

## Notice of Meeting and Agenda Renfrewshire Health and Social Care Integration Joint Board Audit, Risk and Scrutiny Committee

Date	Time	Venue
Friday, 13 November 2020	09:30	Remotely by MS teams,

KENNETH GRAHAM  
Clerk

### Membership

Councillor Lisa-Marie Hughes: Councillor Jennifer Adam-McGregor; Margaret Kerr: Dorothy McErlean: Alan McNiven: Vacancy

Margaret Kerr (Chair): Councillor Lisa-Marie Hughes (Vice Chair)

### Meeting Details

Please note the change of time of this meeting. As previously agreed, this meeting will commence at 9.30 am.

### Recording of Meeting

This meeting will be recorded for subsequent broadcast via the Council's internet site. If you have any queries regarding this please contact Committee Services on 0141 618 7111. To find the recording please follow the link which will be attached to this agenda once the meeting has concluded.

### Recording

<https://www.youtube.com/watch?v=CHC62SQ69zU>

## Items of business

### Apologies

Apologies from members.

### Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

- |          |  |                  |
|----------|--|------------------|
| <b>1</b> | <b>Minute</b>  | <b>3 - 6</b>     |
|          | Minute of meeting of the IJB Audit, Risk and Scrutiny Committee held on 11 September 2020. |                  |
| <b>2</b> | <b>Rolling Action Log</b>  | <b>7 - 8</b>     |
|          | IJB Audit, Risk and Scrutiny Committee rolling action log.                                 |                  |
| <b>3</b> | <b>Annual Audit Report on IJB Accounts 2019/20</b>   | <b>9 - 50</b>    |
|          | Report by Chief Finance Officer.   |                  |
| <b>4</b> | <b>IJB Audited Annual Accounts 2019/20</b>   | <b>51 - 124</b>  |
|          | Report by Chief Finance Officer.   |                  |
| <b>5</b> | <b>IJB Strategic Risk Register</b>   | <b>125 - 134</b> |
|          | Report by Chief Officer.   |                  |
| <b>6</b> | <b>HSCP Internal Care at Home Services Inspection (Update)</b>                             | <b>135 - 142</b> |
|          | Report by Chief Officer.   |                  |
| <b>7</b> | <b>Date of Next Meeting</b>  |                  |
|          | Note that the next meeting of this Committee will be held at 10.00 am on 12 March 2021.    |                  |



## Minute of Meeting Renfrewshire Health and Social Care Integration Joint Board Audit, Risk and Scrutiny Committee

Date	Time	Venue
Friday, 11 September 2020	10:00	Remotely by MS Teams ,

### Present

Councillor Lisa-Marie Hughes and Councillor Jennifer Adam-McGregor (both Renfrewshire Council); Margaret Kerr and Dorothy McErlean (both Greater Glasgow & Clyde Health Board); Alan McNiven (third sector representative); and David Wylie (Health Board staff member involved in service provision).

### Chair

Margaret Kerr, Chair, presided.

### In Attendance

Ken Graham, Head of Corporate Governance (Clerk), Andrea McMahon, Chief Internal Auditor (for items 1 to 3 only) and Elaine Currie, Senior Committee Services Officer (all Renfrewshire Council); David Leese, Chief Officer, Sarah Lavers, Chief Finance Officer, Jean Still, Head of Administration and James Higgins, Project Officer (all Renfrewshire Health and Social Care Partnership); and John Cornett, Audit Director and Mark Ferris, Senior Audit Manager (both Audit Scotland).

### Recording of Meeting

Prior to the commencement of the meeting the Chair intimated that this meeting of the Committee would be recorded and that the recording would be available to watch on both the Council and HSCP websites.

### Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

## 1 Minute

The Minute of the meeting of the Integration Joint Board (IJB) Audit, Risk and Scrutiny Committee held on 19 June 2020 was submitted.

**DECIDED:** That the Minute be approved.

## 2 Rolling Action Log

The rolling action log for the IJB Audit, Risk and Scrutiny Committee was submitted.

It was noted that the action in relation to Local Code and Sources of Assurance for Governance Arrangements would be closed as members had been provided with the clarification sought. Further, that in relation to the action on Inspection of Care at Home Services by the Care Inspectorate, the update report would be submitted to the next meeting of this Committee.

**DECIDED:** That the updates to the rolling action log be noted.

## 3 Revised Annual Internal Audit Plan 2020/21

Under reference to item 3 of the Minute of the meeting of the IJB Audit Committee held on 31 January 2020, the Chief Internal Auditor submitted a report relative to a revision to the Annual Internal Audit Plan 2020/21.

The report intimated that, when approved, it was noted that the plan might be subject to amendment during the course of the year due to the emergence of issues of greater priority or other unforeseen circumstances. The global COVID-19 pandemic had necessitated a review of the plan in light of emerging risks arising from new or revised duties placed on the IJB.

The current plan formed Appendix 1 to the report and the revised plan formed Appendix 2 to the report. It was noted that the revised plan still provided for 35 days of audit resource and proposed to replace the main assurance review of budget monitoring with a review of providers sustainability payments. If approved, this review would commence during quarter 3, September to December 2020.

**DECIDED:**

(a) That the revised Annual Internal Audit Plan 2020/21, which formed Appendix 2 to the report, be approved;

(b) That it be noted that the revised Annual Internal Audit Plan 2020/21 would be shared with the local authority and the health board; and

(c) That the proposed timescale for commencement of the audit review be noted.

## Sederunt

David Wylie joined the meeting during consideration of the following item of business.

## **4 Review of Renfrewshire IJB's Existing Risk Management Framework**

The Chief Officer submitted a report providing detail on the IJB's risk management framework most recently approved in November 2017.

The report set out the significant changes in the IJB's operating context over the last six months as a result of COVID-19 and the commencement of recovery and renewal programme activity, factors which acted as drivers for a review of this framework; and the HSCP's proposal for a review process to be undertaken, with the objective of agreeing a revised risk management framework for implementation from 1 April 2021.

It was noted that the HSCP would work with IJB members throughout this process to ensure that a robust and flexible framework was in place to manage risks arising from the current and future complex and challenging environment.

It was proposed that update reports be submitted to future meetings of this Committee and this was agreed.

### **DECIDED:**

- (a) That the status of the existing risk management framework and external content be noted;
- (b) That the proposal for a review of the risk management framework be approved; and
- (c) That update reports be submitted to future meetings of this Committee.

### **Order of Business**

The Chair intimated that items 5 and 6 of the agenda would be considered together and requested that the Audit Director refer to matters which were relevant to the IJB.

## **5 Guide for Audit and Risk Committees and Implications for Public Finances in Scotland**

Guides produced by Audit Scotland entitled 'Guide for audit and risk committees' and 'Implications for public finances in Scotland' were submitted.

The 'Guide for audit and risk committees' focused on the short-term challenges facing public bodies in the response phase of the pandemic. It had been prepared for auditors and public bodies and provided audit and risk committee members with suggested questions to help them effectively scrutinise and challenge in key areas.

The 'Implications for public finances in Scotland' guide brought together Audit Scotland's analysis of the latest position on how public money was being spent and funded in Scotland, before considering the key financial and performance risks facing the Scottish Government.

The Audit Director provided an overview of the publications to members and advised that the 'Guide for audit and risk committees' was the second guide produced by Audit Scotland since the pandemic and was applicable to any committee or board. In relation to the 'Implications for public finances in Scotland' he advised that publication had been written at a point in time and matters had since moved on.

**DECIDED:** That the publications and overview provided by the Audit Director be noted.

## **6 Change to Date of Next Meeting**

The Head of Administration submitted a report relative to a change to the date of the next meeting.

The report intimated that following discussion with the Chair and Vice Chair it was proposed that the meeting of this Committee scheduled to be held at 10.00 am on 4 December 2020 be rescheduled to 9.30 am on 13 November 2020 to facilitate consideration of the audited annual accounts, prior to submission to the meeting of the IJB scheduled to be held on 20 November 2020.

It was noted that owing to the ongoing Coronavirus pandemic, flexibility in terms of the timescales for approval of the audited annual accounts had been provided under The Coronavirus (Scotland) Act 2020. Scottish Ministers had indicated an expectation that audited annual accounts would be published by 30 November 2020.

The Chair intimated that the change to the date of the meeting allowed members of this Committee to consider and scrutinise the accounts, the audit output and any relevant matters prior to submission to the IJB.

The Chair requested that the Head of Administration review the workplan for the Committee to ensure that the change to the date for the consideration and scrutiny of the audited accounts and any other matters affected were accurately reflected.

### **DECIDED:**

(a) That the meeting of this Committee scheduled to be held at 10.00 am on 4 December 2020 be rescheduled to 9.30 am on 13 November 2020; and

(b) That the Head of Administration review the workplan for the Committee to ensure that the change to the date for the consideration and scrutiny of the audited accounts and any other matters affected were accurately reflected.

### **Valedictory**

The Chair intimated that this would be David Wylie's last meeting of the IJB Audit, Risk and Scrutiny Committee. She thanked David for welcoming her to the committee and for his contribution to the work of the committee.

## Item 2

### IJB Audit, Risk and Scrutiny Committee Rolling Action Log – 13 November 2020

Date of Committee	Report	Action to be taken	Officer responsible	Due date	Status
19/06/20	Inspection of Care at Home Services by the Care Inspectorate	Submit update report to the next meeting on the areas for improvement and action plan progress	Chief Officer	11 September 2020	Report being considered at this meeting. <b>Action completed</b>
	Integration Joint Board Health and Social Care Partnership Risk Registers	Submit update to this Committee prior to its meeting in December 2020.	Head of Administration	September / November 2020	Report being considered at this meeting. <b>Action completed</b>
11/09/20	Review of Renfrewshire IJB's Existing Risk Management Framework	Submit update reports to future meetings	Chief Officer	November 2020 and 12 March 2021	Work will be taken forward and an update will be presented to meeting on 12 March 2021 for implementation on 1 April 2021
	Change to Date of Next Meeting	Review Committee workplan to ensure that change to date for consideration and scrutiny of the audited accounts and any other matters affected were accurately reflected	Head of Administration	11 November 2020	No adverse effect on workplan. <b>Action completed</b>






---

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

**On: 13 November 2020**

---

**Report by: Chief Finance Officer**

---

**Heading: Annual Audit Report on IJB Accounts 2019/20**

---

**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 fair and true 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 2019/20 IJB's financial statements.
- 1.4 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 2019/20 Annual Accounts, due to the ongoing Coronavirus pandemic, additional flexibility in terms of the approval process for the audited accounts was provided under the Coronavirus (Scotland) Act 2020. In essence, each council (including IJB's as they are "section 106" bodies under the terms of the Local Government Scotland Act 1973) were permitted to set their own timetable for approval of the audited accounts; however, Scottish Ministers indicated in Finance Circular 10/2020 that they considered audited accounts should be published (and therefore approved by the IJB) no later than 30 November 2020.
- 1.5 In order to comply with these requirements, the audited financial statements will be presented to the IJB for approval at its meeting of 20 November 2020.
- 1.6 John Cornett (Audit Director) and Adam Haahr (Senior Audit Manager), both from Audit Scotland, will attend the IJB's Audit, Risk and Scrutiny Committee to speak to their report. The 2019/20 Annual Accounts were submitted to the IJB for approval on 26 June 2020 and then submitted for audit to Audit Scotland.

## 2 Recommendation

The IJB Audit, Risk and Scrutiny Committee is asked to:

- Note the Audit Scotland reports attached.

---

### 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

**Author:** Sarah Lavers, Chief Finance Officer

Any enquiries regarding this paper should be directed to Sarah Lavers, Chief Finance Officer ([Sarah.Lavers@renfrewshire.gov.uk](mailto:Sarah.Lavers@renfrewshire.gov.uk) / 0141 618 6824)

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

13 November 2020

### Renfrewshire Integration Joint Board Audit of 2019/20 annual accounts

#### Independent auditor's report

1. Our audit work on the 2019/20 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 2020 (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 Audit, Risk and Scrutiny Committee's consideration our draft annual report on the 2019/20 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 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/or provide information on any unadjusted misstatements.

#### 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 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 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 Renfrewshire Integration Joint Board and the Accounts Commission

### Report 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 2020 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 2019/20 (the 2019/20 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of affairs of Renfrewshire Integration Joint Board as at 31 March 2020 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 2019/20 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 7 January 2019. The period of total uninterrupted appointment is two years. 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 nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Chief Finance Officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about 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 the date 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 conclusions thereon.

#### Responsibilities of the Chief Finance Officer and 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 deemed inappropriate.

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 economic decisions of users taken on the basis of these financial statements.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting 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. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

### **Other information in the annual accounts**

The Chief Finance Officer is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. 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 matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Report on other requirements**

#### **Opinions on matters prescribed by the Accounts Commission**

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

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  
4<sup>th</sup> 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,

### **Renfrewshire Integration Joint Board Annual Accounts 2019/20**

1. This representation letter is provided about your audit of the annual accounts of Renfrewshire Integration Joint Board for the year ended 31 March 2020 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 2020 are complete and accurate.

### **General**

3. Renfrewshire Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2019/20 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.

### **Financial Reporting Framework**

4. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 (2019/20 accounting code), and in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.
5. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of the Renfrewshire Integration Joint Board at 31 March 2020 and the transactions for 2019/20.

### **Accounting Policies & Estimates**

6. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2019/20 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.

7. 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.

### **Going Concern Basis of Accounting**

8. 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.

### **Liabilities**

9. All liabilities at 31 March 2020 of which I am aware have been recognised in the annual accounts.

### **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 because 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 2019/20 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) Amendment 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 2019/20 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 2020, which require to be reflected.

## **Events Subsequent to the Date of the Balance Sheet**

17. All events subsequent to 31 March 2020 for which the 2019/20 accounting code requires adjustment or disclosure have been adjusted or disclosed.

## **Prior Year Restatements**

18. I confirm the material prior year restatement to comparative figures in the Comprehensive Income and Expenditure Statement to update previously estimated set aside figures provided by NHSGGC for actual expenditure is accurate and in line with accounting records.

This representation letter was presented to, and agreed at, the meeting of the Audit, Risk and Scrutiny Committee on 13 November 2020.

Yours sincerely

Chief Finance Officer



# Renfrewshire Integration Joint Board

2019/20 Annual Audit Report - Proposed



Prepared for Renfrewshire Integration Joint Board and the Controller of Audit  
20 November 2020



# Contents

---

Key messages	3
Introduction	4
Part 1 Audit of 2019/20 annual accounts	7
Part 2 Financial management and sustainability	10
Part 3 Governance, transparency and best value	16
Appendix 1 Action plan 2019/20	20
Appendix 2 Significant audit risks identified during planning	22
Appendix 3 Summary of national performance reports 2019/20	24
Appendix 4 Who we are	25



---

# Key messages

---

## 2019/20 annual report and accounts

- 1 Our audit opinions on the annual accounts of the Renfrewshire Integration Joint Board (RIJB) are unqualified and report that the accounts present a true and fair view of the financial position of RIJB.
- 2 Covid-19 created additional challenges for both RIJB and audit staff, with key dates in the financial reporting process updated to reflect the revised statutory deadlines.
- 3 The Management Commentary provides a clear account of RIJB's strategy, objectives and its performance during the year.

## Financial management and sustainability

- 4 RIJB reported a surplus of £4.044 million. Budget monitoring throughout 2019/20 has shown RIJB projecting an underspend position subject to the planned draw down of reserves to fund any delays in the delivery of approved savings, and, the transfer of specific ring-fenced monies and agreed commitments to ear marked reserves.
- 5 RIJB has appropriate and effective financial management arrangements in place to support financial monitoring, reporting and decision making.
- 6 RIJB has a medium-term financial plan in place which identifies a challenging financial outlook and recognises the need for transformational change. The Covid-19 pandemic has added further financial pressure and uncertainty. The board should remain focussed on the financial challenges facing RIJB and continue to ensure decisions are taken to support medium and long-term financial sustainability.

## Governance, transparency and best value

- 7 RIJB has appropriate governance arrangements in place that support the scrutiny of decisions by the Board and the organisation conducts its business in an open and transparent manner.
- 8 Covid-19 significantly impacted on the effective operation of the established governance arrangements within the organisation. The changes made by RIJB to address this were appropriate and effective.
- 9 RIJB can demonstrate a range of arrangements to ensure best value and has effective procedures for managing performance and monitoring progress towards strategic objectives.

# Introduction

1. This report is a summary of our findings arising from the 2019/20 audit of Renfrewshire Integration Joint Board (RIJB).
2. The scope of our audit was set out in our Annual Audit Plan presented to the Audit and Risk Committee meeting on 31 January 2020. This report comprises the findings from our main elements of work in 2019/20 including:
  - an audit of RIJB's 2019/20 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](#) as illustrated in [Exhibit 1](#).

## Exhibit 1 Audit dimensions



Source: *Code of Audit Practice 2016*

3. After the publication of the Annual Audit Plan, in common with all public bodies, RIJB and partner bodies have had to respond to the global coronavirus pandemic. The impact of the global coronavirus pandemic during the final month of 2019/20 will continue to be felt into financial year 2020/21 and beyond. This has, and will continue to have, significant implications for the provision and costs of services including the suspension of planned projects and activities. Our planned audit work has had to adapt to new emerging risks as they relate to the audit of the financial statements and the wider dimensions of audit.

4. Our approach to audit during these circumstances will be pragmatic, flexible and consistent. We issued a paper, [Covid-19 How public audit in Scotland is responding](#), setting out Audit Scotland's strategy and approach to our financial and performance audit programmes. It provided detail about the scope, timing and areas of focus for our audit work.

## Adding value through the audit

5. We add value to RIJB, through audit, by:

- regular dialogue with senior officers as the strategic and operational impact of Covid-19 developed and presenting to Audit and Risk Committee on key challenges in the Covid environment.
- sharing learning from our experiences working with other bodies and agreed a clear, no surprises, approach for the remote audit of the 2019/20 accounts within a revised accounts and audit timetable
- 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.

6. In so doing, we aim to help RIJB promote improved standards of governance, better management and decision making and more effective use of resources.

## Responsibilities and reporting

7. RIJB 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. RIJB 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.

8. Our responsibilities, as independent auditor appointed by the Accounts Commission, are established by the Local Government (Scotland) Act 1973, the Code of Audit Practice (2016), supplementary guidance, and International Standards on Auditing in the UK.

9. 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
- the financial position and arrangements for securing financial sustainability
- Best Value arrangements.

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

11. 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.

**12.** 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**

**13.** 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.

**14.** 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 2019/20 audit fee of £26,560, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

**15.** This report is addressed to both the Board and the Controller of Audit and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) in due course.

**16.** 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.

# Part 1

## Audit of 2019/20 annual accounts



### Main judgements

**Our audit opinions on the annual accounts of Renfrewshire Integration Joint Board (RIJB) are unqualified and report that the accounts present a true and fair view of the financial position of RIJB.**

**Covid-19 created additional challenges for both RIJB and audit staff, with key dates in the financial reporting process updated to reflect the revised statutory deadlines.**

**The Management Commentary provides a clear account of RIJB's strategy, objectives and its performance during the year**

The annual report and accounts are the principal means of accounting for the stewardship of the resources and performance.

### **Our audit opinions on the annual accounts are unqualified and report that the accounts present a true and fair view of the financial position of RIJB**

**17.** The annual accounts for the year ended 31 March 2020 were approved by the Board on 20 November 2020. We reported within the independent auditor's report that:

- the financial statements give a true and fair view of the financial position of RIJB and were properly prepared in accordance with the financial reporting framework
- the audited part of the remuneration report, management commentary, and annual governance statement were all consistent with the financial statements and properly prepared in accordance with proper accounting practices.

**18.** 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 the revised statutory deadlines**

**19.** The Scottish Government has advised that it considers the provisions made in Schedule 6 of the Coronavirus (Scotland) Act 2020 to be sufficient to allow Integration Joint Boards to determine their own revised timetable for the Annual Accounts. RIJB did not need to use the powers in the 2020 Act to postpone the publication of the unaudited accounts, and these were submitted to us for audit on 26 June 2020 in line with the original timetable.

**20.** Remote working brought additional challenges to the audit process. This affected how we were able to work as an audit team and with IJB staff. Our planned audit work had to adapt to new emerging risks as they relate to the audit of the financial statements and the wider dimensions of audit. New ways of working

and communicating with each other had to be implemented in order to deliver an efficient and effective audit that met our quality standards. Despite these challenges we were able to deliver the audit in line with the new statutory deadline.

## Overall materiality is £3 million

**21.** The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement in the annual accounts.

**22.** On receipt of the unaudited annual accounts we reviewed our materiality calculations and concluded that they remained appropriate. Our initial assessment of materiality for the annual accounts was carried out during the planning phase of the audit and is summarised in [Exhibit 2](#). Specifically, regarding the annual accounts we assess the materiality of uncorrected misstatements, both individually and collectively.

## Exhibit 2 Materiality values

Materiality level	Amount
Overall materiality	£3 million
Performance materiality	£1.8 million
Reporting threshold	£150,000

Source: Audit Scotland, 2019/20 Annual Audit Plan

## Appendix 2 identifies the main risks of material misstatement and our audit work to address these

**23.** [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.

**24.** We have no issues to report from our work on the risks of material misstatement.

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

**25.** 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 body's accounting practices covering accounting policies, accounting estimates and financial statements disclosures. We have no significant findings to report.

