
To: Renfrewshire Integration Joint Board Audit, Risk and Scrutiny Committee

On: 18 November 2022

Report by: Chief Finance Officer

Heading: Annual Audit Report on IJB Accounts 2021/22

1 Summary

1.1 Each year the IJB's external auditors (Audit Scotland) carry out an audit of the IJB's financial statements and provide an opinion as to whether those statements provide a true and fair view of the financial position of the IJB and its income and expenditure for the year; and also whether they have been prepared in accordance with the Local Government (Scotland) Act 1973.

1.2 In accordance with International Auditing Standards (ISA260), Audit Scotland are obliged to report to those charged with the governance of the organisation, matters which have arisen in the course of the audit.

1.3 The attached report from Audit Scotland outlines their findings from the audit of the 2021/22 IJB's financial statements.

- Under the Local Authority Accounts (Scotland) Regulations 2014, which came into force from 10 October 2014, the IJB must meet to consider the Annual Accounts and aim to approve those accounts for signature no later than 30 September immediately following the financial year to which they relate. In addition, any further report by the external auditor on the audited annual accounts should also be considered by the IJB (or a committee of the IJB whose remit includes audit & governance). However, for the 2021/22 Annual Accounts, due to the impact of the Coronavirus pandemic, additional flexibility has been given. Regulation 10(1) of the accounts regulations was amended for 2021/22 requiring approval of audited accounts for signature by 30 November 2022. The audited accounts require to be published as soon as reasonably practical. Earlier this year Audit Scotland set a date of 31 October 2022 as their audit completion deadline in respect of the 2021/22 IJB Accounts.

(Reference source: <https://www.gov.scot/publications/local-government-finance-circular-10-2020-covid-19-local-authority-accounts-2019-20/>
<https://www.legislation.gov.uk/asp/2020/10/contents>)

1.4 In order to comply with these requirements, the audited financial statements will be presented to the IJB for approval at its meeting of 18 November 2022.

1.5 Pauline Gillen (Audit Director) and Mark Ferris (Senior Audit Manager), both from Audit Scotland, will attend the IJB's Audit, Risk and Scrutiny Committee to speak to

their report. The 2021/22 Annual Accounts were submitted to the IJB for approval on 24 June 2022 and then submitted for audit to Audit Scotland.

2 Recommendation

It is recommended that the IJB Audit, Risk and Scrutiny Committee:

- Note the Audit Scotland Report attached in Appendix 1.

Implications of the Report

1. **Financial** – The financial statements demonstrate that the IJB has managed its financial affairs within the resources available.
2. **HR & Organisational Development** – none
3. **Community Planning** – none
4. **Legal** – An audit opinion free from qualification demonstrates the IJB's compliance with the statutory accounting requirements set out in the Local Government (Scotland) Act 1973 and the Local Government in Scotland Act 2003.
5. **Property/Assets** – none
6. **Information Technology** – none
7. **Equality & Human Rights** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the IJB's website.
8. **Health & Safety** – none
9. **Procurement** – none
10. **Risk** – none
11. **Privacy Impact** – none.

List of Background Papers – None

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Renfrewshire Integration Joint Board: Audit, Risk and Scrutiny Committee

18 November 2022

Renfrewshire Integration Joint Board Audit of 2021/22 annual accounts

Independent auditor's report

1. Our audit work on the 2021/22 annual accounts is now substantially complete. Subject to the 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 25 November 2022, following Board consideration of the accounts (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 Renfrewshire Integration Joint Board in sufficient time to enable appropriate action. We present for the Audit, Risk and Scrutiny Committee's consideration our draft Annual Report on the 2021/22 audit. The section headed "Significant findings from the audit in accordance with ISA 260" sets out the issues identified in respect of the annual accounts.

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.

Fraud, subsequent events and compliance with laws and regulations

7. In presenting this report to the Audit, Risk and Scrutiny Committee we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.

Representations from Section 95 Officer

8. As part of the completion of our audit, we are seeking written representations from the Chief Finance Officer, as the Section 95 Officer, on aspects of the annual accounts, including the judgements and estimates made.

9. A draft letter of representation is attached at [Appendix B](#). This should be signed and returned to us by the Chief Finance 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 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 Renfrewshire Integration Joint Board for the year ended 31 March 2022 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 UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the 2021/22 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2021/22 Code of the state of affairs of Renfrewshire Integration Joint Board as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2021/22 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 by the Accounts Commission on 26 September 2022. The period of total uninterrupted appointment is one year. I am independent of 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 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 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.

