are appropriate

43. The IJB does not maintain its own policies relating to the prevention and detection of fraud and error but instead depends on those in place at its partner bodies. The arrangements in place at East Renfrewshire Council and NHS Greater Glasgow and Clyde were reviewed as part of the external audits and the respective teams found them to be adequate. The IJB has a Code of Conduct in place to which members subscribe and the Members' Registers of Interest are publicly available on the IJB's website.

44. We reviewed the arrangements in place at NHS Greater Glasgow and Clyde and East Renfrewshire Council through consideration of the work by partner body auditors and concluded that appropriate arrangements are in place for the prevention and detection of fraud and error. We are not aware of any specific issues we require to bring to your attention.

3. Governance, transparency, and Best Value

The effectiveness of scrutiny and oversight and transparent reporting of information. Using resources effectively and continually improving services.

Main judgements

The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the Board. Governance arrangements operating throughout the COVID-19 pandemic have been appropriate and operated effectively.

The IJB has put in place appropriate arrangements to demonstrate the achievement of Best Value.

The IJB has effective arrangements for managing performance and monitoring progress towards strategic objectives.

Governance arrangements operating throughout the COVID-19 pandemic have been appropriate and operated effectively

45. In response to the COVID-19 pandemic the IJB made a number of changes to its governance arrangements including the establishment of a Local Resilience Management Team, implementation of temporary decision-making arrangements, the creation of a COVID-19 risk register and participation in local and national working groups. The IJB worked with partner organisations to support a joined-up response.

46. Virtual Board and Performance and Audit Committee meetings were established and operated throughout 2020/21. This has supported effective scrutiny, challenge and decision-making. Meetings continue to be held in a virtual environment, in line with the Scottish Government guidance for safer workplaces during the pandemic. We concluded that the revised arrangements were appropriate and adequate and operated effectively. Overall governance arrangements are appropriate and support effective scrutiny, challenge and decision making.

Openness and transparency

47. There is an increasing focus on how public money is used and what is achieved. In that regard, openness and transparency supports understanding

and scrutiny. Transparency means that the general public has access to understandable, relevant and timely information about how the IJB is taking decisions and how it is using resources.

48. Due to COVID-19, all meetings of the Board and Performance and Audit Committee for 2020/21 were held online, with papers and minutes published on the website. Last year we reported a website design issue where specific reports relating to the Performance and Audit Committee were unavailable due to search functionality limitations. Action has been taken and this issue has now been resolved.

49. Overall, the IJB shows a commitment to transparency with all Board and Performance and Audit committee meeting minutes and documents being available on the website.

Arrangements are in place to secure Best Value

50. Integration Joint Boards have a statutory duty to make arrangements to secure Best Value. To achieve this, IJBs should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

51. The IJB aims to secure best value through its budget monitoring reports, which include sufficient detail and quality to provide those making decisions with the information required. Best value criteria is considered as part of budget decisions and proposals and is an implicit part of reporting. Board members frequently challenge proposals made by the IJB on the basis of what is best for users and with a view to securing best value

52. The IJB further demonstrates its commitment to securing best value through their consideration of alternative models of service delivery. The Recovery and Renewal programme was established prior to the pandemic and then paused to enable the required response to COVID-19. In June 2021 the Integration Joint Board considered a report on the future of the programme. Given the challenges facing the IJB and the impact of the pandemic the focus of the programme changed to transformation with recovery being incorporated.

53. The programme has four overarching themes of recovery, wellbeing, individual's experiences and business systems and processes. Projects will be aligned to one of these themes.

- Recovery – will focus on the transition from recovery to the new normal.
- Wellbeing - will focus on staff and IJB partners. Its projects will include the development a wellbeing action plan and wellbeing champions.
- Individual's experience – will focus on engagement with service users to reflect on changes to models of service delivery over the past year. The programme aims to consider the role of technology and identify areas for further improvement and redesign of services including the care at home redesign and the learning disability overnight support projects.

- Business systems and processes – will focus on information systems and process improvement and includes the replacement of the HSCP case recording system and care at home scheduling system.

Review of adult social care services

54. An independent review of adult social care services was published in February 2021. This was requested by the Scottish Government in September 2020 with the primary aim of the review being to recommend improvements to adult social care services in Scotland. The review made a number of recommendations including the set-up of a National Care Service for Scotland that is equal to the NHS and that self-directed support must work better for people with decisions being based on their needs, rights and preferences.

55. The IJB have considered and assessed the review and reported the findings to the Board. The organisation continues to monitor developments and is actively engaged in discussions around the implementation of the review with partners and stakeholders. The IJB anticipates that the review will have significant impacts for the delivery of social care moving forward and will look to implement any recommendations or specific actions arising from this review.

The IJB was able to maintain service performance levels despite the pandemic

56. The pandemic is expected to have had a substantial impact on performance measures, particularly for services which have been temporarily suspended, or are operating at a reduced level or have had to adapt to new ways of working.

57. The Public Bodies (Joint Working) (Scotland) Act 2014 requires the IJB to produce an annual performance report covering areas such as; assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities, and the inspection of services.

58. The contents of the IJB's 2020/21 Annual Performance Report were in line with applicable requirements and guidance and the Report itself was considered by the Integration Joint Board on 22 September 2021.

59. The IJB has appropriate performance management arrangements in place, which are used to target effective service delivery and support improvement activity. Performance levels are measured against a suite of key performance indicators, comparing current year with prior years. The 2020/21 Annual Performance Report highlights a number of areas where the IJBs performance has shown the greatest improvement in 2020/21, including the percentage of people with alcohol and/or drug problems accessing recovery focussed treatment within 3 weeks (up from 90% in 19/20 to 95% in 20/21).

60. The IJBs performance against the key performance indicators reflect the impact of service provision due to the pandemic, however the targets for each key performance indicator could usefully be re-assessed to determine if they remain a realistic baseline target given the environment the IJB are currently operating within.

Recommendation 3

Review key performance indicators and, where appropriate, re-base relevant targets to ensure these reflect the impact of the pandemic on the IJBs performance.

61. The 2020/21 Annual Performance Report also acknowledges a number of areas where improvement is required and sets out key actions the IJB will progress to achieve these improvements. Examples of the areas for improvement include:

- Children and young people starting treatment for specialist child and adolescent mental health services within 18 weeks
- The percentage of those whose care need has reduced following reablement
- The percentage of HSCP (local authority) complaints received and responded to within timescale.

62. The IJB has effective arrangements in place for managing performance.

Care at Home

72. The Care Inspectorate published a Care at Home inspection report in February 2019. An improvement plan was established in response to the findings. A follow-up inspection took place in November 2019 and highlighted that a programme of service redesign was required for Care at Home to ensure improvement actions were achieved in a sustainable manner.

63. Work has been undertaken to address the improvement actions outlined by the Care Inspectorate and an unannounced inspection took place in June 2021. The report outlined grades of 4 (good) across all areas of the Care at Home service inspected.

National performance audit reports

64. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2020/21 we published some reports which may be of direct interest to the IJB as outlined in [Appendix 3](#).

65. From attendance at Board and Performance and Audit Committees we are aware that the IJB has arrangements in place for considering and reviewing national reports including any locally agreed actions.

Appendix 1

Action plan 2020/21

2020/21 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. General Reserve position</p> <p>The general reserve position at 31 March 2021 is £272,000 which is below the IJBs reserve strategies recommendation that it holds uncommitted reserves of around 2% of the IJBs revenue budget (excluding significant fixed costs), which equates to around £1 million.</p> <p>Risk – There is a risk that the uncommitted reserves held are not sufficient to meet longer-term financial pressures.</p>	<p>The level of general reserves should be reviewed, and appropriate action taken to comply with the stated reserves policy and bring the level of general reserves held into line with the Boards target.</p> <p>Paragraph 35</p>	<p>Whilst fully accepting we are not compliant with this policy this is a long-standing position for the IJB. As we have previously reported there is a tension between holding unallocated reserves when we have operated for a number of years with significant financial challenges. Our earmarked reserves strategy has allowed the IJB to prioritise service delivery. Without a significant increase in funding it is unlikely that the optimum 2% level of general reserve will be achieved.</p> <p>Chief Financial Officer 31 March 2022</p>
<p>2. Financial Sustainability</p> <p>The IJBs medium-term financial outlook has been updated to reflect the impact of COVID-19. Over the next five years from 2022/23 a potential funding gap has been identified of £22 million.</p> <p>It is unlikely that efficiency savings alone will be sufficient to bridge the funding gap identified over the longer-term without significant impact to the level of service currently delivered by the IJB.</p>	<p>Continue to engage with partner bodies in relation to future funding levels, to ensure the IJB remains financially sustainable.</p> <p>Paragraph 40</p>	<p>The maturity of our IJB has allowed to us to not only recognise the long-standing financial challenges we face, but also take a pragmatic approach to our financial planning. The future uncertainties have never been greater including understanding the impact Covid-19 on demand and complexity of need. The IJB recognised that the 2021/22 budget would be an iterative process, with funding changes relating to Covid-19 and other initiatives emerging</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>There is a risk that the IJB may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>		<p>as the year progressed. The IJB also recognised that without support for Covid-19 costs, including unachieved savings, that we would most likely need to invoke financial recovery planning.</p> <p>We will continue with our scenario planning, financial modelling and report our position to every IJB meeting.</p> <p>We will continue to work with our partners to articulate these challenges as part of our funding and performance discussions.</p> <p>Chief Financial Officer 31 March 2022</p>
<p>3. Key performance indicators</p> <p>The IJBs performance against the key performance indicators reflect the impact of COVID-19, however the targets themselves have not been reviewed to ensure these reflect a realistic baseline position for the IJB to measure performance against.</p> <p>Risk – There is risk that the key performance targets and the IJBs performance against these are not aligned, as a result of the impact of COVID-19.</p>	<p>Review key performance indicators and, where appropriate, re-base relevant targets to ensure these reflect the impact of the pandemic on the IJBs performance.</p> <p>Paragraph 60</p>	<p>Whilst many of our performance indicators are national or part of a wider Greater Glasgow and Clyde suite of measures we will endeavour to re-base those where we can.</p> <p>Covid-19 has had a direct impact on people’s health and wellbeing. The indirect effects on other conditions as well as long Covid may take some time to manifest. This means our performance indicators may need revision over a longer period of time.</p> <p>Chief Financial Officer 31 March 2022</p>

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>4. Financial Sustainability</p> <p>The IJB has a savings requirement of £2.432 million per the 20/21 budget settlement. This has resulted in a funding gap of £1.644 million that will need to be met from care packages, revising the individual budget calculator to reflect prioritisation based on national criteria.</p> <p>The August 2020 revenue budget monitoring report projects an overspend of £0.238 million against a full year budget of £125.8 million. The intention is to fund this from the budget savings reserve as required.</p> <p>The IJB will also face additional challenges due to the impacts of COVID-19. The estimated financial implications of COVID-19 between March 2020 and March 2021 are in the region of £9 million.</p> <p>Risk – The IJB may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>	<p>Take action to comply with the stated reserves policy and bring the level of general reserves held into line with the Board target.</p> <p>Update the MTFP to reflect the impacts of COVID-19 at the earliest opportunity.</p> <p>Deliver planned changes and improvements to the operation of set aside as a matter of priority.</p> <p>Work with key partners to identify and act on further opportunities to deliver service transformation that will help shift the balance of care. These actions should be integrated into the planned changes to set-aside and into current and future service transformation projects where appropriate.</p>	<p>See action plan point 2 above.</p>
<p>5. Care at Home</p> <p>A report published by the Care Inspectorate during 2018/19 identified a number of concerns and areas for improvement regarding the IJBs Care at Home service.</p> <p>The IJB have developed a comprehensive improvement</p>	<p>The IJB should work with partners to address the findings of the Care at Home Service report, ensuring that responsibility and accountability is clearly defined to enable the IJB to monitor and review progress</p>	<p>Complete</p> <p>An unannounced inspection took place in June 2021 and ratings of good were noted across all areas inspected.</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>plan to address the report findings.</p> <p>Risk – The issues identified within the Care Inspectorate report are not adequately addressed and no improvement is seen within the Care at Home service, impacting on the achievement of strategic priorities within the strategic plan.</p>	<p>and initiate remedial action if required.</p>	

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating to our wider responsibility under the Code of Audit Practice.

Risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p>1. Management override of controls</p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatements in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of management override of controls.</p>	<p>Detailed testing of journal entries</p> <p>Assessment of the estimation methodology applied by the IJB and the reasonableness of the estimates contained in the financial statements.</p> <p>Focused testing (via partner bodies) of the regularity and cut-off assertions</p> <p>Evaluation of the assurances from the IJBs partner bodies' external auditors, who carry out testing of accruals and prepayments.</p>	<p>Significant journals processed by the IJB were reviewed, with no issues identified.</p> <p>No significant accounting estimates were made by the IJB in the preparation of annual accounts.</p> <p>Testing of regularity and cut-off assertions as well as accruals and prepayments was undertaken by the external auditors of the IJBs partner bodies. No issues were identified which would have an impact on the processing of IJB transactions or our audit approach.</p> <p>No evidence of management override of controls from the work performed.</p>
<p>2. Impact of additional funding due to COVID-19 on the financial statements</p> <p>The COVID-19 pandemic has resulted in significant financial pressures for the IJB. The Scottish and UK governments have</p>	<p>Assessed how the IJB had processed and controlled the additional funding and associated expenditure.</p> <p>Assessed how the additional funding and associated expenditure impacts on the financial statements.</p>	<p>The IJB regularly monitored and reported COVID-19 funding and associated expenditure to the IJB Board throughout the year.</p> <p>The IJB complied with the CIPFA/LASAAC guidance on accounting for COVID-19</p>

Audit risk	Assurance procedure	Results and conclusions
<p>announced a range of additional funding streams to support frontline services and help the organisation manage the financial pressures caused by COVID-19.</p> <p>This has also resulted in an associated increase in expenditure with some new expenditure streams. Total additional funding in 2020/21 for the IJB is expected to be in the region of £9.327 million. This additional income and expenditure includes a mixture of principal and agency transactions which are subject to different accounting considerations in the preparation of the financial statements.</p> <p>The IJB should ensure that any funding carried forward and recognised in the reserves balance does not include funding where they would be considered to be acting as the 'agent'.</p>	<p>Reviewed the annual report and accounts and considered how the additional funding and associated expenditure had been reported.</p>	<p>grants when accounting for the additional COVID-19 funding and associated expenditure.</p> <p>All additional funding and associated expenditure received in year by the IJB, can be considered 'principal' and as such has been recognised within the accounts.</p> <p>No evidence that the reserve balances carried forward to 21/22 incorrectly include funding where the IJB would be acting as agent.</p>

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
<p>3. Financial Sustainability – short term</p> <p>The financial plan for 2021/22 outlines unfunded cost pressures of £4.38 million. The plan outlines savings identified to date of £522k and for budget phasing and in year pressure reserves to be utilised to a value of £1.419 million. This results in an in-</p>	<p>Reviewed the IJBs reported outturn position as part of the financial statements audit</p> <p>Assessed the delivery of in-year savings programs</p> <p>Reviewed the robustness of future savings plans identified</p>	<p>The IJBs final operational position as at 31 March 2021 was a net underspend of £5.759 million.</p> <p>The IJB savings target for 2020/21 was £2.4 million. This was fully funded by Scottish Government.</p> <p>Although the figures above paint a strong picture in the short term, this can be largely attributed to the impact</p>

Audit risk	Assurance procedure	Results and conclusions
<p>year funding gap of £2.4 million.</p> <p>There is a risk that ERIJB will be unable to achieve a sustainable outturn position going forwards, particularly given the uncertainty around COVID-19 and increasing service demands.</p>		<p>COVID-19 has had on the IJBs operational services and receipt of ring-fenced funding in year.</p> <p>There are a number of ongoing budget pressures over the coming years which are out with the IJBs control including the cost of drugs, Brexit and the required response to COVID-19.</p> <p>The IJB will potentially need a further £22 million of savings between 2022-2027 in order to deliver a balanced budget, as funding does not match the increasing demands on services and costs.</p>

Appendix 3

Summary of national performance reports 2020/21

April

[Affordable housing](#)

June

[Highlands and Islands Enterprise: Management of Cairngorm mountain and funicular railway](#)

[Local government in Scotland Overview 2020](#)

July

[The National Fraud Initiative in Scotland 2018/19](#)

January

[Digital progress in local government](#)

[Local government in Scotland: Financial overview 2019/20](#)

February

[NHS in Scotland 2020](#)

March

[Improving outcomes for young people through school education](#)

East Renfrewshire Integration Joint Board

2020/21 Annual Audit Report – DRAFT

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility

For the latest news follow us on social media or [subscribe to our email alerts.](#)



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
Phone: 0131 625 1500 Email: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk

Performance and Audit Committee

24 November 2021

East Renfrewshire Integration Joint Board Audit of 2020/21 annual accounts

Independent auditor's report

1. Our audit work on the 2020/21 annual accounts is now substantially complete. Subject to receipt of a revised set of annual accounts for final review, we anticipate being able to issue unqualified audit opinions in the independent auditor's report on 24 November 2021 (the proposed report is attached at [Appendix A](#)).

Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Performance and Audit Committee's consideration our draft annual report on the 2020/21 audit. The Annual Audit Report includes details of our findings from the audit. In accordance with ISA260 we are required to report significant findings from our audit and these are set out on page 9 of our Annual Audit Report.

3. The report also sets out conclusions from our consideration of the four audit dimensions that frame the wider scope of public audit as set out in the Code of Audit Practice.

4. This report will be issued in final form after the annual accounts have been certified.

Unadjusted misstatements

5. We also report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature and request that these misstatements be corrected.

6. We have no unadjusted misstatements to be corrected.

Representations from Section 95 Officer

7. As part of the completion of our audit, we are seeking written representations from the Chief Finance Officer on aspects of the annual accounts, including the judgements and estimates made.

8. A draft letter of representation is attached at [Appendix B](#). This should be signed and returned to us by the Section 95 Officer with the signed annual accounts prior to the independent auditor's report being certified.

Appendix A: Proposed Independent Auditor's Report

Independent auditor's report to the members of East Renfrewshire Integration Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of East Renfrewshire Integration Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of East Renfrewshire Integration Joint Board as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 07 January 2019. The period of total uninterrupted appointment is three years. I am independent of the of East Renfrewshire Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to East Renfrewshire Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the East Renfrewshire Integration Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Head of Finance and Resources (Chief Financial Officer) and the Performance and Audit Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Head of Finance and Resources (Chief Financial Officer) is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Head of Finance and Resources (Chief

Financial Officer) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Head of Finance and Resources (Chief Financial Officer) is responsible for assessing East Renfrewshire Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Performance and Audit Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how East Renfrewshire Integration Joint Board is complying with that framework;
- identifying which laws and regulations are significant in the context of East Renfrewshire Integration Joint Board;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of East Renfrewshire Integration Joint Board's partner bodies controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

I have audited the part of the Remuneration Report described as audited. In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Statutory other information

The Head of Finance and Resources (Chief Financial Officer) is responsible for the statutory other information in the annual accounts. The statutory other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on Management Commentary and Annual Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

John Cornett, FCPFA
Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Appendix B: Letter of Representation (ISA 580)

John Cornett, Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear John,

East Renfrewshire Integration Joint Board Annual Accounts 2020/21

1. This representation letter is provided in connection with your audit of the annual accounts of East Renfrewshire Integration Joint Board for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.

2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Performance and Audit Committee, the following representations given to you in connection with your audit of East Renfrewshire Integration Joint Board's annual accounts for the year ended 31 March 2021.

General

3. East Renfrewshire Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2020/21 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by East Renfrewshire Integration Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.

4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those reported by you.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (2020/21 accounting code), mandatory guidance from LASAAC, and the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.

6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of East Renfrewshire Integration Joint Board at 31 March 2021 and the transactions for 2020/21.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2020/21 accounting code, where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to East Renfrewshire Integration Joint Board's circumstances and have been consistently applied.

8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Principal and Agency

9. I have assessed all funding in relation to covid-19 and determined the nature of the funding. The annual accounts reflect all principal transactions as required.

Going Concern Basis of Accounting

10. I have assessed East Renfrewshire Integration Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on East Renfrewshire Integration Joint Board's ability to continue as a going concern.

Liabilities

11. All liabilities at 31 March 2021 of which I am aware have been recognised in the annual accounts.

12. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

Fraud

13. I have provided you with all information in relation to

- my assessment of the risk that the financial statements may be materially misstated as a result of fraud
- any allegations of fraud or suspected fraud affecting the financial statements
- fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

14. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

15. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2020/21 accounting code. I have made available to you the identity of all the East Renfrewshire Integration Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

16. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

17. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

18. I confirm that the East Renfrewshire Integration Joint Board has undertaken a review of the system of internal control during 2020/21 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

19. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2021, which require to be reflected.

Balance Sheet

20. All events subsequent to 31 March 2021 for which the 2020/21 accounting code requires adjustment or disclosure have been adjusted or disclosed.

21. This letter was considered at the meeting of the Audit and Risk Committee / Board [*delete as appropriate] on xx November 2021.

Yours sincerely

Lesley Bairden

Head of Finance and Resources (Chief Finance Officer)

East Renfrewshire Integration Joint Board

BLANK PAGE



Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	24 November 2021
Agenda Item	8
Title	Audited Annual Report and Accounts 2020/21
<p>Summary</p> <p>This report provides an overview of the audited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2020 to 31 March 2021.</p> <p>The Chair of the Performance and Audit Committee will advise the Integration Joint Board of any audit findings and advise the IJB of this committee's decision on the remit to the IJB to consider approval of the Annual Report and Accounts for submission.</p>	
Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<p>Action Required</p> <p>The Performance and Audit Committee is requested to:</p> <ol style="list-style-type: none"> a) Agree the audited annual report and accounts and remit to the Integration Joint Board for approval; and b) Note and comment on the summary overview of financial performance document for 202/21 prior to publication on the IJB website. 	

BLANK PAGE

EAST RENFREWSHIRE INTEGRATION JOINT BOARD

PERFORMANCE AND AUDIT COMMITTEE

24 NOVEMBER 2021

Report by Chief Financial Officer

AUDITED ANNUAL ACCOUNTS 2020/21

PURPOSE OF REPORT

1. The purpose of this report is to provide an overview of the audited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2020 to 31 March 2021.
2. The Chair of the Performance and Audit Committee will advise the IJB of any audit findings.
3. A summary overview of the financial year is now included in recognition of the committee members' desire to have an easy read summary.

RECOMMENDATION

4. The Performance and Audit Committee is requested to:
 - a) Agree the audited annual report and accounts and remit to the Integration Joint Board for approval; and
 - b) Note and comment on the summary overview of financial performance document for 202/21 prior to its publication on the IJB website

BACKGROUND

5. The Public Bodies (Joint Working)(Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of Health and Social Care in Scotland.
6. The IJB is a legal entity in its own right, created by Parliamentary Order, following Ministerial approval of the Integration Scheme. NHS Greater Glasgow and Clyde (NHSGGC) and East Renfrewshire Council have delegated functions to the IJB which has the responsibility for strategic planning, resourcing and ensuring delivery of all integrated services.
7. The IJB is specified in legislation as a 'section 106' body under the terms of the Local Government (Scotland) Act 1973 and as such is expected to prepare annual accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.

REPORT

8. The audited annual report and accounts for the IJB has been prepared in accordance with appropriate legislation and guidance.
9. The annual report and accounts are included at Appendix 1 and subject to IJB approval will be signed via the Audit Scotland electronic process. The signing requirements are:

Management Commentary	Chair of the IJB, Chief Officer, Chief Financial Officer
Statement of Responsibilities	Chair of the IJB, Chief Financial Officer
Remuneration Report	Chair of the IJB, Chief Officer
Annual Governance Statement	Chair of the IJB, Chief Officer
Balance Sheet	Chief Financial Officer
Acknowledgement	Chair of the IJB, Chief Officer, Chief Financial Officer

10. It is a statutory requirement that the Chief Financial Officer (being the proper officer) provide Audit Scotland with a letter of representation (ISA580) along with the annual report and accounts. This is included at Appendix 2.
11. The Chief Internal Auditor's Annual Report and the Draft Audit Scotland Annual Report confirm the Annual Report and Accounts for 2020/21 are unqualified, unmodified, meet legislative requirements and are transparent, address best value and are appropriately governed.
12. The Chair of the Performance and Audit Committee will advise the IJB on the key points from this committee and associated presentation of audit findings.
13. The key messages from Audit Scotland are summarised:
- The annual report and accounts are unmodified and the operational underspend and reserves are unchanged from the unaudited position
 - Effective financial management is in place to support monitoring and decision making
 - The potential future year financial challenges are unlikely to be addressed through efficiency alone and work with partners is required to ensure financial sustainability
 - The IJB has appropriate governance in place and arrangements during the Covid-19 pandemic have operated effectively
 - The IJB has effective arrangements in place to demonstrate best value and for managing performance
14. The action plans included at Appendix 1 of the Audit Scotland Annual report detail the three recommendations from the audit along with our response:

Recommendation	Response
The level of general reserves should be reviewed, and appropriate action taken to comply with the stated reserves policy and bring the level of general reserves held into line with the Boards target.	Whilst fully accepting we are not compliant with this policy this is a long standing position for the IJB. As we have previously reported there is a tension between holding unallocated reserves when we have operated for a number of years with significant financial challenges. Our earmarked reserves strategy has allowed the IJB to prioritise service delivery. Without a significant increase in funding it is unlikely that the optimum 2% level of general reserve will be achieved

<p>Continue to engage with partner bodies in relation to future funding levels, to ensure the IJB remains financially sustainable.</p>	<p>The maturity of our IJB has allowed to us to not only recognise the long standing financial challenges we face, but also take a pragmatic approach to our financial planning. The future uncertainties have never been greater including understanding the impact of Covid-19 on demand and complexity of need. The IJB recognised that the 2021/22 budget would be an iterative process, with funding changes relating to Covid-19 and other initiatives emerging as the year progressed. The IJB also recognised that without support for Covid-19 costs, including unachieved savings, that we would most likely need to invoke financial recovery planning.</p> <p>We will continue with our scenario planning, financial modelling and report our position to every IJB meeting.</p> <p>We will continue to work with our partners to articulate these challenges as part of our funding and performance discussions.</p>
<p>Review key performance indicators and, where appropriate, re-base relevant targets to ensure these reflect the impact of the pandemic on the IJBs performance.</p>	<p>Whilst many of our performance indicators are national or part of a wider Greater Glasgow and Clyde suite of measures we will endeavour to re-base those where we can.</p> <p>Covid-19 has had a direct impact on people's health and wellbeing. The indirect effects on other conditions as well as long Covid may take some time to manifest. This means our performance indicators may need revision over a longer period of time.</p>

15. As with prior years this action plan will be reported as part of our regular Audit actions progress reporting.
16. The main messages from the annual report and accounts remain unchanged from the unaudited position reported in June and the operational underspend of £0.833 million which was 0.56% of our budget for the year is unchanged. The main variances to budget were:
 - £0.410 million underspend within Children & Families and Public Protection from staff turnover and the costs of care packages.
 - £2.071 million underspend in within Older Peoples Nursing, Residential and Daycare Services. This reflects the reduction in care home admissions but does offset the increase in community activity; predominantly Care at Home.
 - £1.744 million overspend within Intensive Services as our Care at Home costs reflect that we were able to operate a near full service throughout the pandemic, in part as a result of a successful recruitment campaign early in the year.
17. Our reserves total remains unchanged at £10.415 million and as advised in June we have made a minor adjustment of £20k between our core costs and our Covid-19 costs. This does not impact on the bottom line.
18. The Covid-19 spend is now shown as £9.115 million, reflecting the £20k adjustment and we received funding of £12.260 million with the balance taken to our reserves. We have followed all accounting guidance in relation to costs of the PPE Hub and Testing and these costs are not part of our accounts.