**26.** Additionally, there were no misstatements above our reporting thresholds identified from our audit.

## The Management Commentary provides a clear account of RIJB's strategy, objectives and the its performance during the year

**27.** Management Commentaries are intended to assist users of the financial statements to understand them and the IJB more generally. They provide context

for the financial statements, an analysis of past performance, and an insight into the priorities of the IJB and the strategies adopted to achieve its objectives. ([Good Practice Note: Management Commentaries](#))

**28.** RIJB's management commentary provides a clear picture of its business model, strategy, performance and future plans with a good use of infographics to capture key messages and performance. Feedback from Board members has been positive on the quality of the information provided.

### **Good progress was made on prior year recommendations**

**29.** RIJB 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](#).

# Part 2

## Financial management and sustainability



### Main judgements



RIJB reported a surplus of £4.044 million. Budget monitoring throughout 2019/20 has shown RIJB projecting an underspend position subject to the planned draw down of reserves to fund any delays in the delivery of approved savings, and, the transfer of specific ring-fenced monies and agreed commitments to ear marked reserves.

RIJB has a medium-term financial plan in place which identifies a challenging financial outlook and recognises the need for transformational change. The Covid-19 pandemic has added further financial pressure and uncertainty. The board should remain focussed on the financial challenges facing RIJB and continue to ensure decisions are taken to support medium and long-term financial sustainability.

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

### Financial management

**30.** As auditors, we need to consider whether RIJB has established adequate financial management arrangements. We do this by considering several factors, including whether:

- the Chief Financial Officer (CFO) has sufficient status to be able to deliver good financial management;
- standing financial instructions and standing orders are comprehensive, current and promoted within RIJB;
- reports monitoring performance against budgets are accurate and provided regularly to budget holders;
- monitoring reports do not just contain financial data but are linked to information about performance; and
- IJB members provide a good level of challenge and question budget holders on significant variances.

### RIJB operated within budget in 2019/20

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

**32.** The financial reports presented to the Board during 2019/20 include the current financial position against budget, a detailed breakdown of spend against budget and details of the use of reserves. The themes covered are appropriate and

provide RIJB members with an understanding and an overview of the key financial pressures.

**33.** Budget monitoring throughout 2019/20 has shown RIJB projecting an underspend, prior to the transfer of balances to General and Earmarked reserves at the financial year end which includes the transfer of specific ringfenced monies (including Scottish Government funding for Primary Care Improvement, Mental Health Action 15 and ADP monies) in line with Scottish Government Guidance.

**34.** As detailed in the table below RIJB final position for 2019/20 is an underspend of £4.044 million, prior to the transfer of balances to Earmarked and General Reserves. (See [Exhibit 3](#)).

**35.** RIJB approved the drawdown of reserves throughout 2019/20, in order to deliver on specific commitments including e.g. funding to mitigate any delays in delivery of approved savings (£150,000); Primary Care Improvement Plan (£816,000) and Action 15 carry forward monies (£316,000); Health Visitors (£149,000), and, GP premises improvement monies (£438,000). The total amount drawn down in 2019/20 was £2.268m from earmarked reserves.

**36.** Throughout the financial year, adjustments were made to the original budget as a result of additional funding allocations, service developments and budget transfers reflecting service reconfigurations.

### Exhibit 3 Financial Performance

Financial Performance	Funding £m	Actual £m	Variance £m
NHSGGC	199.715		
Renfrewshire Council	93.797		
<b>Total</b>	<b>293.512</b>	<b>289.468</b>	<b>(4.044)</b>
Reserves used in 2019/20			2.268
Reserves created in 2019/20			(6.312)
<b>Net increase in reserves</b>			<b>(4.044)</b>

Source: RIJB Annual Accounts 2019/20

**37.** The financial impact of Covid-19 was limited in 2019/20 as the financial year ended on 31<sup>st</sup> March 2020, only a few weeks after the pandemic began to impact Scotland.

### 2020/21 budget approval was delayed

**38.** At the Board meeting on 20 March 2020 it was agreed that:

- the delegated adult social care budget for 2020/21 be accepted
- authority be delegated to the Chief Officer, in consultation with the Chair of RIJB, to accept the 2020/21 delegated health budget from NHS Greater Glasgow and Clyde Health Board (NHSGGC) subject to the expected uplift of 3.0% reflecting the Board's uplift for 2020/21 including any final adjustments in relation to recurring budget adjustments at month 12.

**39.** However, due to the impact of Covid-19 NHSGGC's Operational Plan has been suspended and both it and the supporting Financial Plan are being reviewed in light of the Covid-19 pandemic. RIJB is therefore still to receive its formal 2020/21 budget offer, however, it is anticipated it will be in line with the interim budget offer made in March.

## **RIJB has appropriate and effective financial management arrangements in place**

**40.** Detailed and comprehensive budget monitoring reports were submitted to meetings of RIJB throughout 2019/20. The outturn to date and expected year-end outturn position were made clear within each report and the actual year-end position was in line with expectations.

**41.** Senior management and members receive regular and accurate financial information on RIJB's financial position. RIJB has appropriate budget monitoring arrangements.

**42.** The set-aside budget refers to the money for functions that are provided by large hospitals but are delegated to IJBs. In previous years the set-aside amounts were based on high-level notional budget figures. NHS Greater Glasgow and Clyde are now able to report the set-aside figures based on actual expenditure and activity for the year which will provide better insight for budget and planning purposes.

## **Financial sustainability**

### **RIJB's medium-term financial plan identifies a challenging financial outlook**

**43.** 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.

**44.** In November 2019, RIJB approved its Medium-Term Financial Plan (MTFP) 2020/21 to 2024/25, and, agreed to create a transformation reserve to support a 'step change' in the Partnership's change activity. The Financial Plan set out a two-tiered approach to delivering savings, where Tier 1 short-term savings would be delivered in 2020/21 and Tier 2 savings would be achieved over the period 2021/22 to 2023/24 through transformational change.

**45.** Tier 1 savings proposals were approved by RIJB on 31 January 2020. The RIJB views the Transformation Programme as the key process to address its estimated net budget gap (for the period 2021/22 to 2023/24) of between £9 million to £19 million (based on funding scenarios between 1.5 to 3 percent of annual uplifts from partner organisations) and ensure sustainable health and social care services going forward. As a result of Covid-19 RIJB's medium term projections will need to be updated to reflect future financial pressures.

**46.** At the Board meeting in October 2020, the CFO outlined the Revenue Budget position at 31 August 2020 and the projected year end position for the year ending 31 March 2021. In addition to highlighting the key pressures in year, it provided a summary of the impact on RIJB and its partner organisations in responding to Covid-19.

**47.** Excluding the financial impact of Covid-19, RIJB were projecting an underspend of £1.934 million for 2020/21. The current projected additional spend as a result of Covid-19 is £13.643 million, partly offset by confirmed funding to date of £3.594 million, resulting in a projected net impact of £10.049 million for RIJB. The year-end projected impact is therefore to move RIJB from a projected underspend position to incurring a projected overspend of £8.115 million. The financial pressures caused by Covid-19 are pushing the IJB towards the "worst

case scenario” articulated in the Medium Financial Plan but the scale of the overspend and challenge will depend on the level of support from the Scottish Government, which is yet to be finalised.

**48.** The opening IJB reserves position for 2020/21 was £9.517 million. This figure is made up of earmarked reserves of £8.116 million to support the delivery of medium-term projects covering more than one financial year, and ring-fenced monies to allow RIJB to deliver on Scottish Government funded programmes. General reserves of £1.401 million are held to allow RIJB flexibility to deal with unforeseen events or emergencies and equates to 0.63% of RIJB’s net budget (not including set aside).

**49.** Covid-19 will likely have a significant impact on RIJB’s future financial plans in both the short and medium term. In Broad terms the financial impact of Covid-19 is likely to take two distinct forms:

- The direct costs associated with treating and preventing the spread of the disease; and
- The costs associated with changing models of both health and social care as people and organisations move further away from institution-based care and more towards care at home. For example, the IJB has already started to see noticeable growth in social care at home packages for people with complex needs resulting in additional capacity and financial pressures for the organisation.

**50.** RIJB has agreed a mobilisation plan with the Scottish Government (SG), as part of the totality of the mobilisation by NHS Greater Glasgow Clyde. Within this arrangement action is being taken to continually monitor and update the financial impact of Covid-19 through development and use of a cost tracker, as well as regular finance returns to SG.

**51.** RIJB plan to address these challenges through their Recovery and Renewal Plan, which looks to build on the successes of their Covid-19 response to date and to implement both recovery and renewal plans in tandem. This will be implemented throughout 2020/21 and beyond with regular operational update reports taken to the Board.

**52.** Corporate ownership and engagement at all levels within IJB commissioned services will be the key factor in determining the success or otherwise of the Transformation Programme and the Recovery and Renewal Plan. It is essential that Heads of Service take the lead in working with corporate Officers, specifically the Chief Officer and Chief Finance Officer to identify and implement practical actions to take forward this programme and plan.



### Recommendation 1

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

---

### Transformation programmes and efficiency plans will need to be updated

**53.** The operation of the set-aside budget is a national issue across all IJBs. There is a disconnect between how the set aside budget should operate in principle compared with how it is operating in practice meaning that this mechanism for shifting the balance of care is not being utilised effectively. An effective set aside mechanism, which takes account of the shift in services from hospitals to

community and social care, will provide RIJB more control in utilising the set aside budget to deliver its strategic objectives and help ensure financial sustainability.

**54.** RIJB has made progress towards the operation of set-aside, with a draft Unscheduled Care Strategic Commissioning Plan being reported to the Board in June 2020. This is a system wide plan that has been developed by all six HSCPs within Greater Glasgow and Clyde in partnership with the NHS Board and Acute Services Division and in line with RIJB's Strategic Plan. The plan builds on the Board wide Unscheduled Care Improvement Programme and is integral to the Board wide Moving Forward Together programme. A financial framework is currently being developed, led by the Glasgow IJB, and this will be assisted by the recognition of set-aside in actual rather than notional budget amounts. RIJB intend to develop a finalised plan once the further work and engagement required is complete.

**55.** RIJB is facing significant financial challenges going forward. It is essential that RIJB continues to develop and monitor savings plans and seek to identify and consider further potential service transformation projects that will help shift the balance of care and promote long-term sustainability.



## Recommendation 2

**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.**

---

## Financial governance

### Financial systems of internal control operated effectively

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

**57.** Almost all of RIJB's transactions are recorded by either NHSGGC (for health services) or Renfrewshire Council (for social care services) and are reported to RIJB on a monthly basis. RIJB 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 RIJB are processed on systems hosted by Renfrewshire Council.

**58.** Due to the reliance placed on partner bodies' internal controls by RIJB, as part of our audit approach we sought assurances from the external auditor of NHSGGC and Renfrewshire Council (in accordance with ISA 402) and confirmed there were no material weaknesses in the systems of internal controls for the health board or the council.

### Internal audit

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

**60.** 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.

**61.** 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**

**62.** RIJB does not have its own anti-fraud strategy however it places reliance on the strategies of both NHSGGC and Renfrewshire Council. We found that these policies were effective through the work undertaken by the partner bodies.

**63.** RIJB 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.

### **Arrangements for preventing fraud and corruption in the procurement function**

**64.** Our consideration of financial management includes evaluating the arrangements in place for preventing and detecting fraud and corruption. Instances of fraud and corruption can be particularly prevalent in the procurement function.

**65.** RIJB itself does not procure and as such they rely on the arrangements in place within the partner bodies. RIJB works closely with its partners to allow them to be informed of any issues that arise and follow the relevant policies of its partner bodies, such as the whistleblowing and gifts and hospitality, as appropriate.

# Part 3

## Governance, transparency and best value



### Main judgements

**RIJB has appropriate governance arrangements in place that support the scrutiny of decisions by the Board and the organisation conducts its business in an open and transparent manner.**



**Covid-19 significantly impacted on the effective operation of the established governance arrangements within the organisation. The changes made by RIJB to address this were appropriate and effective.**

**RIJB can demonstrate a range of arrangements to ensure best value and has effective procedures for managing performance and monitoring progress towards strategic objectives.**

Governance and transparency are concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information.

### **RIJB has appropriate governance arrangements in place that support the scrutiny of decisions by the Board**

**66.** The governance and transparency arrangements we consider include:

- Board and committee structure and conduct;
- overall arrangements and standards of conduct including those for the prevention and detection of fraud, error, bribery and corruption;
- openness of Board and committees; and
- reporting of performance and whether this is fair, balanced and understandable.

**67.** RIJB has representation from a wide range of service users and partners including four elected councillors nominated by Renfrewshire Council and four non-executive directors nominated by NHSGGC.

**68.** At the Audit, Risk and Scrutiny Committee in June 2020, the Chief Finance Officer presented an updated set of Financial Governance Arrangements, for the Committee's consideration and approval. The Financial Regulations and Reserves Policy was reviewed, and changes made to reflect the updated management and reporting arrangements which have evolved since RIJB was first established. To inform the revised Financial Governance arrangements a review of other IJBs was undertaken, in order to benchmark and to ensure best practice.

**69.** The Board is supported by one sub-committee, the Audit, Risk and Scrutiny Committee. This replaced the Audit Committee as approved by the Board at its meeting of 20 January 2020, along with revised Terms of Reference as part of the and revised governance arrangements detailed above.

**70.** The Board is also supported by a Chief Officer who provides strategic and operational advice to the Board and the Chief Finance Officer who is responsible for financial management including budget monitoring reports.

**71.** 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 RIJB.

**72.** Periodic development sessions are held separately from Board meetings to allow members to give further consideration on particular items or areas of business. In 2019/20, RIJB held development sessions which covered a variety of themes, such as Strategic Planning, Financial Planning and the Change and Improvement Programme.

**73.** The governance arrangements as outlined above support good standards of governance and accountability.

### **The Covid-19 pandemic had a significant impact on governance arrangements from March 2020**

**74.** The impact of Covid-19 from March 2020 has been set out in the Governance Statement in RIJB's annual accounts. We note that the following steps were taken to amend governance arrangements:

- delegated powers were agreed to allow the Chief Officer and the HSCP the flexibility to adapt to the significant public health challenges;
- decisions taken under delegated authority are logged and support the Local Resilience Management Team and Mobilisation plan;
- working with partners at local and national level to respond to the pandemic and implementing business continuity plans to ensure services deliver and support the most vulnerable and at-risk residents; and
- virtual Board and Audit, Risk and Scrutiny Committee meetings were held.

**75.** The revised arrangements in place are reasonable and effective in supporting good governance and accountability.

### **RIJB operates in an openness and transparent manner**

**76.** 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 RIJB is taking decisions and how it is using resources.

**77.** The timing of the 2019/20 Board and Audit, Risk and Scrutiny Committee meetings was such that these were completed before the national lockdown and were therefore open to the public and all documents and minutes were available on the website. Due to the Covid-19 pandemic, all 2020/21 meetings have been held virtually and papers and minutes continue to be published on the website. From July 2020 onwards, all meetings have been recorded and are available for members of the public to view online.

**78.** Overall, RIJB shows a commitment to transparency with all IJB and Audit, Risk and Scrutiny Committee meeting minutes and documents previously being available on the website and all meetings being open to the public where possible.

Best Value is concerned with using resources effectively and continually improving services.

## Arrangements are in place to secure Best Value

**79.** 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, as set out in [Exhibit 1](#), which are key components of securing best value in the provision of services and the use of resources.

**80.** In November 2018, Audit Scotland published a report [Health and social care integration – update on progress](#). This report set out six areas it considers need to be addressed nationally to demonstrate integration is making a meaningful difference to the people of Scotland. Following this, the Ministerial Strategic Group developed a self-evaluation template to allow integration authorities to assess their current positions and identify required actions to progress key areas.

**81.** In response to these reports the Board agreed to evaluate its current position in relation to the recommendations in both reports and to jointly develop an action plan in collaboration with its integration partners. It is intended to provide progress updates to the Board as part of the Change and Improvement Programme updates.

**82.** RIJB 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.

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

**84.** RIJB also seeks to ensure best value through monitoring of service performance, the details of which are in the following section.

## Performance levels were in line with agreed targets

**85.** The Public Bodies (Joint Working) (Scotland) Act 2014 requires RIJB 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.

**86.** Performance management reports are reviewed by the Board throughout the year. RIJB's Annual Performance Report 2019/20 was published on 12 October 2020 and was in line with requirements of the Act.

**87.** RIJB 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.

**88.** RIJB's current Strategic Plan covers the period 2019-2022. It identifies four strategic priorities that are linked to the Scottish Government's nine health and wellbeing outcomes. These are:

- Prevention;
- Self-management;
- Treatment; and

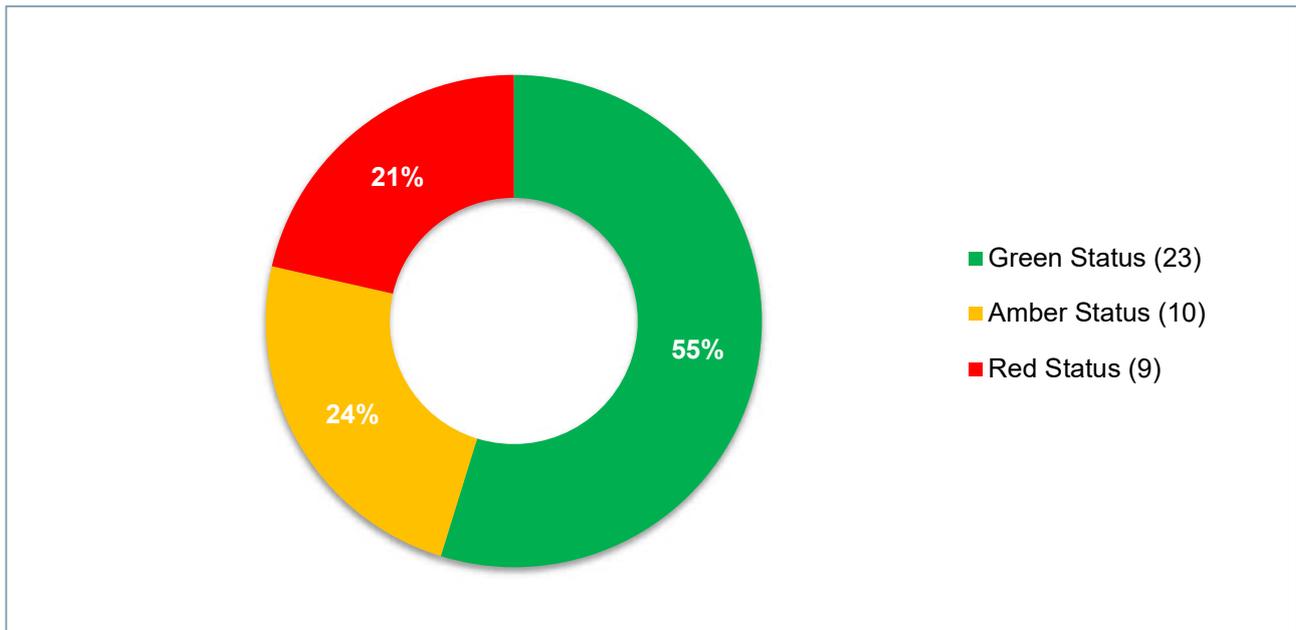
- Recovery/Care/Reablement.

**89.** The annual performance report contains information on 42 key performance indicators (KPIs) assessed as red, amber or green on the basis of performance against a target. The performance against KPIs for 2019/20 is summarised in Exhibit 4. The results reported are broadly in line with those from 2018/19, which showed; Green (55%), Amber (12%), Red (33%).

---

## Exhibit 4

### Performance Indicators



---

## National performance audit reports

**90.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2019/20 we published some reports which may be of direct interest to the Board as outlined in [Appendix 3](#).



# Appendix 1

## Action plan 2019/20



No.	Issue/risk	Recommendation	Agreed management action/timing
1-2	<p><b>Financial Sustainability</b></p> <p>RIJB has a savings requirement of £2.619 million per the 2020/21 budget settlement. Ongoing cost and demand pressures of approximately £10 million per year are projected in the medium to long term, these will require additional savings as set out in the MTFP. These projections were made prior to the impact of Covid-19.</p> <p>The Covid-19 pandemic has introduced further financial challenges. The estimated additional cost of Covid-19 between March 2020 and March 2021 is £13.643 million.</p> <p>RIJB's October 2020 Financial Report projects an overspend of £8.115m for the 2020/21 financial year based on the level of confirmed Covid-19 funding.</p> <p><b>Risk</b></p> <p>RIJB may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>	<p>1. The board should remain focussed on the financial challenges facing RIJB and continue to ensure decisions are taken to support medium and long-term financial sustainability.</p> <p>2. 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>Work is underway to develop savings proposals based on estimated funding positions. In line with previous years this will be subject to the Scottish Governments confirmation of 2021/22 budgets. It is anticipated that savings proposals will be submitted to the IJB for consideration and approval between Jan and March 2021</p> <p>Chief Finance Officer 31 March 2021</p>
<b>Follow up of prior year recommendations</b>			
2	<p><b>Budget Approval</b></p> <p>Full year budget figures for adult social care were not included in the 2019/20 budget paper, instead only anticipated budget pressures in addition to the 2018/19 budget were included.</p>	<p>RIJB should seek confirmation from Renfrewshire Council the full details of the proposed budget for inclusion within the Board papers for budget approval.</p>	<p>The 2020/21 budget papers included the full budget figure for adult social care.</p> <p>Recommendation closed.</p>
3	<p><b>Use of Additional Sources of Funding</b></p> <p>RIJB used additional recurring and non-recurring funding from</p>	<p>RIJB should review the existing additional funding arrangements with partners and consider how any future</p>	<p>Additional funding held by Renfrewshire Council has been fully drawn down in 2019/20.</p>

Renfrewshire Council in 2018/19.

arrangements will be processed.

Recommendation closed.