These conclusions are not intended to, nor do they, provide assurance on Renfrewshire Integration Joint Board's current or future financial sustainability. However, I report on Renfrewshire Integration Joint Board's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Chief Finance Officer and the Audit, Risk and Scrutiny Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Finance 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 Chief Finance 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 Chief Finance Officer is responsible for assessing 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 there is an intention to discontinue the Integration Joint Board's operations.

The Audit, Risk and Scrutiny 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 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 Renfrewshire Integration Joint Board is complying with that framework;
- identifying which laws and regulations are significant in the context of 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 Renfrewshire Integration Joint Board's 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.

Other information

The Chief Finance Officer is responsible for other information in the annual accounts. The 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 other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of 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 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 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 the 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.

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Appendix B: Letter of Representation (ISA 580)

Pauline Gillen, Audit Director
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Dear Pauline

Renfrewshire Integration Joint Board Annual Accounts 2021/22

1. This representation letter is provided in connection with your audit of the annual accounts of Renfrewshire Integration Joint Board for the year ended 31 March 2022 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 Chief Officer and the Board, the following representations given to you in connection with your audit of Renfrewshire Integration Joint Board's annual accounts for the year ended 31 March 2022.

General

3. Renfrewshire Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2021/22 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 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 2021/22 (2021/22 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 Renfrewshire Integration Joint Board at 31 March 2022 and the transactions for 2021/22.

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 2021/22 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 Renfrewshire Integration Joint Board circumstances and have been consistently applied.

8. There are no significant accounting estimates included in the financial statements.

Going Concern Basis of Accounting

9. I have assessed 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 Renfrewshire Integration Joint Board's ability to continue as a going concern.

Fraud

10. 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

11. 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

12. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2021/22 accounting code. I have made available to you the identity of all the Renfrewshire Integration Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

13. 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

14. 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

15. I confirm that the Renfrewshire Integration Joint Board has undertaken a review of the system of internal control during 2021/22 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.

16. 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 2022, which require to be reflected.

Balance Sheet

17. All events subsequent to 31 March 2022 for which the 2021/22 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Chief Finance Officer

Renfrewshire Integration Joint Board

2021/22 Annual Audit Report – PROPOSED



Prepared for Renfrewshire Integration Joint Board and the Controller of Audit
18 November 2022

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Key messages

2021/22 annual accounts

- 1 Our audit opinions on the annual accounts of Renfrewshire Integration Joint Board (the IJB) are unmodified.
- 2 The Management Commentary and the Annual Governance Statement were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Financial management and sustainability

- 3 Joint Boards across Scotland were operating in a volatile and challenging environment in 2021/22. Renfrewshire Integration Joint Board had to prioritise its health and social care response to the Covid-19 pandemic against the backdrop of workforce and financial challenges.
- 4 The IJB returned a surplus of £24.043 million for the year. The IJB final outturn was an underspend of £32.899 million including the net impact of delivering additional services as part of the IJB's response to Covid-19, for which additional funding was provided by the Scottish Government.
- 5 Taking account of specific funding earmarked for future use, and utilisation of existing reserves, the IJB generated an operational underspend of £2.266 million. This variance was mainly due to vacancies and staff turnover, and reduced service costs in some areas because of the ongoing fallout of Covid-19.
- 6 Medium and longer-term plans have been updated to reflect the ongoing impact of Covid-19. The IJB is projecting a budget deficit of £37 million to £48 million over the period from 2022/23-2024/25. However staff pay awards are expected to be higher than those currently included in the budget. This will add to the future pressures on the IJB's budgets.
- 7 The IJB uses a scenario-based approach, to plan for a range of potential outcomes across its key financial risks and challenges, and the likely impact these could have on the financial sustainability of the organisation.
- 8 Future efficiency and transformation savings alone are unlikely to address any gap. The IJB should continue to work with partners to develop a revised financial strategy which ensures the IJB remains financially sustainable.

Governance, Transparency and Best Value

- 9** The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the Board.
- 10** The IJB has put in place appropriate arrangements to demonstrate the achievement of Best Value.
- 11** The IJB has kept performance indicators and associated targets under review to ensure that these reflect the ongoing impact of Covid-19 on methods of service delivery and the associated outcomes. The IJB should continue to keep these under review, to ensure key indicators remain appropriate.