19. As part of the audit process and to a lesser extent our own review the following four adjustments have been made to the set aside and notes, none of which impact on the bottom line.
20. Since the unaudited annual report and accounts were presented in June colleagues from the health board advised us of an error in the set aside figures provided. This was a result of a coding error in a central spreadsheet. This meant our set aside costs were overstated by £7.972 million in 2020/21 and by £7.589 million in 2019/20. This has been restated in the annual report and accounts and does not impact on the bottom line as costs are currently notional. This did not manifest in our proof reading as the 2019/20 notional costs had previously been restated as part of a previous rebasing exercise.
21. We included £4.2 million within prescribing costs rather than family health services in Note 2 which analyses our income and expenditure by nature. This has been corrected. This should have been picked up as part of our proof reading checks.
22. We advised a late change to our Covid-19 expenditure in June where the Scottish Government agreed to fund costs included in the increased recharges from one of our partners in relation to central support costs. This cost was correctly included in the accounts but was omitted from Note 2, now corrected. This should have been picked up as part of our proof reading checks.
23. As part of our proof reading we identified an error in Note 4 detailing hosted services. Our own use of in-patient activity was significantly overstated and on investigation an error was identified in the health board allocation spreadsheet. Whilst we picked this up in the final proofing we should have identified this in the unaudited accounts.
24. We have made changes to the cross referencing and proof reading process to allow additional checks in future.
25. As always we have taken the opportunity between the unaudited and the final version of the Annual Report and Accounts to refine some of our narrative and update performance information, however there are no material changes that have not been discussed in this report.
26. As previously discussed it would be difficult to produce an easy read version of the annual report and accounts given the complex content of the document. A summary financial overview has been drafted for comment and is included at Appendix 3.
27. The Chief Financial Officer would like to extend sincere thanks to audit, to finance and performance colleagues for invaluable input and support in a particularly challenging period.

CONCLUSIONS

28. The preparation of the annual report and accounts for the IJB meets all legislative requirements. There has been no movement to the provisional outturn last reported to the IJB. There are no significant governance issues.

RECOMMENDATIONS

29. The Performance and Audit Committee is requested to:
- a) Agree the unaudited annual report and accounts and remit to the Integration Joint Board for approval; and
 - b) Note and comment on the summary overview of financial performance document for 202/21 prior to its publication on the IJB website

REPORT AUTHOR AND PERSON TO CONTACT

Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
Lesley.Bairden@eastrenfrewshire.gov.uk
0141 451 0746

15 November 2021

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

[Annual Report and Accounts 2020/21](#)

[Annual Report and Accounts 2019/20](#)

[Annual Report and Accounts 2018/19](#)

[Annual Report and Accounts 2017/18](#)

[Annual Report and Accounts 2016/17](#)

The relevant legislation is The Public Bodies (Joint Working)(Scotland) Act 2014, Local Government Scotland Act 1973

BLANK PAGE



East Renfrewshire Health and Social Care Partnership Integration Joint Board

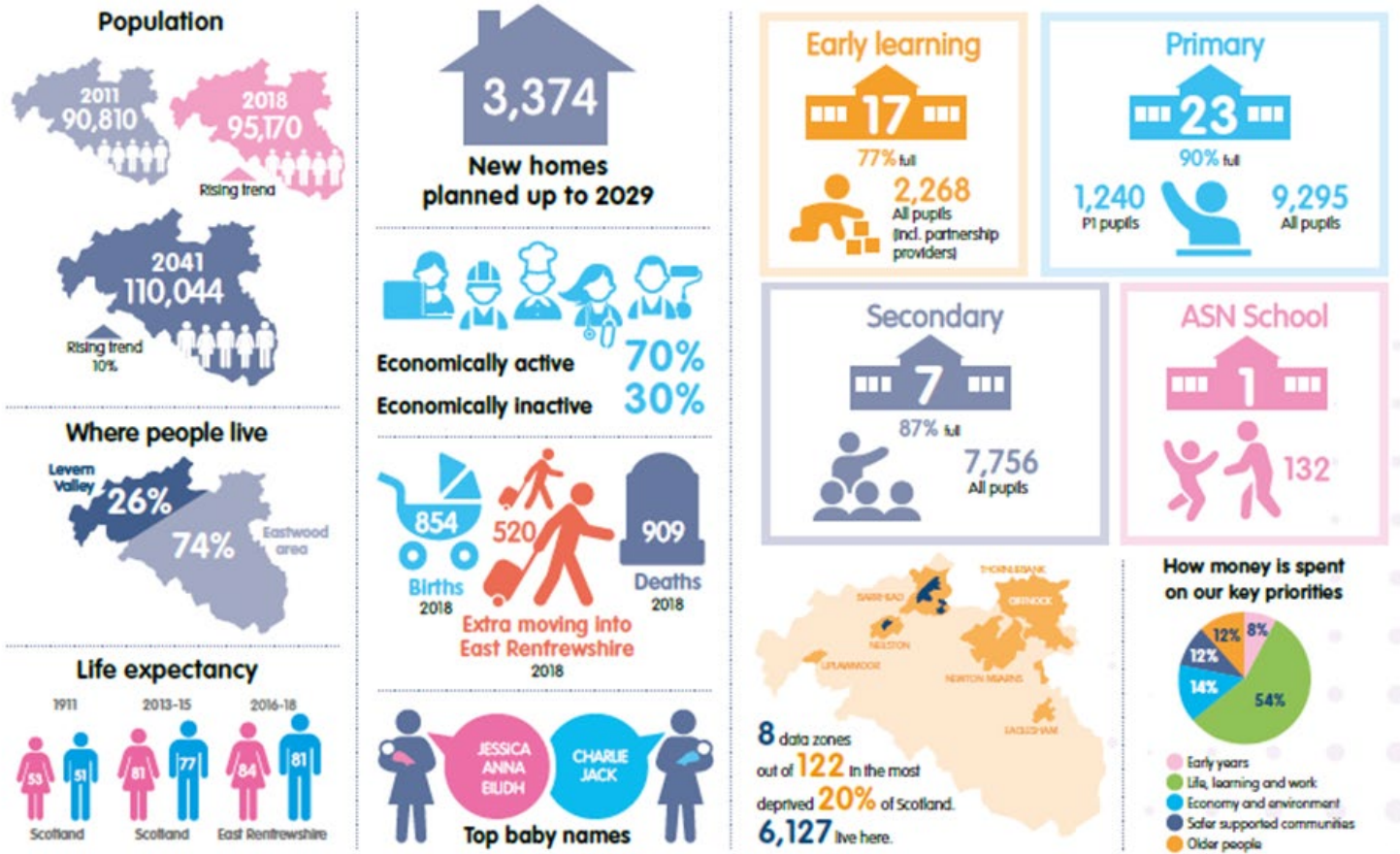
Annual Report and Accounts 2020/21

Covering the period 1st April 2020 to 31st March 2021

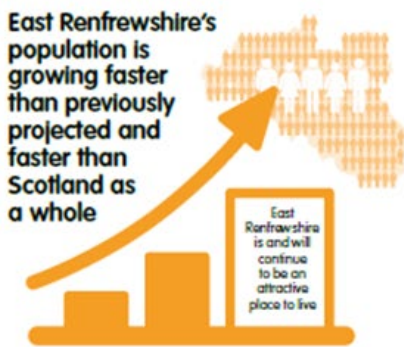


About East Renfrewshire – Some General Facts and Figures

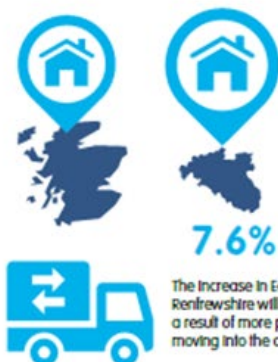
EAST RENFREWSHIRE FAST FACTS



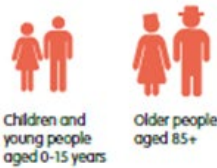
EAST RENFREWSHIRE'S POPULATION – WHAT TO EXPECT



The number of people living in East Renfrewshire is projected to increase by 7.6% by the year 2026 (this is higher than previous projection of 5.7% and higher than the Scottish rate of growth of 3.2%)



The two age groups that will grow the most



More houses are being built for three reasons



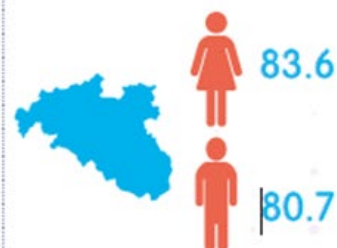
Demand will increase for services



East Renfrewshire currently has the highest average household size in Scotland, but this is projected to shrink as more people live alone



East Renfrewshire has the highest life expectancy at birth for both females and males in Scotland.



Contents

About East Renfrewshire	inside cover
Management Commentary	2 - 28
Statement of Responsibilities	29 - 30
Remuneration Report	31 - 33
Annual Governance Statement	34 - 42
Independent Auditor's Report	43 - 46
The Financial Statements	47 - 49
Notes to the Financial Statements	50 - 63
Where to Find More Information and Acknowledgement	64 - 65

East Renfrewshire covers an area of 174 square kilometres and borders the City of Glasgow, East Ayrshire, North Ayrshire, Renfrewshire and South Lanarkshire.

Our population is growing and reached 95,530 in 2019. Geographically 75% of the population live in the Eastwood area (Busby, Clarkston and Williamwood, Eaglesham and Waterfoot, Giffnock, Netherlee and Stamperland, Newton Mearns and Thornliebank) and 25% live in the Barrhead area (Barrhead, Neilston and Uplawmoor).

East Renfrewshire has an increasing ageing population with a 42% increase in the number of residents aged 85 years and over during the last decade.



Management Commentary

Introduction

East Renfrewshire Integration Joint Board (IJB), was legally established on 27th June 2015 and has the strategic responsibility for planning and delivery of health and social care services for the residents of East Renfrewshire. The vision, values, priorities and outcomes we aim to achieve through working together with the people of East Renfrewshire to improve lives are set out in our HSCP 1 Year Strategic Plan for 2021/22 Recovery Period.

The IJB is a legal body in its own right, as set out in the legislation, the Public Bodies (Joint Working) (Scotland) Act 2014, which established the framework for the integration of health and social care in Scotland.

The Integration Scheme for the IJB sets out how we will meet the requirements of this legislation. We are responsible for planning, commissioning and delivery of services for children and adults from both of our partners, East Renfrewshire Council and NHS Greater Glasgow and Clyde, and also have the planning responsibility for our population's use of large hospital based services along with housing aids and adaptations. The Integration Scheme provides a detailed breakdown of all the services the IJB is responsible for.

The management commentary in this report discusses our;

- Strategic Planning
- Key Messages and Operational Highlights for 2020/21 including:
 - how we have responded to the Covid-19 pandemic
 - governance during the Covid-19 pandemic
 - the financial impact of Covid-19 and funding support
 - the independent review of adult social care
 - our preparation for recovery
 - the key risks and uncertainties we are facing
- Performance Achievements for the year
- Financial Performance
- Future Challenges
- Conclusion

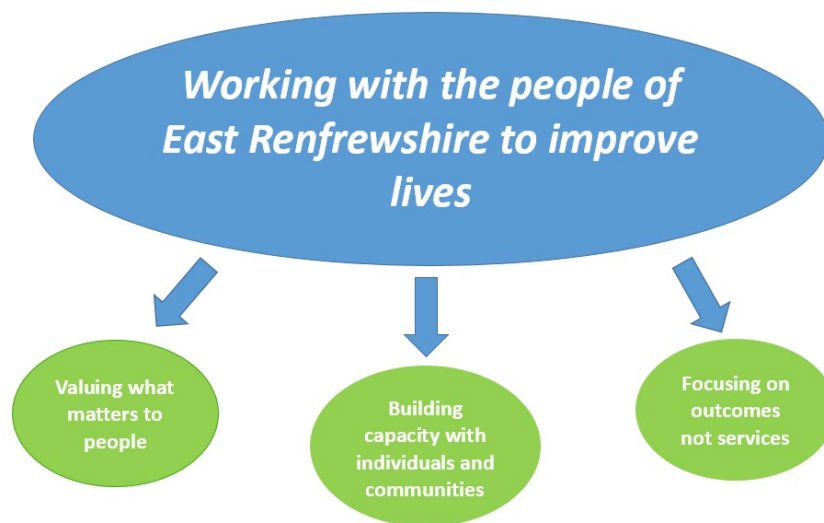
Strategic Planning

The East Renfrewshire HSCP Strategic Planning Group (SPG) has responsibility for the development of our Strategic Plan, supports ongoing review of the plan and provides oversight of the delivery of our strategic priorities. The SPG is a local forum for discussion on emerging themes and key initiatives in health and social care. The SPG is a multi-agency group made up of HSCP officers, IJB voting members, statutory stakeholders (e.g. housing colleagues), third and independent sector representatives, GPs, people who use our services and unpaid carers.

We have two localities: Eastwood and Barrhead. This best reflects hospital flows with the Eastwood Locality linking to the South Glasgow hospitals and the Barrhead Locality to the Royal Alexandra Hospital in Paisley. Our management and service structure is designed around our localities and we continue to develop planning and reporting at a locality level.

Strategic Plan 2021/22

Our current Strategic Plan covers the 1 year period 2021-2022 and sets out how we will achieve the National Health and Wellbeing Outcomes prescribed by Scottish Ministers as we continue to support our residents and our workforce through Covid-19 and make preparation for recovery and renewal. Our partnership vision statement is:



This document and our Annual Performance Report demonstrate how we have supported delivery of our strategic priorities.

Our current plan has been produced during an exceptionally challenging period. Our experiences over the Covid-19 pandemic have reinforced the benefits of partnership working, building on our long standing 15 years of integration.

As we work towards recovery and renewal we will strengthen our supportive relationships with independent and third sector partners. We will continue to recognise the increased levels of participation in our communities and informal support within our localities that have developed in response to Covid-19.

We recognise that we need to extend beyond traditional health and social care services to a long term wider partnership with our local people, carers, volunteers, community organisations, providers and community planners.

Our high level strategic focus remains unchanged from our previous 3 year plan however the coming year will see particular focus on mental health including community wellbeing. We have also recognised the wellbeing of our workforce as a priority. Our strategic priorities are:



Our current Strategic Plan is a one-year 'bridging' plan covering the 12 month period that will see us moving through our emergency response to the Covid-19 pandemic. Due to the exceptional circumstances we temporarily moved away from producing a longer-term 3 year plan but will return to this approach for 2022 to 2025.

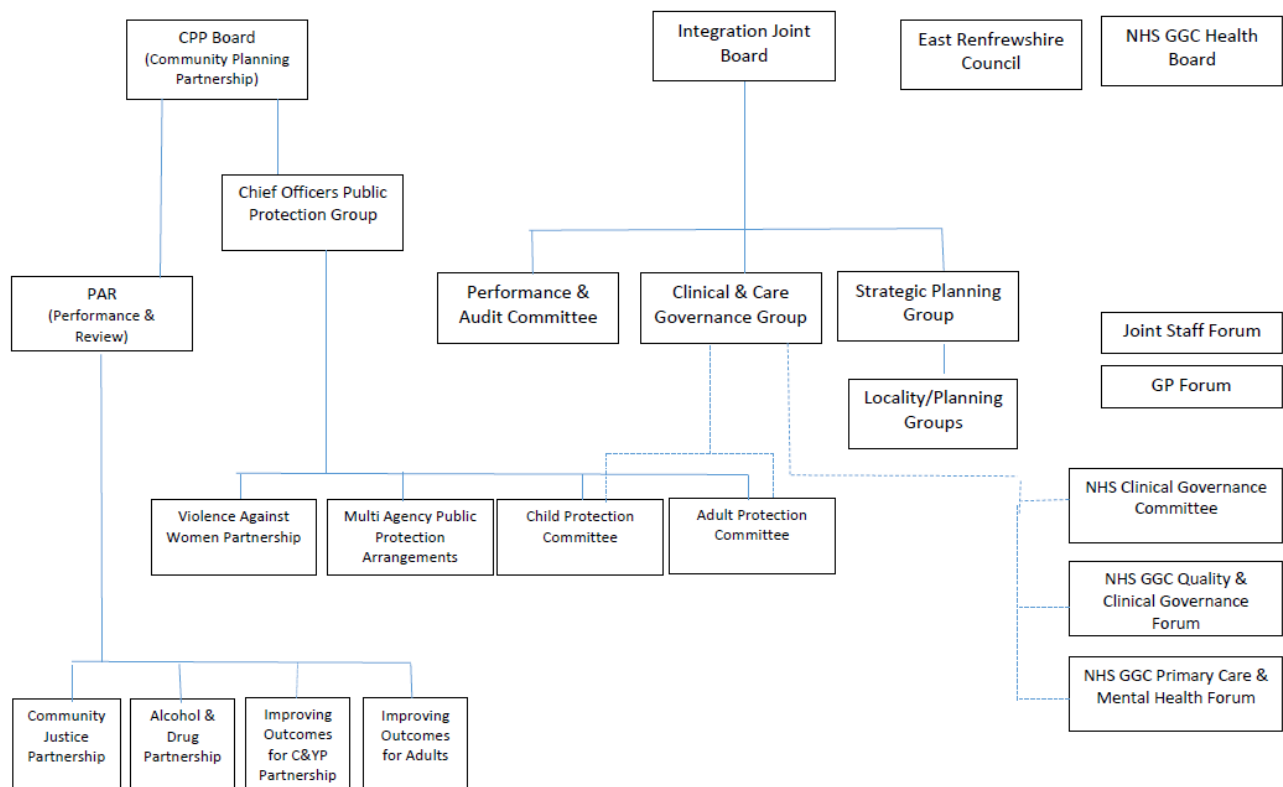
Strategic Plan 2022 to 2025

We wish to take a collaborative approach to our long-term strategic planning driven by our multi-agency SPG. This will mean that over the course of 2021 and into 2022 we want to engage in conversations about future priorities for change. We will also look to refresh the more detailed plans that support the implementation of our Strategic Plan including our Medium-Term Financial Plan, Strategic Commissioning and Market Shaping Plan, and a range of thematic and service-specific plans. Our engagement with residents and partners in

developing this work will be in accordance with the principles and approaches set out in our recently revised Participation and Engagement Strategy.

The IJB continues to build on the long standing delivery of integrated health and care services within East Renfrewshire and the continued and valued partnership working with our community, the third, voluntary and independent sectors, facilitating the successful operation of the Health and Social Care Partnership (HSCP).

The chart below shows the governance, relationships and links with partners which form the IJB business environment.



Key Messages and Operational Highlights for 2020/21

The year of 2020/21 has been characterised by the unprecedented challenge of the Covid-19 pandemic. During the emergency, staff across the HSCP have responded with incredible resilience, commitment and creativity. Within a very short space of time teams established and adapted to new ways of working and continued to maintain and deliver safe and effective services to our residents. Our strong local partnerships have responded with great innovation and greater collaborative working with and in support of our local communities.

Responding to the Covid-19 Pandemic

Early in the outbreak, with the support of local GPs, nurses and support staff from the HSCP and Council family we established and ran a local Community Assessment Centre for people with respiratory problems, which we operated until no longer required locally.

We have developed and coordinated many services and supports to care homes, who have been caring for some of our most vulnerable residents. The diagram below sets out some of the activities that we have undertaken over the last year.



Through the Personal Protective Equipment (PPE) hub set up by HSCP support staff, we have successfully distributed essential protective supplies (1,764,020 gloves, 812,757 aprons, 933,500 masks and 2,146 litres of sanitiser) to our own and our partner provider's staff, carers, and personal assistants. Our physiotherapy staff trained to fit special FP3 mask and carried out over 300 individual mask fittings.

Our teams have supported extensive vaccination programmes establishing local Flu clinics to vaccinate over 15,000 residents aged over 60. We also carried out Covid-19 vaccinations for those unable to attend vaccination centres, including care homes (residents and staff) and the housebound delivering 3,600 doses.

The impact of the pandemic has been wider than the immediate effects of the coronavirus itself with many people's wellbeing affected by the isolation and changes to routine.

A local Community Hub was developed to coordinate the community response to Covid-19. The Community Hub is a partnership between Voluntary Action East Renfrewshire, Talking Points and East Renfrewshire Council Communities and Strategic teams. It has supported residents to access information and be signposted to support available in the local community as well as establishing new shopping and prescription delivery services. It also responded to the growing need for social contact by those who were reporting feeling isolated, especially those who were shielding. "Welfare Calls" were conducted either weekly or fortnightly by newly

recruited volunteers. The Community Hub has now formalised the partnership and will continue to co-produce new delivery models in response to community need.

With our colleagues in Education we set up the Healthier Minds service to respond to the mental wellbeing of our children and young people. Working with schools and young people prior to and following referral helps the team build a fuller picture of the support required and ensures they are then assigned to the most appropriate support based on their needs.

For many people recovering from mental health and addiction, the lockdown has been challenging. Despite the significant challenges presented by Covid-19, we have worked with individuals with lived experience and our partner Penumbra to design and develop a peer support service. Peer support means people with similar life experiences can offer each other support, especially as they move through difficult or challenging experiences. The East Renfrewshire service had its first referrals in early September, initially offering opportunities to meet face-to-face, within the restrictions at that time. More recently peer support is being offered via phone or video call, in line with individuals' preferences.

Wellbeing

We recognise the enormity of the work of the HSCP in responding to the Covid-19 pandemic and the potential effects of vicarious trauma across our workforce as they support our citizens facing grief, loss and significant changes in their lives. The East Renfrewshire HSCP Wellbeing Group has developed a Wellbeing Plan 'YOU care...WE care too' to support our workforce to cope with the emotional and physical impact on their overall health and wellbeing. We hope to extend the focus of our Wellbeing Action Plan in 2021 to support colleagues in the third and independent sector and local volunteers.

Children and Families

Our Children's and Families Services maintained high rates of contact with children throughout the pandemic. The average weekly performance in key areas was:

- Childs Plan contacts 72%
- Child Protection 100%
- Throughcare and aftercare 90%

The service successfully managed to support the highest number of looked after children in school, in Scotland (57%). Our teams are seeing increasing complexity particularly for children with diagnosed neurodevelopmental disorders and a higher prevalence of families in crisis leading to more of these children coming under child protection and an associated increase in numbers coming into care. Despite this, 95% of children under child protection are supported in our local communities. Intensive Family Support packages and intervention have been designed to prevent breakdown and will be a focus for 2021/22.

Our Family Wellbeing service has supported families throughout the pandemic to deal with the impact of lockdown, bereavement and relationship difficulties.

There have been pressures on CAMHS (Children and Adolescent Mental Health Services) and Speech and Language Therapy services and waiting list initiatives are in place as part of our remobilisation and recovery work.

Community Justice

Despite the significant impact of Covid-19 with unpaid work suspended on 23rd March 2020, the Community Payback Team completed 2,417 hours of activity equating to £21,535 of unpaid work which directly benefited the local community. Through creative use of “other activity homeworking pack” the team helped reduce the number of outstanding hours and ensured some people completed orders within timescales.

The new Information Sharing Protocol with The Scottish Prison Service has helped underpin the reintegration of people back into East Renfrewshire. The early prison release programme was managed exceptionally well with support from colleagues in Housing Services. Whilst there has been an overall reduction in referrals for employability support, positive employment outcomes have been maintained at 65%.

Supporting People at Home

Whilst we had to close our day services as a result of the pandemic, our learning disability staff worked with our provider partners to develop outreach and wraparound support for individuals and their families. Our older people’s Kirkton service staff were redeployed to support care at home.

Care at home has seen additional pressures due to a desire from more people to be supported at home. The service is also seeing more complex discharges from hospital. Despite this, there has been an increase in the percentage of people stating that their 'living where you/as you want to live' needs are being met and this is 91% up from 88%. At the start of the pandemic some families wanted to limit the number of people coming into their homes and asked for their services to be suspended but as more people have been vaccinated the majority have reinstated services.