**Risk** - These additional funding resources were highlighted in budget monitoring reports during the year and have been appropriately accounted for in the annual accounts, however their nature makes transparent reporting of RIJB's financial position more challenging.

---

<b>4</b>	<b>Performance Management</b>	RIJB should revisit the performance targets to ensure that where performance targets are set locally, they remain appropriate.	An updated Performance Framework was approved by RIJB in September 2019. Recommendation closed.
	A number of performance indicators report performance has been well above the target for current and prior years.		
	<b>Risk</b>		
	There is a risk that the targets that have been do not provide sufficient challenge to improve performance.		

---

# 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 our wider responsibility under the [Code of Audit Practice 2016](#).

### Risks of material misstatement in the financial statements

<p><b>1 Risk of management override of controls</b></p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<ul style="list-style-type: none"> <li>• Obtain written assurance from the partner bodies over journal entries and testing the completeness, accuracy and allocation of income and expenditure.</li> <li>• Perform testing on transactions processed locally by RIJB.</li> <li>• Evaluation of significant transactions that are outside the normal course of business.</li> </ul>	<p>Confirmations of testing by external auditors of the Council and Health Board for journal entries, and testing over the completeness, accuracy and allocation of income and expenditure were obtained in the form of written assurances.</p> <p>Testing of transactions processed locally by RIJB was also carried out.</p> <p><b>Conclusion: there is no evidence of management override of controls at RIJB.</b></p>
---	--	---

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

<p><b>2 Financial sustainability</b></p> <p>RIJB is facing a number of financial pressures including pay inflation, increasing prescribing costs and increasing service demand.</p> <p>These pressures are expected to continue into 2020/21 and 2021/22; RIJB has projected a funding gap of between £11 million and £14 million for this period.</p>	<ul style="list-style-type: none"> <li>• Attendance at Board meetings</li> <li>• Monitor of performance against savings plans</li> <li>• Monitoring service delivery KPIs.</li> <li>• Consideration of savings plan for 2020/21.</li> </ul>	<p><b>Conclusion: RIJB will continue to face significant financial challenges, which have increased as a result of the Covid-19 pandemic. We will continue to assess financial sustainability as part of our audit in 2020/21 and beyond.</b></p>
<p><b>3 Budget approval</b></p> <p>RIJB's health budget has not been fully approved prior to start of the financial year for a number of years. The approved 2019/20 social care budget paper did not contain the full year budget figures the Board were asked to approve, instead only anticipated budget pressures in addition to the 2018/19 budget were included.</p>	<ul style="list-style-type: none"> <li>• Attendance at Board meetings and discussions with management.</li> </ul>	<p><b>Conclusion: RIJB has but in place arrangements to mitigate the impact of the health budget not being fully approved prior to the start of the financial year.</b></p>

There is a risk that RIJB members are not receiving timely and detailed information during the budget setting process.

#### 4 Effectiveness of Governance arrangements

The current governance arrangements including the remit of the Audit Committee and the role of the Internal Audit function have not been reviewed since the RIJB was established on 1 April 2016. RIJB has now been in operation for nearly 4 years and it would be appropriate to review the governance arrangements to ensure they remain fit for purpose.

Without this review there is the risk that the governance arrangements do not adequately support the RIJB requirements.

- Engage with management and monitor progress made to review the current governance arrangements.

The Audit Committee was replaced by the Audit, Risk and Scrutiny Committee in June 2020.

We reviewed the new terms of reference and attended meetings of the new committee.

We reviewed the revised Financial Governance arrangements.

**Conclusion: RIJB has appropriate governance arrangements in place that support the scrutiny of decisions by the Board.**

#### 5 Financial Management – Set Aside

The 2018 Scottish Parliament report “Looking ahead to the Scottish Government – Health Budget 2019/20: Is the budget delivering the desired outcomes for Health and Social Care in Scotland?”, concluded that the set aside budget is, generally, not operating as intended.

Significantly, the report highlights that there is disconnect between how the set aside budget should operate in principle compared with how it is operating in practice meaning that this mechanism for shifting the balance of care is not being utilised effectively.

As the RIJB continues to face significant challenges, there is a need to ensure the continued financial sustainability of the organisation and this will require a significant shift in the spending and services from hospitals to community and social care.

- Review RIJB’s approach to using the set aside budget, specifically through its engagement with the Health Board to improve set-aside arrangement and report on progress made to date.

RIJB has made progress towards the operation of set-aside, with a draft Unscheduled Care Strategic Commissioning Plan being reported to the Board in June 2020. The plan builds on the Board wide Unscheduled Care Improvement Programme and is integral to the Board-wide Moving Forward Together programme.

A financial framework is currently being developed, led by Glasgow IJB, and this will be assisted by the recognition of set-aside in actual rather than notional budget amounts. The IJB intend to develop a finalised plan once the further work and engagement required is complete.

**Conclusion: Work towards improving set-aside arrangements is ongoing.**

# Appendix 3

## Summary of national performance reports 2019/20



		Apr	
Social security: Implementing the devolved powers		<b>May</b>	
Scotland's colleges 2019		<b>Jun</b>	 Enabling digital government
		Jul	
NHS workforce planning - part 2		<b>Aug</b>	
Finances of Scottish universities		<b>Sept</b>	
NHS in Scotland 2019		<b>Oct</b>	
		Nov	
Local government in Scotland: Financial overview 2018/19		<b>Dec</b>	
Scotland's City Region and Growth Deals		<b>Jan</b>	 Privately financed infrastructure investment: The Non-Profit Distributing (NPD) and hub models
		Feb	
		<b>Mar</b>	 Early learning and childcare: follow-up

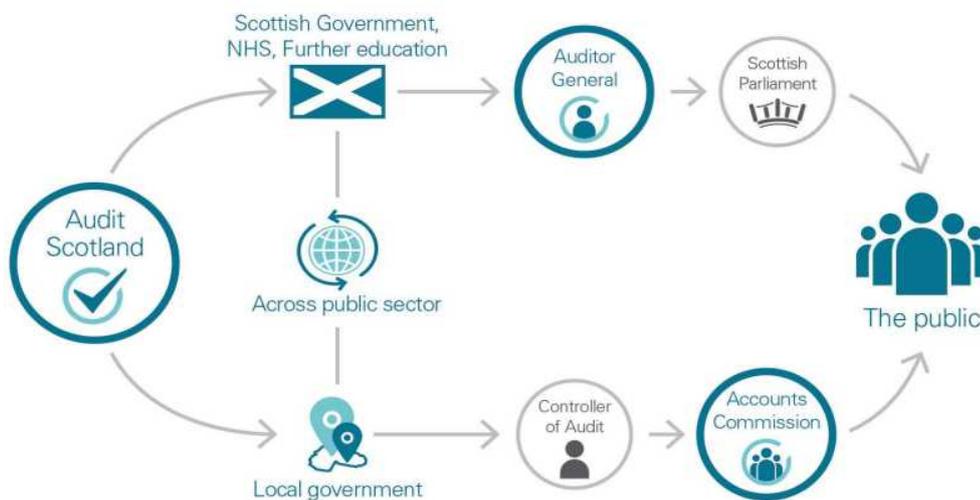


# Appendix 4

## Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a Board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive Board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

# Renfrewshire Integration Joint Board

## 2019/20 Annual Audit Report - Proposed

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)

For the latest news, reports and updates, follow us on:



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN  
T: 0131 625 1500 E: [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)  
[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)



---

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

**On: 13 November 2020**

---

**Report by: Chief Finance Officer**

---

**Heading: IJB Audited Annual Accounts 2019/20**

---

## **1. Summary**

- 1.1. The purpose of this report is to update members on the completion of the audit of the Integration Joint Board (IJB) Annual Accounts for 2019/20.
- 1.2. The IJB prepares its Accounts on an annual basis to 31 March and is required, by the Local Authority Accounts (Scotland) Regulations 2014, to submit their Accounts to the appointed auditor by 30 June and for these to be audited by the statutory deadline of 30 September. However, for the 2019/20 Annual Accounts, due to the ongoing Coronavirus pandemic, additional flexibility in terms of the approval process for the audited accounts was provided under the Coronavirus (Scotland) Act 2020. In essence, each council (including IJB's as they are "section 106" bodies under the terms of the Local Government Scotland Act 1973) were permitted to set their own timetable for approval of the audited accounts; however, Scottish Ministers indicated in Finance Circular 10/2020 that they considered audited accounts should be published (and therefore approved by the IJB) no later than 30 November 2020.
- 1.3. In order to comply with these requirements, the audited financial statements will be presented to the IJB for approval at its meeting of 20 November 2020.
- 1.4. During the course of the audit a small number of presentational adjustments were identified and have been updated in the Audited Annual Accounts. There are no unadjusted misstatements which, due to materiality, have not been reflected in the Annual Accounts. The attached Annual Accounts reflect the findings of the audit.
- 

## **2. Recommendation**

The IJB Audit, Risk and Scrutiny Committee is asked to:

- Consider the Audited Annual Accounts for 2019/20; and
  - Submit the Audited Annual Accounts to the IJB for approval and signature.
- 

## **3. Introduction**

- 3.1. In line with the Local Authority Accounts (Scotland) Regulations 2014, the IJB considered the unaudited Annual Accounts for 2019/20 at its meeting of 26 June 2020.

3.2. These Accounts were subsequently submitted for audit to the IJB's external auditors, Audit Scotland.

3.3. This audit has now been completed and the attached Annual Accounts amended to reflect the findings of the audit.

#### **4. Annual Accounts 2019/20**

4.1. The Annual Accounts are prepared in line with the proper accounting practice and statute.

4.2. The financial information included within these financial statements is for the period from 1 April 2019 to 31 March 2020. Within the Annual Accounts the primary financial statements consist of:

- **Comprehensive Income and Expenditure Statement (CIES)** which shows the total income and expenditure incurred in the period in relation to the operation of the IJB.
- **Balance Sheet** which represents the value of assets, liabilities and reserves as at 31 March 2020.

4.3. A number of other statements and detailed explanatory notes which provide additional information are also included within the Annual Accounts.

#### **5. Key Financial Outcomes**

5.1. The Comprehensive Income and Expenditure Statement shows the operation of the IJB achieved a surplus for the period of £4.044m.

#### **6. Audit Amendments**

6.1. During the course of the audit a small number of presentational adjustments were identified and have been updated in the Audited Annual Accounts. There are no unadjusted misstatements which, due to materiality, have not been reflected in the Annual Accounts.

#### **7. Next Steps**

7.1. In line with The Local Authority Accounts (Scotland) Regulations 2014, the Annual Accounts 2019/20 must now be submitted to the IJB for approval and signature.

---

### **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** – IJB's are specified in legislation as 'section 106' bodies under the terms of the Local Government Scotland Act 1973, and consequently are expected to prepare their financial statements in compliance with the Code of Practice on accounting for Local Authorities in the United Kingdom. The following audited annual accounts comply with the code.
- 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**

---

**Author:** Sarah Lavers, Chief Finance Officer

Any enquiries regarding this paper should be directed to Sarah Lavers, Chief Finance Officer  
([Sarah.Lavers@renfrewshire.gov.uk](mailto:Sarah.Lavers@renfrewshire.gov.uk) / 0141 618 6824)

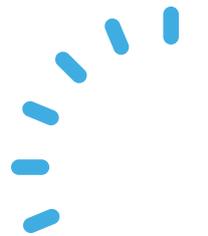
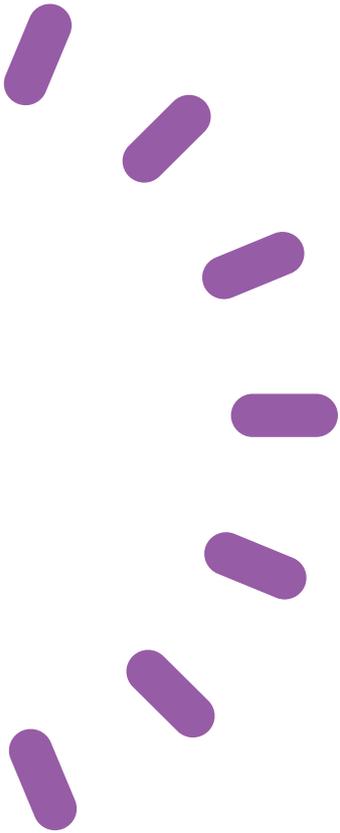




Renfrewshire  
Health & Social Care  
Partnership

Renfrewshire Integration Joint Board

Annual Accounts 2019/2020



# Contents

Management Commentary .....	4
Remuneration Report .....	45
Annual Governance Statement .....	48
Comprehensive Income and Expenditure Statement .....	58
Movement in Reserves Statement.....	59
Balance Sheet .....	60
Notes to the Finance Statements .....	61
Note 1: Significant Accounting Policies .....	61
Note 2: Critical Judgments.....	63
Note 3: Events after Balance Sheet Date .....	63
Note 4: Expenditure and Income Analysis by Nature .....	64
Note 5: Taxation and Non-Specific Grant Income .....	64
Note 6: Short Term Debtors and Creditors .....	65
Note 7: Usable Reserves.....	65
Note 8: Additional Council Services Delegated to the IJB.....	67
Note 9: Related Party Transactions .....	68
Note 10: IJB Operational Costs .....	69
Note 11: VAT .....	69
Note 12: External Audit Costs.....	69
Note 13: New Standards issued but not yet adopted .....	69
Note 14: Prior Year Restatement .....	69



# Management Commentary

## Purpose

This publication contains the financial statements of Renfrewshire Integration Joint Board (IJB) for the year ending 31 March 2020.

The Management Commentary outlines the key messages in relation to the IJB's financial planning and performance for the year 2019/20 and how this has supported delivery of the IJB's strategic priorities. This commentary also looks forward, outlining the future financial plans for the IJB and the challenges and risks that we will face as we strive to meet the needs of the people of Renfrewshire.

These annual accounts have been finalised within the context of the COVID-19 outbreak across the UK in late February 2020, and the impact of following government guidance throughout March 2020. The Health and Social Care Partnership's (HSCP) response to mitigating against the impact of COVID-19 had significant impact both financially and upon business as usual service delivery models. The uncertainty and challenges arising from this situation are unprecedented and will continue to impact beyond the next financial year.

The IJB and the HSCP's Senior Management Team would like to take this opportunity to convey our thanks for the magnificent work that our staff have undertaken across health and social care to ensure that services to those in need in Renfrewshire continue to be delivered safely and effectively.

## Role and Remit of Renfrewshire Integration Joint Board

Renfrewshire IJB, formally established on 1 April 2016, has responsibility for the strategic planning and commissioning of a wide range of health and adult social care services within the Renfrewshire area. The functions which are delegated to the IJB, under the Public Bodies (Joint Working) (Scotland) Act 2014, are detailed in the formal partnership agreement between the two parent organisations, Renfrewshire Council and NHS Greater Glasgow and Clyde (NHSGGC).

This agreement, referred to as the Integration Scheme, is available within the Integration Joint Board section of the HSCP's website at: [Health and Social Care Partnership > About Us > Integration Joint Board](#)

Under the requirements of the Act, Local Authorities and Health Boards are required to review Integration Schemes within five years of the scheme being approved in Parliament. Within Renfrewshire, work has been undertaken during 2019/20 to review and identify required updates to the local Integration Scheme. As a result of the exceptional circumstances surrounding COVID-19, the consultation on the proposed changes has been delayed and is now scheduled to take place during 2020/21. The existing Integration Scheme will remain in place until this time.

The Vision for the IJB is:

*Renfrewshire is a caring place where people are treated as individuals and supported to live well.*

The IJB's primary purpose is to set the strategic direction for the delegated functions it has responsibility for through its Strategic Plan.

The IJB meets five times per year and comprises eight voting members, made up of four Elected Members appointed by Renfrewshire Council and four Non-Executive Directors appointed by NHSGGC. Non-voting members include the Chief Officer, Chief Finance Officer and Third Sector, professionals, carer and staff-side representatives.

### A Profile of Renfrewshire

A full profile of Renfrewshire IJB is set out in the Strategic Plan. Some of the key characteristics include the following:



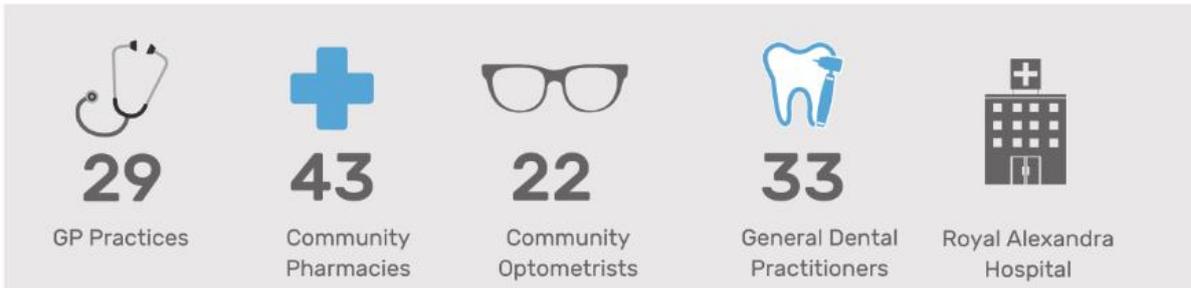
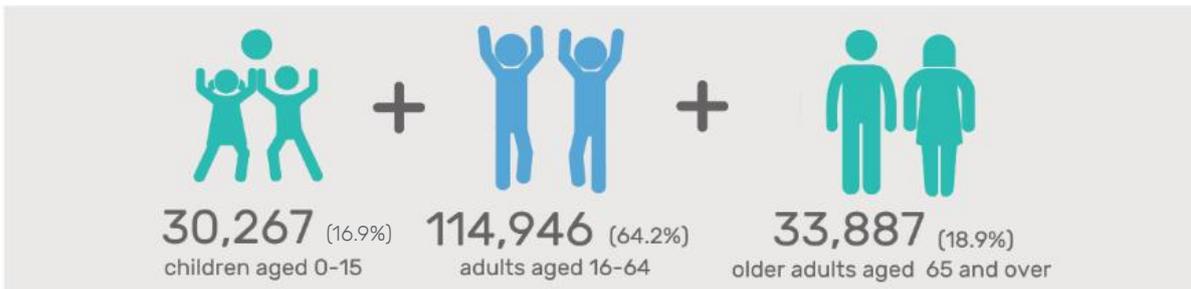
Renfrewshire Population

**179,100**

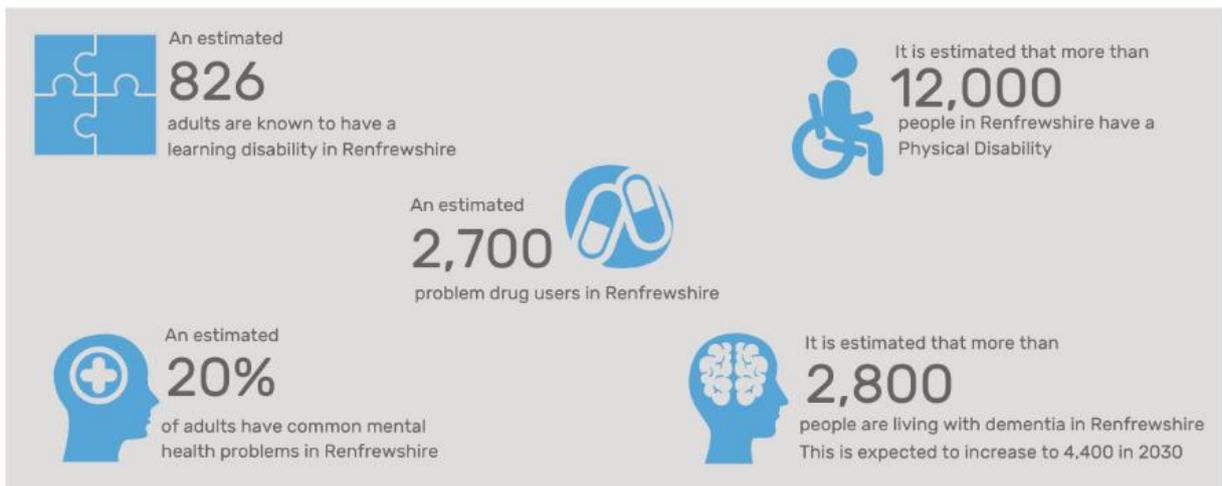
(2019 National Records of Scotland), which is 0.7% increase from previous year



It comprises:

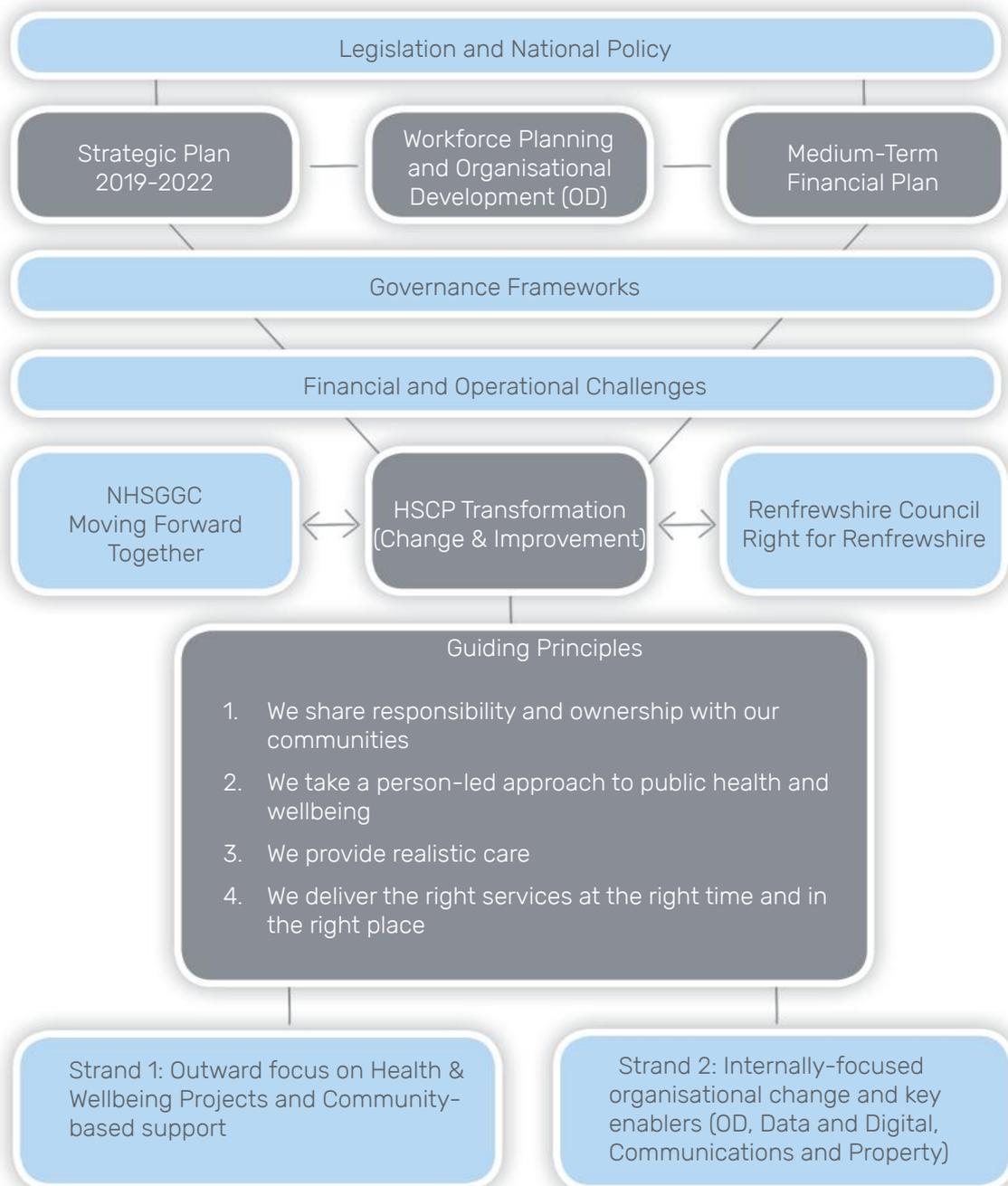


Demographic Profile:



## Renfrewshire IJB Strategy and Business Model: Determining Operations for the Year

Activity undertaken by the IJB throughout 2019/20 has sought to contribute to delivery of our Strategic Plan 2019-22 and Medium-Term Financial Plan 2020/21 to 2024/25. These plans, as set out in the diagram below, provide the strategic direction for the delivery of health and social care services within Renfrewshire, embedding national legislation and policy within Renfrewshire's local context and enabling the identification of priorities to be addressed through Renfrewshire HSCP's Change and Improvement activity.