Introduction

1. This report summarises the findings arising from the 2021/22 audit of Renfrewshire Integration Joint Board (the IJB).
2. The scope of the audit was set out in our 2021/22 Annual Audit Plan presented to the meeting of the Audit, Risk and Scrutiny Committee on 18 March 2022. This report comprises the findings from:
 - the audit of the IJB's annual accounts including the issue of an independent auditor's report setting out my opinions
 - consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#)
 - a review of the arrangements put in place by the IJB to secure Best Value.

Adding value through the audit

3. We add value to the IJB, through the audit by:
 - sharing learning from our experiences working with other bodies and agreed a clear, no surprises, approach for the remote audit of the 2021/22 accounts
 - making use of remote working to meet the revised 18 November 2022 audited annual accounts deadline ahead of the statutory deadline of 30 November 2022
 - identifying and providing insight on significant risks, and making clear and relevant recommendations
 - sharing intelligence and good practice through our national reports ([Appendix 2](#)) and good practice guides
 - providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.
4. In so doing, we aim to help the IJB promote improved standards of governance, better management and decision making and more effective use of resources.

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. Also, the IJB is responsible for compliance with legislation, and putting arrangements in place for governance and propriety 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 in Scotland Act 1973, the [Code of Audit Practice 2016](#) and supplementary guidance, and International Standards on Auditing in the UK.

7. As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on:

- the effectiveness of the IJB's performance management arrangements
- the suitability and effectiveness of corporate governance arrangements
- the financial position and arrangements for securing financial sustainability
- Best Value arrangements.

8. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#), and supplementary guidance.

9. 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.

10. Our Annual Audit Report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and the steps being taken to implement them.

Auditor Independence

11. 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.

12. 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 2021/22 audit fee of £27,960 as set out in our 2021/22 Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

13. 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 the management and staff who have been involved in our work for their co-operation and assistance during the audit.

Audit appointment from 2022/23

14. The Accounts Commission is responsible for the appointment of external auditors to local government bodies. External auditors are usually appointed for a five-year term either from Audit Scotland's Audit Services Group or a private firm of accountants. The current appointment round was due to end in 2020/21 but this was extended for a year so that 2021/22 is the last year of the current appointment round.

15. The procurement process for the new round of audit appointments was completed in May 2022. From financial year 2022/23 EY will be the appointed auditor for the IJB. We are working closely with the new auditors to ensure a well-managed transition.

16. A new [Code of Audit Practice](#) applies to public sector audits for financial years starting on or after 1 April 2022. It replaces the Code issued in May 2016.

17. We would like to thank Board members, Audit, Risk and Scrutiny Committee members, the Chief officer, Chief Finance Officer and finance staff for their co-operation and assistance over the last six years.

1. Audit of 2021/22 annual accounts

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

Main judgements

Our audit opinions on the annual accounts of Renfrewshire Integration Joint Board are unmodified.

The Management Commentary and the Annual Governance Statement were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Our audit opinions on the annual accounts are unmodified

18. The annual accounts for the year ended 31 March 2022 were approved by the Audit, Risk and Scrutiny Committee on 18 November 2022. 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 and were properly prepared in accordance with the financial reporting framework
- the audited part of the Remuneration Report, Management Commentary and the Annual Governance Statement were all consistent with the financial statements and properly prepared in accordance with the relevant regulations and guidance.

19. We have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

The unaudited annual accounts were submitted for audit in line with the agreed timetable

20. The unaudited annual accounts were received in line with our revised agreed audit timetable on 15 June 2022. There has been limited impact of Covid-19 on the audit process. The physical limitations on access to records and systems did not impact on or delay the audit and IJB staff continue to be supported in homeworking.

21. 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 ongoing challenges of Covid-19 pandemic. The working papers provided to support the accounts were of a high 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 amended timescales permitted to reflect the impact of Covid-19

22. Submission dates for the annual audit report and audited annual accounts for 2019/20 and 2020/21 were deferred in line with the later dates for producing the annual accounts because of the impact of Covid-19. Audit Scotland has set target dates for 2021/22 which transition to more regular timescales. For 2021/22, this is 31 October 2022, although the statutory deadline remains 30 November 2022.

There were no objections raised to the annual accounts

23. The Local Authority Accounts (Scotland) Regulations 2014 require local government bodies to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. The IJB complied with the regulations. There were no objections to the 2021/22 annual accounts

Overall materiality is £4.2 million

24. We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of identified misstatements on the audit and of uncorrected misstatements, if any, on the financial statements and in forming the opinion in the auditor's report. 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.

25. 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 annual accounts. 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.