Our rehabilitation teams have experienced increased pressures in the absence of a number of specialist rehabilitation services and earlier discharges from hospital; the average of 40–50 referrals per week in 2019 / early 2020 has risen to 70-80 per week over the past 10 months. The increased frailty and complexity of people referred to our services has seen a downturn in the percentage of people whose care need has reduced following re-ablement now at 31% down from 67%.

Supporting People Experiencing Mental Ill-Health and Supporting Recovery from Addiction

Our teams have been dealing with a significant increase in demand across mental health and addiction services due to increased complexity and we expect this trend to continue. With the aid of technology our teams have been able to offer people ongoing support throughout the pandemic, and access to treatment has been maintained. The percentage of people waiting no longer than 18 weeks for access to psychological therapies is 74% up from 65% and the

percentage of people accessing alcohol/drug recovery treatment within 3 weeks is 95% up from 89%.

We established a peer research programme relating to alcohol and drugs that will enhance the influence of people with lived experience on service delivery and design and piloted a Buvidal clinic (a new, long-acting opiate substitution treatment and alternative to methadone and other substitutes).

Mental health services have delivered a mental health and wellbeing remobilisation programme with the third sector including a recovery college pilot, staff capacity building around bereavement, mental health and suicide prevention, and wellbeing support to carers.

Reducing Unplanned Hospital Care

Patterns of accident and emergency and unplanned hospital admissions were altered by the pandemic but the HSCP has worked with other partnership and acute services in the Glasgow area to develop new services and pathways that will continue as we move into recovery.

Our hospital to home team worked throughout the pandemic using virtual technology to undertake assessments and communicate with patients, relatives and ward staff. Overall bed days lost to delayed discharge are up 30% from 2019/20, however the majority of these are due to delays in moving adults with incapacity, which has been impacted by court delays. Our performance for standard delays remains one of the best in Scotland.

Supporting Unpaid Carers

Throughout 2020/21 we have maintained our positive partnership working with East Renfrewshire Carers Centre (ERCC), ensuring carers had access to guidance and PPE. Check-in calls to carers were introduced by ERCC and carers were offered support to set up and manage a peer support Facebook Group.

The Mental Health Carers group also continued to run virtually. The pandemic has impacted on carers, with the lack of resources and stimulation impacting on the health and wellbeing of both the carer and the cared for person.

We have worked with the Care Collective to refresh our Carers Strategy. East Renfrewshire's Short Breaks Statement has also been updated to ensure all advice and information is current and includes the development of creative, Covid-19-safe online breaks that meet the outcomes of the carer and the cared for person.

Protecting and Supporting Adults at Risk of Harm

During 2020/21 we established a new Adult Support and Protection team responding to a 20% increase in referral numbers and a rise in referrals of a more complex nature. We revised the adult support and protection processes and procedures effective from November 2020 and trained a number of staff across Adult Services, Children & Families, Mental Health, Addictions, Housing, Education, Health and our partner agencies; Safe and Together and MARAC (Multi Agency Risk Assessment Conference). This training is ongoing and is offered several times throughout the year.

We made improvements in developing our practice in supporting adults at risk of harm and have set out our key development priorities for the coming year. We carried out two Large Scale Investigations in line with our duties under The Adult Support and Protection (Scotland) Act 2007 in local care homes and moved 57 residents to new homes early in 2021.

Hosted Learning Disability Service

Our service has operated at full capacity throughout the pandemic. We increased staffing levels and took a GGC wide approach to contingency through Board wide collaboration. We were able to maintain good attendance and importantly achieved good infection control in challenging environments.

There has been a steady increase in requests for admission to our in-patient units as a result of distress. Our team have worked very closely with community services to mitigate the effects of stress and reduced community supports to maintain people at home. Our patient flow has been challenging with longer waits for admission or initial admission to mental health and everyone who requires the service has been admitted. The service was quite well protected by the good progress made in previous years in terms of better patient flow, moving forward we need to refocus on our redesign plans to support people better in the community and thus reduce the need for admission.

Bonnyton House

Our residents settled back into their home following an extended period of decant whilst refurbishment work took place; we had rented a property in Crossmyloof whilst works took place and were able to extend this as work was delayed as a result of Covid-19 restrictions. Our staff at Bonnyton House have provided compassionate support and care throughout the pandemic and have welcomed new residents to the home.

Our Support Staff

There has been tremendous work behind the scenes from our staff who support the front line service delivery illustrated in this report. Their dedication and hard work has been invaluable to setting up and adapting to new ways of working, keeping our workplaces safe, ensuring colleagues had the equipment they needed to work through the pandemic, assessing and mitigating risk and continuing to respond to the day job too.

Governance During Covid-19

A number of governance arrangements were put in place at the beginning of the pandemic including drawing on business continuity plans to support critical functions, establishing our Local Resilience Management Team, participating in local and national working groups and establishing a Covid-19 Risk Register. We worked very closely with our partners' governance and response arrangements during the emergency, including East Renfrewshire Council, NHS Greater Glasgow and Clyde, National Chief Officer, Chief Social Work Officer and Chief Financial Officer meetings.

Our IJB has met as planned throughout the pandemic using a virtual meetings solution. This has allowed us to maintain our full governance requirements and ensure our statutory

requirements were met including agreeing a budget for 2021/22. Regular communications to the IJB and to our workforce were put in place during the pandemic response.

Our Annual Governance Statement provides a comprehensive overview of all governance and assurance activity.

Financial Impact of Covid-19 and Funding Support

The operational implications from the Covid-19 outbreak are summarised above and the mechanism for co-ordination and consolidation of our local and system wide response was reported to the Scottish Government as part of the Local Mobilisation Plan submitted by NHS Greater Glasgow and Clyde Health Board; this plan covered the community and acute response across the totality of the Health Board area.

The additional activity was significant and the Scottish Government provided funding to support the associated costs of responding to the pandemic. This included supporting response, sustainability and new ways of working. The guidance was frequently revised as the situation evolved. We have also followed the Local Authority (Scotland) Account Advisory Committee (LASAAC) guidance on Accounting for Coronavirus (Covid-19) Grants / Funding streams and our treatment of the £12.260 million funding and associated £9.115 million of costs.

The funding position is summarised:

Covid-19 Related Expenditure Summary:	£ million
Additional services and staffing including Mental Health Assessment, Community Treatment, Flu, GP, staffing across all response activity	2.960
Infrastructure, equipment, PPE	0.314
Sustainability payments to partners	3.447
Unachieved savings due to limited capacity	2.394
Total Expenditure	9.115
Funding Received:	12.260
Balance to Earmarked Reserve	3.145

The 2020/21 accounts include the £500 payment to our staff employed through NHS Greater Glasgow and Clyde as part of the Scottish Government initiative. The payment for our staff employed through East Renfrewshire Council and to our partner providers will be made in 2021/22 with the IJB acting as the agent in facilitating these payments.

The costs relating to the PPE Hub and testing activity have been met centrally and therefore do not impact the IJB.

Independent Review of Adult Social Care

On 1 September 2020 the First Minister announced that there would be an Independent Review of Adult Social Care in Scotland. The Review was chaired by Derek Feeley, a former Scottish Government Director General for Health and Social Care and Chief Executive of NHS Scotland. The principal aim of the review was to recommend improvements to adult social care

in Scotland, primarily in terms of the outcomes achieved by and with people who use services, their carers and families; and the experience of people who work in adult social care. The independent review published its report on 3rd February 2021.

The report suggests a bold vision for adult social care support in Scotland building on the opportunity for meaningful change as we move beyond the Covid-19 pandemic.

“Everyone in Scotland will get the social care support they need to live their lives as they choose and to be active citizens. We will all work together to promote and ensure human rights, wellbeing, independent living and equity”.

It also argues that we must strengthen the foundations of the social care system. This means: fully implementing positive approaches such as self-directed support and the integration of health and social care; as well as nurturing and strengthening our workforce and supporting unpaid carers.

The independent review calls for some structural changes such as the establishment of a National Care Service (NCS) with accountability for social care support moving from local government to Scottish Ministers. The proposed NCS would oversee improvements in the consistency, quality and equity of care and support. The report also suggests a reformed role for Integration Joint Boards in implementing the social care vision outcome measures, and delivering planning, commissioning/procurement, managing local GP contracts, as well as local planning and engagement.

The report makes 53 wide-ranging recommendations in relation to the following priorities:

- Mainstreaming and embedding a human rights approach;
- Ensuring better, more consistent support for unpaid carers;
- Establishing a National Care Service (NCS) for Scotland;
- Establishing a new approach to improving outcomes through a National Improvement Programme for social care;
- Developing models of care;
- Commissioning for the public good through collaborative commissioning and a greater focus on people’s needs;
- Developing fair work arrangements with national oversight;
- Improving investment with a focus on prevention rather than crisis response.

The report suggested that additional investment estimated at c£0.66 billion per annum was required to support the recommendations and that future funding for social care needed to be as a minimum sufficient to meet the increased needs due to demographic change. This would require a 3.5% real terms increase in funding each year.

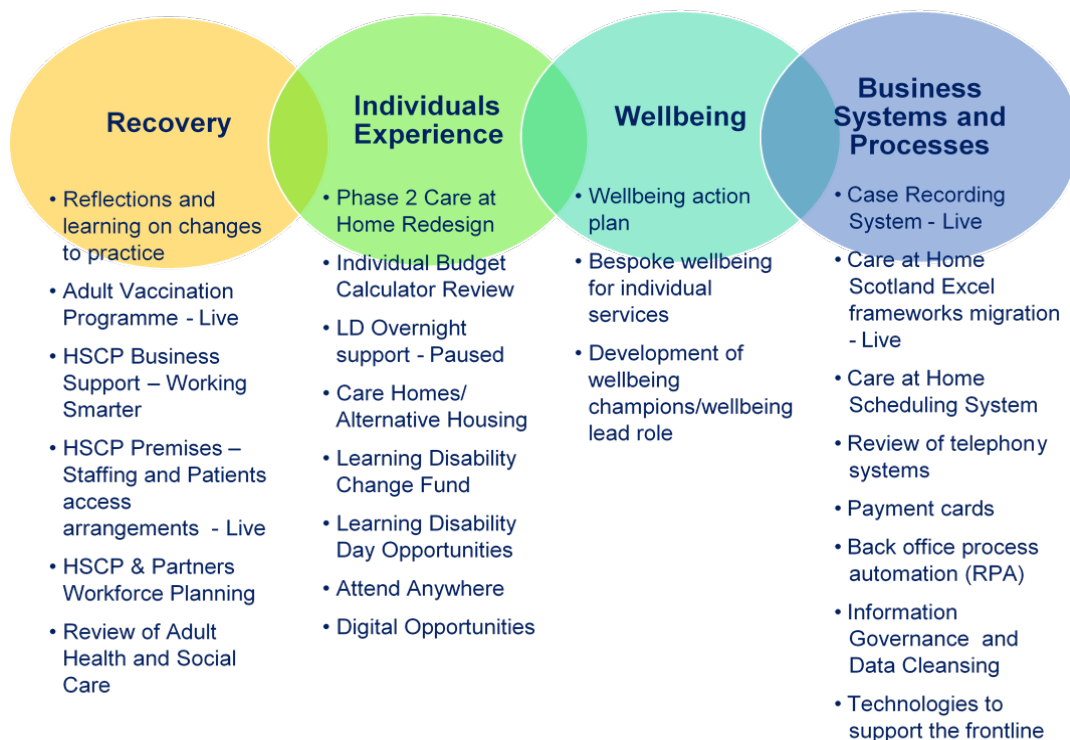
It is expected that the findings from the review will have significant impacts for the delivery of social care and wider supports moving forward. We will implement any recommendations or specific actions arising from this review and the subsequent consultation on a National Care Service as requested by Scottish Government.

Moving Towards Recovery

Whilst many of the services the HSCP provides are critical and continued to operate through the pandemic we have an opportunity to learn from the last 14 months and how we can build back better.

We are working on our Recovery and Renewal programme; a complex and multi-year programme of work that will allow us to emerge from the pandemic in a stronger and more informed position to face the challenges ahead. This should not only support the significant financial challenge we are facing but will also help us to better understand and quantify the longer term impact of Covid-19 on our population.

The IJB have recognised this needs to be an iterative and emerging approach as we work towards recovery, including any implications from the independent review of adult social care. Our Recovery and Renewal Programme is summarised:



Key Risks and Uncertainties

The IJB regularly reviews its Strategic Risk Register over the course of each year; there are currently 13 risks rated red, amber or green (RAG) depending on the likelihood and severity of the impact. The table below summarises those risks and shows the RAG rating of each after mitigating actions to minimise impact.

Area of Risk	RAG
Death or significant harm to a vulnerable individual	Amber
Scottish Child Abuse Inquiry	Red
Child, Adult and Multi-Agency Public Protection Arrangements	Green
Financial Sustainability	Red
Failure of a provider	Amber
Access to Primary Care	Amber
Increase in Older Population	Amber
Workforce Planning and Change	Amber
Increase in children & adults with additional support needs	Amber
In-House Care at Home Service	Amber
Failures within IT Systems	Green
Covid-19 & Recovery	Amber
Analogue to Digital Switchover	Amber

The link to our strategic risk register is included at the end of this document. The full risk register provides details of all the risks above and shows the risk rating pre and post mitigating actions.

The two red risks post mitigating actions are:

- Scottish Child Abuse Inquiry relates to children accommodated by East Renfrewshire Council and legacy areas from 1930 who may have been the victims of historical abuse whilst in foster care. We have met the requirement to provide a section 21 submission to the inquiry in relation to foster care and identified leads to work alongside legal services to manage the progress of any allegations or claims that may be made. We consider this risk significant given the nature and timeframe involved.
- Financial Sustainability has been a red risk for a number of years for the HSCP given the current and historic savings required to deliver a balanced budget, managing demographic and demand pressures, managing the complexity and volatility of prescribing costs and, more recently, the impact of Covid-19. The IJB members are fully aware of the challenges and risks we are facing and this is regularly discussed at meetings and seminars.

In addition to our Strategic Risk Register, each service area holds an operational risk register and business continuity plan. There is a separate risk register for Covid-19 activity. In addition to the risks shown above there are also a number of uncertainties facing the IJB and these are identified in the future challenges section within this report.

2020-21 Performance Achievements

In addition to our quarterly reports we publish an Annual Performance Report which is made publicly available on our website in line with statutory guidance. The Annual Performance report demonstrates how we review our performance for 2020/21 against local and national performance indicators and against the commitments within our Strategic Plan.

As we have outlined in this report Covid-19 has impacted on how we have delivered services during the year and despite the challenges we have maintained or improved in some areas; however with those services particularly relating to hospital use the patterns have significantly changed.

Our Covid-19 response activity has happened in addition to our planned operational priorities. Much of the performance data for 2020-21 reflects the direct impact of the pandemic on operational activity and changed behaviours among the population during lockdowns and the pandemic period more generally.

In spite of the unprecedented impact of the pandemic, we note the following performance headlines including key achievements and areas where we were not able to meet normal targets:

- Strong performance on balance of care and supporting permanence for our care experienced children; and positive outcomes for child protection cases. However, CAMHS waiting times have been negatively impacted by service disruption during the pandemic and there has been reduced provision of advocacy support during the year due to limitations on face-to-face contact.
- Criminal justice work was significantly impacted during the year. However, 2,500 hours of unpaid work were completed and there was an increase in the percentage of work placements completed in the year. We also continued to see improving outcomes for women and children impacted by domestic abuse.
- In supporting people to maintain their independence at home we saw an increase in the number of people receiving direct payments and other forms of self-directed support. However, outcomes following re-ablement (i.e. reduced care) decreased significantly - reflecting increased frailty, complexity of hospital discharge, and pressures on service during the pandemic.
- During the year we saw an improvement in waiting times for access to psychological therapies and also alcohol and drug treatment. However, performance declined on the proportion of people moving from treatment to recovery supports due to the focus during the pandemic on maintaining stability for service users and impacts on staffing.
- Patterns of service use changed significantly over the year and as predicted we saw a significant reduction in unplanned A&E attendances and hospital admissions. However, bed days lost due to delayed discharge increased due to the impact of the pandemic.
- Support for our unpaid carers continued during the pandemic. Latest data shows maintained performance on outcomes for carers.
- In terms of organisational performance, sickness absence improved across Council and NHS staff groups during the year. Performance on responding to complaints declined, reflecting staff pressures during the period.




The data shows that despite the significant challenges of the Covid-19 pandemic we have continued to support our most vulnerable residents and have performed well against many of our outcome-focused performance indicators. We have seen some service areas more directly impacted by restrictions and areas where patterns of demand have shifted significantly during the reporting period. Through our recovery and renewal planning and the development of our next strategic plan we will ensure that our priorities and approaches meet the changing needs of our population.

Our recovery and improvement actions as we move beyond the pandemic include the following areas; many of which are reflected in our Recovery and Renewal programme outlined in the Moving Towards Recovery section of our Management Commentary;

- Redesign of service delivery building on lessons from the pandemic e.g. Care at Home, Learning Disability, and Day Opportunities.
- Review and development of our customer journey with those who use our services
- Development of digital opportunities for connectivity and service delivery (e.g. Attend Anywhere)
- Ongoing development of our adult vaccination programmes and other winter planning
- Delivery of a Workforce Wellbeing Action Plan and support for staff wellbeing across the partnership
- Continued development of our workforce planning arrangements, including how our support functions align to service delivery
- Review how and when we use our premises ensuring we maintain safety standards, whilst meeting service requirements and maximising flexibility to allow us to continue to respond rapidly to change
- Establish arrangements to meet the priorities set out in the National Review of Adult Social Care

The extract below shows the headline indicators we look at each year to assess our performance. The RAG status and trend arrows are explained below. Intended performance direction is given in the description of each indicator (i.e. 'increase' or 'decrease').

Key to performance status	
Green	Performance is at or better than the target
Amber	Performance is close (approximately 5% variance) to target
Red	Performance is far from the target (over 5%)
Grey	No current performance information or target to measure against

Direction of travel*	
	Performance is IMPROVING
	Performance is MAINTAINED
	Performance is WORSENING

*For consistency, trend arrows always point upwards where there is improved performance or downwards where there is worsening performance including where our aim is to decrease the value (e.g. if we successfully reduce a value the arrow will point upwards).

Strategic Priority 1 - Working together with children, young people and their families to improve mental wellbeing

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Children and young people starting treatment for specialist Child and Adolescent Mental Health Services within 18 weeks of referral (<i>INCREASE</i>)	61%	90%	78%	74%	89%	90%	↓
Balance of Care for looked after children: % of children being looked after in the Community (LGBF) (<i>INCREASE</i>)	*	Data only	94.9%	98.0%	93.6%	91.5%	↓

*2020/21 data not available


Strategic Priority 2 - Working together with our community planning partners on new community justice pathways that support people to prevent and reduce offending and rebuild lives

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Community Payback Orders - Percentage of unpaid work placement completions within Court timescale. (<i>INCREASE</i>)	75%	80%	71%	84%	92%	96%	↑
% Change in women's domestic abuse outcomes (<i>INCREASE</i>)	84%	70%	79%	64%	65%	66%	↑

Strategic Priority 3 - Working together with our communities that experience shorter life expectancy and poorer health to improve their wellbeing




Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Increase the number of smokers supported to successfully stop smoking in the 40% most deprived SIMD areas. (This measure captures quits at three months and is reported 12 weeks in arrears.) (<i>INCREASE</i>)	66	16	74	6	20	27	↓

Strategic Priority 3 - Working together with our communities that experience shorter life expectancy and poorer health to improve their wellbeing

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Health and Social Care Integration - Core Suite of Indicators NI-11: Premature mortality rate per 100,000 persons aged under 75. (European age-standardised mortality rate) (DECREASE)	*	Data Only	295	308	301	297	


*2020/21 data not available

Strategic Priority 4 - Working together with people to maintain their independence at home and in their local community

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Number of people self directing their care through receiving direct payments and other forms of self-directed support. (INCREASE)	551	600	575	514	491	364	
Percentage of people aged 65+ who live in housing rather than a care home or hospital (INCREASE)	n/a	97%	97%	96%	97%	97%	
People reporting 'living where you/as you want to live' needs met (%) (INCREASE)	91%	90%	88%	92%	84%	79%	

*2020/21 data not available

Strategic Priority 5 - Working together with people who experience mental ill-health to support them on their journey to recovery

Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Percentage of people waiting no longer than 18 weeks for access to psychological therapies (INCREASE)	74%	90%	65%	54%	80%	56%	

Strategic Priority 5 - Working together with people who experience mental ill-health to support them on their journey to recovery							
Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
% of service users moving from drug treatment to recovery service (INCREASE)	6%	10%	16%	22%	12%	9%	↓

Strategic Priority 6 - Working together with our colleagues in primary and acute care to care for people to reduce unplanned admissions to hospital							
Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
Acute Bed Days Lost to Delayed Discharge (Aged 18+ including Adults with Incapacity) (DECREASE) (Ministerial Strategic Group (MSG) data)	2,342	1,893	1,788	2,284	1,860	2,704	↓
No. of A & E Attendances (adults) (DECREASE) (MSG data)	13,677	18,335	20,159	20,234	19,344	18,747	↑
Number of Emergency Admissions: Adults (DECREASE) (MSG data)	6,663*	7,130	7,538	7,264	7,432	8,032	↑
% of last six months of life spent in a community setting (INCREASE) (MSG data)	89.9%**	86%	88.3%	86.2%	85.0%	85.8%	↑

*Full year data not available for 2020/21. Figure relates to 12 months Jan-Dec 2020.

**Provisional figure for 2020/21

Strategic Priority 7 - Working together with people who care for someone ensuring they are able to exercise choice and control in relation to their caring activities							
Indicator	2020/21	Current Target	2019/20	2018/19	2017/18	2016/17	Trend from previous year
People reporting 'quality of life for carers' needs fully met (%) (INCREASE)	91%	72%	92%	78%	72%	70%	▬

Financial Performance

Funding 2020/21

The net total health and social care funding from our partners for financial year 2020/21 was £171.346 million:

	£ Million
NHS Greater Glasgow and Clyde Primary Care	91.321
NHS Greater Glasgow and Clyde Large Hospital Services	28.177
East Renfrewshire Council Social Care	51.674
East Renfrewshire Council Housing Aids and Adaptations	0.174
Total Net Funding	171.346

The Comprehensive Income and Expenditure Statement (CIES) (page 47) shows the IJB gross income as £203.953 million, as that statement shows service income, grant funding, resource transfer and social care fund monies which are included within the net funding from our partners in the table above. The purpose of the CIES presentation is to show the gross cost of the services we provide.

Work continues to be progressed with the set aside funding for large hospital services, however arrangements under the control of the IJB (and those across Greater Glasgow) are not yet operating as required by the legislation and statutory guidance. Each Health Board, in partnership with the Local Authority and IJB, must fully implement the delegated hospital budget and set aside budget requirements of the legislation in line with the statutory guidance published in June 2015. The Greater Glasgow and Clyde wide Unscheduled Care Commissioning Plan continues to be developed and a final plan will be presented to the IJB during 2021/22 and represents the first steps in developing strategic plans for the unscheduled care pathway (set aside) as set out in legislation.

Resource Transfer shows NHS Greater Glasgow and Clyde specific funding for historic bed closures and is used to purchase care packages and community-based services. The Social Care Fund was allocated by the Scottish Government to IJBs, via the NHS funding stream, to meet specific costs such as living wage and other fair work practices and adult demographic pressures.

Financial Performance 2020/21

The annual report and accounts for the IJB covers the period 1st April 2020 to 31st March 2021. The budgets and outturns for the operational services (our management accounts) are reported regularly throughout the year to the IJB, with the final position summarised:

Service	Budget	Spend	Variance (Over) / Under	Variance (Over) / Under
	£ Million	£ Million	£ Million	%
Children & Families	12.823	12.413	0.410	3.20%
Older Peoples Services	20.158	18.087	2.071	10.27%
Physical / Sensory Disability	5.001	4.902	0.099	1.98%
Learning Disability – Community	13.411	13.678	(0.267)	(1.99%)
Learning Disability – Inpatients	8.691	8.691	-	-
Augmentative and Alternative Communication	0.237	0.237	-	-
Intensive Services	10.928	12.672	(1.744)	(15.96%)
Mental Health	5.305	5.113	0.192	3.62%
Addictions / Substance Misuse	1.799	1.747	0.052	2.89%
Family Health Services	26.036	26.036	-	-
Prescribing	15.858	15.858	-	-
Criminal Justice	0.009	(0.002)	0.011	122.22%
Planning & Health Improvement	0.207	0.142	0.065	31.40%
Finance and Resources	22.532	22.588	(0.056)	(0.25%)
Net Expenditure Health and Social Care	142.995	142.162	0.833	0.58%
Housing	0.174	0.174	-	-
Set Aside for Large Hospital Services	28.177	28.177	-	-
Total Integration Joint Board	171.346	170.513	0.833	0.49%

The £0.833 million operational underspend (0.58%) is marginally better than the reporting taken to the IJB during the year and this underspend will be added to our budget phasing reserves. The main variances to the budget were:

- £0.410 million underspend within Children & Families and Public Protection from staff turnover and the costs of care packages.
- £2.071 million underspend in within Older Peoples Nursing, Residential and Daycare Services. This reflects the reduction in care home admissions but does offset the increase in community activity; predominantly Care at Home.
- £1.744 million overspend within Intensive Services as our Care at Home costs reflect that we were able to operate a near full service throughout the pandemic, in part as a result of a successful recruitment campaign early in the year.

We had expected to draw from reserves as we recognised we would not achieve all savings required during the year however we received Covid-19 funding to support us as we did not have capacity to progress the required work as a result of our focus on the Covid-19 response.