## Strategic Plan 2019-22

The HSCP's Strategic Plan sets out the vision and future direction of community health and adult social care services in Renfrewshire. It covers the period April 2019 to March 2022 and describes how we will deliver the nine national outcomes, taking account of national strategies and legislation, regional planning, Renfrewshire Council's Plan, 'Our Renfrewshire', Renfrewshire's Community Plan for 2017-2027 and NHS GGC's Moving Forward Together programme. The Strategic Plan articulates our three key priorities, which provide the framework for us to deliver upon the national outcomes within Renfrewshire's local context. These are:

- Improving Health and Wellbeing;
- Ensuring that the people of Renfrewshire will 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

The Strategic Plan is also aligned to our Market Facilitation Plan, which aims to inform, influence and adapt service delivery to offer a diverse range of sustainable, effective and quality care so people can access the right services for themselves and their families at the right time and in the right place.

The Market Facilitation Plan is a live document which is continually updated as data becomes available. It supports our financial planning processes and ultimately informs how we allocate our resources moving forward. It also gives service providers an insight into the changes in the health and care needs of the population of Renfrewshire and the future shape of services that need to be developed and delivered to meet those changing needs.

Renfrewshire IJB and HSCP has been committed to driving forward activity against our strategic plan priorities throughout 2019/20 and continues to review the progress we are making in achieving our objectives. The following case studies highlight some of the work that has been undertaken to ensure the best possible outcomes for people in Renfrewshire.

### Setting the Strategic Direction for our Services

The HSCP has continued to develop the strategic direction for integrated services, ensuring they continue to develop in line with best practice and meet the changing demand of people in Renfrewshire. Work has included:

- Continued implementation of Renfrewshire's Primary Care Improvement Plan (PCIP)
- Development of our Carers' Strategy for Renfrewshire 2020-22, to be published in Summer 2020
- A Renfrewshire Dementia Strategy created jointly with partner organisations, to be published in 2020
- A draft Renfrewshire Palliative Care Strategy
- Contribution to 'The Challenge is Change', a Strategic Commissioning Plan for NHSGGC which has been completed in draft in March 2020 and will be further updated to reflect the impact of COVID-19
- A draft Renfrewshire Suicide Prevention Strategy

### Continuing to provide Self-Determination and Choice

- Renfrewshire HSCP continued to extend Self-Directed Support (SDS) services, embedding the requirement to assess for outcomes rather than time-based services to support people to achieve their desired outcomes and to provide person-centred assessment processes.
- Formal and informal training for staff has continued to provide the foundation for ensuring supported people are actively involved in the planning and delivery of their support.
- Linking our Strategic Plan to Change and Improvement activity, three workshops were held with 39 staff as part of our Older People's Services Review to help the continued development of our approach to SDS.

### Improving Outcomes through Continuous Improvement

- Speech and Language Therapy (SLT) drop-in clinics have been fully established in five bases, resulting in an increase in pre-referral consultations. Parents can now obtain advice in a community-health setting at a time that suits them with referrals completed at the drop-in clinics. This has resulted in no 'Did Not Attend's'.
- The Macmillan Renfrewshire 'Improving the Cancer Journey' project has been developed, with the first referrals received in January 2020.
- The HSCP has maintained focus on addressing unscheduled care challenges, supported by ongoing work with the Red Bag Initiative, Anticipatory Care Planning and Falls Prevention.



### Engaging with our Staff

- Views and opinions of staff are sought through ongoing engagement and through the iMatter survey which provides results on a team basis and enables the identification of areas of improvement. The tool aims to help the understanding and improvement of staff experience. This includes individuals feeling motivated, supported and cared for at work, and, can be observed in levels of engagement, motivation and productivity.
- The HSCP also holds quarterly Leadership Network meetings, to discuss key issues and topics with senior managers from across integrated services. Topics covered in 2019/20 include the joint development of guiding principles for the HSCP's Transformation Programme and the identification of actions to support the effective management of absence.
- Staff receive regular communications and briefing notes from their employing organisation, NHSGGC or Renfrewshire Council, and, from the HSCP including regular updates from the Chief Officer. Throughout COVID-19, the provision of essential updates to staff has been managed through the HSCP's Communications Lead, ensuring consistent and frequent engagement. Such engagement has been appreciated by staff and has provided a clear route for the dissemination of essential information but also providing resources to support staff health and wellbeing.



### Early Intervention, Prevention and Harm Reduction

- The HSCP's Health Improvement Lead for Alcohol Licensing continues to respond to licensing applications to ensure local health and wellbeing needs are effectively considered.
- Renfrewshire Community Planning Partnership's Alcohol and Drug Commission also worked over the course of 2019/20 to build a picture of alcohol and drugs to aid understanding of underlying reasons and impacts. This will enable the ongoing development of effective support mechanisms and services to help improve life outcomes. Recommendations have now been identified and both Renfrewshire HSCP and Renfrewshire Council have committed funding to delivering on these in 2020/21.
- The Choose Life suite of suicide prevention training courses are also ongoing, including the creation of improved links with Education Services.
- Work continues to deliver the GGC-wide Mental Health Strategy and local Action 15 proposals through the Renfrewshire Mental Health Strategy and Action 15 implementation group.



### A Healthy Renfrewshire: Improving Health & Wellbeing

- School counselling and peer mentoring programmes have been further developed. With funding from the Renfrewshire Poverty Commission, the service is provided in all secondary schools and Additional Support Needs provision in Renfrewshire with support also offered in school holidays if required. Between October and December 2019, 173 young people accessed counselling support.
- The Healthier, Wealthier Children income maximisation project supported 313 families between April and September 2019, resulting in a total of £500k of additional income for these families.
- Other areas of focus have included the implementation of the Oral Health programme, 'Weigh to go' and 'Eat Better, Feel Better' cookery courses for people with Type 2 Diabetes
- In February 2020, as part of the HSCP's developing transformation programme, the HSCP commenced development of a strand of work designed to provide a Renfrewshire-wide response to improving Health and Wellbeing. This will be taken forward in partnership with the Strategic Planning Group in its community-planning function over the course of 2020/21.

## Renfrewshire's Medium-Term Financial Plan

Renfrewshire IJB approved its first Financial Plan in September 2017, setting out the challenging financial outlook facing the IJB and providing the foundations for the determination of budget savings which would be required within the context of ongoing external uncertainty (for example the impact of Brexit) and ongoing financial constraint.

Work was undertaken in early 2019/20 to update the assumptions and projections outlined within this plan, and the IJB approved a revised Medium-Term Financial Plan (MTFP) 2020/21 to 2024/25 in November 2019. This updated plan outlines the financial challenges and opportunities the HSCP faces over the next 5 years and provides a framework for the HSCP to remain financially sustainable. The MTFP also provides the ongoing financial context for delivery of the IJB's existing Strategic Plan and will assist in the strategic planning process, allowing the IJB to make informed decisions when planning for the future whilst maintaining sufficient flexibility to allow us to adapt, invest, redesign and change models of service delivery as required.

The Medium-Term Financial Plan also reflects developments within the Scottish Government's Medium-Term Health and Social Care Financial Framework, which forecast little growth through to 2022/23. The Plan provides the foundations for Renfrewshire to continue to deliver service and financial integration, and to shift the balance of care, as set out within the Health & Social Care Delivery Plan and more recent recommendations from both Audit Scotland and the Ministerial Strategic Group's (MSG) reviews of progress being made in integration (published in November 2018 and February 2019 respectively).

A range of key assumptions have been used to develop the MTFP, which are subject to a significant degree of uncertainty. Reflecting this context, four scenarios are modelled within the plan (low, medium, high and worst case), to determine a range of possible outcomes which may occur. Consequently, the plan will be kept under continuing review with appropriate adjustments made as these become clearer. The most recent review in March 2020, which was undertaken in the context of delayed Scottish Government and UK Government budget announcements, identified a net budget gap of £9m to £19m between 2021/22 and 2023/24 which the IJB will need to address.

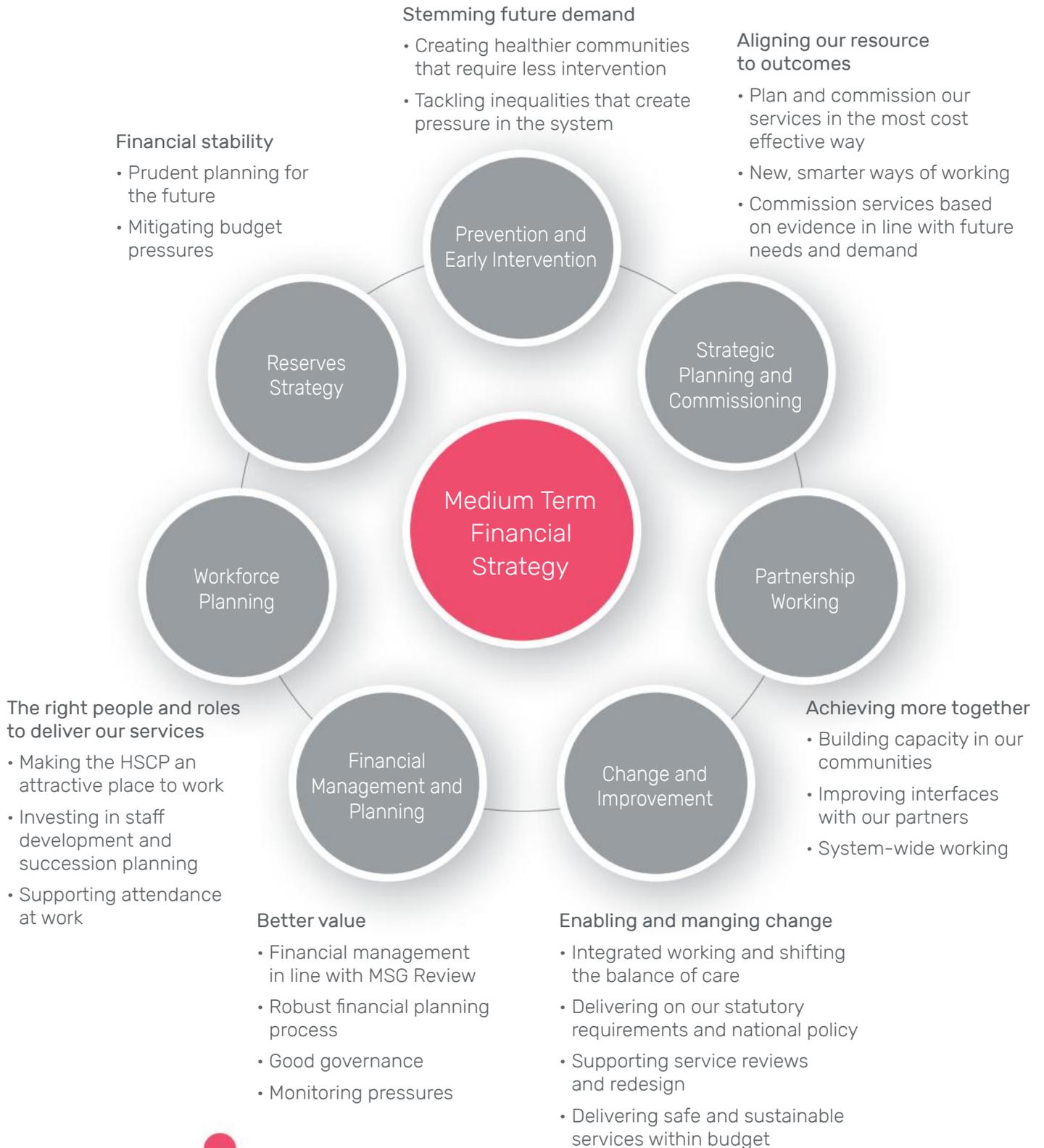
However, the above projections do not consider the severe impact which the COVID-19 pandemic has had and will continue to have on Renfrewshire IJB's financial position. The full extent of this impact will not be fully known until the pandemic has passed, which may not be until financial year 2021/22. Financial recovery from these impacts will take even longer to achieve.. The HSCP continues to monitor additional spend incurred as a result of COVID-19 and provides regular updates to the Scottish Government on this developing position. Consequently, existing savings proposals are unlikely to be delivered in full in financial year 2020/21 and both service budgets and savings plans will need to be continually reviewed and re-baselined as the COVID-19 situation progresses.

Ultimately, this means that a step-change in the HSCP's approach to service change and improvement will be absolutely essential over the coming years. The IJB has put in place a Recovery and Renewal programme, with supporting governance, to take forward the necessary transformational (or 'renewal' activity') to address these financial challenges.



## Medium Term Financial Strategy

The IJB's Medium Term Financial Strategy seeks to enable delivery of the following key objectives which will support financial balance:



The IJB has agreed the adoption of a two-tier approach to delivering this financial strategy. This approach will ensure focus on the continued delivery of short-term savings alongside medium-term transformation of the way in which Renfrewshire HSCP operates:

- Tier 1 savings which can be derived through ongoing efficiencies and furthering integrated working within 2020/21. A total of £1.934m Tier 1 savings have been agreed by the IJB against overall savings requirements of £2.619m, the balance of £0.685m were approved in previous years to be delivered in 2020/21. However, as noted above, delivery of these will be subject to the ongoing COVID-19 response requirements.
- Tier 2 savings should be delivered by 2024 through the creation of a transformation programme within the HSCP, building on the progress made to date through Change and Improvement work. As of March 2020, the estimated budget gap for period 2021/22 to 2023/24 was between £9m and £19m. The long-term impact of COVID-19 will however play a significant role on how we deliver our transformation programme including the ability to make significant cost reductions within tight timescales.

### Overview of Services Delivered by Renfrewshire HSCP

Renfrewshire HSCP's service delivery model is structured to deliver the vision and future direction of community health and adult social care services in Renfrewshire as set out in the HSCP's Strategic Plan for 2019-22. The HSCP has continued to work towards the establishment of a more integrated organisational model which provides the right services, in the right place and at the right time for individuals.

The diagram on page 14 provides a summary of the services delivered by the HSCP across health and social care, shown by an indicative scale of associated budget. Our services are delivered in 2 geographical localities (Paisley and West Renfrewshire) and each has a Locality Manager co-ordinating a range of multi-disciplinary teams and services. The 29 GP practices within Renfrewshire operate in 6 clusters - two in Paisley and four in West Renfrewshire.

In the first year of our Strategic Plan 2019-22, the HSCP has made strong progress in developing services to deliver the objectives identified with our strategic planning partners. These achievements are described in further detail in the Strategic Plan section of this management commentary.

## Overview of our Services

The diagram below provides an overview of the range of services provided by Renfrewshire HSCP, including those which are hosted on behalf of NHSGGC. The size of the bubbles provides an indicative representation of the scale of budget aligned with each service area.





While Renfrewshire has achieved many successes in developing and improving service delivery in financial year 2019/20, several challenges remain constant. These are described in further detail in the assessment of future challenges section of this Management Commentary, and include:

- Most significantly, the impact of COVID-19 on service users and their families as a result of necessary changes to service delivery models, and the associated impact that this will have on the financial sustainability of services and transformational requirements in the medium term (described in the responding to the COVID-19 section);
- Ongoing financial constraints which require increasing savings to be achieved each year and which limit the ability of the HSCP and IJB to 'invest to save' in new service delivery models and digital technology;
- An ageing workforce, which may contribute to increased absence rates particularly in frontline services and can lead to a knowledge drain over the medium-term;
- An ageing population which is changing the nature of demand for health and social care services and the increasing pressure on services for older people and those with dementia; and
- Ongoing challenges in fully integrating health and social care services through the management of different IT systems and applications and managing staff through two different HR processes, differing terms and conditions and performance management requirements.

## Change and Improvement

Renfrewshire HSCP has continued to deliver upon its established Change and Improvement Programme which has focused on proactively developing our health and social care services in line with national direction and statutory requirements, and, furthering integrated working. This programme has supported our work to ensure we provide the best possible services, and, care, to people who use our services, and, to enable our service and resource planning to focus on, and, deliver the right outcomes for all. The strands of the programme which have been delivered to date include:

### Our Workstreams

#### Optimising Joint and Integrated Working and Shifting the Balance of Care

We proactively develop our health and social care services, so that the benefits of integration and joint working with our partners are achieved. Strategic commissioning will inform our service design approach to ensure we plan and deliver better outcomes and support the financial sustainability of the Partnership.

#### Statutory Requirements, National Policy and Compliance

We implement national policy and legislation in our processes and approach to delivering services. As we do this, we manage the wider service delivery financial and workforce impacts that new policies can create.

#### Service Reviews

We undertake regular service reviews to ensure our services are modern, flexible to individual needs, outcome-focused and financially sustainable. We seek to address health and wellbeing inequalities in our communities. Our reviews take account of changing demographics, demand for services, changes in policy and the views of service users and carers.

#### Delivering Safe and Sustainable Services

We continually identify innovative approaches to delivering services which allow us to work in smarter and more efficient ways.

A number of key highlights have emerged from this work, and examples of these are provided in the following table. More widely, the HSCP's Change and Improvement team has been critical in supporting services to react and evolve at speed in response to the spread of COVID-19, providing support around service redesign and implementation enabling the HSCP to continue to provide safe and reliable care within a complex and challenging situation:

	Over 150 participants engaged in workshops as part of our Older People's Services Review		Completed pilot of Care at Home Scheduling system, supporting over 5500 visits, and lessons learned identified
	Completed national Digital Maturity Assessment (supported by 8 workshops) and developed digital priorities		Supporting the development of a Recovery Hub for Addictions Services
	Link Workers aligned to all of our 29 GP Practices		Ongoing implementation of the HSCP's Primary Care Improvement Plan
	New service delivery model finalised and agreed for Alcohol & Drugs Recovery Service (ADRS)		Supported Phase 1 implementation of Supported Living contracts
	Approval of Learning Disabilities Action Plan and facilitated development of workstreams		

Alongside continued delivery of this essential work, the HSCP has worked with internal stakeholders, and, external partners to develop the structure and focus of a wider Transformation Programme, which encompasses existing Change and Improvement work, and, delivers the step-change required to bridge the projected financial gap. This programme will seek to ensure services are structured to meet the changing needs and demands of Renfrewshire's population and support individuals to manage their health and life independently within our communities for as long as possible. The IJB has agreed a set of principles which will guide this work over the next three years:



The first and second guiding principles promote a focus on developing capacity in community-based support to improve health and wellbeing for people who live in Renfrewshire. This cannot be solely achieved by the HSCP, and, requires a partnership response with a sustained commitment to prevention and early intervention. Whilst it is critical that action is taken now, the full benefits of this work will be realised over a longer-term period, through a reduction in future demand, rather than medium term savings.