26. Our initial assessment of materiality for the annual accounts was carried out during the planning phase of the audit. This was reviewed on receipt of the unaudited annual accounts and we concluded that no changes were required to our planned levels as summarised in [Exhibit 1](#).

Exhibit 1

Materiality values

Materiality level	Amount
Overall materiality	£4.2 million

Materiality level	Amount
Performance materiality	£3.1 million
Reporting threshold	£250 thousand

Source: Audit Scotland

We have no significant findings to report on the audited annual accounts

27. 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. We have no issues to report from the audit.

Our audit identified and addressed the significant risk of material misstatement in our 2021/22 Annual Audit Plan

28. The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit, we identified one significant risk of material misstatement which could impact on the annual accounts. [Exhibit 2](#) sets out this risk together with the work we undertook to address it and our conclusions from this work.

Exhibit 2

Significant risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
1. Management override of controls As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise are operating effectively.	Gain written assurance from partner bodies' auditors over journal entries and testing the completeness, accuracy and allocation of income and expenditure. Assessment of any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.	Testing of income and expenditure transactions was carried out by the external auditors of the IJB's partner bodies. No issues were identified which would have an impact on the processing of IJB transactions or our audit approach. We did not identify any instances of management override of controls. No further audit work required.

Source: Audit Scotland

Identified misstatements were adjusted in the annual audited accounts, these were less than our performance materiality and we did not need to revise our audit

29. In the unaudited annual accounts, the prior year set aside figure and income contribution had been restated in the comprehensive income and expenditure statement. Both figures were reduced by £0.446 million, due to the set aside data incorrectly including activity related to the Royal Hospital for Children. While noting that this was a prior period error, the restatement of £0.446 million is not material and should not have been restated. We requested that the prior year balances were reinstated, and this has been amended.

30. The debtors note within the unaudited annual accounts showed a balance of £41.341 million with NHS Greater Glasgow and Clyde Health Board (NHSGGC) and a balance of £9.708 million with Renfrewshire Council. In discussion with the external auditors of NHSGGC we confirmed that the total balance had been transferred to and was held by Renfrewshire Council. The partner bodies have correctly reflected this within their respective annual accounts. In discussion with the Chief Finance Officer the full debtor balance is now shown within Renfrewshire Council in line with best practice.

31. In accordance with normal audit practice, a number of presentational and disclosure amendments were discussed and agreed with management.

Prior year recommendation has been implemented

32. The IJB has implemented our prior year audit recommendation as 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

Joint Boards across Scotland were operating in a volatile and challenging environment in 2021/22. The IJB had to prioritise its health and social care response to the Covid-19 pandemic against the backdrop of workforce and financial challenges.

The IJB has appropriate and effective financial management arrangements in place. Systems of internal control operated effectively over financial systems.

The IJB returned a surplus of £24.043 million for the year. The IJB final outturn was an underspend of £32.899 million including the net impact of delivering additional services as part of the IJB's response to Covid-19. Taking account of specific funding earmarked for future use, and utilisation of existing reserves, the IJB generated an operational underspend of £2.266 million.

The Medium Term Financial Plan has been updated to reflect the impact of Covid-19 and other emerging issues. The IJB has identified a budget deficit of £37 million to £48 million over the period from 2022/23-2024/25. Future efficiency and transformation savings alone will not address this gap. The IJB should continue to work with partners to develop a revised financial strategy which ensures the IJB remains financially sustainable.

The 2021/22 budget included planned savings and contributions from reserves to address the funding gap

33. At the Board meeting on 26 March 2021, it was agreed that:

- The delegated adult social care budget be accepted
- The delegated Health budget be accepted further to any final budget adjustments

34. The IJB approved the final budget offer from NHSGGC in January 2022, in line with the interim budget offer made in March 2021.

The IJB returned an underspend in 2021/22

35. The IJB does not have any assets, nor does it directly incur expenditure or employ staff, other than the Chief Officer and Chief Finance Officer. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records.

36. The IJB returned a surplus of £24.043 million for the year. The IJB final outturn was an underspend of £32.899 million including the net impact of delivering additional services as part of the IJB's response to Covid-19, for which additional funding was provided by the Scottish Government.

37. The additional funding allocated during 2021/22 to implement national policy commitments was higher than in previous years. In addition, the timing of when this funding was received and the difficulty in securing full spend before the financial year-end impacted on the level of reserves carried forward.