The impact of Covid-19 throughout the year meant that the focus of many of our services was on response and the variances against budget reflect this; the £9.1 million we spent on Covid-19 related costs was fully funded by the Scottish Government so has nil impact on each service

The IJB receives regular and detailed revenue budget monitoring throughout the year.

The set aside budget is shown as nil variance as this currently is not a cash budget to the HSCP and the annual amount reported is agreed each year with NHS Greater Glasgow and Clyde. The actual expenditure share for 2020/21 was identified as £28.177 million and as part of this exercise the expenditure for 2019/20 was restated by NHS Greater Glasgow and Clyde to £23.635 million.

Whilst Covid-19 resulted in a reduction in activity (equating to £1.8 million against our notional budget) there is nil cash impact. Increased expenditure due to Covid-19; staff costs, increased beds and pathways, cleaning, testing, equipment and PPE were fully funded by the Scottish Government. As outlined, earlier work is ongoing to agree the mechanism for bringing the set aside budget into an operational stage and this includes ensuring a balanced budget will be achieved.

A number of services are hosted by the other IJBs who partner NHS Greater Glasgow and Clyde and our use of hosted services is detailed at Note 4 (Page 55). The hosted services are accounted for on a principal basis, as detailed at Note 11 (Page 62).

The information above reflects our management accounts reporting throughout 2020/21 whilst the CIES (Page 47) presents the financial information in the required statutory reporting format; the movement between these of £4.926 million is a result of the management accounting treatment of reserves:

Reconciliation of CIES to Operational Overspend	£ Million	£ Million
IJB operational underspend on service delivery		0.833
Reserves planned use during the year	(0.831)	
Reserves added during the year	5.757	
Net movement between management accounts and CIES		4.926
IJB CIES underspend		5.759

Total Use of Reserves During 2020/21	£ Million
Reserves planned use during the year	(0.831)
Reserves added from operational underspend and new funding	6.590
Total Reserves added during 2020/21	5.759

Reserves

We used £0.831 million of reserves in year and we also invested £6.590 million into earmarked reserves, with much of this increase from Scottish Government ring-fenced funding. The year on year movement in reserves is set out in detail at Note 8 (Page 60) and is summarised:

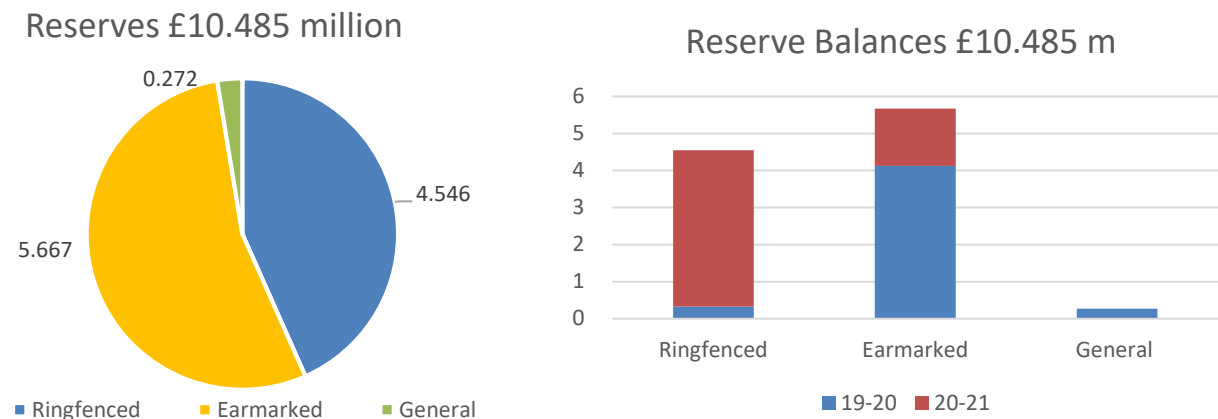
Reserves Movement	£ Million	£ Million
Reserves at 31 March 2020		4.726
Planned use of existing reserves during the year	(0.831)	
Funds added to reserves during the year	6.590	
Net increase in reserves during the year		5.759
Reserves at 31 March 2021		10.485

The purpose, use and categorisation of IJB reserves is supported by a Reserves Policy and Financial Regulations, both of which were reviewed in March 2020 in line with the statutory review of the Integration Scheme timescale.

The reserves of the IJB fall into three types:

- Ring-fenced: the funding is earmarked and can only be used for that specific purpose
- Earmarked: the funding has been allocated for a specific purpose
- General: this can be used for any purpose

The current balance of £10.485 million for all reserves falls in these three reserves types:



The majority of the increase in reserves relates to specific ring-fenced funding we have received from the Scottish Government during 2020/21 with £4.363 million added during the year. We can only spend this funding on those initiatives that the funding supports; the majority of this increase relates to Covid-19 funding of £3.145 million and this will support the ongoing response to the pandemic in 2021/22.

We spent £0.148 million of non Covid-19 ring-fenced reserves during the year and we are working on plans to utilise the balances within the scope of each area of activity during 2021/22 ensuring that we can support any ongoing activity from the one off investment of this funding.

The increase in ring-fenced funding during 2020/21 is not unique to East Renfrewshire and mirrors the national position.

Our earmarked reserves are in place to support a number of projects, provide transitional funding for service redesign, provide bridging finance for in year pressures, add capacity to support service initiatives and to support longer term cost smoothing and timing of spend across multiple years.

Within our earmarked reserves we spent £0.683 million, which is less than we planned given the prioritisation of services on the response to the pandemic. We had also planned to meet some refurbishment costs for work within our Learning Disability in-patient units, however this work was delayed at the start of the pandemic; this work is now on hold and will be incorporated

as part of the work supported by the Community Living Change Fund. We have added £2.227 million to our earmarked reserves during the year.

Our general reserve remains unchanged at £0.272 million and is well below the optimum level at a value of 2% of budget we would ideally hold. The general reserve is currently just under 0.2% of the 2020/21 revenue budget.

Given the scale of the financial challenge we have faced pre pandemic the IJB strategy to invest where possible in smoothing the impact of savings challenges has not allowed any investment into general reserves. We have recognised whilst this means we are below our policy level, the prioritisation has been on long term sustainability and minimising the impact of savings over time on those services we provide. In the event we find ourselves unable to achieve sufficient savings delivery during 2021/22 we may need to un-hypothecate (i.e. un-earmark) reserves to meet operational costs.

The use of reserves is reported to the IJB within our routine revenue reporting.

Future Challenges

The IJB continues to face a number of challenges, risks and uncertainties in the coming years and this is set out in our current Medium-Term Financial Plan for 2022/23 to 2026/27, our interim Strategic Plan for 2021/22 and our work to develop our Strategic Plan for 2022/25. These key strategies also inform our strategic risk register and collectively support medium-term planning and decision making.

The funding gap in future years could range anywhere from £0 to £4.7 million per year, excluding unknown factors and any additional savings requirements in future years. The resulting funding gap will be dependent on the funding settlement for each year.

The 2021/22 budget settlement fell within the poor settlement range of scenario planning assumptions with cost pressures of just over £9.3 million and subsequent required savings of £3.9 million after all funding uplifts of £4.9 million and deduction of immediately achievable savings of £0.5 million.

The budget for the year 2021/22 was agreed by the IJB on 17th March 2021 and identifies a funding gap of £3.9 million which relates to the £2.4 million legacy savings from 2020/21 we did not achieve as a result of the pandemic response and the funding gap of £1.5 million relating to 2021/22.

In setting this budget the IJB recognised the scale of the challenge; that we were still in response mode; that there are still many unknowns as we work our way towards recovery and the impact and implications from the plans for a national care service are unknown.

Pre the pandemic we had identified that the majority of the 2020/21 savings would come from the introduction of a contribution from individuals towards the cost of non-residential care, the prioritisation of care package costs and that we would need to further consider prioritisation and eligibility criteria for future savings options. This is now potentially at odds with the recommendations included in the Independent Review of Adult Social Care and the timing of any local decisions will need to be balanced with the risk of implementing change that may require subsequent reversal.

The implications from this review will be reflected in our short and medium term financial planning and in our Recovery and Renewal Programme as 2021/22 progresses and the policy decisions and directions become clearer. We will support any changes to policy/strategic approach that are adopted following the review and will look to include these in our strategic planning engagement for 2022 and beyond. During 2021-22 we will implement any recommendations or specific actions arising from the review as requested by Scottish Government.

The IJB have recognised that 2021/22 will require an iterative approach and we will need to adapt, respond and flex in a timely manner. As one of the smaller IJBs we are nimble and can react quickly however we do have a significant financial risk; our funding gap is £3.9 million, we have c£2 million in reserves to phase in those savings we can achieve, but we will only achieve savings by fully resourcing our Recovery and Renewal programme; and the only options to do this, at present are to divert existing resources and / or invest in the short term thus reducing the reserve available to phase in the savings.

The 2021/22 budget recognises that we may require to invoke financial recovery planning if we cannot close our funding gap on a recurring basis.

Demographic pressures remain a very specific challenge for East Renfrewshire as we have an increasing elderly population with a higher life expectancy than the Scottish average and a rise in the number of children with complex needs resulting in an increase in demand for services.

The consequences of Brexit have not manifested in any specific issues during 2020/21 however given this period is far from normal this will continue to be monitored and working groups with partners remain active.

We have successfully operated integrated services for over 15 years so we have already faced a number of challenges and opportunities open to newer partnerships. However our funding and savings challenge take no account of this history. Whilst we have agreed a population based approach for future (NHS) financial frameworks and models this does not address the base budget.

Prescribing Costs; The cost of drugs prescribed to the population of East Renfrewshire by GPs and other community prescribers is delegated to the IJB. This is a complex and volatile cost base of around £16 million per year. The post Covid-19 impact on prescribing in the medium to long term is unclear. During 2020/21 the volume of items prescribed reduced by 4.8% over the year as a result of the pandemic; the post Covid-19 implication is not yet clear in terms of complexity of need, population demand and mental health impacts.

Delayed Discharge; In order to achieve the target time of 72 hours we continue to require more community based provision. The medium-term aspiration is that the costs of increased community services will be met by shifting the balance of care from hospital services. The work to agree a funding mechanism to achieve this remains ongoing with NHS Greater Glasgow and Clyde and its partner IJBs through an Unscheduled Care Commissioning Plan.

Care Providers: The longer term impact on the sustainability of the care provider market following Covid-19 is unknown and we continue to work closely with all our partners to work through issues, support where we can and look to develop the best way of working building on our collaborative and ethical commissioning approach as we move forward. This will build on our work to date, including the move to national contractual frameworks along with the implications from the independent review of adult social care; this may impact on how we commission services.

We intend to develop our performance and financial reporting in more detail at a locality level to allow fuller reporting and understanding of future trends and service demands and include Covid-19 implications and scenarios.

We plan to deal with these challenges in the following ways:

- Our Recovery and Renewal Programme will be implemented throughout 2021/22 and beyond and regular reports will be taken to the IJB.
- We will update our Medium-Term Financial Plan on a regular basis reflecting the ongoing impact of Covid-19 and the independent review of adult social care as these become clearer. This will allow us to continue to use scenario-based financial planning and modelling to assess and refine the impact of different levels of activity, funding, pressures, possible savings and associated impacts.
- We will continue to monitor in detail the impacts of Covid-19, Brexit and operational issues through our financial and performance monitoring to allow us to take swift action where needed, respond flexibly to immediate situations and to inform longer term planning.
- We will continue to report our Covid-19 costs through the NHS Greater Glasgow and Clyde Mobilisation Plan and to the IJB. At this stage we do not know if we will receive any further support for non-delivery of savings.
- We will continue to work through our Care at Home redesign as part of our Recovery and Renewal Programme recognising the context of significant increase in demand for services, including increased complexity of needs due to the pandemic.
- We will continue to progress and report on our Strategic Improvement Plan until fully complete; work on this was not a priority during the pandemic response.
- We will complete the review of our Integration Scheme; work had been undertaken pre pandemic and was then put on hold.
- We will review and revise savings proposals for 2021/22 for our funding gap, reflecting our Recovery and Renewal Programme and the impact of any policy decisions relating to a national care service. Our individual budget calculator will continue to be used and we may still need to

revise the funding parameters. We will continue to use our reserve through 2021/22 to phase in budget savings. It is possible we will deplete this reserve in 2021/22 so there is a significant risk associated with:

- Ensuring savings are achieved on a recurring basis by the end of the financial year
 - The impact of not achieving full year savings on a recurring basis
 - Ensuring the budget settlement for 2022/23 recognises the demand challenges
 - Unknown and ongoing impact of Covid-19
- We will continue to monitor the costs and funding of Covid-19 related activity through the NHS Greater Glasgow and Clyde Mobilisation Plan.
 - We have realigned our senior management structure to ensure we are best placed to meet the challenges over the next period and to ensure leadership continuity following the planned retirement of key colleagues.
 - We routinely report our performance to the IJB with further scrutiny from our Performance and Audit Committee and our Clinical and Care Governance Group. The service user and carer representation on the IJB and its governance structures is drawn from Your Voice which includes representatives from community care groups, representatives from our localities and representatives from equality organisations including disability and faith groups.
 - Workforce planning will support identifying our current and future requirements. Recruitment and retention of staff is key to all service delivery and we have mitigated as far as possible by minimising the use of temporary posts and developing our workforce and organisational learning and development plans. Given the overwhelming response to the pandemic our staff are tired both physically and mentally and the wellbeing of our workforce is paramount.
 - Governance Code; we have robust governance arrangements supported by a Governance Code.
 - The IJB continues to operate in a challenging environment and our financial, risk and performance reporting continue to be a key focus of each IJB agenda.

The future challenges detailed above and our associated response include the main areas of risk that the IJB is facing. The uncertainty of the impact of Covid-19 on our population and the capacity for the HSCP and its partners to deliver services and implement our Recovery and Renewal programme whilst maintaining financial sustainability are significant risks.

Conclusion

East Renfrewshire Integration Joint Board continued, pre Covid-19, to be well placed in the short term to meet the coming challenges, building on many years of delivering integrated health and social care services and continuing to lead on developing new and innovative models of service delivery, not only ensuring financial sustainability, but also meeting the needs of our population.

Post Covid-19 there is a greater uncertainty over the medium to longer term impact on our population and the associated demand for services, a difficult shorter term financial challenge and potential opportunities that may arise around a national care service. We continue to plan ahead and prepare for a range of scenarios.

Caroline Bamforth
Chair
Integration Joint Board

24th November 2021

Julie Murray
Chief Officer
Integration Joint Board

24th November 2021

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board

24th November 2021

Statement of Responsibilities

Responsibilities of the Integration Joint Board

The IJB is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In East Renfrewshire IJB, the proper officer is the Chief Financial Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the annual accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003) and (Coronavirus (Scotland) Act 2020).
- Approve the annual accounts for signature.

I confirm that the audited Annual Accounts were approved for signature at a meeting of the Integration Joint Board on 24th November 2021.

Caroline Bamforth

Chair

Integration Joint Board 24th November 2021

Responsibilities of the Chief Financial Officer

The Chief Financial Officer is responsible for the preparation of the IJB's annual accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing these annual accounts, the Chief Financial Officer has:

- Selected appropriate accounting policies and applied them consistently.
- Made judgements and estimates that are reasonable.
- Complied with the legislation.
- Complied with the Local Authority Accounting Code (in so far as it is compatible with the legislation).

The Chief Financial Officer has also:

- Kept proper accounting records that were up-to-date.
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of East Renfrewshire Integration Joint Board as at 31st March 2021 and the transactions for the IJB for the period covering 1st April 2020 to 31st March 2021.

Lesley Bairden ACMA CGMA

Chief Financial Officer

Integration Joint Board 24th November 2021

Remuneration Report

Introduction

The Local Authority Accounts (Scotland) Regulations 2014 (SSI No. 2014/200) requires local authorities and IJBs in Scotland to prepare a Remuneration Report as part of the annual statutory accounts.

The IJB does not directly employ any staff in its own right. All staff are employed through either East Renfrewshire Council or NHS Greater Glasgow and Clyde. The report contains information on the IJB's Chief Officer's remuneration together with any taxable expenses relating to voting members claimed in the year. The remuneration of senior officers is determined by the contractual arrangements of East Renfrewshire Council and NHS Greater Glasgow and Clyde.

For 2020/21 no taxable expenses were claimed by members of the IJB.

The board members are entitled to payment for travel and subsistence expenses relating to approved duties. Payment of voting board members' allowances is the responsibility of the member's individual partnership body. Non-voting members of the IJB are entitled to the payment of travel expenses.

The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the IJB.

The information in the tables below is subject to external audit. The explanatory text in the Remuneration Report is reviewed by external auditors to ensure that it is consistent with the financial statements:

Integration Joint Board

The voting members of the IJB were appointed through nomination by East Renfrewshire Council and NHS Greater Glasgow and Clyde.

Senior Officers

The Chief Officer is appointed by the IJB in consultation with East Renfrewshire Council and NHS Greater Glasgow and Clyde. The Chief Officer is employed by East Renfrewshire Council and is funded equally between East Renfrewshire Council and NHS Greater Glasgow and Clyde.

The total remuneration received by the Chief Officer in 2020/21 amounted to £114,269 in respect of all duties undertaken during the financial year. In respect of the Chief Financial Officer, total remuneration for 2020/21 amounted to £87,291.

2019/20			Name and Post	2020/21		
Salary, Fees & Allowances £	Taxable Expenses £	Total Remuneration £		Salary, Fees & Allowances £	Taxable Expenses £	Total Remuneration £
110,954	-	110,954	Julie Murray Chief Officer	114,269	-	114,269
84,759	13	84,772	Lesley Bairden Chief Financial Officer	87,291	-	87,291

Voting Board Members 2020/21		Total Taxable IJB Related Expenses £
Councillor Caroline Bamforth (Chair)	East Renfrewshire Council	-
Anne-Marie Monaghan (Vice Chair)	NHS Greater Glasgow & Clyde	-
Susan Brimelow (until June 2020)	NHS Greater Glasgow & Clyde	-
Councillor Tony Buchanan	East Renfrewshire Council	-
Jacqueline Forbes (from June 2020)	NHS Greater Glasgow & Clyde	-
Amina Khan (from June 2020)	NHS Greater Glasgow & Clyde	-
Councillor Alan Lafferty (from November 2020)	East Renfrewshire Council	-
John Matthews (until June 2020)	NHS Greater Glasgow & Clyde	-
Councillor Paul O' Kane (until November 2020)	East Renfrewshire Council	-
Councillor Jim Swift	East Renfrewshire Council	-
Flavia Tudoreanu	NHS Greater Glasgow & Clyde	-

The equivalent cost in 2019/20 was nil for all IJB members.

The Pension entitlement for the Chief Officer for the year to 31st March 2021 is shown in the table below, together with the contribution made by the employing body to this pension during the year.

2019/20			Name and Post	2020/21		
In Year Pension Contribution to 31 March £	Accrued Pension Benefits at 31 March			In Year Pension Contribution to 31 March £	Accrued Pension Benefits at 31 March	
	Pension £	Lump Sum £			Pension £	Lump Sum £
21,414	42,146	60,259	Julie Murray Chief Officer	22,054	45,593	60,259
16,358	7,104	-	Lesley Bairden Chief Financial Officer	16,847	9,006	-

The Chief Financial Officer joined the pension scheme on appointment in August 2015 and under the terms of the scheme no lump sum benefit has been identified.

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pension liability reflected on the IJB balance sheet for the Chief Officer, Chief Financial Officer, or any other officers.

However, the IJB has responsibility for funding the employer's contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the IJB. The table above shows the IJB's funding during 2020/21 to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned from a previous employment and from each officers' own contributions.

General Disclosure by Pay Bands

The regulations require the Remuneration Report to provide information on the number of persons whose remuneration was £50,000 or above. This information is provided in bands of £5,000.

General Disclosure by Pay Bands

Number of Employees 31 March 2020	Remuneration Band	Number of Employees 31 March 2021
1	£80,000 - £84,999	-
-	£85,000 - £89,999	1
1	£105,000 - £109,999	-
-	£110,000 - £114,99	1

Caroline Bamforth
Chair
Integration Joint Board 24th November 2021

Julie Murray
Chief Officer
Integration Joint Board 24th November 2021

Annual Governance Statement

Introduction

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control. This is in line with the Code of Corporate Governance and meets the requirements of the 'Code of Practice for Local Authority Accounting in the UK: A Statement of Recommended Practice', in relation to the Statement on the System of Internal Financial Control. This should ensure:

- A focus on the assessment of how well the governance framework is working and what actions are being taken.
- The importance of the role and responsibilities of partners in supporting IJB good governance is adequately reflected.

Scope of Responsibility

The IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. To ensure best value the IJB commits to continuous quality improvement in performance across all areas of activity.

To meet this responsibility the IJB continues to operate the governance arrangements first put in place during 2015/16, including the system of internal control. This is intended to manage risk to a reasonable level but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable, but not absolute assurance of effectiveness.

In discharging these responsibilities, the Chief Officer has a reliance on East Renfrewshire Council and NHS Greater Glasgow and Clyde systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisations' aims and objectives, as well as those of the IJB.

The Purpose of the Governance Framework

The governance framework comprises the systems and processes and culture and values by which the IJB is directed and controlled and the activities through which it accounts to, engages with, and leads the community. It enables the IJB to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the IJB's policies, aims and

objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

We have robust governance arrangements in place and have consolidated these into a Governance Code.

The Governance Framework

The main features of the governance framework in place during 2020/21 are summarised below:

- The IJB, comprising all IJB Board members, is the key decision-making body.
- The scope, authority, governance and remit of the IJB is set out in constitutional documents including the Integration Scheme, Board terms of reference, scheme of administration and financial regulations and as reflected in our Code of Governance.
- The Performance and Audit Committee and Clinical and Care Governance Group provide further levels of scrutiny for the IJB.
- The IJB's purpose and vision is outlined in the IJB Strategic Plan which sets out how we will deliver the national health and wellbeing outcomes. This is underpinned by an annual implementation plan and performance indicators. Regular progress reports on the delivery of the Strategic Plan are provided to the Performance and Audit Committee and the IJB.
- The IJB has adopted a 'Code of Conduct' for all of its Board Members and employees. A register of interests is in place for all Board members and senior officers.
- The Performance and Audit Committee routinely review the Strategic Risk Register.
- The IJB has in place a continuous development programme with an ongoing series of seminars covering a wide range of topics and issues.
- The IJB has two localities Eastwood and Barrhead, aligned with hospital use and includes three clusters of GP practices. Each Locality has a dedicated Locality Manager.

The governance framework was put in place during 2015/16 when the IJB was established and the Governance Code was formalised and audited in 2017/18 and continues to operate effectively.

As a result of Covid-19 from March 2020 we needed to change some of our governance arrangements including; drawing on business continuity plans to support critical functions, establishing our Local Resilience Management Team, participating in local and national working groups and establishing a Covid-19 Risk Register. We have also worked very closely with our partners' governance and response arrangements during the pandemic, including East

Renfrewshire Council, NHS Greater Glasgow and Clyde, National Chief Officer, Chief Social Work Officer and Chief Financial Officer meetings.

We moved our IJB meetings to a video conferencing platform and agreed with our chair and vice chair a prioritised agenda for each meeting. We did not hold a Performance and Audit Committee meeting in March or June 2020 with relevant reports being taken directly to the IJB. Our Clinical and Care Governance group has met as planned using video conferencing. We held two IJB seminars during the year focussing on the Interim Strategic Plan and the Budget for 2021/22.

Best Value

The IJB has a duty of Best Value and this includes ensuring continuous improvement in performance, while maintaining an appropriate balance between the quality of those services provided by the HSCP and the cost of doing so. We need to consider factors such as the economy, efficiency, effectiveness and equal opportunities. The IJB ensures this happens through its vision and leadership and this is supported and delivered by:



The System of Internal Financial Control

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of these systems is undertaken by East Renfrewshire Council and NHS Greater Glasgow and Clyde as part of the operational delivery of the HSCP. In particular, these systems include:

- Financial regulations and codes of financial practice.
- Comprehensive budgeting systems.
- Regular reviews of periodic and annual financial reports that indicate financial performance against the forecasts.
- Setting targets to measure financial and other performance.
- Clearly defined capital expenditure guidelines.
- Formal project management disciplines.
- The IJB's financial management arrangements complies with the governance requirements of the CIPFA statement: 'The Role of the Chief Financial Officer in Local Government (2016)'.

With regard to the entries taken from East Renfrewshire Council and NHS Greater Glasgow and Clyde accounts, the IJB is not aware of any weaknesses within their internal control systems and has placed reliance on the individual Statements of Internal Financial Control where appropriate.

Review of Adequacy and Effectiveness

The IJB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of the effectiveness of the framework is informed by the work of the Senior Management Team who have responsibility for development and maintenance of the governance environment, the annual report by the Chief Internal Auditor and reports from Audit Scotland and other review agencies.

The Chief Internal Auditor reports directly to the IJB Performance and Audit Committee on all audit matters, with the right of access to the Chief Officer, Chief Financial Officer and Chair of the Performance and Audit Committee on any matter. In accordance with the principles of the code of corporate governance, regular reports were made to the IJB's Performance and Audit Committee during 2020/21. A member of East Renfrewshire Council's Audit and Scrutiny Committee was co-opted to the IJB Performance and Audit Committee during 2016/17 to promote transparency.

The Internal Audit function has independent responsibility for examining, evaluating and reporting on the adequacy of internal control. The IJB's internal audit arrangements comply with the governance requirements of the CIPFA statement: 'The Role of the Head of Internal Audit in Public Organisations (2019)'.

There was no impact to specific IJB audit work for 2020/21 as a result of the pandemic. There was one audit relating to the Care First Finance system for the HSCP that was deferred to 2021/22.