The third and fourth principles are closely linked to this approach but focus upon addressing immediate demand and financial pressures. These principles recognise that the HSCP needs to move from a 'paternalistic' delivery model to providing services with a greater focus on personal outcomes - enabling access to the right services and promoting reablement, self-management and recovery. This will require a fundamental change in staff and leadership behaviours and service user's expectations.

These strands of work will be underpinned by a focus at a project and programme level on ensuring the enablers for change are considered: Communications; Organisational Development; Data and Digital; and Internal and External Property. Putting these enablers in place will support the delivery of new service delivery models and help maximise the benefits which can be realised through the Transformation Programme.



## Responding to the COVID-19 pandemic

In addition to the challenges described above, and as outlined in this commentary, the most significant challenge faced by Renfrewshire HSCP and its partner organisations (and all HSCPs across Scotland) has been responding to the COVID-19 pandemic since March 2020. The HSCP responded rapidly to the emerging situation to ensure that services continued to be delivered safely and effectively whilst protecting vulnerable people within our communities. The impact of COVID-19 on services delivered by the HSCP has been unprecedented. It has required a significant degree of service change within a short period of time, causing a surge in staff absence to approximately 22% and ultimately having a substantial financial impact, the extent of which will become clearer as financial year 2020/21 progresses.

In response to the pandemic, Renfrewshire HSCP implemented a clear and structured approach to mobilisation and the implementation of service changes, led by the Local Response Management Team consisting of senior management and representatives from the staff partnership (trade unions). A summary of this approach is provided in the following diagram. This summary also sets out the actions that have been undertaken within the new financial year and will continue to be delivered as the HSCP develops service recovery plans which reflect the 'new normal' context and the expected phased lifting of lockdown measures. These plans will consider:

- An assessment of the changes made in response to plans to understand their impact and consider whether they should be maintained, amended or reverted to pre-COVID-19 models;
- Lessons learned from the mobilisation and stabilisation period to ensure that the HSCP is in a strong position to flex its approach and respond quickly to further peaks should these occur;
- Future phases where lockdown conditions are expected to be gradually lifted but with some form of social distancing in place affecting service delivery and the use of office space;
- How the COVID-19 response has impacted upon transformational plans and objectives and an appropriate point for recommencing transformational activity which reflects the new position and changes made. The speed and focus of our previous transformation plans will need to change – further information is provided in our following assessment of the impact of COVID-19.

### LRMT and Governance initiation (March)

- Initiation of Local Response Management Team, with SMT membership
- Agreement with IJB for enhanced delegated authority for Chief Officer (in consultation with Chair and Vice Chair)
- Set up of governance to track risks, issues, decisions and service updates
- HSCP engagement in NHSGGC COVID-19 governance and response delivery
- Implementation of additional financial governance for COVID-19 spend
- Implementation of communications protocols

### Service Mobilisation Planning (March to April)

- Updating Business Continuity Plans (BCP) with COVID-19 specific actions
- Development of service mobilisation plans and implementation of financial reporting to NHSGGC and Scottish Government
- Development of lockdown scenario plans and contingency plans to guide activity
- Development of agile working plans
- Implementation of absence reporting to track COVID-19 related and other absences
- Commenced ordering of required Personal Protective Equipment (PPE).

### Implement Service Change (March to April)

- Implementation of service changes to reflect government guidance and ensure continued delivery of effective services and protect vulnerable individuals
- Move towards essential and critical service provision
- Closure of day centres to support social distancing and infection control
- Implementation of new services including COVID-19 Assessment Centre; National Helpline for Shielding and Group 2 individuals; Recovery Across Mental Health (RAMH) helpline and prescription deliveries.

## Ongoing Response in Financial Year 2020/21

### Stabilisation (April onwards)

- Implementation of Community Hubs and development of community response with partner organisations
- Service stabilisation within 'new normal'
- Continued assessment of government guidance and provision
- Weekly service update reporting to inform updates to mobilisation plan and financial reporting to Scottish Government

### Recovery planning (May onwards)

- Review international experience to recovering from disasters and/or significant incidents to inform planning
- Determine and implement recovery planning structures
- Undertake lessons learned of changes implemented and determine whether changes should be maintained, adapted or reverted to pre COVID-19 approach
- Define phased approach to developing services to reflect expected phased changes to lockdown
- Review, revise and re-establish transformation programme with a focus on recovery and renewal alongside ongoing response.

## Assessing the Impact of COVID-19

This commentary outlines the significant and unprecedented impact that COVID-19 has had on all aspects of Renfrewshire HSCP's operations and service delivery models. These impacts are likely to continue over the medium term and at least over the next few financial years. The HSCP and IJB also recognise that changes made to service delivery in the initial response period will need to be reviewed on an ongoing basis to ensure that as far as possible the changing needs of communities across Renfrewshire during this period continue to be met. An initial assessment of the impact of the COVID-19 response is provided below:

### Impact on Renfrewshire HSCP's workforce

- The COVID-19 pandemic places those with underlying health conditions and of older age at a greater risk. Staff with underlying health conditions as identified by government, self-isolated and/or shielded in line with national policy (approximately 4% of staff are classed as high risk but continue to work at home, and 7% as high risk but unable to work from home)
- This resulted in significantly increased levels of staff absence up to 22% across the HSCP, and 40% in some services such as Care at Home through self-isolation, COVID-19 symptoms or positive diagnoses and other absences, putting substantial pressure on service delivery
- Agile working was further rolled out to the workforce, meaning, where possible and suitable, those self-isolating have been able to continue to support service delivery
- Staff were also deployed from closed or reduced services to support service delivery in critical areas and in new services implemented as part of the COVID-19 response
- Risk assessments were carried out and are regularly refreshed to ensure staff are well supported and have access to the right guidance and equipment
- Recognising the wellbeing impact the pandemic can have on staff, several measures were implemented to support health and social care staff including access to support and resources including a new occupational helpline to support Council employees with any questions about the impact of Coronavirus on their role, a COVID-19 Staff Support Line for all Greater Glasgow and Clyde Health and Social Care staff, and the implementation of drop-down hubs for Care at Home staff

### Impact on Service Provision

Health and Social Care services have responded at speed across Renfrewshire to ensure continued delivery of safe and effective services. This response included:

- The development of mobilisation plans and lockdown scenarios to guide activity through a quickly changing situation
- The closure of day services to reflect national guidance and support effective infection control
- The re-focusing of services across Renfrewshire on critical and essential service provision
- Stopping visits to Care Homes and Extra Care, replaced by the introduction of video calls. Exceptions to this approach were put in place for those at End of Life
- The use of Attend Anywhere technology to support service provision across primary care, district nursing and community mental health, and enhanced use of additional technology such as Microsoft Teams across all services
- Implementation of additional services with partner organisations including the Renfrewshire COVID-19 Assessment Centre, food and medicine deliveries, delivery of the national helpline for shielding and Group 2 individuals and service specific models

Cont...

- The setup and ongoing management of PPE ordering and distribution to ensure staff are equipped to deliver front line services safely
- Provision of additional support to external providers where required, supported through regular contract monitoring
- Working with partners to offer a range of enhanced support and assurance to care homes, which also includes work led by Public Health to undertake risk assessments and weekly meetings with the Care Inspectorate team and Chief Social Work Officer to share information and ensure a consistent response.

### Financial Performance

The financial impact of COVID-19 was felt in March 2020 and will continue to impact across the 2020/21 financial year. To manage this effectively, additional financial governance was implemented:

- COVID-19 spend approval forms to enable the separate tracking and management of spend incurred in the COVID-19 response
- The regular completion (weekly) of financial reporting at an NHSGGC and Scottish Government level
- In recognition of the challenges faced by providers, confirmation was provided that the HSCP would allow the relaxation of contract specifications to promote delivery flexibility, and would pay reasonable additional costs incurred in provider responses (subject to Scottish Government and COSLA guidance)

Additional uncertainty remains over the HSCP's financial position due to:

- The continually changing situation and uncertainty over the extent of costs incurred which will be funded by the Scottish Government
- The potential for future spikes in demand for services which could create additional delivery and financial pressures
- The associated impact of these on the HSCP's transformation and savings plans, which will require ongoing review and realignment.

### The HSCP's Strategic Direction

Prior to the COVID-19 pandemic, Renfrewshire HSCP was implementing a transformation programme focused on delivering a community response to improving health and wellbeing, and an internal organisational review. As part of the HSCP's response, it was decided to pause transformational activity to enable all resources to be focused on delivering frontline services. As the wider context develops, transformation plans will require review and refresh to recognise:

- Significant changes have been implemented in a short period of time (for example through remote working and development of community support mechanisms) which will already have contributed to the achievement of the transformational guiding principles originally agreed, enabling future focus on other change activities
- There is an opportunity to build on the spirit in which activity has been delivered to date to progress the HSCP's strategic objectives
- The needs of Renfrewshire's communities, and associated demand on services, may change as recovery from the pandemic commences
- As noted above, savings plans and requirements may need to be re-baselined and changed, influencing the nature and pace of change activity undertaken

## Moving Towards Recovery and Renewal

Following a period of stabilisation in the COVID-19 response, focus has turned to planning for recovery and renewal across the health and care system. Taking into account the impact of COVID-19 on service delivery models, it is essential that appropriate time is taken to reflect on the changes made to date and to identify lessons which can inform the approach required over future phases of the pandemic. However, in doing so it is recognised that the current phase of responding to the pandemic will continue for several months. Consequently, recovery and renewal planning will overlap with this response and will place additional demands on existing resources. Work undertaken by the HSCP will continue to focus on the following key areas:

**Governance:** The Local Response Management Team, consisting of the Senior Management Team and Staff partnership representatives will form a Recovery Steering Group, and will ensure ongoing engagement and collaboration with partners and key stakeholders (such as the third sector) as recovery and renewal plans develop and are implemented. In particular, the HSCP will participate and contribute to recovery planning governance structures put in place by Renfrewshire Council and across NHSGGC. Consistency in approach and the development of planning assumptions, where appropriate, will be an essential element of this next phase.

**Adopting a phased approach:** As noted above, it is likely that the existing response and next recovery and renewal phases will overlap. There remains a high risk of further infection peaks, and Scottish Government guidance has set out a staged approach to removing lockdown rules and enabling greater freedom in line with progressing the management of infection rates. The HSCP is developing a phased approach to inform recovery and renewal planning taking into consideration various aspects including: lockdown and social distancing guidelines; the role of new services such as the COVID-19 Assessment Centres; the roll out of Test, Trace, Isolate and Support processes; and, the impact of changing circumstances on demand for health and social care services. It is recognised however that the situation will be fluid and the HSCP's response will need to flex to and fro between phases, depending on wider circumstances.

**Building on lessons learned from the response phase:** Lessons and reflections from the initial response to the pandemic will be critical in informing future planning. This will form part of a review undertaken by each service area, and, across the partnership, and, will ensure that HSCP staff and service users can be supported as effectively as possible. This will include reviewing whether changes that have been made to date are suitable for the longer term, or, if further developments are needed; and considering experience from elsewhere, to guide the alignment of resources to expected demand. For example, international experience suggests that the increased isolation, lack of social integration and experience of grief and bereavement may lead to increasing demand for mental health support.

**Aligning future changes with transformation guiding principles:** While the HSCP's developing Transformation Programme was paused to focus fully on the COVID-19 response, several of the changes made have supported progress towards delivering the HSCP's transformational guiding principles. For example, significant progress has been made in rolling out the use of digital technologies such as 'Attend Anywhere' and 'Microsoft Teams' to enable remote consultations and team working. The response of Renfrewshire's communities has also been exceptional with the third sector and volunteers supporting vulnerable individuals and groups, very much in line with the guiding principle of delivering early intervention and prevention through community empowerment.

## Challenges in delivering Recovery and Renewal

The recovery and renewal process provides an opportunity for the health and social care system to work together with partners to ensure services are suitable for future needs, and continue to improve outcomes for local communities. However, several challenges exist which will need to be carefully managed:

- The response of frontline staff has been outstanding. However, it is clear that the pressures that have been placed on staff in this pandemic, alongside increased absence levels, means that staff are tired. Recovery and Renewal plans must continue to focus on promoting staff health and wellbeing and ongoing engagement with them (alongside engagement with patients, staff partnership and service users) to ensure they are supported through the next phases.
- The potential short-term impact of Test & Trace on frontline services such as Care homes, Extra Care and Care at Home which may lead to large groups of staff having to isolate on numerous occasions, placing significant pressure on service delivery;
- As noted above, there continues to be the potential of a second and further wave of infections, requiring the HSCP to revert to the response model adopted during lockdown. This will need to be managed safely but at speed, learning from the initial response phase;
- The sustainability of external Care Home providers will continue to be a significant risk. Due to the impact of the pandemic on Care Homes, external perceptions of these services may negatively change, putting at risk independent provider sustainability. This could lead to increased delays in discharge and increased pressure on Care at Home services;
- There is a risk that demand – whether new, changing or ‘pent-up’ – will have significant impacts on aspects of service provision and require the targeting of resources. In particular, work to restart services which have been paused and reduced is strongly linked with the extent to which ‘new’ services such as the COVID-19 Assessment Centre continue. Many staff have been supporting delivery of these new services and therefore any moves in staff will have knock-on impacts which require careful management;
- As noted above, there will remain inherent uncertainty in the HSCP’s ongoing financial position as a result of the impact of COVID-19. Additional financial governance will remain in place for the foreseeable future to ensure effective control over COVID-19 related spend, supported by ongoing engagement with partners and Scottish Government.



### Service Performance

Renfrewshire HSCP has had a proactive approach to reporting on performance since 2015, with changes in our reporting approach reflecting the IJB's views and preferences on how and what is reported. Renfrewshire HSCP produced its third Annual Report on 31 July 2019, which is available at <http://www.renfrewshire.hscp.scot/article/6316/Performance-Reports>

In our regular IJB reports and in our Annual Performance Reports we use a range of methods to demonstrate progress towards our organisational vision. The IJB discusses performance at every meeting.

An overview of our performance for 2019/20 is included below (full year data is not currently available for all performance indicators. Where it is not available, data to the latest Quarter has been used):

**The percentage of children seen within 18 weeks for paediatric Speech and Language. Target: 100%**

We achieved this via the following methods:

- Increased pre-referral work at our drop-in clinics
- An increased focus on universal approaches in partnership with Education Services (Renfrewshire's Inclusive Communication Environments)
- Evidence based clinical pathways for early language and communication delay delivered by a wider skill mix, utilising a coaching and strengths-based model of Clinical Support Workers delivering the PATIR programme (Play and Talk in Renfrewshire)
- A focus on community and locality team-based working in West Renfrewshire and Paisley, ensuring easier access for SIMD (Scottish Index of Multiple Deprivation) areas 1-5. This in turn reduces appointment DNAs (did not attend), increases parental engagement and maximises collaboration.

**100%**  
2019/20

↑

**63%**  
2018/19

**Reduce the rate of pregnancies for those under 16 years (rate per 1,000 population). Target: Rate 3.1**

In response to a national review of Relationships, Sexual Health and Parenthood Education (RSHPE) resource that can now be accessed online. The Health Improvement Team have provided training to education staff as well as to primary and secondary school staff to support the delivery of this agenda. They have also provided LBGT training in partnership with colleagues from Education and LBGT Youth Scotland, to primary schools to support obtaining the LBGT Youth Charter School Award.

The promotion of the Free Condom Scheme (FCS) and local Sandyford Services was also promoted across all alternative provision education establishments in order for the most vulnerable young people to access services as required.

**1.5**  
2019/20

↑

**2.4**  
2018/19



**99.1%**  
Q3, 2019/20



**71.4%**  
Q3, 2018/19

Alcohol and Drugs waiting times for referral to treatment. Percentage seen within 3 weeks. Target: 91.5%

Recent performance has shown an improvement in alcohol and drug waiting times compared to previous quarters. This can be attributed to a number of new processes which have been put in place to ensure new referrals are allocated in a timely manner; an increase in the number of assessment clinics being provided; and training has been offered to staff to improve data quality.

Uptake rate of child health 30-month assessment.  
Target: 80%

During 2019/20, Renfrewshire has benefited from increased health visiting capacity due to reaching the end point of the Healthy Children's Programme. This has led to reduced caseload numbers and has facilitated a sustained performance in relation to the 30-month Ready to Learn assessment.

**95.5%**  
2019/20



**93%**  
2018/19

The percentage of Primary Care Mental Health Team patients referred to first appointment offered within 4 weeks Target: 100%

The team has consistently achieved rates over 90% for the last quarter despite vacancies and sickness absence levels.

Performance had increased to 95% at February 2020, however a vacancy, short term staff sickness along with a reduction in referrals due to COVID-19 has resulted in a year end figure of 90.5% at March 2020.

Plans to improve performance include recruitment to vacant posts. In line with other services, the Doing Well service also embraced the advantages of technology and quickly utilised the Attend Anywhere system for self-referral, assessment and treatment appointments. Staff are located in most GP practices and the technology is readily available in each practice.

Doing Well staff have also been issued with laptops and mobile phones that will enable Attend Anywhere from community clinics and via home working where practicable. It is hoped this will reduce DNA (did not attend) appointments and improve the efficiency of the service. The Doing Well Team Leader will also continue to robustly manage the demands on the service in a number of ways: screening referrals on a daily basis; ensuring telephone assessment clinics are fully covered; supporting staff with face to face assessments; 4-6 weekly case management to monitor staff productivity and efficiency to ensure all available appointments for treatment and assessment are utilised; regular monitoring of capacity within individual clinics and allocation of resources in high demand clinics; timeous recruitment to vacant posts.

It is unclear quite how the COVID-19 pandemic will impact on demand and capacity in the future. Currently all Doing Well staff are redeployed. There have been minimal referrals, however the service continues to have an extensive waiting list for both assessment and treatment.

**90.5%**  
2019/20



**86.5%**  
2018/19

### Exclusive breastfeeding at 6-8 weeks. Target: 21.4%

Despite performance being 20.5% at December 2019, the overall average for the calendar year 2019 is 22.9%, which is above target.

Both Paisley Maternity Unit and Renfrewshire HSCP have achieved UNICEF Baby Friendly Accreditation.

In November 2019 Renfrewshire HSCP was awarded UNICEF Baby Friendly Re-accreditation. The HSCP is aiming to achieve the UNICEF Baby Friendly Gold Sustainability Award in 2020.

A weekly HSCP Breastfeeding Support Group is available to breastfeeding mothers, facilitated by a trained Health Visitor.

39 establishments in Renfrewshire have achieved the Breastfeeding Welcome Award. They will now transition on to the new National Scheme Breastfeeding Friendly Scotland.

100% (74) of nurseries have achieved the Breastfeeding Friendly Nursery Award and will transition on to the new National Scheme Breast Feeding Friendly Scotland Early Learning.

A three-year project was due to begin in April 2020 in partnership with key services and organisations to focus on improving support provided to breastfeeding mothers in the early stages of their feeding journey and the public acceptability of their feeding choice. It will focus on three of the most deprived areas in Renfrewshire – Linwood, Foxbar and Ferguslie Park. Unfortunately this project has been postponed due to the COVID-19 pandemic.

Third sector partners The Breastfeeding Network (BFN) have been awarded funding for three Breastfeeding Support Groups in Renfrewshire (Linwood, Paisley East and Bishopton) in addition to the current BFN support group in Johnstone. Groups will be led by trained peer support workers. Again, this has been postponed due to the COVID-19 pandemic.

Support is being provided during the pandemic via the national breastfeeding helpline and the BFN have a Facebook support page, email address that women can email for support and they are also offering virtual breastfeeding group chats.

Mothers can also still contact their Health Visitor (HV) if they need support. Support will be given via the phone. HVs are carrying out house visits at 11-15 days and 6-8 weeks.

The Scottish Government Parent Club website is also being promoted to mothers. It is full of breastfeeding info and advice - <https://www.parentclub.scot>

**20.5%**  
Q3, 2019/20



**24.4%**  
2018/19

### Child and Adolescents Mental Health (CAMHS) - % of patients seen within 18 weeks. Target: 80%

**66.7%**  
2019/20



**82.5%**  
2018/19

The CAMHS performance measure to see patients within 18 weeks is a single performance measure, which on its own does not reflect the complexity of the service and requires to be considered along with other performance measures. Over the past three years there has been a 10% increase in referrals to the service. Rejected referrals have decreased from 35% to 10% over the past 18 months and staff changes over the same time period due to retirements and staff moving to promoted posts and the time gap to recruit to a post, all impact on service performance. The Scottish Government committed to fund two additional Band 6 posts for a two-year period, which have been recruited to. In addition, the service has looked at delivering alternative service models such as group work and developing new clinical pathways.

## The number of delayed discharge bed days lost

Target: 4,501

This area of work is a challenge for Health and Social Care Partnerships nationwide. Renfrewshire is currently sitting in sixth position of all 31 HSCPs in Scotland.

Renfrewshire HSCP continues to focus on reducing delayed discharges and continued to improve our position in March 2020 (year-end bed days data is not yet available). For example, the HSCP's target to achieve a 20% reduction in the number of individuals delayed for discharge in Acute services against a baseline of 26 individuals was exceeded by 31st March (16 individuals delayed-Target: 21).

This work has included:

The ongoing implementation of a Delayed Discharges Action Plan and further complementary actions to reduce delays as part of Renfrewshire HSCP's COVID-19 mobilisation plans and service response. These have included:

- Deployment of staff to reinforce critical roles supporting discharge.
- Rolling recruitment programmes within Care at Home.
- Creating additional capacity for step-down beds.
- Introducing electronic scheduling in Care at Home to support enhanced planning and increased capacity.

Forward plans for addressing delayed discharges recognise that due to COVID-19, the number of people being discharged from hospital will continue to increase, placing additional demand on service provision in financial year 2020/21.