Exhibit 3

Timeline of Funding

Quarter 1 (£ millions)	Quarter 2 (£ millions)	Quarter 3 (£ millions)	Quarter 4 (£ millions)	Total (£ millions)
1.833	0.624	4.681	23.675	30.813

RIJB Financial report 1 April 2021 to 31 March 2022

38. Taking account of specific funding earmarked for future use, and utilisation of existing reserves, the IJB generated an operational underspend of £2.266 million. This variance was mainly due to vacancies and staff turnover, and reduced service costs in some areas because of ongoing fallout of Covid-19.

39. The Covid 19 pandemic had a significant impact on the IJB's 2021/22 budget. The Joint Board received £17.243 million of Covid-19 related funding in the year with £17.242 million transferred to an earmarked ring-fenced reserve.

40. The IJB delivered a significant underspend in 2021/22. This was achieved through a combination of:

- the flexible use of recurring and non-recurring resources
- a drawdown of earmarked reserves to deliver on specific commitments
- the delivery of approved savings through the Change and Improvement Programme
- other operational impacts of Covid-19 including; challenges in recruiting to key posts; a reduction in the number of Older People's Care Home admissions; reductions in prescribing costs.

41. As detailed in the table below the IJB final position for 2021/22 is a surplus of £24.043 million, ([Exhibit 4](#)).

Exhibit 4

Performance against budget

IJB budget summary	NHS Greater Glasgow & Clyde £m	Renfrewshire Council £m	Total £m	Total £m
Net funding contribution	240.591	110.453	(351.044)	
Total expenditure			327.001	
2021/22 surplus on the provision of services				(24.043)
Represented by:				
Funding received transferred to earmarked reserves				(35.625)
Earmarked reserves drawn down in year				11.582
				(24.043)

Source: Renfrewshire Integration Joint Board
Annual Accounts 2021/22

The IJB has appropriate and effective financial management arrangements in place

42. Detailed budget monitoring reports were submitted to the IJB Board throughout the year. The outturn to date and projected year-end outturn position were clearly stated in these reports while the actual year-end outturn position was in line with expectations

43. The content of the budget monitoring reports was updated to reflect the financial impact of Covid-19 and an additional section was included that highlighted additional income received and expenditure incurred because of Covid19. This ensured the IJB were aware of how Covid19 impacted on the overall financial position and outturn

44. We observed that senior management and members receive regular and accurate financial information on the IJB's financial position and have concluded the IJB has appropriate budget monitoring arrangements.

Financial sustainability

We have obtained audit assurances over the wider audit dimension risks relating to Financial Sustainability identified in our 2021/22 Annual Audit Plan

45. [Exhibit 5](#) sets out the audit dimension risk relating to Financial Sustainability we identified in our 2021/22 audit. It summarises the audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

Exhibit 5

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

Audit risk	Assurance procedure	Results and conclusions
<p>1. Financial sustainability – medium and longer-term financial planning</p> <p>The IJB's final operational position as at the 31 March 2021 was a net operational underspend of £8.1 million.</p> <p>Although this is largely attributed to the impact of Covid-19 on the IJB's operational services including: challenges in recruiting to key posts; a reduction in the number of Older People's Care Home admissions; and reductions in prescribing costs, all of which contributed to the in-year underspend.</p> <p>Over the next few years projections for the period 2021/22 to 2025/26 highlight a potential budget gap within a range of £46.5 million to £69.2 million. The IJB will therefore require to deliver a significant level of savings in order to deliver a balanced budget, as the estimated level of future funding increases are unlikely to match increasing demands on services and costs.</p>	<p>Reviewed financial reports and papers such as budget monitoring reports, financial plans, savings plans and financial outlook papers.</p> <p>Reviewed assumptions and judgements in financial reports and papers for reasonableness.</p>	<p>A review of budget monitoring reports and the financial statements highlight reserves have increased in year. It is anticipated that reserves will be used in future years to achieve financial balance.</p> <p>Conclusion: The IJB continues to operate in a challenging financial climate, with pressures in delivering existing services with the current levels of resources. Management continues to review options and resources for the delivery of future services.</p>

The IJB's medium-term financial plan identifies a challenging financial outlook

46. Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

47. The [Medium Term Financial Plan](#) (MTFP) was approved by the IJB at the March 2022 meeting. This highlighted the following with regards to the financial outlook:

- Using a range of scenarios, current projections for the period 2022/23 – 2024/25 include a wide range of assumptions in respect of key cost pressures and demand, highlighting a potential budget gap within a range of £37 million to £48 million for this three-year period. On the basis of this estimated budget gap, and subject to clarification over the coming months and years, the Chief Finance Officer recommended that the IJB progresses with a financial planning strategy based on the medium scenario of a budget gap within a range of £13 million to £14 million per annum, over this three-year period
- The MTFP also includes sensitivity analysis illustrating that a small movement in any of the pressures highlighted could have significant impact on future budgets
- Whilst additional funding has been provided by SG in relation to Covid-19 and other issues, these monies have mainly been ring-fenced/non-recurring.