During 2020/21 the service operated in accordance with relevant professional audit standards and the Public Sector Internal Audit Standards. The Chief Internal Auditor's opinion as reported to the Audit Committee, confirmed: "It is my opinion, based on the information available and assurances provided, that reasonable assurance can be placed on the framework of governance, risk management and internal controls which operated in the East Renfrewshire Integration Joint Board in the year to 31 March 2021 except for an area still under investigation by Police Scotland."

We have a formal Code of Governance and the sections in the code and our level of compliance can be summarised as detailed below:

Code Section	Level of Compliance
Integration Scheme	Full
Local Governance Arrangements & Delegation of Functions	Full
Local Operational Delivery Arrangements	Full
Performance and Audit	Full
Clinical and Care Governance	Full
Chief Officer	Full
Workforce *	Full
Finance	Full
Participation and Engagement	Full
Information Sharing and Data Handling	Full
Complaints/ Dispute Resolution Mechanism	Full
Claims Handling, Liability & Indemnity	Full
Risk Management	Full

* As we have an interim workforce plan for 2021/22 and are finalising our three-year Workforce Plan covering 2022-25, in line with Scottish Government timescales, we are now compliant in this area.

Governance Issues during 2020/21

Whilst all operational and transactional governance issues are considered within our partner's governance frameworks, the IJB Performance and Audit Committee take an overview on all actions resulting from both internal and external audit reports, covering all live actions whether pre or post 31st March 2021.

Regular reports on audit recommendations and associated actions are presented to and considered by the Performance and Audit Committee of the IJB. The IJB will also receive direct reports where appropriate.

Significant Governance Issues

The Covid-19 pandemic impacted on IJB meetings and associated governance. To mitigate this the IJB has met virtually since March 2020 and agreed delegated powers to allow the Chief Officer and the HSCP the flexibility to adapt to the significant public health challenges resulting from this pandemic.

The Scottish Government introduced new legislation; The Health Protection (Coronavirus) (Restrictions) (Scotland) Regulations 2020. The HSCP has complied with this legislation as appropriate.

All decisions taken under delegated authority are logged and a full record of decisions taken supports the Local Resilience Management Team process put in place as well as our Mobilisation Plan.

The HSCP worked with all partners at a local and national level to play our part in the response to the pandemic with the key impacts included in our management commentary.

As the situation evolved over 2020/21 we have responded to lockdowns, changing restrictions and many iterations of guidance on a range of Covid-19 related issues. We have outlined in this report how we have governed these changes, adapted existing and set up new services and how we have funded the associated costs. Despite the rapidly changing and challenging environment there have been no significant governance issues.

Operational Governance

The recommendations from the follow up audit on the implementation of the Care Finance system were taken pre Covid-19 to the Performance and Audit Committee with progress updates on a six-monthly timescale. Progress had been made on these recommendations however the planned audit follow up work in March 2020 was impacted by Covid-19 so this will be completed during 2021/22.

Following an inspection of our Care at Home services published in February 2019, an improvement delivery plan was put in place allowing the service to focus on activity to meet Care Inspectorate requirements. A follow-up inspection published in November 2019 and subsequent discussion with the Care Inspectorate highlighted that we would not meet their requirements in a sustainable way unless we embarked on a programme of service redesign for Care at Home.

Oversight of the Care at Home service and the required improvement activity has been maintained over the course of the pandemic by the Chief Officer, with continued regular updates to the IJB and the Clinical and Care Governance forum.

The improvement activities required by the Care Inspectorate are now embedded within our care at home operations and we are delighted that this has been recognised in our recent unannounced inspection in June 2021 date with grades of 4 (good) awarded across all areas of the service inspected.

Phase two of our service redesign has recommenced and is incorporated as part of our Recovery and Renewal programme. This will focus on the review and development of our management roles to ensure our frontline workers are supported in the community. Whilst we have been successful in recruiting new care at home workers we still have work to do around

historic work patterns, ensuring our workforce is better aligned to meet service demand and continuity of support for the people we support.

We had a brief period during 2020/21 where we had started to look at Recovery prior to the second wave of the pandemic and this is incorporated into our Recovery and Renewal Programme. This will also help inform our next three year Strategic Plan for 2023-2026.

There are significant implications from both the emergency response and from the emerging recovery phase. We continue to report Covid-19 activity and costs to the Scottish Government via the NHS Greater Glasgow and Clyde Mobilisation Plan as well as to the IJB.

Action Plan

The table below shows the progress made during 2020/21 against the actions that we identified in our 2019/20 annual report and accounts. It does need to be recognised that these actions were agreed at the start of the pandemic and the focus and prioritisation of the last year has been on our response to the pandemic.

Action	Progress
Complete our Care at Home action plan with updates at each IJB until full implementation.	Our Care at Home action plan was a standing agenda item for our IJB. Now that the follow up inspection has taken place the service redesign progress will be reported as part of Recovery and Renewal.
Revise our Medium-Term Financial Plan once the implications from the Covid-19 pandemic are clearer.	A refreshed Medium-Term Financial Plan will be presented to the IJB on 23 June 2021. Regular updates will be provided thereafter.
Implement commissioning arrangements for unscheduled care once the system wide commission plan is finalised.	Work is ongoing and the plan and associated financial framework will be brought to the IJB during 2021/22.
Continue to report on our Strategic Improvement Plan until fully complete.	This work was not a priority during the pandemic response.
Review our Best Value reporting with our Annual Performance Report.	This has not progressed during the Covid-19 response, with the exception of attendance at a national workshop in preparation for future work.
Implement our Recovery work programme whilst recognising that this will need to flex and adapt to changing circumstances.	We had a brief period where we started to consider recovery during 2020/21 however the second wave of the pandemic meant we quickly returned to response. Our Recovery and Renewal Programme will be regularly reported to the IJB throughout 2021/22.

The actions to take in 2021/22 to improve strengthening our corporate governance arrangements are:

- Continue to report on our Care at Home redesign as part of our Recovery and Renewal programme.
- Regularly review and refresh our Medium-Term Financial Plan once the implications from the Covid-19 pandemic and the national care service become clearer. This will include reporting progress on savings achieved and operational financial performance throughout the year.
- Implement the commissioning arrangements for unscheduled care once the development work has been finalised.
- Continue to report on our Strategic Improvement Plan until fully complete.
- Review our Best Value reporting with our Annual Performance Report.
- Implement our Recovery and Renewal programme with regular reporting to the IJB including the associated financial implications.
- Refresh our Integration Scheme as work on this was paused during 2020/21.
- Continue to monitor the costs associated with Covid-19 and sustainability throughout 2021/22 and beyond.
- Recommence review of our Strategic Action Plan, paused during the response to the pandemic.

Conclusion and Opinion on Assurance

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the IJB system of governance.

We consider the internal control environment provides reasonable and objective assurance that any significant risks impacting on our principle objectives will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to regularly review and improve the internal control environment.

Caroline Bamforth

Chair

Integration Joint Board 24th November 2021

Julie Murray

Chief Officer

Integration Joint Board 24th November 2021

Independent auditor's report to the members of East Renfrewshire Integration Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of East Renfrewshire Integration Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of East Renfrewshire Integration Joint Board as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 07 January 2019. The period of total uninterrupted appointment is three years. I am independent of the of East Renfrewshire Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to East Renfrewshire Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the East Renfrewshire Integration Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Head of Finance and Resources (Chief Financial Officer) and the Performance and Audit Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Head of Finance and Resources (Chief Financial Officer) is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Head of Finance and Resources (Chief Financial Officer) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Head of Finance and Resources (Chief Financial Officer) is responsible for assessing East Renfrewshire Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Performance and Audit Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how East Renfrewshire Integration Joint Board is complying with that framework;
- identifying which laws and regulations are significant in the context of East Renfrewshire Integration Joint Board;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of East Renfrewshire Integration Joint Board's partner bodies controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the

skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

I have audited the part of the Remuneration Report described as audited. In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Statutory other information

The Head of Finance and Resources (Chief Financial Officer) is responsible for the statutory other information in the annual accounts. The statutory other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on Management Commentary and Annual Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

John Cornett, FCPFA
Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

The Financial Statements

The (Surplus) or Deficit on the Income and Expenditure Statement shows the income received from and expenditure directed back to East Renfrewshire Council and NHS Greater Glasgow and Clyde for the delivery of services.

Comprehensive Income and Expenditure Statement For the year ended 31st March 2021

2019/20			Objective Analysis	2020/21			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Note	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
11,729	697	11,032	Children and Families		13,879	1,361	12,518
25,065	2,246	22,819	Older People's Services		24,607	3,159	21,448
5,765	58	5,707	Physical/Sensory Disability		5,923	395	5,528
18,966	709	18,257	Learning Disability – Community		20,305	1,703	18,602
9,673	1,314	8,359	Learning Disability – Inpatients		9,818	1,128	8,690
393	173	220	Augmentative & Alternative Communication		503	266	237
13,065	1,848	11,217	Intensive Services		16,078	2,306	13,772
5,289	178	5,111	Mental Health		6,387	492	5,895
2,224	205	2,019	Addictions / Substance Misuse		2,488	156	2,332
25,276	1,471	23,805	Family Health Services		26,198	166	26,032
16,090	-	16,090	Prescribing		15,858	-	15,858
609	609	-	Criminal Justice		696	698	(2)
132	-	132	Planning and Health Improvement		142	-	142
10,055	1,366	8,689	Management and Admin		26,732	4,007	22,725
223	-	223	Corporate Services	6	229	-	229
144,554	10,874	133,680	Cost of Services Managed by ER IJB		169,843	15,837	154,006
23,635	-	23,635	Set Aside for delegated services provided in large hospitals		28,177	-	28,177
276	-	276	Aids and Adaptations		174	-	174
168,465	10,874	157,591	Total Cost of Services to ER IJB		198,194	15,837	182,357
-	95,859	95,859	NHS Greater Glasgow and Clyde	3	-	118,742	118,742
-	49,565	49,565	East Renfrewshire Council	3	-	57,531	57,531
-	6,424	6,424	Resource Transfer	3	-	6,568	6,568
-	5,132	5,132	Social Care Fund	3	-	5,275	5,275
-	156,980	156,980	Taxation and Non Specific Grant Income		-	188,116	188,116
168,465	167,854	611	(Surplus) or Deficit on Provision of Services		198,194	203,953	(5,759)
168,465	167,854	611	Total Comprehensive (Income) and Expenditure		198,194	203,953	(5,759)

Movement in Reserves Statement

This statement shows the movement in the financial year on the reserve held by the IJB, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and 'non usable reserves'. The (Surplus) or Deficit on the Provision of Services reflects the true cost of providing services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

2019/20 £000	Movement in Reserves	2020/21 £000
(5,337) 611	Balance as at 31 st March 2020 brought forward	(4,726)
	Total Comprehensive Income & Expenditure	(5,759)
611	(Surplus) or Deficit on the Provision of Services	(5,759)
(4,726)	Balance as at 31st March 2021 Carried Forward	(10,485)

The reserves above are all useable.

Balance Sheet As at 31st March 2021

The Balance Sheet as at 31st March 2021 is a snapshot of the value at that reporting date of the assets and liabilities recognised by the IJB. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31st March 2020 £000	Balance Sheet	Notes	31st March 2021 £000
5,249	Current Assets		11,245
5,249	Short Term Debtors	7	11,245
523	Current Liabilities		760
523	Short Term Creditors	7	760
4,726	Net Assets - Reserves	8	10,485

The Statement of Accounts present a true and fair view of the financial position of the IJB as at 31st March 2021 and its income and expenditure for the year then ended.

The audited annual report and accounts will be submitted for approval and issue by the IJB on 24th November 2021.

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board 24th November 2021

Notes to the Financial Statements

1. Accounting Policies

1.1 General Principles

The Statement of Accounts summarises the IJB's transactions for the 2020/21 reporting period and its position as at 31st March 2021.

The East Renfrewshire IJB is formed under the terms of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a joint venture between East Renfrewshire Council and NHS Greater Glasgow and Clyde.

IJBs are specified as Section 106 bodies under the Local Government (Scotland) Act 1973 and as such are required to prepare their financial statements in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 supported by International Finance Reporting Standards (IFRS).

1.2 Accruals of Income and Expenditure

Activity is accounted for in the year it takes place not simply when cash payments are made or received. In particular:

All known specific and material sums payable to the IJB have been brought into account.

Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet.

1.3 Going Concern

The accounts are prepared on a going concern basis, which assumes that the IJB will continue in operational existence for the foreseeable future.

1.4 Accounting Convention

The accounting convention adopted in the Statement of Accounts is an historic cost basis.

1.5 Funding

East Renfrewshire IJB receives contributions from its funding partners, namely East Renfrewshire Council and NHS Greater Glasgow and Clyde to fund its services. Expenditure is incurred in the form of charges for services provided to the IJB by its partners.

1.6 Reserves

Reserves are created by appropriate amounts from the Statement of Income and Expenditure in the Movement in Reserves Statement.

Reserves have been created in order to finance expenditure in relation to specific projects. When expenditure to be financed from a reserve is incurred it will be charged to the appropriate service

in that year and will be funded by an appropriation back to the Comprehensive Income and Expenditure Statement in the Movement in Reserves Statement.

A general reserve has also been established as part of the financial strategy of the East Renfrewshire IJB in order to better manage the risk of any future unanticipated events that may materially impact on the financial position of the IJB.

1.7 Events after the Balance Sheet Date

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised.

Where events take place before the date of authorisation and provide information about conditions existing as at 31st March 2021 the figures in the financial statements and notes have been adjusted in all material aspects to reflect the impact of this information.

Events taking place after the date when the Accounts were authorised are not reflected in the financial statement or notes.

1.8 Related Party Transactions

As partners of East Renfrewshire IJB both East Renfrewshire Council and NHS Greater Glasgow and Clyde are related parties and material transactions with those bodies are disclosed in Note 5 (Page 57) in accordance with the requirements of International Accounting Standard 24.

1.9 Provisions, Contingent Assets and Liabilities

Provisions are made where an event has taken place that gives the IJB a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Statement of Income and Expenditure in the year that the IJB becomes aware of the obligation and measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made they are charged to the provision held in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less probable that a transfer of economic benefits will be required (or a lower settlement than anticipated is made) the provision is reversed and credited back to the relevant service.

A contingent asset or liability arises where an event has taken place that gives the IJB a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the IJB. Contingent assets or liabilities also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent assets and liabilities are not recognised in the Balance Sheet but are disclosed in a Note to the Accounts where they are deemed material.

1.10 Indemnity Insurance

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Greater Glasgow and Clyde and East Renfrewshire Council have responsibility for claims in respect of the services they are statutorily responsible for and that they provide.

Unlike NHS Boards the IJB does not have any 'shared risk' exposure from participation in CNORIS. The IJB participation in the CNORIS scheme is therefore similar to normal insurance arrangements.

In the event that known claims were identified they would be assessed as to the value and probability of settlement. Where material the overall expected value of any such known claims, taking probability of settlement into consideration, would be provided for in the IJB's Balance Sheet. No such claims were identified as at 31st March 2021.

Similarly, the likelihood of receipt of an insurance settlement to cover any claims would be separately assessed, and where material, they would be presented as either a debtor or disclosed as a contingent asset. No such receipts were identified as at 31st March 2021.

The cost of participation in the CNORIS scheme was funded on our behalf by NHS Greater Glasgow and Clyde.

1.11 Corresponding Amounts

These Financial Statements cover the period 1st April 2020 to 31st March 2021, with corresponding full year amounts for 2019/20.

1.12 VAT

The IJB is not a taxable person and does not charge or recover VAT on its functions.

The VAT treatment of expenditure and income within the Accounts depends upon which of the partners is providing the service as these bodies are treated differently for VAT purposes.

The services provided by the Chief Officer to the IJB are outside the scope of VAT as they are undertaken under a specific legal regime.

1.13 Post - Employment Benefits – Pension Costs

The accounting requirements for pension costs in respect of Post - Employment Benefits under IAS9 and FRS17 are reflected in the accounts of East Renfrewshire Council and NHS Greater Glasgow and Clyde as the respective employers of current and former staff members. The IJB does not directly employ any members of staff in its own right and accordingly has accrued no liability in regards to post employment pension benefits.

1.14 Prior Period Restatement

When items of income and expenditure are material, their nature and amount is disclosed separately, either on the face of the CIES or in the notes to the Accounts, depending on how significant the items are to the understanding of the IJB's financial performance.

Prior period adjustments may arise as a result of a change in accounting policy, a change in accounting treatment or to correct a material error. Changes are made by adjusting the opening balances and comparative amounts for the prior period which then allows for a consistent year on year comparison.

2. Expenditure and Income Analysis by Nature

2019/20 £000	Expenditure and Income Analysis by Nature	2020/21 £000
(156,980)	Partners funding contribution and non-specific grant income	(188,116)
(10,874)	Fees and charges and other service income	(15,837)
(167,854)	Total Funding	(203,953)
39,793	Employee Costs	46,345
1,054	Premises Costs	1,202
315	Transport Costs	296
8,193	Supplies & Services	20,438
51,572	Third Party Payments	57,140
2,314	Support Costs	2,454
16,090	Prescribing	15,708
25,276	Family Health Service	26,205
23,635	Acute Hospital Services	28,177
196	Corporate Costs	202
27	External Audit Fee	27
168,465	Cost of Services	198,194

There are no statutory or presentational adjustments which affect the IJB's application of funding received from partner organisations. The movement in the IJB balance sheet is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently an Expenditure and Funding Analysis is not provided in these accounts.

3. Taxation and Non Specific Grant Income

2019/20 £000	Taxation and Non Specific Grant Income	2020/21 £000
49,565	East Renfrewshire Council	57,531
95,859	NHS Greater Glasgow and Clyde	118,742
6,424	Resource Transfer	6,568
5,132	Social Care Fund	5,275
156,980	Partners Funding Contribution & Non Specific Grant Income	188,116

The funding contribution from NHS Greater Glasgow and Clyde includes £28.177 million for East Renfrewshire's use of set aside for delegated services provided in large hospitals. These services are provided by the NHS, which retains responsibility for managing the costs of providing the service; the IJB however, has responsibility for the consumption of and level of demand placed on these services.

4. Hosted Services - Learning Disability – Inpatients & Augmentative and Alternative Communication

As detailed at Note 11 the IJB has considered the basis of the preparation of the 2020/21 accounts in respect of Learning Disability In-Patient Services and Augmentative & Alternative Communication (AAC) services hosted by the East Renfrewshire IJB for other IJBs within the NHS Greater Glasgow & Clyde Area. Accordingly, the IJB is considered to be acting as a 'principal' and the 2020/21 financial statements have been prepared on this basis with the full costs of such services being reflected in the 2020/21 financial statements. The cost of the hosted service provided to other IJBs as well as that consumed by East Renfrewshire for the Learning Disability Inpatients and Augmentative and Alternative Communication is detailed in the following tables.

2019/20 £000	LEARNING DISABILITY IN-PATIENTS SERVICES HOSTED BY EAST RENFREWSHIRE IJB	2020/21 £000
5,659	Glasgow	5,855
1,347	Renfrewshire	1,942
199	Inverclyde	795
846	West Dunbartonshire	691
196	East Dunbartonshire	-
8,247	Learning Disability In-Patients Services Provided to other IJBs	9,283
112	East Renfrewshire	11
8,359	Total Learning Disability In-Patients Services	9,294

2019/20 £000	AUGMENTATIVE AND ALTERNATIVE COMMUNICATION HOSTED BY EAST RENFREWSHIRE IJB	2020/21 £000
72	Glasgow	89
7	Renfrewshire	33
-	Inverclyde	3
4	West Dunbartonshire	3
25	East Dunbartonshire	19
108	AAC Services Provided to other IJBs	147
11	East Renfrewshire	19
119	Total AAC Services*	166

*These figures relate only to the hosted element of this service and therefore do not translate to the CIES where the total cost is shown.

Likewise, other IJBs act as the principal for a number of other hosted services on behalf of the East Renfrewshire IJB, as detailed below; such costs are reflected in the financial statements of the host IJB.

2019/20 £000	SERVICES PROVIDED TO EAST RENFREWSHIRE IJB BY OTHER IJBs WITHIN NHS GREATER GLASGOW AND CLYDE	2020/21 £000
460	Physiotherapy	451
48	Retinal Screening	43
464	Podiatry	352
303	Primary Care Support	285
297	Continence	325
618	Sexual Health	594
906	Mental Health	1,168
868	Oral Health	867
348	Addictions	346
194	Prison Health Care	197
162	Health Care in Police Custody	158
4,211	Psychiatry	4,644
8,879	Net Expenditure on Services Provided	9,430

5. Related Party Transactions

The following financial transactions were made with East Renfrewshire Council and NHS Greater Glasgow and Clyde relating to integrated health and social care functions during 2020/21. The nature of the partnership means that the IJB may influence, and be influenced by its partners.

2019/20 £000	Income – Payments for Integrated Functions	2020/21 £000
100,873	NHS Greater Glasgow and Clyde	122,395
66,981	East Renfrewshire Council	81,558
167,854	Total	203,953

2019/20 £000	Expenditure – Payments for Delivery of Integrated Functions	2020/21 £000
100,873	NHS Greater Glasgow and Clyde	122,395
67,592	East Renfrewshire Council	75,799
168,465	Total	198,194

6. Corporate Expenditure

2019/20 £000	Corporate Expenditure	2020/21 £000
196	Staff Costs	202
27	Audit Fee	27
223	Total	229

The cost associated with running the IJB has been met in full by East Renfrewshire Council and NHS Greater Glasgow and Clyde reflecting the continuation of the arrangement for the previous Community Health and Care Partnership.

The costs charged to the IJB in respect of non-voting members include the Chief Officer and Chief Financial Officer. Details of the remuneration for post holders are provided in the Remuneration Report.

The costs of other key management staff who advise the IJB, such as the Chief Social Work Officer and the Chief Nurse are reflected within operational budgets. Those costs above reflect only the IJB statutory posts.

NHS Greater Glasgow and Clyde did not charge for any support services provided in the year ended 31st March 2021.

The support services provided through East Renfrewshire Council are included within the funding provided to the IJB as set out in the Scheme of Integration and the charge is included for 2020/21. The Covid-19 related costs within these services has been met from our Covid-19 funding.

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice for 2020/21 amounted to £27,330. Audit Scotland did not provide any non-audit services during 2020/21.

VAT is not included in the costs identified.

7. Short Term Debtors and Creditors

2019/20 £000	Short Term Debtors	2020/21 £000
550	NHS Greater Glasgow and Clyde	5,890
4,699	East Renfrewshire Council	5,355
5,249	Total	11,245

2019/20 £000	Short Term Creditors	2020/21 £000
462	NHS Greater Glasgow and Clyde	760
61	East Renfrewshire Council	-
523	Total	760

8. Reserves

As at 31st March 2021 the IJB holds earmarked reserves in order to fund expenditure in respect of specific projects. In addition a general reserve is also held to allow us to meet any unforeseen or unanticipated events that may impact on the IJB.

The reserves are part of the financial strategy of the IJB in order to better manage the costs and risks across financial years.

The reserves of the IJB fall into three types:

- Ring-fenced: the funding is earmarked and can only be used for that specific purpose
- Earmarked: the funding has been allocated for a specific purpose
- General: this can be used for any purpose

The year on year movement in reserves is summarised:

Summary	£ Million	£ Million
Reserves at 31 March 2020		4.726
Planned use of existing reserves during the year	(0.831)	
Funds added to reserves during the year	6.590	
Net increase in reserves during the year		5.759
Reserves at 31 March 2021		10.485

The table on the following page provides the detailed movement across all reserves.

2019/20 £000	Reserves	Used £000	Added £000	Transfers In / (Out) £000	2020/21 £000
	- Mental Health Action 15	-	156	-	156
83	Alcohol & Drugs Partnership	15	123	-	191
	- Drugs Death Taskforce	-	39	-	39
170	Primary Care Improvement	133	877	-	914
78	GP Premises Fund	-	23	-	101
	- COVID Allocations	-	3,145	-	3,145
331	Total Ring-Fenced Reserves	148	4,363	-	4,546
1,027	Budget Savings Phasing	-	853	-	1,880
271	In Year Pressures	106	-	-	165
222	Prescribing	-	288	-	510
1,520	Total Bridging Finance	106	1,141	-	2,555
460	Residential Accommodation	-	-	-	460
100	Health Visitors	-	83	-	183
100	Home & Belonging	42	-	-	58
311	Counselling in Schools	-	376	-	687
35	Continuing Care	35	-	-	0
15	Child Healthy Weight Programme	-	-	-	15
	- Children and Young Peoples Mental Health Framework	-	127	-	127
	- Recovery Activity with Partners	-	101	-	101
1,021	Children & Families	77	687	-	1,631
1,039	Transitional Funding Learning Disability Specialist Services	385	-	-	654
100	District Nursing	26	-	-	74
	- Community Living Change Allocation	-	295	-	295
	- Addictions Residential Rehabilitation	-	37	-	37
	- Mental Health Community Psychology	-	16	-	16
	- Care Home Oversight Support	-	51	-	51
101	Augmentative & Alternative Communication	31	-	-	70
201	Total Projects	57	399	-	543
100	Renewals & Repairs	-	-	-	100
150	Partnership Strategic Framework	58	-	-	92
92	Organisational Learning & Development	-	-	-	92
242	Total Capacity	58	-	-	184
4,123	Total Earmarked Reserves	683	2,227	-	5,667
272	Total General Reserves	-	-	-	272
4,726	Total All Reserves	831	6,590	-	10,485

9. Contingent Assets and Liabilities

There are no contingent assets or liabilities as at 31st March 2021.

10. New standards issued but not yet adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The IJB considers that there are no such standards which would have a significant impact on the 2020/21 annual accounts.