**8,161**  
Feb 2019/20



**6,085**  
2018/19

**27%**  
2019/20



**28%**  
2018/19

## Percentage of long term care clients receiving intensive home care

Target: 30%

Clients receiving intensive home care are those who are receiving more than 10 hours of home care per week.

The service continues to actively review the needs of service users to ensure that the HSCP meets their care requirements appropriately. This may result in changes to the level and nature of services that some individuals receive.

## Sickness absence rate for HSCP Adult Social Care staff (work days lost per FTE).

Target: 11.7 Days (Q3 Target)

There are a number of planned measures in place to address ongoing sickness absence challenges within the HSCP. These include:

- HR Teams continuing to work closely with service management teams to offer training and identify areas that require additional support.
- Ongoing health improvement activities and support through Healthy Working Lives (HWL), aimed at raising employee awareness of health issues.

Unfortunately, year-end data for 2019/20 is currently unavailable.

**13.64**  
Q3. 2019/20



**17.43**  
2018/19

**4.75%**  
2019/20



**5.39%**  
2018/19

Sickness absence rate HSCP NHS staff.  
Target: 4%

Renfrewshire was the best performing HSCP in Greater Glasgow and Clyde based on the March 2020 figures. The Board average was 4.99% and HSCP average was 5.52%.

The absence level in March 2020 can be heralded as encouraging, with long term absence reflecting all the positive but time consuming work in bringing many long term sickness absence cases to an end point. However, the absence level does not reflect any COVID-19 specific absence recording.

For Information Only - No Target Assigned for 2019/20  
Emergency admissions from care homes.

Work continues with Care Home Liaison Nurses providing support to Care Homes with high admission rates.

The Red Bag initiative is now embedded into practice to support Care Homes' transfers to and from Acute Services. Benefits include: a quicker transfer to hospital; less time collecting key information; shorter hospital stay; better communication at discharge.

Admissions shown to the right are by month for Quarter 4 and also by Quarter. It should be noted that it is possible that the COVID-19 pandemic may have contributed to and affected the number of hospital admissions in Quarter 4 of 2019/20.

2019/20 data was obtained from a new Performance Dashboard, so this year's baseline will be used to set a target for 2020/21.

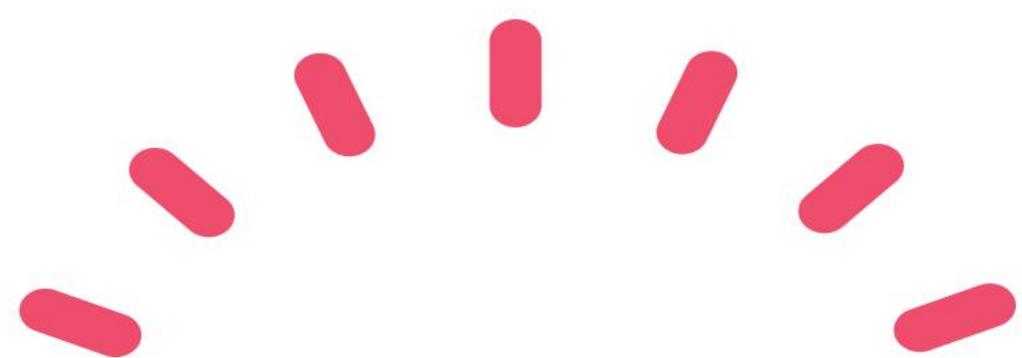
**746**

2019/20



**823**

2018/19



## Financial Performance

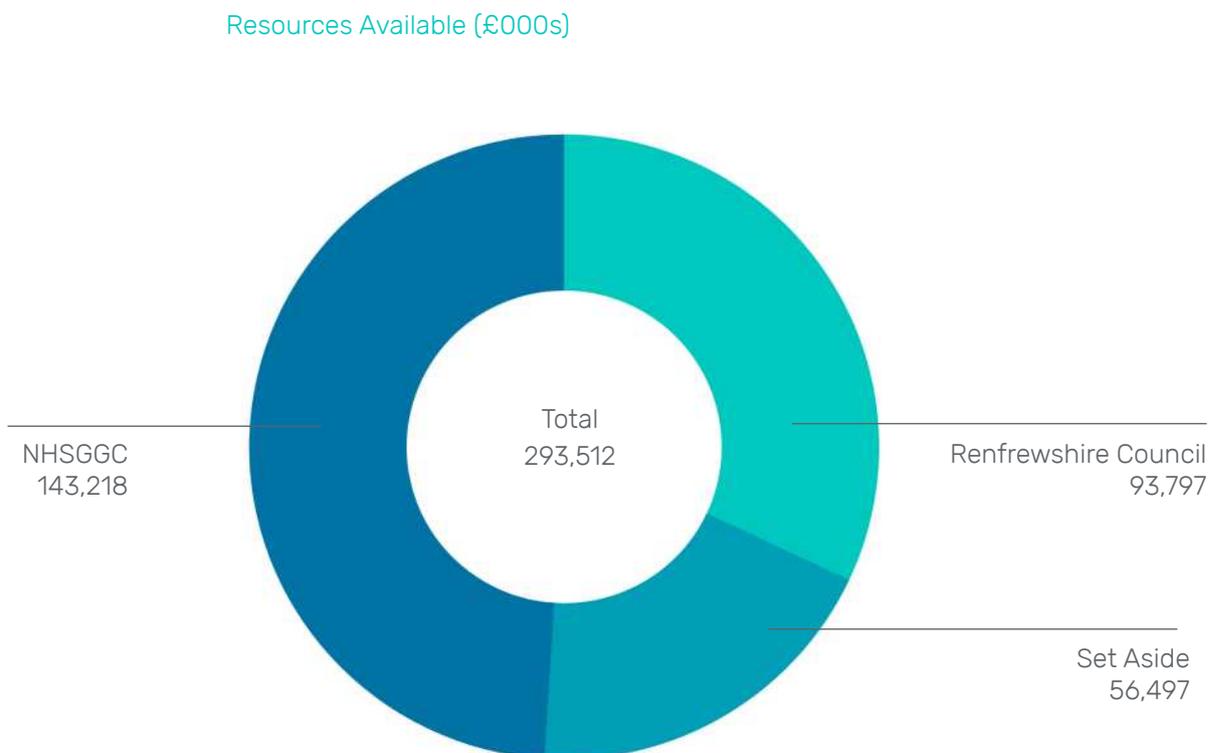
The financial position for public services continues to be challenging, with the IJB operating within ever increasing budget restraints and pressures which are reflected in regular monitoring reports by the Chief Finance Officer (CFO) to the IJB. This also requires the IJB to have robust financial arrangements in place to deliver services within the funding available in year, as well as planning for future years.

Since the establishment of the IJB, the HSCP has successfully managed to deliver year on year financial balance. This has been achieved through a combination of:

- Flexible use of recurring and non-recurring resources made available by Renfrewshire Council to support the financial sustainability of Adult Social Care services;
- Drawdown of general and earmarked reserves in order to deliver on specific commitments including, for example, funding to mitigate any delays in delivery of approved savings, and,
- Delivery of approved savings through the Change and Improvement Programme; and other operational efficiencies.

## Resources Available to the IJB 2019/20

Renfrewshire IJB delivers and commissions a range of health and adult social care services to the population of Renfrewshire, this is funded through budgets delegated from both Renfrewshire Council and NHSGGC. The resources available to the IJB in 2019/20 to take forward the commissioning intentions of the IJB, in line with the Strategic Plan, totalled £293.512m. The following charts provide a breakdown of where these resources come from, and how it is split over the range of services we deliver.



Included within the Resources Available to the IJB is a 'Large Hospital Services' (Set Aside) budget totalling £56.497m, (based on actual spend and activity). This budget is in respect of those functions delegated by the Health Board which are carried out in a hospital within the Health Board area. The IJB is responsible for the strategic planning of these services but not their operational delivery.

## Summary of Financial Position

Throughout 2019/20, the Chief Finance Officer's budget monitoring reports to the IJB, projected an underspend, prior to the transfer of balances to General and Earmarked Reserves at the financial year end. This included the transfer of specific ring-fenced monies (including Scottish Government funding for Primary Care Improvement Plan, Mental Health Action 15 and Alcohol & Drug Partnership monies) in line with Scottish Government Guidance.

As detailed in the following table the final HSCP outturn position for 2019/20 was an underspend of £4.351m, (including Other Delegated Services) prior to the transfer of balances to Earmarked and General Reserves.

The table shows the final outturn position for all delegated HSCP services in 2019/20 net of transfers to reserves. The net expenditure figure differs to that of the CIES due to differences in the presentation of earmarked reserves, resource transfer and social care fund adjustments, and, in line with External Audit recommendations (from the 2018/19 Annual Accounts audit), transfer of balances held on behalf of the IJB by Renfrewshire Council from the Council's balance sheet to sit more appropriately in the IJB's earmarked reserves.

### Final HSCP Outturn Position 2019/20

Care Group	Budget	Actual (before movement to reserves)	Revised Variance	Adjustment to Reserves	Actual Year End (reflecting movements to Reserves)	Variance		
2019/20								
	£000's	£000's	£000's	£000's	£000's	£000's	%	
Adults and Older People	64,856	63,693	1,163	(754)	64,447	409	1%	Underspend
Mental Health	23,213	22,592	621	(130)	22,722	491	2%	Underspend
Learning Disabilities	16,516	16,582	(66)	-	16,582	(66)	0%	Overspend
Children's Services	6,146	5,821	325	(15)	5,836	310	5%	Underspend
Prescribing	36,221	35,277	944	(443)	35,720	501	1%	Underspend
Health Improvement and Inequalities	1,042	710	332	(100)	810	232	22%	Underspend
Family Health Services	48,534	48,534	-	-	48,534	-	0%	Breakeven
Resources	6,053	5,469	584	(2,858)	8,327	(2,274)	-38%	Overspend
Hosted Services	11,324	10,877	447	(49)	10,926	398	4%	Underspend
Set Aside	56,497	56,497	-	-	56,497	-	0%	Breakeven
Other Delegated Services	914	912	2	-	912	2	0%	Underspend
<b>NET EXPENDITURE</b>	<b>271,315</b>	<b>266,964</b>	<b>4,351</b>	<b>(4,349)</b>	<b>271,313</b>	<b>2</b>	<b>0%</b>	

The CIES (on page 58) describes income and expenditure by client group across the HSCP. The financial statements (pages 58 to 69) are prepared in accordance with the Code of Practice on Local Authority accounting supported by IFRS. These figures therefore differ from the figures in the tables contained within the management commentary which have been prepared using the year end position recorded in both the Health and Social Care financial ledgers.

The CIES is required to show the surplus or deficit on services and the impact on both general and earmarked reserves. The final position for 2019/20 was an overall surplus / increase to reserves of £4.044m, (a net increase of £3.573m to general reserves and £0.471m to earmarked reserves).

The table below summarises how the £4.044m increase to reserves in 2019/20 was realised:

	£000's
2019/20 Final Outturn	4.351
<b>less:</b>	
Other Delegated Services	-0.002
= 2019/20 underspend transferred to reserves at year end	4.349
<b>add:</b>	
In year adjustments approved by the IJB on 20 March 2020	1.963
<b>less:</b>	
total reserves drawn down in 2019/20	-2.268
<b>= movement in reserves 2019/20</b>	<b>4.044</b>



The IJB approved the drawdown of reserves throughout 2019/20, in order to deliver on specific commitments including e.g. funding to mitigate any delays in delivery of approved savings; Primary Care Improvement Plan and Action 15 carry forward monies; Health Visitors, and, GP premises improvement monies. The total amount drawn down in 2019/20 was £2.268m from earmarked reserves, details of which are included in the following table.

Earmarked Reserves	Amounts Drawn Down in 2019/20
	£000's
Primary Care Transformation Fund (PCTF) Monies Allocated in 16/17 and 17/18 for Tests of Change and GP Support	-78
Primary Care Improvement Program (19/20)-(20/21)	-816
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	-438
ADP Funding	-66
Single Point of Access Implementation (19/20)	-28
Funding to Mitigate any Shortfalls in Delivery of Approved Savings from Prior Years	-150
Health Visiting	-149
Tannahill Diet and Diabetes Pilot Project	-15
Mental Health Action 15 (19/20)-(20/21)	-306
Mile End Refurbishment	-11
Westland Gardens Refurbishment	-105
Care at Home Refurbishment and Uniform Replacement	-46
Additional Support Costs for Transitioning Placement	-60
<b>TOTAL</b>	<b>-2,268</b>

The main broad themes of the final outturn are in line with those reported throughout 2019/20 and include:

Adults and Older People	Year End Outturn
	Underspend £409K

#### Continued pressures within the Care at Home service

The impact of keeping delayed discharges to a minimum had a significant impact on these budgets throughout 2019/20.

#### Employee costs - Adult Social Care

Underspends in employee costs reflecting vacancies due to recruitment issues throughout all service areas which helped offset pressures within third party payments (payments for externally commissioned services) for the Care at Home service, reflecting the impact of increasing demand including, the impact of keeping delayed discharges to a minimum.

#### Addictions (including the Alcohol and Drug Partnership (ADP))

Underspend, reflecting the planned hold on recruitment, to enable new structures to be put in place, in line with the findings of the review of addiction services. Recruitment to posts within the new structure is now actively under way.

#### Adult Community Services

Underspend, reflecting significant ongoing turnover, recruitment, and, retention issues across the Rehabilitation and District Nursing services.

Mental Health	Year End Outturn
	Underspend £491K

Pressures in relation to costs associated with bank and agency staff required to maintain the recommended safe staffing and skill mix for registered nurse to bed ratios (enhanced observations), were offset by vacancies due to recruitment issues, throughout all mental health service areas. In addition, there were underspends within the Adult Placement budget reflecting current client numbers and their needs.

Children's Services	Year End Outturn
	Underspend £310K

Underspend mainly due to vacancies reflecting recruitment and retention issues across the service, including: School Nursing; Children and Adolescent Mental Health service, Speech and Language Therapy and Occupational Therapy.



Health Improvement and Inequalities	Year End Outturn
	Underspend £232K

Underspend reflecting non-recurring monies received in the latter part of 2019/20 which, due to time constraints could not be fully spent in 2019/20. A proportion of this underspend, £100k, has been moved to earmarked reserves to be drawn down in 2020/21 towards the funding of a Renfrewshire-wide Prevention and Early Intervention Programme.

Resources	Year End Outturn
	Overspend (£2,273)K

The mechanism to create reserves from the delegated Health budget to the IJB balance sheet is via the 'Resources Care Group' within the health ledger. Accounting for reserves through this Care Group ensures the client group year-end position is accurate, ensuring over and underspends within individual client groups are transparent. A number of accounting entries in relation to the draw down and creation of reserves were posted through this Care Group resulting in the overall net overspend of £2,273k.

Hosted Services	Year End Outturn
	Underspend £398K

Underspend mainly due to vacancies within the Primary Care Screening Service, and, Podiatry Service which is in the final stages of implementing its new workforce profile. In addition, changes in Podiatry procurement arrangements significantly reduced the pressure on the Podiatry supplies budgets in 2019/20.

Prescribing	Year End Outturn
	Underspend £501K

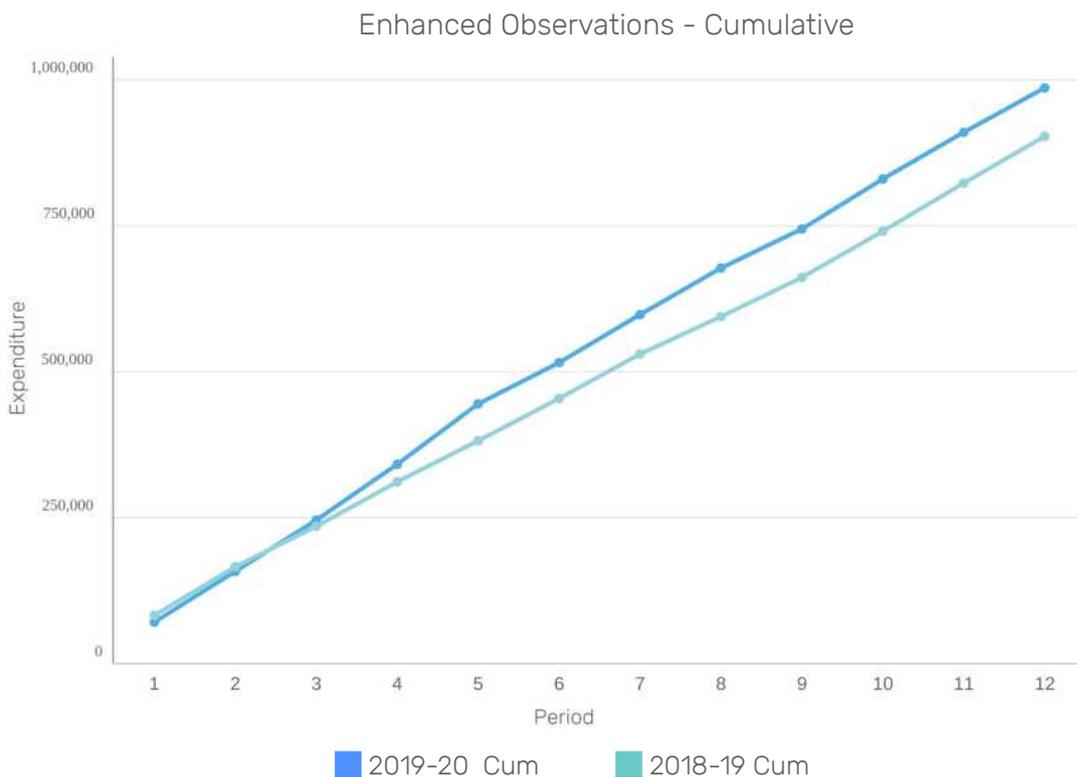
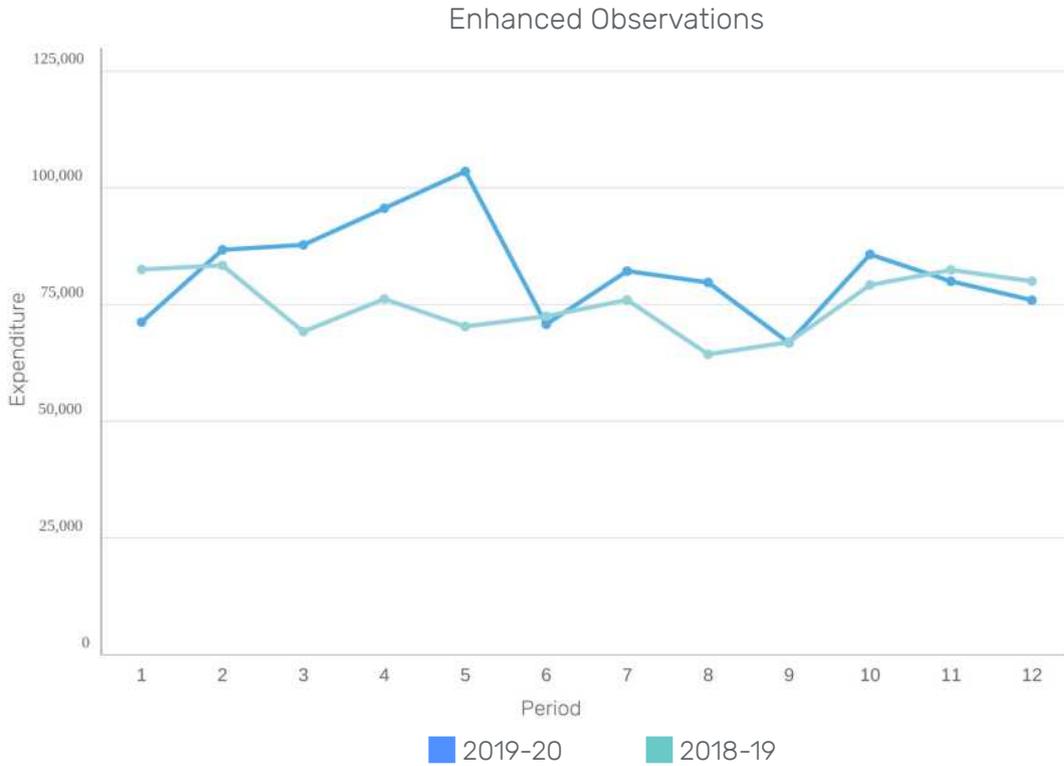
To assist in mitigating risks associated with prescribing cost volatility, the IJB, as part of its financial planning for 2019/20, agreed a net increase of £2.1m to the prescribing budget. This net increase was based on a number of assumptions, including the delivery of prescribing efficiencies and initiatives across NHSGGC, and the potential impact of tariff reductions and discount clawbacks.

The positive year-end outturn position includes: the impact of tariff reductions and discount clawbacks, which for 2019/20 were significantly higher than when the IJB agreed the prescribing budget for 2019/20; and, the movement of £443k to earmarked reserves to provide further resilience over 2020/21. The increase to the prescribing earmarked reserve was made in anticipation that the delivery of 2020/21 prescribing efficiencies and initiatives are unlikely to be delivered in full, and, also to protect against cost and volume increases directly linked to the impact of COVID-19.

### Enhanced Observations

Expenditure on enhanced observations in 2019/20 was £986k, an increase of £84k from 2018/19. As part of the 2018/19 Financial Plan a £900k budget was created for enhanced observations, it was however anticipated that the cost of enhanced observations would increase by approximately £80k in 2019/20 in line with pay award and superannuation increases.

The following graphs show the spend for both 2018/19 & 2019/20 highlighting the slight increase within 2019/20.