48. Looking into the longer term is more difficult to forecast. It is important that the IJB adopts a long-term strategy not just in planning the delivery of strategic outcomes and services, but also from a financial perspective to ensure that medium to long term risks to the IJB's financial sustainability are identified early, even though there may be uncertainty over their specific timing, scale and ultimate effect.

Recommendation 1

The Board should remain focussed on the financial challenges facing the IJB and continue to ensure decisions are taken to support medium and long-term financial sustainability.

49. The opening IJB reserves position for 2022/23 was £51.049 million. This figure is made up of earmarked reserves of £45.268 million to support the delivery of medium-term projects covering more than one financial year, and ring-fenced monies to allow the IJB to deliver on Scottish Government funded programmes.

50. It is important that in-year funding for specific projects and government priorities are earmarked to allow spend to be committed and managed in a way

that represents best value for the IJB in its achievement of the national outcomes. This includes Mental Health, Primary Care and Alcohol and Drugs services and Covid-19 funding.

51. In September 2022, the Scottish Government commenced discussions with IJBs regarding the possible clawback of reserves to meet future funding pressures. These discussions are ongoing and level of clawback will be reflected in the IJB quarter two return.

52. Staff pay awards are expected to be higher than those currently included in the budget. This will add to the future pressures on the Joint Board's budget.

53. The additional funding received in 2021/22 is higher than in previous years to implement national policy commitments. The level of reserves to be carried forward for these funding streams are reflective of the timing of when this funding was received and the difficulty in securing full spend before the financial year-end.

54. There are ongoing sustainability challenges of using reserves to fund recurring expenditure, particularly as recovery and renewal from the pandemic is progressed. In this regard, members will need to take difficult decisions in the future, recognising that a clear plan and effective management of the Joint Board's reserves will be key to maintaining financial sustainability.

The Scottish Government's proposals for a new National Care Service have the potential to significantly change the way that Joint Boards are structured and operate

55. Following the publication of the [Independent Review of Adult Social Care](#) in February 2021, work is currently under way nationally to develop and implement a new National Care Service (NCS). The Scottish Government expects the new NCS to be operational by 2026. These proposals have the potential to significantly change the way that IJBs are structured and operate.

56. In its January 2022 [Social Care](#) briefing Audit Scotland noted stakeholders' concerns about the extent of the proposals for reform and the time it will take to implement them. Many of the current issues experienced by the social care sector, for example the workforce pressures, cannot wait for the Scottish Government to implement a new NCS. The Senior Management Team collated and submitted a response providing feedback on behalf of the Health and Social Care Partnership.

57. A progress update will be brought to the IJB when further information on the direction of travel and co-design phase is made available.

Financial governance

Financial systems of internal control operated effectively

58. As part of our audit we identify and inspect the key internal controls in those accounting systems which we regard as significant for the production of the financial statements. Our objective is to gain assurance that the IJB has

systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.

59. Almost all of the IJB's transactions are recorded by either NHS Greater Glasgow and Clyde Health Board (for health services) or Renfrewshire Council (for adult social care services) and are reported to the IJB on a monthly basis. The IJB therefore rely on the internal control environment at their partner bodies to ensure that the reported financial information is accurate. Any transactions recorded directly by the IJB are processed on systems hosted by Renfrewshire Council.

60. Due to the reliance placed on partner bodies' internal controls by the IJB, as part of our audit approach we sought assurances from the external auditors of both the Health Board and Renfrewshire Council (in accordance with ISA 402) and confirmed there were no material weaknesses in the systems of internal controls at either body.

Internal audit

61. Internal audit provides the IJB and the Accountable Officer with independent assurance on the IJB's overall risk management, internal control and corporate governance processes.

62. The internal audit function is carried out by the internal audit section within Renfrewshire Council. We carried out a review of the adequacy of the internal audit function and concluded it operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place.