11. Critical Judgements

In applying the accounting policies set out above, the IJB has had to make a critical judgement relating to complex transactions in respect of Learning Disability Inpatients Services and AAC services hosted within the East Renfrewshire IJB for other IJB's within the NHS Greater Glasgow & Clyde area. Within NHS Greater Glasgow & Clyde each IJB has operational responsibility for services which it hosts on behalf of other IJB's. In delivering these services the IJB has primary responsibility for the provision of services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is considered to be acting as 'principal' and the full costs should be reflected within the financial statements for the services which it hosts. This is the basis on which the 2020/21 accounts have been prepared.

In responding to Covid-19, the IJB has been required to act as principal. An assessment of all Covid-19 related expenditure has been undertaken and this assessment has concluded that the IJB was not considered to be acting as agent in relation to any Covid-19 related expenditure. As such, all expenditure and associated funding has been included in the 2020/21 accounts. This assessment has been based on the LASAAC (Local Authorities Scotland Accounts Advisory Committee) guidance issued in relation to this expenditure.

12. Estimation Uncertainty

There are no estimations included within the 2020/21 accounts.

13. Post Balance Sheet Events

The final annual report and accounts presented for approval on 24th November 2021 include a revised set aside cost for 2020/21 and a restated cost for 2019/20. This was a result of an error within NHS Greater Glasgow and Clyde calculations. In the unaudited accounts the 2020/21 expenditure was shown as £36.149 million and this has been revised to £28.177 million. For 2019/20 the expenditure has been restated to £23.635 million from original expenditure of £31.223 million. As the set aside budget remains notional this has no cash impact for the IJB so our financial performance remains unchanged in both years. The required adjustments to restate these values have been reflected throughout these accounts.

This is the only adjusting event (events which provide evidence of conditions that existed at the balance sheet date).

There have been no non-adjusting events, which are indicative of conditions after the balance sheet date.

The treatment of costs relating to PPE Hub and testing activity confirmed no charge to the HSCP and therefore no income or expenditure is included.

14. Prior Period Restatement

As detailed in note 12, the set aside expenditure for 2019/20 has been restated. For 2019/20 the expenditure has been restated to £23.635 million from original expenditure of £31.223 million.

Where to find more information

In This Document

The requirements governing the format and content of the IJB annual accounts follows guidance issued by the Integrated Resources Advisory Group and by The Local Authority (Scotland) Accounts Advisory Committee (LASAAC).

On Our Website

Further information on the Accounts can be obtained on East Renfrewshire Council's website <http://www.eastrenfrewshire.gov.uk/health-and-social-care-integration> or from East Renfrewshire HSCP, Eastwood Health and Care Centre, Drumby Crescent, Clarkston, G76 7HN.

Useful Links

Strategic Plan

https://www.eastrenfrewshire.gov.uk/media/4832/HSCP-strategic-plan-2021-2022/pdf/East_Renfrewshire_HSCP_-_Strategic_Plan_2021-22_-_FINAL.pdf?m=637527223888000000

Medium Term Financial Plan

https://www.eastrenfrewshire.gov.uk/media/5739/IJB-Item-08-23-June-2021/pdf/IJB_Item_08_-_23_June_2021.pdf?m=637596096756770000

Integration Scheme

https://www.eastrenfrewshire.gov.uk/media/7035/East-Renfrewshire-Integration-Scheme-2018-Update/pdf/East_Renfrewshire_Integration_Scheme_-_2018_Update.pdf?m=637704037531600000

Annual Performance Report

https://www.eastrenfrewshire.gov.uk/media/7015/HSCP-Annual-performance-report-2020-2021/pdf/HSCP_Annual_Performance_Report_2020-21.pdf?m=637695436741570000

Strategic Risk Register

https://www.eastrenfrewshire.gov.uk/media/6324/IJB-Item-16-22-September-2021/pdf/IJB_Item_16_-_22_September_2021.pdf?m=637672968724570000

It should be noted that the links above relate to the associated documents as at November 2021 and there may be later versions available on our website.

Acknowledgement

I wish to record my thanks to staff within the HSCP for their co-operation in producing the Annual Report and Accounts in accordance with the prescribed timescale. In particular the support of the Accountancy and Policy & Performance staff within the partnership are gratefully acknowledged.

Caroline Bamforth
Chair

Integration Joint Board

24th November 2021

Julie Murray
Chief Officer

Integration Joint Board

24th November 2021

Lesley Bairden ACMA CGMA
Chief Financial Officer
Integration Joint Board

24th November 2021

BLANK PAGE



East Renfrewshire Health and Social Care Partnership
HSCP Headquarters, Eastwood Health and Care Centre, Drumby Crescent, Clarkston, G76 7HN
Phone: 0141 451 0749

Our Ref: LB/ SL
Date: 16th November 2021

Appendix B: Letter of Representation (ISA 580)

John Cornett, Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear John,

East Renfrewshire Integration Joint Board Annual Accounts 2020/21

1. This representation letter is provided in connection with your audit of the annual accounts of East Renfrewshire Integration Joint Board for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.

2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Performance and Audit Committee, the following representations given to you in connection with your audit of East Renfrewshire Integration Joint Board's annual accounts for the year ended 31 March 2021.

General

3. East Renfrewshire Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2020/21 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by East Renfrewshire Integration Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.

4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those reported by you.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (2020/21 accounting code), mandatory guidance from LASAAC, and the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.

6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of East Renfrewshire Integration Joint Board at 31 March 2021 and the transactions for 2020/21.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2020/21 accounting code, where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to East Renfrewshire Integration Joint Board's circumstances and have been consistently applied.

8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Principal and Agency

9. I have assessed all funding in relation to covid-19 and determined the nature of the funding. The annual accounts reflect all principal transactions as required.

Going Concern Basis of Accounting

10. I have assessed East Renfrewshire Integration Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on East Renfrewshire Integration Joint Board's ability to continue as a going concern.

Liabilities

11. All liabilities at 31 March 2021 of which I am aware have been recognised in the annual accounts.

12. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

Fraud

13. I have provided you with all information in relation to

- my assessment of the risk that the financial statements may be materially misstated as a result of fraud
- any allegations of fraud or suspected fraud affecting the financial statements

- fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

14. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

15. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2020/21 accounting code. I have made available to you the identity of all the East Renfrewshire Integration Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

16. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

17. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

18. I confirm that the East Renfrewshire Integration Joint Board has undertaken a review of the system of internal control during 2020/21 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

19. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2021, which require to be reflected.

Balance Sheet

20. All events subsequent to 31 March 2021 for which the 2020/21 accounting code requires adjustment or disclosure have been adjusted or disclosed.

21. This letter was considered at the meeting of the Performance and Audit and Committee on 24 November 2021.

Yours sincerely

Lesley Bairden
Head of Finance and Resources (Chief Financial Officer)
East Renfrewshire Integration Joint Board

BLANK PAGE



East Renfrewshire Health and Social Care Partnership Integration Joint Board

Summary Financial Overview 2020/21

DRAFT FOR DISCUSSION

Covering the period 1st April 2020 to 31st March 2021



Introduction

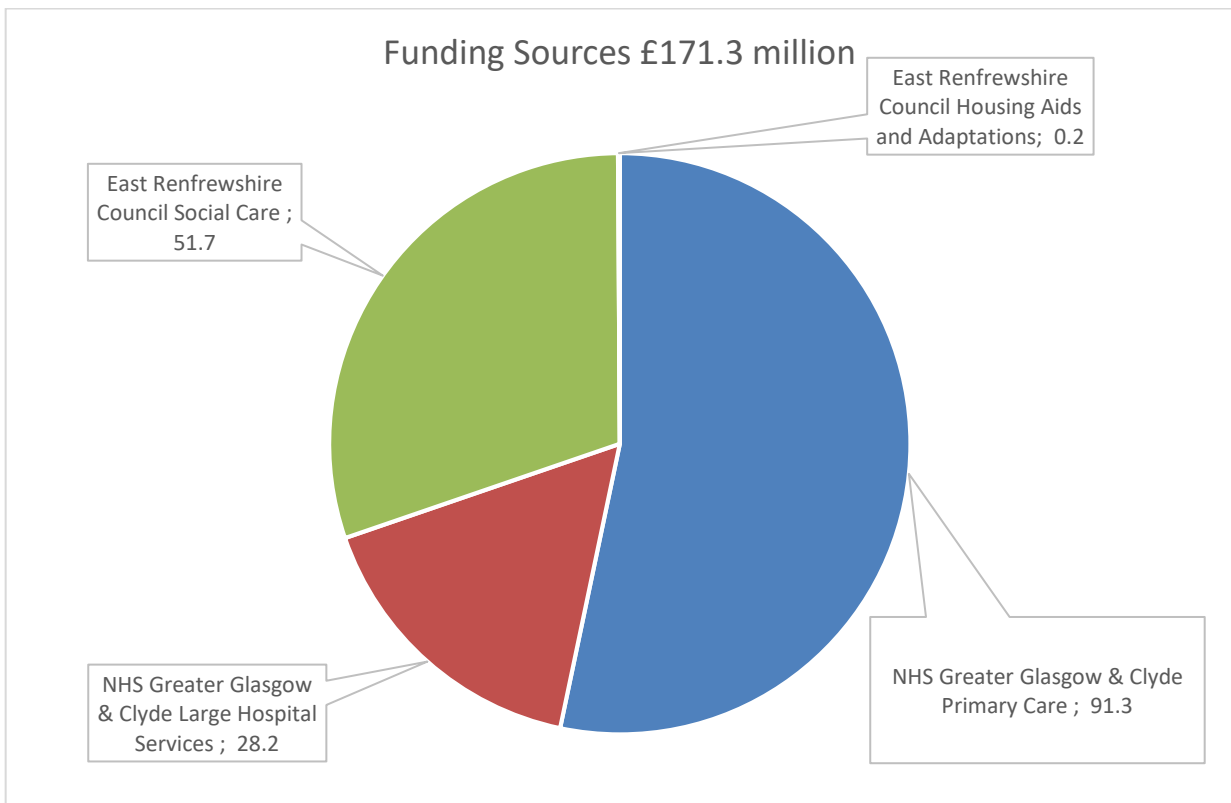
This report provides a summary of the financial position for East Renfrewshire Integration Joint Board (IJB) for the financial year 1 April 2020 to 31 March 2021.

The Annual Report and Accounts for 202/21 provides a detailed report and full version of the accounts and can be found on our website at [web address will be added following approval of IJB accounts].

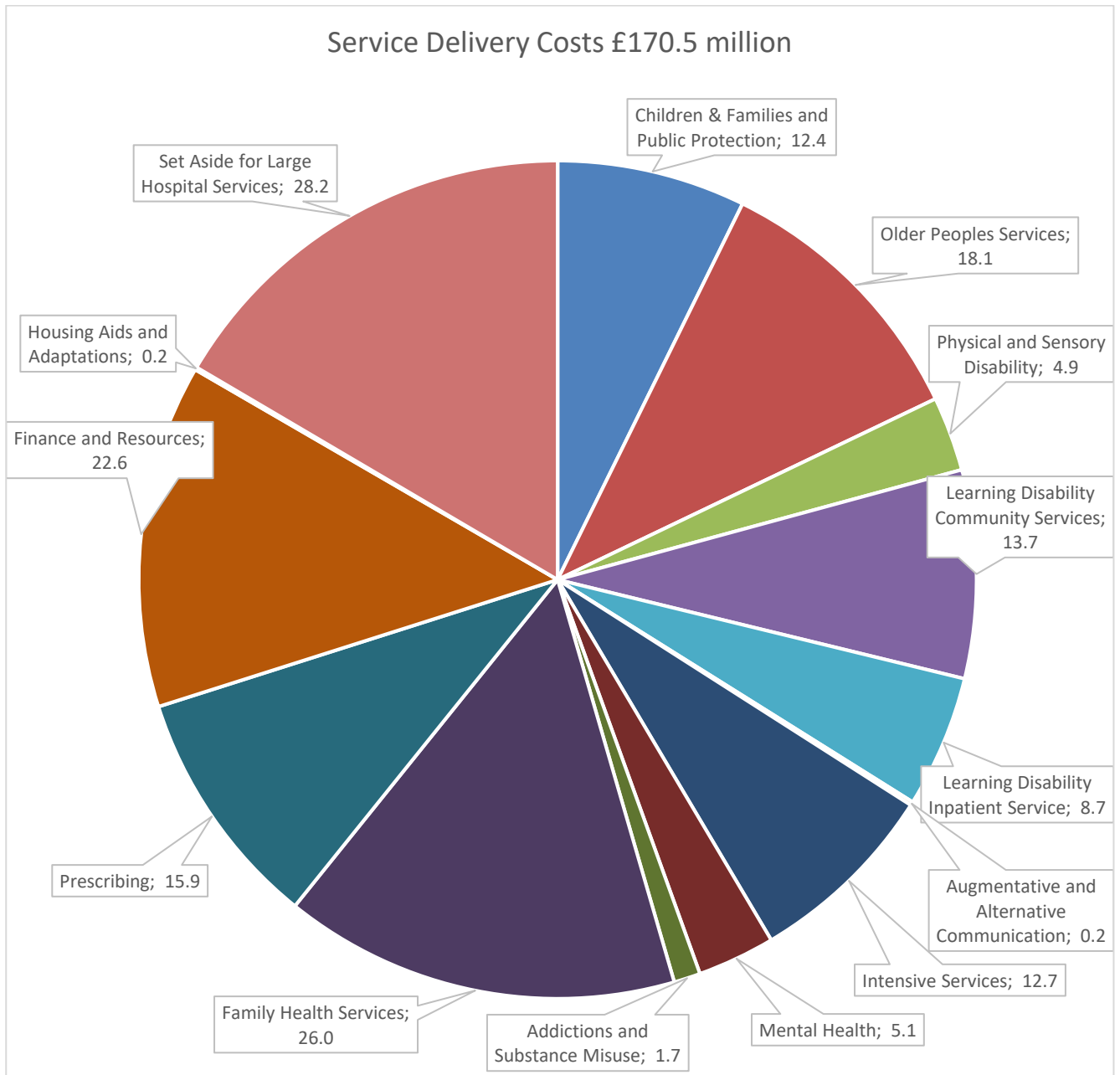
The financial performance for the year includes a section on Covid-19 costs, fully funded by the Scottish Government. Our response to the pandemic meant we had to look at new ways of working and maintain safe delivery of services to our communities. It was a very challenging and demanding year delivering services in an ever changing environment.

Financial Performance

The IJB receives the vast majority of its funding from our two key partners East Renfrewshire Council and NHS Greater Glasgow and Clyde and this totalled £171.3 million

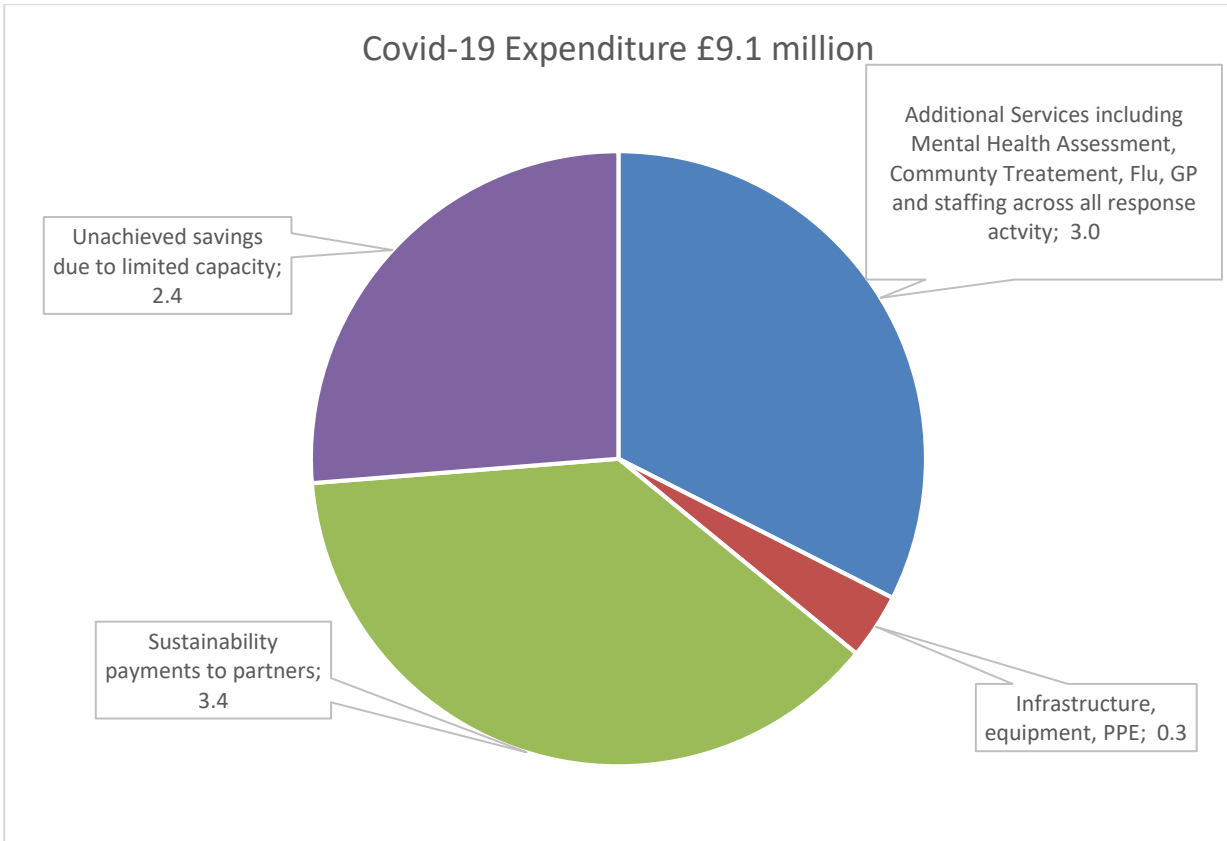


We spent £170.5 million of this funding delivering the following services:



This meant we underspent by £0.8 million and we added this into the reserves we hold to be used in financial year 2021/22.

The IJB started 2020/21 in a challenging position as we needed to make savings of £2.4 million saving to balance our budget. However, we did not have capacity to work on redesign or change to make this saving as our focus was on responding to the pandemic. We received Covid-19 support funding for this as part of the £9.1 million we spent on Covid-19 costs over and above our “normal” spending on delivering services.



Responding to the Covid-19 Pandemic

Early in the outbreak, with the support of local GPs, nurses and support staff from the HSCP and Council family we established and ran a local Community Assessment Centre for people with respiratory problems, which we operated until no it was longer required locally.

We have developed and coordinated many services and supports to care homes, who have been caring for some of our most vulnerable residents. The diagram below sets out some of the activities that we have undertaken over the last year.



We also set up a hub for the distribution of Personal Protective Equipment (PPE); supported Flu and Covid-19 vaccination programmes and worked with our partners in the voluntary sector to support our communities and play our part in the establishment of a Community Hub.

We worked with partners to set up a peer support service for people with mental ill health and substance misuse.

We established a wellbeing group to support our own and our partners' workforce impacted by trauma, as well as supporting the wellbeing of our communities.

We maintained high levels of contact with vulnerable children and families throughout the pandemic and maintained our focus on family wellbeing.

Our demand for care at home increased and we have seen an increase in the complexity of people's needs as a result of Covid-19.

Moving Towards Recovery

Whilst many of the services we provide are critical and continued to operate through the pandemic we have an opportunity to learn from the last 20 months and how we can build back better.

We are working on our Recovery and Renewal programme; a complex and multi-year programme of work that will allow us to emerge from the pandemic in a stronger and more informed position to face the challenges ahead. This should not only support the significant financial challenge we are facing but will also help us to better understand and quantify the longer term impact of Covid-19 on our population.

Challenges for 2021/22 and Beyond

The IJB continues to face a number of challenges, risks and uncertainties in the coming years and this is set out in Medium-Term Financial Plan 2022/23 to 2026/27 and our interim Strategic Plan for 2021/22.

Our funding gap in 2021/22 has increased to £3.4 million.

The funding gap we may face in future years could range anywhere from £0 to £5 million per year. This depends on the budget we are able to agree with our partners and on any funding conditions from the Scottish Government.

We need to be able to set a budget that allows us enough capacity to deliver increased demand for services. Our population is growing in size, particularly our number elderly citizens.

We need to make sure we have capacity to deliver our Recovery and Renewal programme.

The impact of Brexit is still not clear and may impact on staffing and on supplies, including prescribing costs, where the post Covid-19 pressures are not yet clear.

We need to continue to work closely with our Care Providers as they are also facing similar challenges to us. By working together we will deliver the services our population needs.

We do not know what change may come from the Scottish Government consultation on a National Care Service.



Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	24 November 2021
Agenda Item	10
Title	Audit Update
<p>Summary</p> <p>This report provides Performance and Audit Committee with an update on:-</p> <ul style="list-style-type: none"> • Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in June 2021 • Summary of all open audit recommendations 	
Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<p>Action Required</p> <p>Performance and Audit Committee are asked to note and comment on the report.</p>	

BLANK PAGE

EAST RENFREWSHIRE INTEGRATION JOINT BOARD**PERFORMANCE AND AUDIT COMMITTEE****24 November 2021****Report by Chief 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 Health and Social Care Partnership since last reported to Performance and Audit Committee in September 2021
 - Summary of all open audit recommendations

RECOMMENDATION

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

BACKGROUND

3. It was agreed at Performance and Audit Committee in June 2021 that we submit audit update reports to all future meetings which would include an overview of any new audit activity undertaken since last reported along with an update on any outstanding recommendations.
4. Audit activity for the HSCP has been provided in full as previously requested and this shows all current open audit actions across the HSCP and also where a Health Board or Council wide recommendation impacts on the HSCP. The 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. Audit Scotland also undertake an audit of the IJB Annual Report and Accounts and produce an action plan should they have any recommendations.
6. East Renfrewshire Council's internal audit assign the following risk ratings to their findings:

High	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Area is generally well controlled or minor control improvements needed. • Lower level controls absent, not being operated as designed or could be improved
Efficiency	<ul style="list-style-type: none"> • 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.

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

4	<ul style="list-style-type: none"> Very high risk exposure - major concerns requiring immediate senior management attention.
3	<ul style="list-style-type: none"> High risk exposure - absence / failure of key controls.
2	<ul style="list-style-type: none"> Moderate risk exposure - controls not working effectively and efficiently.
1	<ul style="list-style-type: none"> Limited risk exposure - controls are working effectively but could be strengthened.

REPORT

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

8. No new audits have been undertaken in relation to the Integration Joint Board since last reported to Performance and Audit Committee. As noted at the September Committee, the 20 days allocated for IJB audit work will be held in contingency and called upon if required. At this point there is no specific IJB policy or activity that requires audit. In the event we do not use this time for IJB work, we will use to supplement the HSCP work outlined in this report.
9. Outstanding recommendations relating to the Integration Joint Board are detailed in Appendix 1. These are from the following audit reports:-
- a) IJB Risk Management audit (Appendix 1a)
 - No changes since last reported. Three recommendations are considered implemented but are awaiting verification from internal audit follow up. One recommendation remains partially implemented.
 - b) Audit Scotland annual audit plan (Appendix 1b)
 - This action plan will be superseded by the 2020/21 action plan from the audit of the Annual Report and Accounts 2020/21.

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

10. Since last reported, no new audits have been undertaken by the Council's internal audit team which impact on the HSCP. Audits on *Kinship, Fostering and Adoption* and *Review of Care First Finance System* are included in the audit plan for 2020/21.

Recommendations from previous audits (Appendices 2a-2i)

11. A summary of all audit recommendations which have still to be implemented by the HSCP, or which the HSCP consider implemented but have yet to be verified by Internal Audit are included at appendices 2a-2i. The table below summarises the number of recommendations and the status for each audit. The detail is included on the relevant appendix.

Audit Report and Appendix		Changes since last reported to PAC	Recommendations			
			Total no. for HSCP	Verified as implemented by Internal Audit	Considered implemented by HSCP (awaiting verification)	Total open
Follow up of Corporate and Community Services Audits	2a	No	6	0	6	0
Carers Legislation	2b	No	5	0	0	5
Procurement Red Flags	2c	No	3	0	3	0
Data Protection Act / GDPR	2d	No	5	0	4	1
CareFinance	2e	No	14	0	8	6
Homecare	2f	No	15	12	3	0
Emergency Payment	2g	Yes	10	8	2	0
Self-Directed Support*	2h	No	10	0	8	2
Follow up of HSCP Audits	2i	No	11	2	6	3

*Appendix 2h has been updated to reflect the changes referred to at the last meeting which had not been included

In relation to Emergency Payments, Audit have confirmed that the two remaining open actions are now considered implemented. This completes all recommendations for this audit.

NHS Internal Audit Activity relating to the Health and Social Care Partnership

12. Since last reported in September 2021, we have not been made aware of any new recommendations from NHS Greater Glasgow and Clyde which impact on the HSCP.

CONCLUSIONS

13. To provide assurance of control all open audit recommendations are included at appendix 2 to enable oversight of previous audits and demonstrate progress.