## COVID-19 Pandemic 2019/20 Financial Impact

In addition to the areas of pressure described earlier, the most significant challenge faced by Renfrewshire HSCP (since March 2020) has been responding to the COVID-19 pandemic. As detailed earlier in this management commentary, the HSCP's priority in relation to responding to the emerging situation in March 2020 was ensuring that services continued to be delivered safely and effectively, whilst still protecting the most vulnerable people within our communities. This resulted in significant service changes being implemented, the financial impact of which will only become clear as financial year 2020/21 progresses.

An estimate of the costs incurred in 2019/20 in relation to COVID-19 and the HSCP's mobilisation plan is included in the 2019/20 outturn position.

### Services Hosted by other Health & Social Care Partnerships (HSCPs)

Currently, the six HSCPs within NHSGGC have operational responsibility for services, which they host on behalf of the other IJBs. In delivering these services the IJB has primary responsibility for the provision of the 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', therefore the full costs of these services are included within all financial statements for the services which it hosts. There are no financial transactions between each HSCP for hosted services, however, information regarding the proportionate costs incurred by each HSCP are included in these Annual Accounts for each of the 6 IJBs.

The services hosted by Renfrewshire are Podiatry and Primary Care Support (included in the CIES under hosted services) which includes expenditure for 2019/20 and the value consumed by other IJB's within NHSGGC.

Host	Service	Actual Net Expenditure to Date £000's	Consumed by other IJB's £000's
Renfrewshire	Podiatry	6,869	5,784
Renfrewshire	Primary Care Support	4,229	3,565
<b>TOTAL</b>		<b>11,098</b>	<b>9,349</b>

The services which are hosted by the other 5 Greater Glasgow and Clyde IJBs, on behalf of the other IJBs including Renfrewshire are detailed in the following table (these figures are not included in Renfrewshire IJB's Annual Accounts). The table also includes expenditure in 2019/20 and the value consumed by Renfrewshire IJB.

Host	Service	Actual Net Expenditure to Date £000's	Consumed by Renfrewshire IJB £000's
East Dunbartonshire	Oral Health	9,835	1,433
<b>TOTAL</b>		<b>9,835</b>	<b>1,433</b>
East Renfrewshire	Learning Disability Tier 4 Community & Others	1,672	289
East Renfrewshire	AAC (Augmentative and Alternative Communication)	119	7
<b>TOTAL</b>		<b>1,791</b>	<b>296</b>
Glasgow	Continence	3,877	583
Glasgow	Sexual Health	10,171	1,293
Glasgow	MH Central Services	6,872	1,231
Glasgow	MH Specialist Services	10,138	1,528
Glasgow	Alcohol & Drugs Hosted	16,113	1,570
Glasgow	Prison Healthcare	7,300	994
Glasgow	HC in Police Custody	2,321	353
<b>TOTAL</b>		<b>56,792</b>	<b>7,552</b>
West Dunbartonshire	MSK Physio	6,370	954
West Dunbartonshire	Retinal Screening	815	126
<b>TOTAL</b>		<b>7,185</b>	<b>1,080</b>

## Future Challenges

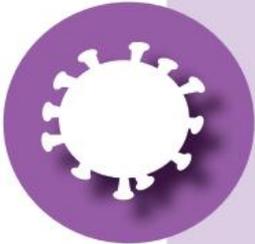
The immediate financial outlook for the public sector and beyond is highly challenging and unpredictable as the scale of the COVID-19 pandemic grows. In the medium-term, there is significant uncertainty over the scale of the funding gap facing the IJB. As highlighted above, a net budget gap of £9m to £19m between 2021/22 and 2023/24 was projected in the budget approved by the IJB in March 2020 (not taking into account additional financial impacts of COVID-19). It is therefore important that the IJB continues to plan for a range of potential outcomes which provide flexibility to manage the financial position in response to COVID-19 and wider pressures which arise over the next few years.

Local demographics and socio-economic issues such as poverty, deprivation and inequalities can vary significantly across Renfrewshire which, in turn, can impact upon the demand for and supply of services in the community. Vulnerable individuals are most at risk from the COVID-19 epidemic and it is highly likely that existing issues with loneliness and social isolation will be exacerbated by current circumstances. The HSCP and Renfrewshire Council continue to coordinate local responses to addressing these issues and work will continue beyond the transition to business as usual in 2020/21.

The key financial risks and pressures for Renfrewshire include:

### COVID-19 Response

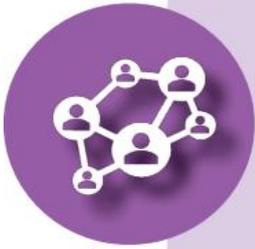
The spread of COVID-19 across the UK and locally within Renfrewshire has significantly impacted upon what services continue to be delivered within Renfrewshire, and the nature in which these are delivered. Business Continuity Plans have been implemented to ensure safe and effective delivery of services to those in need in Renfrewshire. This has had a material impact in the current financial year and will continue to impact during financial year 2020/21. The extent and length of the interruptions is however unknown.



### Brexit

The EU Exit transition period in which the UK and EU are required to negotiate additional trade arrangements is currently scheduled to end on 31st December 2020. This date is enshrined in UK law and there are currently no plans to change this date to reflect the extent of disruption which is being caused by COVID-19. Consequently, the impact of Brexit on the IJB is still unknown, as is the Scottish Government's response, which could include proposals for a second independence referendum. Renfrewshire HSCP is however actively participating in Brexit planning being undertaken by its partner organisations in line with current Scottish Government direction.





### Continued Complexity of IJB Governance Arrangements

Audit Scotland and the Ministerial Strategic Group identified the complexity of IJB governance arrangements as an ongoing concern. This is the subject of ongoing review and consideration, however, such complexity still remains, particularly with regards clarity around decision-making. The IJB, Renfrewshire Council and NHSGGC have sought to work collaboratively throughout the COVID-19 crisis however, existing challenges persist.

### Shortage of key professionals

Renfrewshire HSCP continues to face recruitment and retention challenges for key professionals. This is a national issue faced by many if not all HSCPs. This includes but is not limited to General Practitioners, District Nurses and Care at Home Staff and the severity of this risk has been heightened by the COVID-19 outbreak. A high proportion of HSCP frontline staff are older and/or have underlying health conditions. Over time this will place significant pressure on the HSCP in terms of additional recruitment and management of service knowledge lost. This could negatively impact upon:

- The sustainability of, access to, and quality of, our services;
- The resilience and health of our existing workforce as they attempt to provide the required level of services with reduced resources; and
- The additional cost of using bank and agency staff



### Set Aside Arrangements

The Health Board is required to determine an amount set aside for integrated services provided by large hospitals. Since the Joint Bodies Act came into force, this has not operated fully as the legislation required.

The Ministerial Steering Group (MSG) Review of Integration proposed that all delegated hospital budgets and set aside requirements must be fully implemented over 2019. Work has been undertaken by all six HSCPs in GGC to develop a system wide strategic commissioning plan in partnership with the NHS Board and Acute Services Division and in line with the IJB's Strategic Plan. The draft Plan outlines how we intend to support people better in the community and develop alternatives to hospital care so that we can safely reduce the over-reliance on unscheduled care services.

The draft Plan will be presented to the IJB in June 2020, with a supporting cover paper asking members to: note the work undertaken to date; note that the final Plan will need to be updated to reflect the impact of COVID-19; and recommend an updated Plan will be brought back to a future meeting of the IJB.



### Prescribing costs

The increased costs of drugs, that have a short supply, create additional financial pressures for the IJB. The COVID-19 outbreak is also projected to have had a material impact on prescribing costs. To assist in mitigating risks associated with prescribing volatility, the IJB, as part of its financial planning for 2020/21 agreed a net increase of £1.1m to the prescribing budget.



### Investing in Digital Technology

Digital is identified in the Health and Social Care Delivery Plan as key to transforming health and social care services and enabling greater integration. This is reinforced through the ambitions in Scotland's Digital Health and Care Strategy. The need to invest in digital technology is therefore essential in supporting the transition to a model of care where people are supported to manage their own conditions and live independently for as long as possible. The HSCP has existing commitments to fully implement a scheduling system within Care at Home, and, the ECLIPSE Case Management and Finance system, alongside the national transition from analogue to digital telecare. This limits opportunities for further short-term investment.



### Delivering the HSCP's Transformation Programme and Savings in 2020/21

Agreed savings to be achieved within financial year 2020/21 were predicated on continued delivery of existing service reviews and the wider implementation of Renfrewshire HSCP's Transformation Programme. This change activity has been halted as the HSCP focuses upon the COVID-19 response and savings plans will need to be re-profiled and realigned, with the launch of a transformation programme at a later date than expected and required. It is expected that proposed savings linked to care packages and prescribing costs will not be achieved in full.



### Managing Increasing Demand from an Ageing Population

People in Renfrewshire are living longer but not necessarily healthier lives, often experiencing multiple long-term conditions and changing the nature and volume of demand for care and support. Services in Renfrewshire are supporting more people at home for longer, often with more complex needs and with unpaid family carers who are themselves in poor health. The number of Care at Home Hours has increased significantly year on year. Such demand places increasing financial and operational pressure on services delivered by HSCP.



## Acknowledgements

We would like to acknowledge the significant effort required to both produce the Annual Accounts and successfully manage the finances of the IJB; and to record our thanks to the Finance team and colleagues in other services within the Partnership for their continued hard work and support.

---

**Councillor Jacqueline Cameron**

Chair, Renfrewshire Integration Joint Board  
Date: 20/11/2020



---

**David Leese**

Chief Officer  
Date: 20/11/2020



---

**Sarah Lavers CPFA**

Chief Finance Officer  
Date: 20/11/2020



## Statement of Responsibilities

### Responsibilities of the IJB

The IJB is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that the proper officer of the board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this IJB, that officer is the Chief Finance 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).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at a meeting of Renfrewshire IJB held on **20 November 2020**.

Signed on behalf of Renfrewshire IJB

Date: 20/11/2020

---

Councillor Jacqueline Cameron  
Chair, Renfrewshire Integration Joint Board

## Responsibilities of the Chief Finance Officer

The Chief Finance 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 the Annual Accounts, the Chief Finance Officer has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent
- complied with legislation
- complied with the local authority Code (in so far as it is compatible with legislation)

The Chief Finance Officer has also:

- kept proper accounting records which 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 Renfrewshire IJB as at 31 March 2020 and the transactions for the year then ended.

---

Sarah Lavers CPFA  
Chief Finance Officer

Date: 20/11/2020

# Remuneration Report

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

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

## Voting Board Members

Voting IJB members constitute councillors nominated as board members by constituent authorities and NHS representatives nominated by the NHS Board. The voting members of Renfrewshire IJB were appointed through nomination by NHSGGC and Renfrewshire Council.

Voting board members do not meet the definition of a 'relevant person' under legislation. However, in relation to the treatment of joint boards, Finance Circular 8/2011 states that best practice is to regard Convenors and Vice-Convenors as equivalent to Senior Councillors. The Chair and the Vice Chair of the IJB should therefore be included in the IJB remuneration report if they receive remuneration for their roles. For Renfrewshire IJB, neither the Chair nor Vice Chair receives remuneration for their roles.

The IJB does not pay allowances or remuneration to voting board members; voting board members are remunerated by their relevant IJB partner organisation.

The IJB does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting IJB members. Therefore, no pension rights disclosures are provided for the Chair or Vice Chair. For 2019/20, no voting members received any form or remuneration from the IJB.

There were no exit packages payable during the financial year.

From 15 September 2019, Councillor Jacqueline Cameron succeeded Dr Donald Lyons as Chair of the IJB.

## Officers of the IJB

The IJB does not directly employ any staff in its own right, however specific post-holding officers are non-voting members of the Board.

Under Section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014, a Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. The employment contract for the Chief Officer adheres to the legislative and regulatory framework of the employing partner organisation (NHSGGC). The remuneration terms of the Chief Officer's employment were approved by the IJB.

No other staff are appointed by the IJB under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the following table:

Total Earnings 2018/19 £	Name and Post Title	Salary, Fees & Allowances £	Compensation for Loss of Office £	Total Earnings 2019/20 £
122,632	D Leese Chief Officer, Renfrewshire IJB	128,646	-	128,646
88,983	S Lavers Chief Finance Officer, Renfrewshire IJB	91,690	-	91,690

### Pension Benefits

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 pensions liability reflected on the IJB balance sheet for the Chief Officer or the Chief Finance Officer.

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

Name and Post Title	In Year Pension Contributions		Accrued Pension Benefits*		
	For Year to 31/03/19 £	For Year to 31/03/20 £		As at 31/03/19 £	As at 31/03/20 £
D Leese Chief Officer, Renfrewshire IJB	17,469	25,238	Pension	25,085	28,155
			Lump sum	60,478	62,293
S Lavers Chief Finance Officer, Renfrewshire IJB	17,101	17,677	Pension	36,859	41,332
			Lump sum	62,440	64,328

\* Accrued pension benefits have not been accrued solely for IJB remuneration.

## Disclosure by Pay Bands

As required by the regulations, the following table shows the number of persons whose remuneration for the year was £50,000 or above, in bands of £5,000.

Number of Employees 31 March 2019	Remuneration Band	Number of Employees 31 March 2020
1	£85,000 - £89,999	-
-	£90,000 - £94,999	1
1	£120,000 - £124,999	-
-	£125,000 - £129,999	1

---

Councillor Jacqueline Cameron  
Chair, Renfrewshire Integration Joint Board

Date: 20/11/2020

---

David Leese  
Chief Officer

Date: 20/11/2020

# Annual Governance Statement

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control.

## Scope of Responsibility

The IJB is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The IJB also aims to foster a culture of continuous improvement in the performance of the IJB's functions and to make arrangements to secure best value.

To meet this responsibility, the IJB has established arrangements for governance which includes a system of internal control. The system is intended to manage risk to support the achievement of the IJB's policies, aims and objectives. Reliance is also placed on the NHSGGC and Renfrewshire Council systems of internal control which support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the IJB.

This system can only provide reasonable and not absolute assurance of effectiveness.

The IJB has adopted governance arrangements consistent where appropriate, with the six principles of CIPFA and the Society of Local Authority Chief Executives (SOLACE) framework "Delivering Good Governance in Local Government". This statement explains how the IJB has complied with the governance arrangements and meets the requirements of the Code of Practice on Local Authority Accounting in the UK, which details the requirement for an Annual Governance Statement.

## 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. It enables the IJB to monitor the achievement of the objectives set out in the IJB's Strategic Plan. The governance framework will be continually updated to reflect best practice, new legislative requirements and the expectations of stakeholders.

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

## Governance Framework and Internal Control System

The Board of the IJB comprises the Chair and 7 other voting members; four are Council Members nominated by Renfrewshire Council, and, four are Board members of NHSGGC. There are also a number of non-voting professional and stakeholder members on the IJB Board. Stakeholder members currently include representatives from the third and independent sector bodies, carers and service users. Professional members include the Chief Officer and Chief Finance Officer. The IJB, via a process of delegation from NHSGGC and Renfrewshire Council, and its Chief Officer has responsibility for the planning, resourcing and operational delivery of all delegated health and social care within its geographical area.

The main features of the governance framework in existence during 2019/20 were:

- The IJB is formally constituted through the Integration Scheme agreed by Renfrewshire Council and NHSGGC and approved by Scottish Ministers.
- The IJB operates within an established procedural framework. The roles and responsibilities of Board members and officers are defined within: Standing Orders and Scheme of Administration; Contract Standing Orders; Scheme of Delegation, and, Financial Governance arrangements; these are subject to regular review.
- A Local Code of Corporate Governance was approved by the IJB early in 2017 which is subject to ongoing updates as required. Board members adhere to an established Code of Conduct and are supported by induction and ongoing training and development. Performance and Personal Development (PPD) schemes are also in place for all staff, the aim of which is to focus on performance and development that contributes towards achieving service objectives
- The overarching strategic vision and objectives of the IJB are detailed in the IJB's Strategic Plan which sets out the key outcomes the IJB is committed to delivering with its partners.
- The Strategic Planning Group sets out the IJB's approach to engaging with stakeholders. Consultation on the future vision and activities of the IJB is undertaken with its Health Service and Local Authority partners. The IJB publishes information about its performance regularly as part of its public performance reporting.
- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings and recommendations by Inspectorates and the appointed Internal Audit service to the IJB's Senior Management Team, the main Board and the Audit, Risk and Scrutiny Committee, as appropriate.
- The HSCP has a robust Quality, Care and Professional Governance Framework and supporting governance structures which are based on service delivery, care and interventions that are: person centred, timely, outcome focused, equitable, safe, efficient and effective. This is reported annually to the IJB and provides a variety of evidence to demonstrate the delivery of the core components within the HSCP's Quality, Care and Professional Governance Framework and the Clinical and Care Governance principles specified by the Scottish Government.
- The HSCP has an Organisational Development and Service Improvement Strategy developed in partnership with its parent organisations. Progress, including an update on the Workforce Plan, is reported annually to the IJB.
- The IJB follows the principles set out in CoSLA's Code of Guidance on Funding External Bodies and Following the Public Pound for both resources delegated to the IJB by the Health Board and Local Authority and resources paid to its Local Authority and Health Service partners.
- Responsibility for maintaining and operating an effective system of internal financial control rests with the Chief Finance Officer. The system of internal financial control is based on a framework of regular management information, Financial Regulations and Standing Financial Instructions, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of these systems is undertaken by managers within the HSCP supported by NHSGGC and Renfrewshire Council in relation to the operational delivery of health and social care services.
- Performance management, monitoring of service delivery and financial governance is provided by the HSCP to the IJB, who are accountable to both the Health Board and the Local Authority. It reviews reports on the effectiveness of the integrated arrangements including the financial management of the integrated budget. This ensures there is regular scrutiny at senior management, committee and Board level. Performance is linked to delivery of objectives and is reported regularly to the IJB. Information on performance can be found in the Annual Performance Report published on the IJB website.
- The IJB's approach to risk management is set out in its Risk Management Strategy and the Corporate Risk Register. Regular reporting on risk management is undertaken through regular reporting to the Senior Management Team and also to the IJB Audit, Risk and Scrutiny Audit Committee for their review and comment.
- Effective scrutiny and service improvement activities are supported by the formal submission of reports, findings and recommendations by the external auditors, Inspectorates and the appointed Internal Audit service to the IJB's Senior Management Team, the main Board and the Audit, Risk and Scrutiny Committee.
- The HSCP's medium term approach (Tier 2) to financial planning recognised the need to transform the way in which the HSCP delivers services, to ensure the sustainability of health and social care services going forward. A key element of the Tier 2 approach is the implementation of the HSCP's Transformation Programme. A Programme Board which will provide governance and oversight of progress has been established, and through implemented governance structures, all transformational activity will reflect and contribute to the delivery of four guiding principles which have been developed to align with the key principles set out in the Financial Plan.

## Review of Adequacy and Effectiveness

The IJB has responsibility for conducting at least annually, a review of effectiveness of the system of internal control and the quality of data used throughout the organisation. The review is informed by the work of the Senior Management Team (who have responsibility for the development and maintenance of the internal control framework environment), the work of the internal auditors and the Chief Internal Auditor's annual report, and reports from external auditors and other review agencies and inspectorates.

The review of the IJB's governance framework is supported by a process of self-assessment and assurance certification by the Chief Officer. The Chief Officer completes "Self-assessment Checklists" as evidence of review of key areas of the IJB's internal control framework, these assurances are provided to Renfrewshire Council and NHSGGC. The Senior Management Team has input to this process through the Chief Finance Officer. In addition, the review of the effectiveness of the governance arrangements and systems of internal control within the Health Board and Local Authority partners places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control. There were no significant internal control issues identified by the review.

Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process. The appointed Chief Internal Auditor provides an annual report to the Audit Committee and an independent opinion on the adequacy and effectiveness of the governance framework, risk management and internal control.

Due to the nature of IJB Board Membership, a conflict of interest can arise between an IJB Board Members' responsibilities to the IJB and other responsibilities that they may have. The IJB has arrangements in place to deal with any conflicts of interest that may arise. It is the responsibility of Board and Committee Members to declare any potential conflicts of interest, and it is the responsibility of the Chair of the relevant Board or Committee to ensure such declarations are appropriately considered and acted upon.

The Management Commentary provides an overview of the key risks and uncertainties facing the IJB.

Although no system of internal control can provide absolute assurance, nor can Internal Audit give that assurance. On the basis of audit work undertaken during the reporting period and the assurances provided by the partner organisations, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control, risk management and governance is operating effectively within the organisation.

## Roles and Responsibilities

The Chief Officer is the Accountable Officer for the IJB and has day-to-day operational responsibility to monitor delivery of integrated services, with oversight from the IJB.

The IJB complies with the CIPFA Statement on "The Role of the Chief Finance Officer in Local Government 2014". The IJB's Chief Finance Officer has overall responsibility for RHSCP's financial arrangements and is professionally qualified and suitably experienced to lead the IJB's finance function and to direct finance staff.

The IJB complies with the requirements of the CIPFA Statement on "The Role of the Head of Internal Audit in Public Organisations 2019". The IJB's appointed Chief Internal Auditor has responsibility for the IJB's internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff. The Internal Audit service operates in accordance with the CIPFA "Public Sector Internal Audit Standards 2017".

Board members and officers of the IJB are committed to the concept of sound internal control and the effective delivery of IJB services. The IJB's Audit Risk and Scrutiny Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

The Committee's core function is to provide the IJB with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance arrangements.

## Significant Governance Issues due to the Impact of COVID-19

The IJB's agreed governance framework has been in place for the majority of the year ended 31 March 2020. However, from March 2020 the governance context in which the IJB operates has been impacted by the need to implement business continuity processes in response to the significant public health challenge presented by the COVID-19 pandemic. The planning and delivery of health and social care services has had to adapt to meet this challenge and the IJB has had to adapt its governance structures accordingly. In response to the pandemic and the requirement to move quickly and decisively to manage the subsequent pressures on health and social care services in Renfrewshire, the IJB approved and initiated temporary decision-making arrangements at its meeting of Friday 20 March 2020. The temporary arrangements will be in place for as long as is necessary, subject to ongoing review.