63. We consider internal audit report findings as part of our wider dimension work.

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

64. The IJB does not have its own anti-fraud strategy however it places reliance on the strategies of both NHS Greater Glasgow and Clyde Health Board and Renfrewshire Council. We found that these policies were effective through the work undertaken by the partner bodies.

65. The IJB has effective arrangements in place for the prevention and detection of bribery and corruption including a Code of Conduct and Register of Interests for Board Members.

3. Governance, transparency and Best Value

The effectiveness of scrutiny and oversight and transparent reporting of information

Main Judgements

The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the Board.

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

The IJB has kept performance indicators and associated targets under review to ensure they reflect the impact of Covid-19 on methods of service delivery and the associated outcomes. The IJB should continue to keep these under review, to ensure key indicators remain appropriate.

Effective governance and decision-making arrangements were in place during 2021/22

66. The Board is supported by one sub-committee, the Audit, Risk and Scrutiny Committee. The Board is also supported by:

- The Chief Officer who provides strategic and operational advice; and
- The Chief Finance Officer who is responsible for management including budget monitoring reports.

67. Board members are well informed on key issues and provide appropriate and robust challenge to management. The Board chair was effective in ensuring that discussions are translated into clear decisions to be agreed by the IJB and members provide a good level of challenge.

68. In January 2022, in light of the emergence of the Omicron variant of Covid-19, emergency governance arrangements were introduced giving the Chief Officer delegated authority to make urgent decisions. As no use was made of these, it was confirmed to the March 2022 meeting of the Board that the arrangements would not be extended.

69. We consider that governance arrangements are appropriate and support effective scrutiny, challenge and decision making.

Changes in senior officers

70. There was a change in senior officers in year as the Interim Chief Officer left their post in June 2021 and a new Chief Officer was appointed on an interim basis until April 2022 when this arrangement was made permanent.

Arrangements are in place to secure Best Value

71. Integration Joint Boards have a statutory duty to make arrangements to secure best value. To achieve this, IJBs should have effective arrangements for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account. Our audit covers the four audit dimensions which are key components of securing best value in the provision of services and the use of resources.

72. The IJB aims to secure best value through their budget monitoring reports. The budget monitoring reports are of sufficient detail and quality to provide decision makers with the information needed to make robust decisions that meet best value. Best value criteria are considered as part of budget decisions and proposals and is an implicit part of reporting.

73. Board members frequently challenge proposals made by the IJB on the basis of what is best for users, taking into account best value.

74. The IJB also seeks to ensure best value through monitoring of service performance, the details of which are in the following section.

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

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

76. 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.

77. The Board has continued to monitor key performance targets throughout the year with the 2021/22 Performance Management Report considered by the IJB at the June 2022 meeting.

78. The IJB receives performance reports on a bi-monthly basis. These give details on selected areas where performance is below expectation, and include actions required for improvement along with a timeline. A full scorecard showing performance against all indicators is presented twice a year.

79. The Strategic Plan sets out the vision and future direction of community health and adult social work services in Renfrewshire. It outlines how the IJB will work with partners, taking account of national strategies and legislation,

regional planning and partner body plans. It outlines three key priorities, to deliver upon the national outcomes:

- improving Health and Wellbeing
- ensuring the people of Renfrewshire get the health and adult social care services they need: the right service, at the right time, in the right place
- working in partnership to support the person as well as the condition.

80. The 2022 annual performance report contains information on 35 key performance indicators (KPIs) assessed as red, amber or green on the basis of performance against a target. Despite the ongoing challenges over the year the results reported are broadly in line with those from 2020/21.

	2021/22	2020/21
Green	17	14
Amber	8	9
Red	12	16
Total	37	39

81. The indicators where improvements have taken place include:

- the number of adult support plans completed for carers (age 18+) has increased from 86 at March 2021 to 148 at March 2022 against a target of 114 for the financial year. 2021/22 saw the highest number of new unpaid carers supported since the HSCP started recording against this indicator.

82. The indicators where the IJB is looking to make improvements include:

- The Sickness absence rate for HSCP Adult Social Work staff (work days lost per FTE) has increased from 13.5 at March 2021 to 19.54 (provisional) at March 2022 against a 15.3 target. This indicator has moved from green to red status.

83. Absence levels during the latter half of 2021 up until March 2022 were challenging. However the IJB reported that there are recent signs of improvement with levels for 2022 currently below the 2021 average. The IJB is focussing on long term absence and are implementing action plans where absence levels are persistently above 4 per cent.