RECOMMENDATIONS

14. This report provides Performance and Audit Committee with an update on:
- Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in September 2021
 - Summary of all open audit recommendations
 - Internal audit planned activity for the IJB and the HSCP

REPORT AUTHOR AND PERSON TO CONTACT

Lesley Bairden, Chief Financial Officer
Lesley.Bairden@eastrenfrewshire.gov.uk

November 2021

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

[PAC Paper: 22.09.2021 – Audit Update](#)
[PAC Paper: 23.06.2021 – Audit Update](#)
[PAC Paper: 27.11.2019 - Audit Actions Update](#)

INTEGRATION JOINT BOARD INTERNAL AUDIT ACTIVITY

This appendix details all audit recommendations relating to the integration Joint Board which are either open, or have yet to be verified as implemented by internal audit follow up

Appendix 1A – Audit of IJB Risk Management (no changes since last reported)

Ref / Risk Rating	Recommendation	Comments	Timescale for completion	Status	Latest Note
4.1.1 (Low)	In the column headed "Completion date for proposed Risk Control Measure" all proposed risk control measures should show an implementation date for being put in place or a review date where they are "ongoing".	Where a risk control measure is ongoing a review date will be added.	23/09/2020	Considered Implemented – pending verification by Internal Audit	Implementation dates and reviews dates added
4.2.1 (Low)	The most recent version of the ERC operational risk register should be used in all cases.	Where the ERC format is appropriate we will ensure the current version is used. The revised Risk Management Policy was issued to SMT in March and a follow up check will be done to ensure the most recent version is being used by operational services.	31/03/2021	Open	We had planned to undertake a risk session with SMT however this was postponed due Covid-19. This will be rescheduled and as we move into recovery housekeeping issues such as format are being reviewed.
4.3.1 (Low)	Control measures should comply with SMART criteria and consideration given to removing or annotating as notes those which are not genuine controls.	The IJB risk register will be reviewed to ensure all measures comply with SMART criteria.	23/09/2020	Considered Implemented – pending verification by Internal Audit	Control measures reviewed and updated
4.4.1 (Low)	Either the Business Continuity Plans should be provided to Audit or the risk registers amended to refer to the Business Impact Assessment as the risk control measure in place	The HSCP Business Continuity Plan has been updated and a copy shared with Audit.	01/06/2020	Considered Implemented – pending verification by Internal Audit	Shared BCP with audit 03.06.2020

Appendix 1B – Audit Scotland 2019/20 Action Plan (no changes since last reported)

No	Issue	Risk	Recommendation	Agreed Management Action	Responsible Officer	Timing	Comments
1 B/F*	<p>Financial Sustainability</p> <p>The IJB has a savings requirement of £2.432 million per the 2020/21 budget settlement. This has resulted in a funding gap of £1.644 million that will need to be met from care packages, revising the individual budget calculator to reflect prioritisation based on national criteria.</p> <p>The August 2020 revenue budget monitoring report projects an overspend of £0.238 million against a full year budget of £125.8 million. The intention is to fund this from the budget savings reserve as required.</p> <p>The IJB will also face additional financial challenges due to the impacts of Covid-19. The estimated financial implications of Covid-19 between March 2020 and March 2021 are in the region of £9 million.</p>	<p>The IJB may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>	<p>Take action to comply with the stated reserves policy and bring the level of general reserves held into line with the Board target of £1m.</p> <p>Update the MTFP to reflect the impacts of Covid-19 at the earliest appropriate opportunity.</p> <p>Deliver planned changes and improvements to the operation of set-aside as a matter of priority.</p> <p>Work with key partners to identify and act on further opportunities to deliver service transformation that will help shift the balance of care.</p> <p>These actions should be integrated into the planned changes to set-aside and into current and future service transformation projects where appropriate.</p>	<p>On establishment and adoption of the reserves policy the IJB recognised that it would take a number of years to achieve an optimal level of reserves. In the current financial climate there is a tension between holding reserves and delivering operational services and this is supported by our earmarked reserves strategy. Without a significant change in funding it is unlikely that the optimum level of general reserve will be achieved.</p> <p>The Medium Term Financial Plan will be updated once the ongoing implications of COVID-19 become clearer.</p> <p>We will continue to work with our partners to develop and implement the Unscheduled Care Commissioning Plan as a health board wide approach to set aside.</p>	<p>Chief Financial Officer</p>	<p>31-Mar-21</p>	<p>A revised Medium Term Financial Plan will be presented to the IJB on 23 June 2021 along with the unaudited annual report and accounts for 202/21. Both documents reflect the issues raised and recognise that financial sustainability is a key risk.</p>

* Issue reported in the prior year and re-raised during 2019/20.

Internal Audit Activity relating to the Health and Social Care Partnership

This appendix details all recommendations for the HSCP which have been made by East Renfrewshire Council's Internal Audit service. This includes all open recommendations for the HSCP, from both new and historic audits. The recommendations detailed in these appendices have either still to be implemented or are considered implemented by the HSCP but are subject to verification by internal audit.

Appendix 2a: MB1140NS – Follow up Corporate and Community Services Audits (no changes since last reported)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Med)	Directors should implement a process which ensures that a leavers checklist is completed for every employee who leaves the council and that this form is uploaded to information@work.	Reminder will be issued to all managers. There is no capability to run reports on this and we do not have the capacity to follow up with individual managers for all leavers to ensure this has been completed.	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued 02/09/2021
6.2.1 (Low)	Reports should be reviewed for high usage outwith the individual's data package and checks carried out to ensure that this is for business use only. Where necessary, reimbursement should be sought for personal use.	Monitoring process was put in place in 2019 however this fell away during pandemic. This will be reinstated	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued in staff bulletin re data usage. Monitoring process with notification to DMT reinstated
8.1.1 (Med)	Managers should ensure that all periods of absence are recorded in the flexi system and under the correct category to ensure all employee balances are accurate.	Reminder will be issued to managers. Process will be established where Advanced Managers run high debt balance reports quarterly and issue to managers for review	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued 02/09/2021 Quarterly task set to run reports
8.4.1 (Low)	All managers responsible for authorising overtime claims should ensure that they are aware of the enhanced rates and when they are applicable.	Reminder will be issued to all managers	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued 02/09/2021
8.4.2 (Low)	Officers responsible for maintaining overtime records must ensure that these are complete and available on request to support all overtime paid.	Reminder will be issued to all managers	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued 02/09/2021
8.4.3 (Low)	HSCP managers must ensure that they hold appropriate records to demonstrate that waivers have been signed by all employees breaching the EWTD. Where no waiver is held the employees should be prevented from working additional hours.	Reminder will be issued to all managers	Sep-21	Considered Implemented - Pending verification by internal audit	Reminder issued 02/09/2021

Appendix 2b: MB1128FM - Carers Legislation (no changes since last reported)

Ref / Risk Rating	Recommendation	Comments	Timescale for completion	Status	Latest Note
4.1.1 (M)	All carers recorded on the CareFirst system or within the Carers Centre's records should be offered an assessment in accordance with the Carers Eligibility Framework.	<p>Carer's rights awareness sessions currently being delivered to HSCP teams highlight the importance that carers eligible for support from services have their own support plan. That this plan and any actions required to achieve the outcomes of the carer are recorded within the Carefirst system independently of the person they care for.</p> <p>An independent review of carers experience using SDS in East Renfrewshire was requested and received in Jan 2021. This will also be used to inform practice going forward.</p> <p>A new process is being built into assessments referred to as the 'Carers Conversation' this will ensure and evidence, on a carer being identified, they are being offered an Adult Carer Support Plan (ASCP). This will be reviewed in 6 months (Sept 2021) to ensure it is working as expected.</p>	31 March 2022 (with a review for September 2021 included)	Open	<p>Carer awareness sessions delivered to 20 HSCP/ ERC Teams</p> <p>SDS Strategic Support group continues with carer representation.</p> <p>A short life working group is currently creating 'Tracker' on Carefirst to capture carers data and evidence carers outcomes including when ACSP is declined.</p>
4.1.2 (M)	A copy of the carers conversation, assessment, support plan, self-directed support details and RAG minutes (where applicable) should be saved to the document hub on CareFirst or be accessible from documents or systems maintained by the Carers Centre	<p>The carers' personal information and support plan is recorded by East Renfrewshire Carers Centre (ERCC) on Charity Log, a specialist charity database software system and in the Carers Scotland Census.</p> <p>ERCC will distribute an annual questionnaire / survey to carers (date tbc taking account of pandemic and recovery) on behalf of HSCP and provide monthly tracker reports for the HSCP on carer activity.</p> <p>Other relevant carers data will be gathered from The Carers Scotland Census completed every six months by ERCC and the HSCP.</p> <p>A clearly defined process has been developed that will ensure and evidence that each time a carer is identified by the HSCP staff the carer relationship is recorded on the Carefirst system, that they have been offered advice, information and support along with an opportunity to have their own support plan. (This process is referred to as the 'Carers Conversation' and will be included in assessments and other relevant forms across HSCP services). This process should start April / May 2021.</p>	31 March 2022 (with a review for September 2021 included)	Open	<p>Carers Scotland Census completed / returned to Scot Gov end of Aug 21.</p> <p>Annual Carers survey currently being built will be distributed by ERCC Oct/Nov 21 on behalf of HSCP.</p> <p>ERCC providing regular tracker reports on carer activity for the HSCP</p> <p>Carers Conversation live in Carefirst forms from July 21. Training issues identified with creating carer relationships on Carefirst by some staff need to be addressed.</p> <p>Short life working group currently reviewing Individual Budget Questionnaire to include Carers Section this will be saved to Document Hub</p> <p>Carers support option added to Service</p>

		REG decisions are recorded in the supporting minutes and will identify carer's assessment outcomes.			Agreements for Self Directed Support budgets Sept 21 on Carefirst System
4.1.3 (M)	The frequency of which carers support plans are reviewed should be documented and evidence of the review and the outcome should be recorded on the CareFirst system or the system and documents maintained by the Carers Centre.	<p>A revised ACSP is being tested by practitioners during April and May 2021 this includes a required review date that will create a review activity on Carefirst system awaiting completion. The ACSP also includes carers outcomes measures that will be recorded in Carefirst and / or Charity Log. The ACSP will be approved for use on completion of testing and any changes required on feedback received</p> <p>The revised ACSP includes a required date for review of plan along with outcome measures. This data will be recorded in Care First and / or Charity Log.</p> <p>Existing ACSPs will be reviewed to ensure a review is offered and if accepted completed with the carer. This review will be completed by September 2021.</p> <p>Where the carer's support has been included within the Outcomes Assessment for the cared for person, further work will be needed as to how we can capture and extract information related specifically to the carer. This is not unique to East Renfrewshire and as these 'joint' assessments are reviewed each carer will be offered an ACSP.</p>	31 March 2022 for existing carers.	Open	<p>Revised ASCP on Carefirst from July 21 includes required review date and outcome measures.</p> <p>Review of existing ACSPs / Carers Assessments still to be progressed Sept / Oct 21</p> <p>Short life working group in process of creating a Carers 'Tracker' on Carefirst this will be linked to Outcomes Assessment and gather required data and evidence carers outcomes when ACSP is declined by carer.</p>
4.1.4 (L)	The group of people who are canvassed for the annual survey should be recorded so it is clear which of these are caring for individuals involved with the service.	Please see 4.1.2 above. The methodology supporting the survey will also be recorded.	31-Mar-22	Open	Annual Carers survey currently being built will include question is the cared-for person receiving HSCP services. The methodology supporting the survey will also be recorded. The survey will be distributed to carers by ERCC Oct/Nov 21 on behalf of HSCP.
4.2.1 (L)	Managers in HSCP should ensure that all staff complete the EPiC learning resource.	<p>Carers Rights Awareness sessions currently being rolled out across HSCP teams include the recommendation that all staff complete the EPiC learning resource. Numbers of staff completing the course will be able to be evidenced and 20 people have already been recorded since January 2021.</p> <p>Consideration being given as whether EPiC should be mandatory and included as part of induction for all HSCP staff. A refresher timetable will also be considered.</p>	30-Sep-21	Open	<p>Carers sessions highlighting EPiC training for staff now delivered to 20 teams. Low uptake still with only 23 staff completing training from Jan to Sept 21</p> <p>Consultation with Learning & Development and Team Managers on how best to improve uptake still to take place</p>

Appendix 2c: MB1121RM - Procurement Red Flags (no changes since last reported)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (L)	Where possible, there should be separation of duties between those who evaluate tenders and those who are responsible for writing the tender specification.	This is not always reasonably practicable due to level of resource within the department however this risk will be mitigated by the inclusion of relevant service representation for evaluation of each tender.	01/06/2020	Considered Implemented – pending verification by internal audit	As per comments
4.1.2 (L)	In accordance with current corporate procurement guidance, all tender specifications should be checked by another officer and readily available evidence kept that this has been done.	As above	01/06/2020	Considered Implemented – pending verification by internal audit	As per comments
4.4.1 (L)	Evidence should be sought from the successful bidder(s) of their relevant staff qualifications/training stated in their bid. It could be made clear in the tender wording that this will be required of the winning contractor thus incentivising the bid stating those qualifications held by personnel which are only the most relevant.	In any exercise procuring services for social care the tender would contain specific references to the requirement of any bidder meeting the requirements for its staff to be registered with the SSSC and for their services to meet the requirements for registration with the Care Inspectorate. It would be a reasonable undertaking therefore at tender to ask organisations to confirm that they are in a position to commence at award, a service registered with the relevant statutory bodies. The tender would ask bidders to confirm that they are in a position to comply in respect of the category of care being awarded. This could be supplemented by training plans and policies which would provide further suitable information on the ability of the bidder to successfully meet the requirements of the tender.	01/06/2020	Considered Implemented – pending verification by internal audit	As per comments

Appendix 2d: MB1124RM - Data Protection /GDPR (no changes since last reported)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.3.1 (L)	In accordance with the procedures, a record of screening decisions on whether a DPIA is required should be maintained by all departments.	DPIA screening decision to be incorporated into project mandate documentation. This will be overseen by HSCP Change Programme Manager Issue comms to HSCP detailing when DPIA should be undertaken and a point of contact Create and maintain DPIA log	31-Dec-20	Considered implemented – pending verification by internal audit	Screening decision incorporated into project mandate. Comms issued in staff bulletin DPIA log has been created however this does not include any historic DPIAs
4.3.2 (L)	Departments should keep evidence of Head of Service sign off if DPO advice in relation to a DPIA is not being followed. DPIAs should be built into each Department's project and change processes.	DPIAs will be signed off at HSCP Change Board as part of the change process.	31-Dec-20	Considered implemented – pending verification by internal audit	Change Board was suspended during Covid-19 – Replaced by Recovery and Renewal Programme Board from June '21
4.4.1 (M)	A review of current contracts and sharing agreements should be completed and in the meantime this control measure moved into the proposed risk control measures column in the next review of the strategic risk register.	A review of existing arrangements needs to take place to identify review periods and this will include diarising future reviews.	30-Jun-21	Not Implemented	Work not prioritised during Covid, however commenced compiling contracts for review
4.6.1 (L)	Directors should ensure that all application forms have up to date direct links to a relevant privacy notice rather than a page listing many different council services and leaving the reader to ascertain which one is relevant.	Links have been updated and now take the user straight to HSCP privacy notice	31-Dec-20	Considered implemented – pending verification by internal audit	As per comments
4.8.1 (L)	Departments should monitor that all of their staff are undertaking annual on-line data protection training as a minimum. A prompt to act as a reminder would assist in this regard.	Communication to be issued to all ERC employees reminding them to complete the annual online data protection course	13-Nov-20	Considered implemented – pending verification by internal audit	Training reminder within Core Brief. L&D will include this in reporting to SMT (SMT has been suspended during covid and has yet to restart)

Appendix 2e: MB1044RL – CareFirst Finance (no changes since last reported)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	Priority needs to be given to ensure that annual review takes place for each client with an authorised service agreement however the Head of Finance and Resources stated that it is not possible to undertake a full annual review on every care package and that this operates on a risk based approach. Details of the risk based approach needs to be documented and approved by the IJB	A risk based approach was agreed a number of years ago. The policy will be revised and taken to the IJB for approval.	31-Mar-19	Open	During 2020 we implemented Scottish Guidance as part of the Coronavirus Act
4.1.2	Operational Managers need to review and prioritise cases to ensure that those most likely to have changed are addressed first. In practice these cases should have been reviewed under routine work.	Will be in line with policy as above.	31-Mar-19	Open	We are currently prioritising care reviews of care home residents as directed by Scottish Government. In 2020/21 512 reviews were undertaken, and 482 in 2019/20
4.2.1	Action is required by operational managers to ensure that varies processed are appropriate to the client and that service agreements reflect clients' needs accurately. Operational managers should prioritise checking of vary reports to approve all varies processed and to take action to update service agreements where appropriate.	This is already in place, however the formal sign off recording will be strengthened. To avoid duplication of effort and issues the sign off will incorporate some of the points below, as we suggested during the audit.	31-Mar-19	Open	As there is no simple export from CareFirst which gives this data, a report was developed which uses Excel to link three different Carefirst reports; varies processed, invoices paid and commitment. This was initially send out in June 2019 and feedback from managers was that it was data intensive and not user friendly. Changes were made to the report and user guidance was drawn up, which was issued in September 2019 alongside the reports for sign-off. Again, managers still felt the process was cumbersome and it is accepted this report needs work to make it more meaningful, this format remained in place in the interim. In March 2020, the decision was taken to not amend individual care packages unnecessarily due to the pandemic response, in line with national guidance many providers moved to being paid on planned hours. During the Covid response phase, these reports were not produced, but with a move to recovery, the aim is to restart reporting. In addition, a significant piece of work is ongoing with migration to the Scotland Excel national framework. This will act as an additional review of the data and we will continue to develop reporting to best meet everyone's needs.

4.2.2	A positive response should be obtained by the Finance Team from each operational manager regarding review and approval of vary reports to ensure that each case is addressed and the manager is confirming an awareness of the differences and any required actions. This could be combined with the quarterly client verification check (which covers existence of client, commitment value and provider) and signed off within budget monitoring to avoid numerous verification checks..	Per 4.2.1	31-Mar-19		June'21: See above
4.3.1	Operational managers should be reminded that service agreements must be authorised as a priority to avoid backlogs in payments to providers.	Reminder issued 23 May 2018. However the planned centralised entry of service agreements will also improve authorisation times.	31-Mar-19	Considered closed - pending verification	Email issued 24.05.2018. This will be superseded by the centralised entry of service agreements once implemented
4.3.2	Social Workers should be instructed that updating the CFF system is essential and that this must-done before the service agreement commences where possible.	See 4.3.1	31-Mar-19	Considered closed - pending verification	Email issued 24.5.18 attached to scorecard outcome
4.4.1	Regular review of provider rates should take place within the commissioning team and appropriate action taken where anomalies are found. Evidence of this review should be held.	Report developed, will inform actions and any compliance issue will be taken to DMT	31-Mar-19	Considered closed - pending verification	Commissioning, CareFirst and Finance meet weekly to discuss any new rate anomalies. Records are maintained by CareFirst.
4.4.2	The report should be presented to DMT in line with procedures to obtain approval of rates not set by commissioning.	See 4.4.1	31-Mar-19	Considered closed - pending verification	Commissioning report to DMT annually when rates are reviewed. HOS approval for individual non-framework rates is now delegated to locality managers per 4.6.1. the Commissioning team also have access to business objects reports to check rates on an ad-hock basis.
4.5.1	A review of the uprating process should take place to address the processing of varies where a rate has been approved to be paid but needs to be updated on a service agreement. Service agreements should be identified and subject to independent review and update prior to processing the next period invoice.	See 4.2.1 and 4.4.1. However the planned centralised entry of service agreements will mitigate.	31-Mar-19	Open	An exercise is currently underway to address all Service Agreements on the system to ensure rates transition to the Scotland Excel Framework correctly. The annual uplift of rates will be an ongoing process and this will includes non-framework rate changes.

4.5.2	Processing staff should be reminded to check the number of hours charged to the service agreement to ensure that varies processed for rate changes do not also cover increased charges for additional hours.	Reminder issued during audit and will be routinely reviewed	31-Mar-19	Considered closed - pending verification	Team were reminded at time of audit. This is also included within the procedures to deal with invoice variations.
4.5.3	Housekeeping checks should be implemented ensuring that all of the adjustments processed that are intended to be offset at a later date are actually matched up and cleared.	This was deemed low risk, when team is fully staffed will be a routine process	31-Mar-19	Open	Invoice processors now regularly complete a tidy action for their allocated providers, ensuring any un-invoiced periods are promptly raised with the provider. Given the dynamics of care package profiles and actual spend there are a large volume of varies which are often not significant. The updating of Service Agreements for the Scotland Excel framework will remove the need for many of these varies.
4.6.1	Head of service approval must be seen by the carefirst team before they enter a non-framework rate.	Sign off process being refreshed	31-Mar-19	Considered closed - pending verification	This requirement was causing a delay in Service Agreements going onto the system, due to the demands already on HOS. As agreed with the Chief Officer, this has now been delegated to Locality Managers.
4.7.1	The deceased clients with open service agreements report should be reviewed and service updated to: <ul style="list-style-type: none"> • Remove clients whose service agreements were not authorised • Ensure that service agreements effectively ended do not appear • Appropriately end agreements on the system, 	Reminder issued 23 May 2018 and also see 4.2.1	31-Mar-19	Considered closed - pending verification	The deceased clients report was updated in July 2018 to ensure cancelled and ended service agreements do not appear on the report. Incomplete/unauthorised service agreements are still included in the report as these require action; i.e. cancelled or completed and authorised.
4.7.2	Homecare Managers should be instructed of the procedure and the requirement to end the service agreements promptly of clients who have died.	See 4.7.1	31-Mar-19	Considered closed - pending verification	All managers instructed, per email of 24th May 2018. Weekly reports are sent to Intensive Services Manager. Any outstanding service agreements are discussed as part of the routine budget meetings.

Appendix 2f: MB1060EL – Homecare (no changes since last reported)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.4.1 (Med)	Call up paperwork should be held on file for all clients.		Dec-18	Considered implemented - pending verification by internal audit	Completed Dec 2018 - All paperwork on CareFirst document hub
4.5.1 (Low)	Annual leave record cards should be created and kept up to date for all homecare employees including patch 7 and the re-ablement team.	Records to be reconciled at the commencement of the new leave year	Jan-19	Considered implemented - pending verification by internal audit	Record cards are available for all staff
4.7.1 (Low)	Consideration should be given to developing a means of ensuring that all providers are offered potential new client services and that services are allocated on a fair and equitable basis to those who are able to fulfil the requirements.	We will consider this with our providers as part of the development of new contractual arrangements	Apr-20	Considered implemented - pending verification by internal audit	Brokerage function in place to facilitate

Appendix 2g: MB1077NS - Emergency Payments (Updated since last reported)

Ref / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Note
4.1.1 (Med)	Section 12 or 22 monies should not be disbursed unless there is an application form with all sections fully completed and all required signatures obtained	(1) A reminder will be issued to all relevant social workers team leaders and service managers. (2) Existing forms and guidance will be reviewed, agreed and implemented.	Complete	Considered implemented - pending verification by internal audit	Email issued 17-07-2019 Monies are only disbursed when the relevant form has been completed and authorised. Forms have been updated to include a reminder that these must be fully completed and signed, or email authorisation appended.
4.3.3 (Low)	Section 12 and 22 monies should not be used to provide income to purchase items available from other sources (e.g. clothing grants).	Existing forms and guidance will be reviewed, agreed and implemented.	Complete	Considered implemented - pending verification by internal audit	Email issued 21-06-2019. Forms have been updated to include a reminder that these should not be used where alternative funding sources are available. MART are currently assisting with updates to guidance around benefits prior to forms and guidance being reissued

Appendix 2h: MB1078EL - Self-Directed Support (no changes since last reported)

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Update
4.1.1 (High)	Financial review of all direct payment clients should be undertaken as soon as possible and resource should be targeted to allow this.	Letters were issued to all Direct Payment recipients w/c 28 th Jan 2019 reminding them of financial record-keeping responsibilities and advising that HSCP Finance will be writing to them in March/April 2019, asking for a year-end balance and a random month's receipts. Participated in 3 SDS Forum events to explain record keeping, auditing and monitoring requirements to those in receipt of direct payments.	31 st July 2019	Open	Financial review of DPs commenced late 2019 with returns from 268 of 344 DP accounts reviewed. Due to Covid we were unable to follow up on the remaining however annual reviews for 2021 of all DP recipients are underway.
4.1.2 (Med)	HSCP management should ensure at least annually that all option 1 clients have provided receipts to support expenditure and that any unspent monies are recovered.	Current requirements are that a year-end balance plus one random full months' worth of receipts are asked for. New procedures are currently being produced, which will ensure recovery of surplus funds in accounts, within agreed parameters. The new role of Finance Support Officers (FSO) will be responsible for monitoring of direct payments, liaising with social workers to ensure appropriate use of funds. All clients will be written to in March/April 2019 as part of the annual review. During 2019/20 we will review our existing contractual requirements.	New procedures by 31 st July 2019 and reviews ongoing thereafter	Considered closed - pending verification from internal audit	Receipts required as per procedure. 2021 reviews underway
4.2.1 (Med)	A review of the process for direct payments should take place with a view to ensuring that the process is easier to control, monitor and recover monies if necessary. This should take place as a priority.	The process will be re-written to ensure FSOs are all aware of procedures. The spreadsheet log has been altered already to separately identify ended Service Agreements where action is needed with regards to a potential recovery of funds.	July 31 st 2019	Considered closed - pending verification from internal audit	Process and spreadsheet updated
4.2.2 (Med)	As soon as an alternative method of payment is implemented, relying solely on a spreadsheet database as a means of	Alternative methods of payment will be investigated, including using CareFirst and payment cards.	31 st March 2020	Open	Process unlikely to change until new care first replacement system in place

	monitoring and controlling payment should cease.				
4.3.1 (Med)	Detailed and structured guidance should be produced to assist staff in assessing the appropriate use of direct payment option 1 monies. Where specific circumstances occur and more creative use of DP funding is being considered, there should be a process for recording and authorising this.	Work has already begun around writing new guidance in conjunction with the locality managers. Once approved by DMT, this will be issued to all staff and separate guidance will be made available to clients.	31 st July 2019	Considered closed - pending verification from internal audit	All documentation relating to individual budgets and Direct Payments was produced and trained out to staff in summer of 2019. All documentation is also available on the intranet. The care plan should be used to record outcomes and a DP can be used creatively to meet those outcomes.
4.4.1 (Med)	Training across all teams should be provided for operational staff in how to complete DP agreements generally and how to support clients receiving a direct payment, specifically those under option 1.	All documentation is currently being revised in line with the work on Individual Budgets. Thereafter training will be provided to relevant staff. Regular refresher training will be provided as required. We will continue to work with the SDS Forum to ensure any issues they become aware of can be addressed.	31 st July 2019 thereafter ongoing	Considered closed - pending verification from internal audit	As above
4.5.1 (Med)	A review of the policy adopted regarding the rate payable to option 1 clients should take place to ensure that: - clients are not placed in financial detriment for choosing option 1 with agency support - a fair and equitable payment policy is adopted for all clients regardless of the option chosen.	Work on implementing Individual Budgets for clients is nearing completion, which will ensure equity across all options. In the interim a review can be requested if clients feel they don't have enough money to pay for the care they are assessed as needing. A reminder of this was sent to staff in Sept 2018 and was forwarded to Internal Audit in November 2018. All care packages will be reviewed to bring them under the new individual budget process, which will commence once the Individual Budget Process is implemented.	31 st July 2019 and ongoing thereafter	Considered closed - pending verification from internal audit	New individual budget process implemented Dec 2019. The equivalence rate is the same across all options. Once an indicative budget is known, a plan is costed up within those parameters using the actual rate, if known.
4.6.1 (Low)	The SPAEN checklist should be used by care managers to ensure that all appropriate measures are in place for clients employing a personal assistant and that the client fully understands their obligations as an employer such as having relevant insurances in place.	Information on the responsibilities of becoming an employer, or where to find further information, will be incorporated into the new guidance currently being written. SPAEN membership is not compulsory and other forums and networks are available to people.	31 st July 2019	Considered closed - pending verification from internal audit	New DP guidance in place.
4.6.2 (Low)	Clarification should be provided as to how £152 per annum which the HSCP has agreed to fund will be paid i.e. as a separate	This should be costed as part of someone's individual budget going forward.	31 st July 2019	Considered closed - pending	Costed as part of budget. HSCP will pay annually if needed, however often slack in budget means it's not necessary for a separate payment.