84. The use of phased return plans, incorporating statutory and mandatory training with blended working where applicable, has had a positive impact in assisting with the return of employees following a period of long term sickness absence.

National performance audit reports

85. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2021/22 we published some reports which may be of direct interest to the IJB as outlined in [Appendix 2](#).

Appendix 1. Action plan 2021/22

2021/22 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Financial sustainability</p> <p>The Medium Term Financial Plan (MTFP) was approved by the IJB at the March 2022 meeting. Using a range of scenarios, current projections for the period 2022/23 – 2024/25 include a wide range of assumptions in respect of key cost pressures and demand, highlighting a potential budget gap within a range of £37 million to £48 million for this three-year period.</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>The Board should remain focussed on the financial challenges facing the IJB and continue to ensure decisions are taken to support medium and long-term financial sustainability.</p> <p>Paragraph 48</p>	<p>The IJB's final operational position as at the 31 March 2022 was a net operational underspend of £2.226m.</p> <p>Similar to 2020/21 although this position puts the IJB in a relatively strong position in the short term, this is largely attributed to the impact COVID-19 had on the IJB's operational services including: increasing challenges in recruiting to key posts; a reduction in the number of Older People's Care Home admissions in the first half of 2021/22; and reductions in prescribing costs, all of which contributed to the in-year underspend.</p> <p>However, as highlighted in the IJB's updated MTFP which was approved in March 2022, over the next few years projections for the period 2022/23 to 2024/25 highlight a potential budget gap within a range of £37 million to £48 million –the position is however fluid given the current economic uncertainty and will be subject to continuous review.</p> <p>It is highly likely therefore that the IJB will require to deliver a significant level of savings in order to deliver a balanced budget, as the estimated level of future funding increases are</p>

Issue/risk	Recommendation	Agreed management action/timing
		<p>unlikely to match increasing demands on services and costs.</p> <p>The SMT is currently working towards identifying savings opportunities to be delivered in 2022/23 and beyond, building on improvement opportunities identified from previous years which will be brought to the IJB for approval in March 2023.</p> <p>SMT</p> <p>March 2023</p>

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Financial sustainability</p> <p>The MTFP will be updated in 2021/22 to reflect the impact of Covid-19 and other emerging issues. Projections for the period 2021/22 to 2025/26 include a wide range of assumptions in respect of key cost pressures and demand, highlighted a potential budget gap within a range of £46.5 million to £69.2 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>The Board, informed by the work of the Recovery and Renewal Steering Group should remain focussed on the financial challenges facing the IJB and continue to ensure decisions are taken to support medium and long-term financial sustainability.</p>	<p>The IJB's final operational position as at the 31 March 2021 was a net operational underspend of £8.1m.</p> <p>Although this position puts the IJB in a relatively strong position in the short term, this is largely attributed to the impact COVID-19 had on the IJB's operational services including: challenges in recruiting to key posts; a reduction in the number of Older People's Care Home admissions; and reductions in prescribing costs, all of which contributed to the in-year underspend.</p> <p>However, over the next few years projections for the period 2021/22 to 2025/26 highlight a potential budget gap within a range of £46.5 million to £69.2 million. The IJB will therefore require to deliver a significant level of savings in order to deliver a balanced budget, as the</p>

Issue/risk	Recommendation	Agreed management action/timing
		<p>estimated level of future funding increases are unlikely to match increasing demands on services and costs.</p> <p>A refreshed financial planning process was agreed by the HSCP SMT in August 2021, for savings to be delivered in 2022/23 and beyond, building on improvement opportunities identified from previous years. The updated process includes extended timescales for proposal development and full testing of ideas, increased oversight from SMT and visibility of agreed savings through a financial benefits management tracker, and increased support for Heads of Service to enable early course correction or risk management, where required.</p> <p>SMT</p> <p>Ongoing</p>

Appendix 2. Summary of 2021/22 national performance reports and briefing papers

May

[Local government in Scotland Overview 2021](#)

June

[Covid 19: Personal protective equipment](#)

July

[Community justice: Sustainable alternatives to custody](#)

September

[Covid 19: Vaccination programme](#)

January

[Planning for skills](#)

[Social care briefing](#)

February

[NHS in Scotland 2021](#)

March

[Local government in Scotland: Financial Overview 20/21](#)

[Drug and alcohol: An update](#)

[Scotland's economy: Supporting businesses through the Covid 19 pandemic](#)

Renfrewshire Integration Joint Board

Proposed 2021/22 Annual Audit Report

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