	payment or within the overall SDS package.	Currently, this is paid in year one. A separate payment may not be necessary depending on the balance of funds in a client's bank account, but if an additional payment is needed and authorised in subsequent years this will be provided. This should be picked up at the operational annual review. It needs to be recognised that there are alternatives to SPEAN and this will be identified within the review of documentation.		verification from internal audit	
4.7.1 (Med)	A process should be implemented to allow formal recorded recovery action to be taken to ensure that amounts overpaid are recovered from ongoing payments or repaid directly to the HSCP.	A report has been developed to identify all direct payment care packages that have ended. This report is reviewed monthly to ensure any payment made after an end date (for example due to the timing of notification of the change) will be recovered, linked to the closing statement for the account.	31 st July 2019	Considered closed - pending verification from internal audit	As per comment

*Comments in bold reflect the changes referred to at the last meeting which had not been included in the paper

Appendix 2i: MB1087FM - Follow up of HSCP Audits (no changes since last reported)

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
5.2.1 (Low)	Officers must ensure that clients with outstanding debt are not allowed to book places on forthcoming Play Schemes until all outstanding invoices have been settled in full.	New policy and procedures were fully implemented for the spring programme. Clients with outstanding debts have made payment arrangements via debtor section.	Complete 01.04.19	Not implemented - internal audit will re-recommend	The HSCP previously considered this implemented however clients with outstanding debt were allowed to book onto playscheme - the Covid pandemic was exceptional and children attending were prioritised based on a multi-agency assessment of need. We will consider whether amendments need to be made to policy and procedure
6.1.1 (Low)	The inventory records should be reviewed and updated to include the serial number of each item.	The inventories will be reviewed and annotated as required. 6 months moving forward	Initial review completed by 30 th June 2019 and on going	Open	Completed for resource centres. Business Managers will review and update processes for inventories moving forward.
6.1.2 (Low)	All items of inventory being disposed of must be supported by an authorised inventory deletion form.	Staff reminded that the inventory deletion form should be completed in every case	30 th June 2019	Open	Further email sent to staff again on 11/6/2021. Business Managers will review and update processes for inventory deletion.
7.1.1 (Low)	The printers with serial numbers QLC13102 and JWF82425 should be removed from the St Andrews House inventory list.	The printers are recorded on the central inventory of printers held by IT and no longer itemised on the SAH inventory.	Complete - 2.5.19	Considered implemented – pending verification by internal audit	
7.1.2 (Low)	The relevant paperwork should be completed and signed in respect of all disposals.	Staff reminded of this requirement	Complete - 2.5.19	Considered implemented – pending verification by internal audit	
7.1.3 (Low)	All disposals during the financial year should be recorded in the “disposed” column on the inventory spreadsheet.	Staff reminded of this requirement	Complete - 2.5.19	Considered implemented – pending verification by internal audit	

7.2.1 (Low)	Records on the flexi system should be reviewed and updated to ensure that employees are correctly assigned to the location where they work.	A review will be undertaken and records amended as required	30 th June 2019	Considered implemented – pending verification by internal audit	Staff locations have been reviewed on flexi system
7.3.1 (Low)	An update should be provided to audit when the details on the bank statements have been successfully changed.	Manager has again contacted bank to ask that this bank account be closed down. all future correspondence will be directed to Kirkton Service address	Complete - 28 th May 2019	Considered implemented – pending verification by internal audit	
7.5.1 (Low)	Evidence that procedures covering payment of discretionary monies to carers are available and have been distributed to all relevant staff in order that they are aware of typical examples of where discretionary payments may be made and improve consistency between cases should be provided to Audit.	The kinship care guidance has been amended to reflect guidance in a likely circumstance. This has been distributed to all relevant staff		Considered implemented – pending verification by internal audit	Kinship care guidance shared with internal audit



Meeting of East Renfrewshire Integration Joint Board	Performance and Audit Committee
Held on	24 November 2021
Agenda Item	11
Title	IJB Strategic Risk Register Update
<p>Summary</p> <p>This report provides the Performance and Audit Committee with an update on the IJB Strategic Risk Register.</p>	
Presented by	Lesley Bairden, Chief Financial Officer
<p>Action Required</p> <p>Performance and Audit Committee is asked to note and comment on the IJB Strategic Risk Register.</p>	

BLANK PAGE

EAST RENFREWSHIRE INTEGRATION JOINT BOARD**PERFORMANCE AND AUDIT COMMITTEE****24 November 2021****Report by Chief Financial Officer****IJB STRATEGIC RISK REGISTER UPDATE****PURPOSE OF REPORT**

1. This report provides the Performance and Audit Committee with an update on the IJB Strategic Risk Register.

RECOMMENDATION

2. Performance and Audit Committee is asked to note and comment on the IJB Strategic Risk Register.

BACKGROUND

3. In accordance with the agreed monitoring policy this report provides the Performance and Audit Committee with an update on the strategic risk register.
4. Good practice in the area of risk management suggest that a risk register should contain between six to eight of the most significant risk to make it a useful working document.
5. The risk register uses a simple, clear and effective 4 x 4 likelihood and severity risk matrix as shown below.

Risk levels considering Likelihood and Severity

Likelihood	Score								
Certain	4	Low (Green)		Medium (Yellow)		High (Red)		High (Red)	
Likely / probable	3	Low (Green)		Medium (Yellow)		Medium (Yellow)		High (Red)	
Possible/could happen	2	Low (Green)		Low (Green)		Medium (Yellow)		Medium (Yellow)	
Unlikely	1	Low (Green)		Low (Green)		Low (Green)		Low (Green)	
Impact		Minor	1	Significant	2	Serious	3	Major	4

6. In normal circumstances the policy states the tolerance for risk is as follows:

Risk Score	Overall rating
11-16	High/Red/Unacceptable
5-10	Medium/Yellow/Tolerable
1-4	Low/Green/Acceptable

REPORT

7. The Strategic Risk Register is a 'live' document; the latest version is attached at Appendix 1.
8. The Strategic Risk Register was reported to the last meeting of the Performance and Audit Committee which took place on 22 September 2021. Since then there have been no major changes in that:-
- There has been no change to risk scores
 - No new risks have been added
 - No risks have been removed
9. Risk control measures in place have been updated to include any proposed mitigation which has been completed since last reported.

Post Mitigation - Red and Significant Risks Exception Report

10. Risks which score between 11-16 and rated as High/Red/Unacceptable and those which the Health and Social Care Partnership Management Team considers significant, following mitigation, should be brought to attention of the Performance and Audit Committee by an 'exception report'.

Scottish Child Abuse Inquiry

11. This remains high due to the historic nature of this risk.

Financial Sustainability

12. Financial Sustainability remains a high/red risk as last reported. This is still considered red post mitigation reflecting the current economic climate and the uncertainty around Covid-19 and Brexit implications.
13. Brexit working groups and national events have recommenced and we continue to monitor developments.
14. There remains risk that the HSCP could become unsustainable due to one of the following causes:
- Unable to deliver in full the existing savings and achieve new savings to deliver a balanced budget
 - Unable to influence future funding to recognise demographic and other pressures, or realise future efficiencies and savings
 - Implications from hosted services
 - Prescribing volatility

Failure of a Provider

15. Although '*Failure of a Provider*' is scored at 9 'medium' after mitigation is taken into account, this is still considered a significant risk given the current pressures being faced by providers and the potential impact on service delivery.

RECOMMENDATIONS

16. Performance and Audit Committee is asked to note and comment on the IJB Strategic Risk Register and audit action plan.

REPORT AUTHOR AND PERSON TO CONTACT

Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
lesley.bairden@eastrenfrewshire.gov.uk
0141 451 0746

November 2021

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

[PAC Paper: September 2021: IJB Strategic Risk Register Update](#)

[PAC Paper: June 2021: IJB Strategic Risk Register Update](#)

[PAC Paper: November 2020: IJB Strategic Risk Register Update](#)

[IJB Paper: January 2020: IJB Risk Management Policy and Strategy](#)

BLANK PAGE

EAST RENFREWSHIRE INTEGRATION JOINT BOARD

STRATEGIC RISK REGISTER

DATE ORIGINATED: 09.11.2015

DATE REVIEWED: 05.11.2021

ERC Ref	No.	Risk Status S/C/N (Same, Changed, New)	Risk (Threat/Opportunity to achievement of business objective)- include the consequence of the risk in this description)	Risk Control Measures currently in Place (need to be SMART e.g. detail of what type of training took place with dates in evidence column)	Assessment of Risk (As it is now)			Proposed Risk Control Measures (should be SMART with detail included)	Completion date for proposed Risk Control Measure	Assessment of Residual Risk (with proposed control measures implemented)			Risk Owner			
					Risk Score	Overall rating				Likelihood (probability) L	Impact (Severity) I	Risk Score (LxI) Lxl		Likelihood (probability) L	Impact (Severity) I	Risk Score (LxI) Lxl
					11-16	HIGH										
n/a	1	S	Death or significant harm to vulnerable individual													
			Risk of death or significant harm to a service user/ patient as a result of HSCP actions. Consequences could include: - Loss of life or long term damage and impact on service user & family. - Possible perception of failure of care. - Poor workforce morale. - Reputational damage.	Head of Recovery and Intensive Services taken on role of professional lead for social work practice within adult services. Updated professional supervision policy adopted for social work and social care staff. Review of rising demands and pressure points across adult services. Rolling programme for refresher training and quality assurance for Council Officers and frontline managers and registered services following launch of ASP procedures 1 November. Completed self-evaluation and audit of Practice Development.												
					3	4	12	Quality assurance of Adult Service Improvement Plans Develop new schedule for performance reporting for adult services. Prepare for forthcoming ASP inspections. Implement new risk management framework MHC&T Act procedure to be developed and implemented following mental health review	31.12.2021 Ongoing (review Dec 21) 31.10.2021 31.03.2022 30.09.2021		2	4	8	Head of Adult Health and Social Care Localities / Head of Recovery and Intensive Services / Chief Social Work Officer		

				<p>Increased frequency of APC. Improved reporting schedule from sub-committees.</p> <p>New ASP Team commenced January 2021.</p> <p>Senior Management rota for chairing ASP implemented</p> <p>Professional supervision policy in place to provide professional leadership.</p> <p>Adult service improvement plans implemented</p> <p>New ASP & LSI procedures finalised and go live 1st July 21</p> <p>ASP Quality Assurance framework implemented</p>										
4.4	2	S	Scottish Child Abuse Inquiry											
			<p>Children accommodated by East Renfrewshire Council and legacy areas from 1930 may have been the victims of historical abuse whilst in foster care.</p> <p>Capacity to meet the demands of the S21 notice and the possibly increased demand of access to records and potential claims against the Council as Inquiry work progresses.</p>	<p>Adult Protection Committee and Child Protection Committee have been sighted on these issues.</p> <p>Final s21 submission made to the Inquiry in July 2020 in relation to the foster care case study. The Inquiry have noted that they may come back for further information. Key learning from S21 work shared with managers</p> <p>Identified leads in HSCP working alongside legal services to manage the progress of any allegations/claims made.</p>	4	3	12				4	3	12	Chief Social Work Officer

4.1	3	S	Child Protection, Adult protection and Multi-Agency Public Protection Arrangements							
<p>Inconsistent assessment and application of the public protection agenda (Child Protection, Adult Protection and Multi-Agency Public Protection Arrangements- MAPPA) may result in risk of children or vulnerable adults being harmed and lead to non-compliance with legislative standards.</p>	<p>The operation of Child Protection Committee (CPC), Adult Protection Committee (APC) and MAPPA meetings deal with strategic and practice issues.</p> <p>"Safe Together" model implemented.</p> <p>Data report and outcome report for children's services completed (COPP - May 2020).</p> <p>Rolling programme for all front line managers provided with refresher training concerning statutory compliance.</p> <p>Partnership working is at an advanced stage with Police Scotland, NHS, Scottish Prison Service and other statutory partners.</p> <p>Increased communication and intelligence sharing with other statutory bodies implemented during Covid-19.</p> <p>Job descriptions for statutory criminal justice social work posts in East Renfrewshire have been amended and candidates are required to be eligible to achieve NPPV (Non Police Personal Vetting) level 2 vetting status. Engagement taken place with workers not yet vetted to NPPV status.</p> <p>Quarterly external audit of MAPPA cases in place.</p> <p>Multi Agency Risk Assessment Conference (MARAC) fully operational (05.03.19).</p>	2	4	8	<p>Develop new schedule for performance reporting for adult services.</p> <p>Introduce rolling review of PVGs on 3 yearly basis. Consistent with Care Inspectorate regulations.</p> <p>Strengthen reporting arrangements around SSSC registrations.</p>	<p>Ongoing (review Dec 21)</p> <p>31/12/2021</p> <p>31/12/2021</p>	1	4	4	Chief Social Work Officer

			<p>PVG (Protecting Vulnerable Groups) scheme in place.</p> <p>Service Manager ASP has responsibility for chairing Case Conferences and leading on self-evaluation and audit activity.</p> <p>Risk assessment integral part of the assessment process.</p> <p>Process in place for annual review of quality assurance framework for ASP activity</p> <p>Interim APC Chair in place.</p> <p>Training delivered to managers within adult services on supervision policy, quality assurance framework, management oversight.</p> <p>Council officer and managers forums established.</p> <p>New Head of Recovery and Intensive Services taken on role of professional lead for social work practice within adult services.</p>									
4	C	Financial Sustainability										
		<p>Risk of being unsustainable due to one of the following causes:</p> <p>1) Unable to deliver in full the existing savings and achieve new savings to deliver a balanced budget.</p> <p>2) Unable to influence future funding to recognise demographic and other</p>	<p>The CFO provides regular financial advice and reporting to IJB, including savings progress.</p> <p>Budget seminars are held with IJB Members.</p> <p>The regular budget updates and medium term financial plan set out funding pressures and scenarios. The HSCP is involved in the budget setting process</p>	3	4	12	<p>Conclude review of hosted service arrangements (indicative date).</p> <p>Plan for the 2022/23 budget and beyond.</p> <p>Continue to develop the tri-partite financial planning discussions with partners.</p>	<p>31/03/2022</p> <p>31/03/2022</p> <p>Ongoing (review 31/03/2022)</p>	3	4	12	<p>Chief Financial Officer</p>

6	S	Access to Primary Care										
		<p>Insufficient primary care practice list capacity due to increased population size. This is a result of new housing developments which include family housing, increasing the number of children in the area and specific developments for older people.</p> <p>Inability to recruit/cover posts resulting in poor access for local residents.</p>	<p>Primary Care Improvement Plan agreed by IJB.</p> <p>Local practices are supported to manage list size by encouraging patients from out with the practice's contracted catchment area to register with a GP more local to them.</p> <p>Work with practices to maximise premises capacity to enable them to extend primary care team.</p> <p>Back scanning completed for practices to ensure all East Renfrewshire practices notes are scanned to free up space.</p>	3	3	9	<p>Work with planning department to consider impact and mitigation for new housing developments.</p> <p>Support GPs in practices most likely to be impacted by rise in new registrations due to new housing development to agree short term measures and discuss and longer term options to increase capacity.</p> <p>Signpost new residents to Practices registering patients for postcode area.</p> <p>Scoping ways to increase capacity for PCIP staff at existing sites, and exploring potential other sites</p> <p>Exploring revenue funded solutions around GP space in Newton Mearns and Neilston</p>	<p>Ongoing (review Mar 22)</p> <p>Ongoing (review Mar 22)</p> <p>Ongoing (review Mar 22)</p> <p>Ongoing (review Mar 22)</p> <p>Ongoing (review Mar 22)</p>	3	2	6	Clinical Director
5.1	7	S	Increase in frail older population									
		<p>Increase in frail older people, particularly very old, due to demographic changes leads to an over demand on certain services and failure to meet legislation, overspend and negative publicity.</p>	<p>Scottish Government providing additional resources for Health and Social Care with emphasis on managing demographic pressures.</p> <p>Outcome Delivery Plan (ODP) and HSCP strategic plans build on foundation of wider council prevention and early intervention strategy for older people.</p> <p>Conclude redesign work focusing on rehabilitation</p> <p>Agile working for HSCP employees improved efficiency.</p> <p>Partnership with various professional agencies and community/public to support hospital admission avoidance and safe hospital discharge for older people.</p>	4	4	16	<p>Develop frailty pathways as part of wider UCC work</p> <p>Reopen and further rollout of Talking Points as part of Community Led Support programme diverting people to community resources and building own assets.</p> <p>Reviewing front door arrangements to ensure fit for purpose in terms of recovery</p> <p>Unscheduled Care Action Group to take forward agreed unscheduled care commissioning programme of activity - Financial Framework to be agreed.</p> <p>Continued Council funding for demographic cost pressures.</p>	<p>31.03.2022</p> <p>Ongoing (review Mar 22)</p> <p>30.09.2021</p> <p>30.09.2021</p> <p>Ongoing (review Mar 22)</p>	4	2	8	Chief Officer HSCP

			Annual budget setting takes account of demographic projections. Talking Points (commenced May 19).										
8	C	Workforce Planning and Change											
		Lack of appropriately skilled workforce due to combination of loss of experience from retirement of ageing workforce and changes to registration and job requirements leads to a reduction in service levels and inability to deliver redesigns in line with Strategic Plan requirements. Use of temporary contracts as mitigation for financial uncertainty impacts on ability to recruit and retain staff.	All intensive services staff made permanent (late 2019). Workforce planning group restarted HSCP management team actively review of all request to recruit and the number of temporary contracts have been minimised. Overarching workforce workstream in our recovery plan (as we have had some capacity issues resulting from Covid-19 and our response to the emergency). Recovery and Renewal Programme established (Jun'21)	3	4	12	Publication of Interim Workforce Plan for 2021/22 (following review of Scottish Government feedback by Workforce Planning Group). Include provider representation in workforce planning group and actions Develop workforce information to include data on staff with long term health conditions to better understand the impact of covid-19 on service delivery. Continue providing personalised supports to workforce in relation to trauma experienced during covid-19.	30/11/2021 31/03/2022 Ongoing (review Mar 22) Ongoing (review Mar 22)	2	4	8	Chief Officer HSCP	
2.2	10	C	Increase in children & adults with additional support needs										
		Increase in the number of children and adults with additional support requirements leading to a rise in demand on services.	Advanced Practitioner post to improve practice across adult and children services in preparing young people with additional support needs for adulthood. Analysis of demographic changes and increased financial forecasting. Education Resource Group manage specialist resources and admission to specialist provision. Resource Allocation Group (RAG) strengthened membership to include educational psychologist and occupational therapist. Concluded work to review transitions and new strategy developed	4	3	12	Implement new Transitions Strategy Council continues to contribute to funding to demographic cost pressures.	31.03.2022 Ongoing (review Mar 22)	4	2	8	Chief Officer HSCP	

5.3	11	C	In-House Care at Home Service										
			<p>Significant pressures and lack of service capacity (vacancies and absence) impacts on service delivery and quality standards Impact on service users and carers</p>	<p>Increased resource to support robust absence management.</p> <p>Fortnightly updates being provided to Care Inspectorate</p> <p>Single base agreed for Care at Home</p> <p>Embedded full time Pharmacy resource within the service (Jul-20).</p> <p>Increased level of quality assurance in place.</p> <p>Significant recruitment campaign underway</p> <p>Increased OT resource to maximise outcomes and reduce supports required</p> <p>Progressing payment of carried over annual leave to increase staff availability</p>	3	4	12	<p>Roll out medication management training to remaining staff (75% completed)</p> <p>Re-mobilise the service redesign activity.</p> <p>Appoint Senior Manager – currently out to advert</p> <p>Conclude work to realign staff work patters in order to maximise resource</p>	<p>31/03/2022</p> <p>Ongoing (review Mar 22)</p> <p>31/10/2021</p>	2	3	6	Chief Officer HSCP
		C	Failures within IT System										
			<p>Critical information not been received due to failures in IT system</p> <p>Emails from outside the East Renfrewshire domain have been blocked or receipt failed due to ERC and 3rd party technical system issues.</p>	<p>Specific email addresses can be added to whitelist if required.</p> <p>Emails can be manually released.</p> <p>Analysis completed of referral source and destination mapping, to ensure information can be shared with ICT mailboxes and specific senders / emails prioritised, should an issue arise.</p> <p>Phase 1 of ICT Clearswift Review (looking at setup of rules and configuration within the email gateway solution) concluded 14.4.20 with changes to rules that should reduce some of the technical complexity with regards to email blocking.</p>	3	2	6	<p>Conclusion of ICT Clearswift Review (Phase 2) on the Clearswift Gateway infrastructure.</p>	TBC	2	2	4	IT Business Partner
		C	COVID19 & RECOVERY										

		<p>The significant impact of the pandemic on our workforce, supply chain, demand for and availability of services, delayed discharge targets, IT, accommodation, and resultant impact on financial and service planning.</p>	<p>Business Continuity and Operational Recovery Plans are in place.</p> <p>HSCP represented at local and national groups as well as integral part of our partners (ERC & NHSGGC) response and recovery.</p> <p>Regular testing regime in place for care home and health and social care staff</p> <p>Majority of staff fully vaccinated</p> <p>Resilience Management Team continues to meet regularly</p> <p>Use of intermediate care beds to allow discharge from hospital for those awaiting care at home service.</p> <p>Agile working capability for majority of staff.</p> <p>Interim ASP Team established and core group of staff identified to oversee CP and MAPPA statutory functions.</p> <p>Risk assessment and shielding pathways and procedures in place to identify and support our most vulnerable people.</p> <p>Increased awareness raising/ campaigns for vulnerable groups.</p> <p>Increased communication and intelligence sharing with partners other statutory bodies implemented.</p> <p>Ongoing engagement and reporting with partner providers including supporting Care Homes.</p> <p>Revised Initial Contact Team procedures to alleviate pressures at 'front door' with further review underway</p>	<p>4</p>	<p>3</p>	<p>12</p>	<p>Scoping of accommodation and resource requirements and reintroduction of services</p> <p>Regular sit rep reporting identifies changes in response and recovery and identifies escalations.</p> <p>Regular recovery meeting to review progress.</p> <p>SMT focus on recovery.</p>	<p>Ongoing (review Dec 21)</p> <p>Ongoing (review Dec 21)</p> <p>Ongoing (review Sep 21)</p> <p>Ongoing (review Sep 21)</p>	<p>3</p>	<p>3</p>	<p>9</p>	
--	--	--	---	----------	----------	-----------	---	---	----------	----------	----------	--

			<p>Redeployment of staff to support critical functions.</p> <p>Infection control procedures and arrangements for PPE in place.</p> <p>Monthly Covid-19 cost monitoring informs our revenue reporting as well as reporting to the Scottish Government through NHSGGC.</p> <p>All operating procedures and accommodation for Community Assessment Centre (currently closed) but clinical space being maintained.</p>										
		S	ANALOGUE TO DIGITAL SWITCHOVER										
			<p>Vulnerable adults left without access to Telecare as a means of support due to accelerated switch from analogue to digital phone lines and associated financial implications.</p>	<p>Programme board established and full project team in place to take forward the transition to analogue to digital.</p> <p>HSCP representation on programme board.</p> <p>Analogue to digital implementation plan.</p> <p>ARC (Alarm Receiving Centre) system procured Nov 21</p> <p>Decision made re first tranche of dispersed alarm units</p>	3	3	9	<p>Programme board to ensure a functional central system capable of handling digital technology is implemented in suitable timeframe.</p> <p>There is a Capital Project with our partner East Renfrewshire Council to manage replacement of analogue devices and peripherals within people's houses.</p> <p>Recruitment of senior user</p>	31/03/2022		2	3	6

BLANK PAGE