Under these temporary arrangements, authority is delegated, if required, to meet immediate operational demand, to the Chief Officer in consultation with the Chair and Vice Chair of the IJB.

HSCP Clinical Governance Groups have been postponed as key individuals are leading or have been deployed to assist with the COVID-19 response. This will remain under review and will be reinstated once the impact of the virus lessens. Additional governance implemented includes:

- HSCP participation in daily Corporate Management Team (CMT) meetings with Renfrewshire Council
- HSCP participation in NHS Board COVID-19 Governance at Strategic, Tactical and Operational Level.
- HSCP Senior Management Team (SMT) meetings, held three times a week, to discuss and manage key issues and risks, using implemented risk, issue and decision monitoring, absence and status reporting (with additional meetings as required).
- Financial governance remains in place and has been supplemented by additional controls to manage and monitor COVID-19 related expenditure.

Renfrewshire IJB is working with partners to participate in the wider response to the pandemic at Health Board and national level and is a key participant in the Council family and Greater Glasgow and Clyde governance structures working with other HSCPs to manage the impact of the pandemic.

As noted in the Management Commentary, the HSCP has worked to reshape existing and implement new services in its COVID-19 response. As part of this ongoing response, alongside recovery activity, the HSCP is actively seeking to understand the impact and equalities and human rights requirements of the measures implemented to identify which could be retained or adapted to improve services and continue to meet individuals' outcomes. In doing so, robust financial and service change governance structures have been put in place through the HSCP's Recovery and Renewal Steering Group to complement and contribute to the IJB's existing governance mechanisms. The HSCP also continues to play an active role in NHS Greater Glasgow and Clyde and Council family governance structures.

The financial impact of implementing the required changes to services and service delivery models (e.g. to support social distancing requirements, support staff with the appropriate protective equipment, and manage the new and changing levels of need and demand) is significant, and, likely to be ongoing and evolving. A detailed approval/decision tracker log is being maintained internally by the Chief Finance Officer to record the details, including approval routes, of any decisions with financial implications for the IJB. This is supported by a mobilisation plan which has been approved by the Scottish Government, with discussions in relation to funding ongoing.

## Action Plan

Following consideration of the review of adequacy and effectiveness the following action plan has been agreed to ensure continual improvement of the IJB's governance. Regular updates on progress of the agreed actions will be monitored by the IJB Audit, Risk and Scrutiny Committee.

A copy of the agreed Action Plan is included in the following table:

Agreed Action	Responsible Person	Date
Reprofile scheduling of 2020/21 savings targets and transformational activity for period to 2022/23 in response to COVID-19 crisis and implement robust programme and benefits management to ensure continued financial control	Chief Finance Officer	November 2020
Implement standing agenda item at each IJB Audit, Risk and Scrutiny Committee to provide update on transformational activity and benefits management in line with above reprofiling	Chief Finance Officer	November 2020
Put in place a plan to review, on a rolling basis, IJB key governance documents, including for example Standing Orders, Scheme of Delegation and Financial Regulations.	Head of Administration / Chief Finance Officer	November 2020
Working with NHSGGC and the five other GGC HSCP's, Develop commissioning plans in relation to acute set-aside resources	Chief Officer / Head of Strategic Planning and Health Improvement	November 2020
Review existing Risk Management arrangements, including an agreed risk appetite statement.	Head of Administration	March 2021
Review existing Business Continuity arrangements, in light of current COVID-19 impact on service delivery and lessons learned.	Head of Administration	March 2021



## Update on 2018/19 Action Plan

Agreed Action	Progress	Responsible Person	Date
Review and update, as necessary, the Audit Committee Terms of Reference	Completed and approved by IJB in January 2020. IJB Audit Committee will be renamed IJB Audit, Risk and Scrutiny Committee.	Head of Administration	Complete
Implement Ministerial Steering Group Review of Integration Proposals and Self Actions identified to be delivered over 2019/20, including: the development of commissioning plans to support the implementation of the set aside arrangements; working closely with the IJB and the Director of Finance for NHSGGC to ensure that all possible steps are taken to enable the IJB to approve the delegated health budget prior to the start of the financial year.	In progress. Work ongoing to develop updated Set Aside arrangements in line with MSG recommendations through the Unscheduled Care Commissioning Plan	Chief Officer	Ongoing
Carry out a review of the Renfrewshire Integration Scheme in line with the Public Bodies (Joint Working) (Scotland) Act 2014)	Updated Integration Scheme drafted and will be subject to consultation following COVID-19 pandemic.  Action plan developed to complete review in line with legislative requirements.	Chief Officer	Ongoing

## Conclusion and Opinion on Assurance

While recognising that improvements are required, as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the IJB's governance arrangements.

We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the IJB's principal 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 and the implementation of the action plan will be monitored by the HSCP Senior Management Team throughout the year.

---

Councillor Jacqueline Cameron  
Chair, Renfrewshire Integration Joint Board

Date: 20/11/2020

---

David Leese  
Chief Officer

Date: 20/11/2020

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

### Report 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 2020 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 2019/20 (the 2019/20 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of affairs of Renfrewshire Integration Joint Board as at 31 March 2020 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 2019/20 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 7 January 2019. The period of total uninterrupted appointment is two years. 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 nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Chief Finance Officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about 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 the date 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 conclusions thereon.

---

## **Responsibilities of the Chief Finance Officer and 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 deemed inappropriate.

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 economic decisions of users taken on the basis of these financial statements.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting 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. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

### **Other information in the annual accounts**

The Chief Finance Officer is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. 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 matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Report on other requirements**

#### **Opinions on matters prescribed by the Accounts Commission**

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

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

# Comprehensive Income and Expenditure Statement

This statement shows the cost of providing services for the year according to accepted accounting practices. It includes, on an accruals basis, all expenses and related income.

2018/19 Gross Exp. £000's (Restated)	2018/19 Gross Income £000's (Restated)	2018/19 Net Exp. £000's (Restated)		Note	2019/20 Gross Exp. £000's	2019/20 Gross Income £000's	2019/20 Net Exp. £000's
80,835	(11,130)	69,705	Adults and Older People		84,226	(12,282)	71,944
23,657	(330)	23,327	Mental Health		25,409	(425)	24,984
26,987	(1,228)	25,759	Learning Disabilities		28,554	(1,285)	27,269
5,449	(390)	5,059	Children's Services		6,381	(411)	5,970
35,942		35,942	Prescribing		35,276		35,276
1,066	(127)	939	Health Improvement and Inequalities		883	(173)	710
47,777	(2,495)	45,282	Family Health Services		51,464	(2,929)	48,535
4,241	(230)	4,011	Resources		6,587	(314)	6,273
10,900	(296)	10,604	Hosted Services		11,427	(329)	11,098
57,461		57,461	Set aside for Delegated Services Provided in Large Hospitals	14	56,497		56,497
1,015	(135)	880	Services Delegated to Social Care	8	1,076	(164)	912
295,330	(16,361)	278,969	<b>Total Costs of Services</b>		307,780	(18,312)	289,468
	(281,000)	(281,000)	Taxation and Non- Specific Grant Income	5		(293,512)	(293,512)
295,330	(297,361)	(2,031)	<b>(Surplus) or deficit on Provisions of Services (movements in Reserves)</b>		307,780	(311,824)	(4,044)

NHSGGC are now in a position to report set aside figures based on actual expenditure. The CIES has therefore been restated in 2018/19 to reflect the revised set aside figures which were previously based on a notional budget figure. (This is explained in Note 14 to the Accounts).

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from partners. The movement in the General Fund balance is therefore solely due to the transactions shown in the CIES. Consequently, an Expenditure and Funding Analysis is not provided in these annual accounts as it is not required to provide a true and fair view of the IJB's finances.

## Movement in Reserves Statement

This statement shows the movement in the year on the IJB's reserves. The movements which arise due to statutory adjustments which affect the General Fund balance are separately identified from the movements due to accounting practices.

	General Fund Balance £000's	Earmarked Reserves £000's	Total Reserves £000's
<b>Movement in Reserves during 2018 – 2019:</b>			
Opening Balance at 31 March 2018	(930)	(2,512)	(3,442)
Total Comprehensive Income and Expenditure			
(Increase) or Decrease in 2018/19		(2,031)	(2,031)
Closing Balance at 31 March 2019	(930)	(4,543)	(5,473)
<b>Movement in Reserves during 2019 – 2020:</b>			
Opening Balance at 31 March 2019	(930)	(4,543)	(5,473)
Total Comprehensive Income and Expenditure			
(Increase) or Decrease in 2019/20	(471)	(3,573)	(4,044)
Closing Balance at 31 March 2020	(1,401)	(8,116)	(9,517)

## Balance Sheet

The Balance Sheet shows the value of the IJB's assets and liabilities as at 31 March 2020. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

31 March 2019 £000's		Notes	31 March 2020 £000's
5,473	Short Term Debtors	6	9,517
5,473	<b>Current Assets</b>		<b>9,517</b>
-	Short Term Creditors	6	-
-	Current Liabilities		-
5,473	<b>Net Assets</b>		<b>9,517</b>
(930)	Usable Reserves: General Fund	7	(1,401)
(4,543)	Unusable Reserves: Earmarked	7	(8,116)
(5,473)	<b>Total Reserves</b>		<b>(9,517)</b>

The statement of Accounts presents a true and fair view of the financial position of the IJB as at 31 March 2020 and its income and expenditure for the year then ended.

The unaudited accounts were issued on 26 June 2020 and the audited accounts were authorised for issue on 11 November 2020.

Balance Sheet signed by:

---

Sarah Lavers CPFA  
Chief Finance Officer

Date: 20/11/2020

# Notes to the Financial Statements

## Note 1: Significant Accounting Policies

### General Principles

The Financial Statements summarise the transactions of Renfrewshire IJB for the 2019/20 financial year and its position at 31 March 2020.

The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. It is a joint venture between NHSGGC and Renfrewshire Council.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

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

### Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when settlement in cash occurs. In particular:

- Expenditure is recognised when goods or services are received, and their benefits are used by the IJB.
- Income is recognised when the IJB has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement in cash has not taken place, a debtor or creditor is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors is written down.

### Funding

The IJB is primarily funded through funding contributions from its statutory funding partners, Renfrewshire Council and NHSGGC. Expenditure is incurred as the IJB commissions specified health and social care services from the funding partners for the benefit of service recipients in the Renfrewshire area and service recipients in Greater Glasgow & Clyde, for services which are delivered under Hosted arrangements.

### Cash and Cash Equivalents

The IJB does not operate a bank account or hold cash. All transactions are settled on behalf of the IJB by the funding partners. Consequently, the IJB does not present a 'Cash and Cash Equivalent' figure on the balance sheet. This has resulted in there being no requirement for the IJB to produce a cash flow statement. The funding balance due to, or from, each funding partner as at 31 March, is represented as a debtor or creditor on the IJB's balance sheet.

## Employee Benefits

The IJB does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. The IJB therefore does not present a Pensions Liability on its balance sheet.

The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partners are treated as employee costs. Where material, the Chief Officer's absence entitlement at 31 March is accrued, for example in relation to annual leave earned but not yet taken. In the case of Renfrewshire IJB any annual leave earned but not yet taken is not considered to be material.

## Provisions, Contingent Liabilities and Contingent Assets

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the IJB's Balance Sheet, but, is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the IJB's Balance Sheet, but, is disclosed in a note only if it is probable to arise and can be reliably measured.

## Reserves

The IJB's reserves are classified as either Usable or Unusable Reserves.

Reserves have been created from net surpluses in current or prior years, some of which are earmarked for specific purposes, the remainder is the general reserve. Considering the size and scale of the IJB's responsibilities, the IJB's approved Reserves Policy recommends the holding of general reserves at a maximum of 2% of the net budget of the IJB.

When expenditure to be financed from a reserve is incurred it will be charged to the appropriate service in that year and will be processed through the Movement in Reserves Statement.

## Indemnity Insurance / Clinical and Medical Negligence

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities through the CNORIS scheme. NHSGGC and Renfrewshire Council have responsibility for claims in respect of the services for which they are statutorily responsible and that they provide.

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

Known claims are assessed as to the value and probability of settlement. Where it is material, the overall expected value of known claims taking probability of settlement into consideration, is provided for in the IJB's Balance Sheet.

The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material, presented as either a debtor or disclosed as a contingent asset.

## Debtors

Financial instruments are recognised in the balance sheet when an obligation is identified and released as that obligation is fulfilled. Debtors are held at fair value and represent funding due from partner bodies that was not utilised in year.

## Note 2: Critical Judgements and Estimation Uncertainty

In preparing the 2019/20 financial statements within NHSGGC, each IJB has operational responsibility for services, which it hosts on behalf of the other IJB's. In delivering these services the IJB has primary responsibility for the provision of the 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 Renfrewshire IJB accounts have been prepared.

In responding to the COVID-19 pandemic the HSCP's priority in relation to responding to the emerging situation in March 2020 was ensuring that services continued to be delivered safely and effectively, whilst still protecting the most vulnerable people within our communities. This resulted in significant service changes being implemented, from March 2020. An estimate of the costs incurred in 2019/20 (£0.781m) in relation to COVID-19 and the HSCP's mobilisation plan is included in the 2019/20 CIES. This included anticipated additional costs such as: staff overtime and agency cover; personal and protective equipment; and, increases in provider costs. The estimate used for provider costs was based on National Guidance from the Scottish Government which recommended an uplift of 25% against 2019/20 budgeted provider costs. It is anticipated that this expenditure will be reimbursed by the Scottish Government therefore a corresponding credit entry (-£0.781m) was also made in 2019/20 against the miscellaneous income code.

## Note 3: Events after the Balance Sheet Date

The Annual Accounts were authorised for issue by the Chief Finance Officer on 20 November 2020. Events after the balance sheet date are those events that occur between the end of the reporting period and the date when the Statements are authorised for issue.

Where events take place before the date of authorisation and provide information about conditions existing as at 31 March 2020, 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.

#### Note 4: Expenditure and Income Analysis by Nature

The following table shows the gross expenditure and income for Renfrewshire IJB against subjective headings.

Expenditure and Income Analysis by Nature	2018/19 £000's	2019/20 £000's
	(Restated)	
Employee Costs	75,037	79,473
Property Costs	1,065	708
Supplies and Services	8,616	9,997
Third Party Payments	62,997	67,318
Transport	765	748
Support Services	58	59
Transfer Payments	3,143	3,307
Purchase of Healthcare	2,476	2,915
Family Health Service	83,712	86,758
Set Aside	57,461	56,497
Income	(16,361)	(18,312)
<b>Total Cost of Services</b>	<b>278,969</b>	<b>289,468</b>
Partners Funding Contributions and Non-Specific Grant Income	(281,000)	(293,512)
(Surplus)/Deficit on Provision of Services	(2,031)	(4,044)

\*Note 4 has been restated in 2018/19 to reflect the revised set aside for delegated services provided in large hospitals.

#### Note 5: Taxation and Non-Specific Grant Income

The following table shows the funding contribution from the two partner organisations:

Taxation and Non-Specific Grant Income	2018/19 £000's (Restated)	2019/20 £000's
NHS Greater Glasgow and Clyde Health Board	191,893	199,715
Renfrewshire Council	89,107	93,797
<b>TOTAL</b>	<b>281,000</b>	<b>293,512</b>

\*Note 5 has been restated in 2018/19 to reflect the revised set aside for delegated services provided in large hospitals.

The funding contribution from the NHSGGC shown above, includes £56.497m in respect of 'set aside' resources relating to hospital services. These are provided by the NHS which retains responsibility for managing the costs of providing the services. The IJB however has responsibility for the consumption of, and level of demand placed on, these resources.

## Note 6: Short Term Debtors and Creditors

At 31 March 2020, Renfrewshire IJB had short term debtors of £9.517m relating to the reserves held, there were no creditors. Amounts owed by funding partners are stated on a net basis.

Short Term Debtors	2018/19 £000's	2019/20 £000's
NHS Greater Glasgow and Clyde Health Board	4,655	7,110
Renfrewshire Council	818	2,407
<b>TOTAL</b>	<b>5,473</b>	<b>9,517</b>

Short Term Creditors	2018/19 £000's	2019/20 £000's
NHS Greater Glasgow and Clyde Health Board	-	-
Renfrewshire Council	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

## Note 7: Usable Reserves

As at 31 March 2020 the IJB has created earmarked reserves in order to fund expenditure in respect of specific projects. In addition, a general reserve has been created as part of the financial strategy of the IJB. This will be used to manage the risk of any future unanticipated events and support service provision that may materially impact on the financial position of the IJB in later years.

The following tables show how reserves are allocated:

General Reserves	2018/19 £000's	2019/20 £000's
Renfrewshire HSCP – delegated budget underspend carried forward	930	1,401
<b>TOTAL GENERAL RESERVES</b>	<b>930</b>	<b>1,401</b>

Earmarked Reserves	2018/19 £000's	2019/20 £000's
Renfrewshire HSCP – delegated budget planned contribution to reserve:		
PCTF Monies Allocated Tests of Change and GP Support	458	380
Primary Care Improvement Program (19/20) and (20/21)	816	264
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	562	276
District Nurse 3-year Recruitment Programme	161	202
Prescribing	557	1,000
ADP Funding	321	708
Facilitation of Multi-Discipline teams in GP Practices - Renfrewshire Share of NHSGGC Programme		49
TEC Grant	20	20
Single Point of Access Implementation (19/20)	28	
Funding to Mitigate Shortfalls in Delivery of Approved Savings from Prior Years	150	1,080
Health Visiting	181	32
Tannahill Diet and Diabetes Pilot Project	15	
Mental Health Improvement Works	150	150
Mental Health Action 15 (19/20) and (20/21)	306	130
Mental Health Strategy Interim Support Pending Completion of Psychology Review		115
HSCP Transformation Programme Funding for Temp Staff in Post		500
HSCP Transformation Programme Funding 20/21_23/24		1,329
Renfrewshire Wide Prevention and Early Intervention Programme		100
Henry Programme – Pre 5 Obesity Training		15
Training for Mental Health Officers in HSCP		288
ICT Swift Update Costs	27	27
Information Communication Funding - Care at Home Scheduling System		882
Mile End Refurbishment	100	89
LA Care Home Refurbishment	300	300
Westland Gardens Refurbishment	105	
Eclipse Support Costs (2 Year)	156	156
Care at Home Refurbishment and Uniform Replacement	70	24
Additional Support Costs for Transitioning Placement	60	
<b>TOTAL EARMARKED RESERVES</b>	<b>4,543</b>	<b>8,116</b>

## Note 8: Additional Council Services Delegated to the IJB

The following table shows the costs of Renfrewshire Council services delegated to the IJB. Under the Public Bodies (Joint Working) (Scotland) Act 2014, the IJB is accountable for these services, however, these continue to be delivered by Renfrewshire Council. HSCP monitor the delivery of these services on behalf of the IJB.

Additional Council Services Delegated to the IJB	2018/19 £000's	2019/20 £000's
Housing Adaptations	800	829
Women's Aid	215	247
Grant Funding for Women's Aid	(135)	(164)
<b>NET AGENCY EXPENDITURE (INCLUDED IN THE CIES)</b>	<b>880</b>	<b>912</b>

## Note 9: Related Party Transactions

The IJB has related party relationships with NHSGGC and Renfrewshire Council. In particular, the nature of the partnership means that the IJB may influence, and be influenced by, its partners. The following transactions and balances included in the IJB's accounts are presented to provide additional information on the relationships. The following table shows the funding that has transferred from the NHS Board via the IJB to the Council. This amount includes Resource Transfer Funding.

Service Income Received	2018/19 £000's	2019/20 £000's
NHS Greater Glasgow and Clyde Health Board	(3,884)	(4,504)
Renfrewshire Council	(12,477)	(13,808)
<b>TOTAL</b>	<b>(16,361)</b>	<b>(18,312)</b>

Expenditure on Services Provided	2018/19 £000's (Restated)	2019/20 £000's
NHS Greater Glasgow and Clyde Health Board	194,080	201,764
Renfrewshire Council	101,250	106,016
<b>TOTAL</b>	<b>295,330</b>	<b>307,780</b>

Funding Contributions Received	2018/19 £000's (Restated)	2019/20 £000's
NHS Greater Glasgow and Clyde Health Board	191,893	199,715
Renfrewshire Council	89,107	93,797
<b>TOTAL</b>	<b>281,000</b>	<b>293,512</b>

Debtors	2018/19 £000's	2019/20 £000's
NHS Greater Glasgow and Clyde Health Board	4,655	7,110
Renfrewshire Council	818	2,407
<b>TOTAL</b>	<b>5,473</b>	<b>9,517</b>

\*Note 9 has been restated in 2018/19 to reflect the revised set aside for delegated services provided in large hospitals.

## Note 10: IJB Operational Costs

NHSGGC and Renfrewshire Council provide a range of support services for the IJB including finance services, personnel services, planning services, audit services, payroll services and creditor services. There is no charge to the IJB for these support services.

The costs associated with running the IJB are shown in the following table:

IJB Operational Costs	2018/19 £000's	2019/20 £000's
Staff Costs	292	308
Audit Fees	25	27
<b>TOTAL</b>	<b>317</b>	<b>335</b>

## Note 11: 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.

## Note 12: External Audit Costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice in 2019/20 are £26,560, compared to £25,000 in 2018/19 an increase of 6.4%. There were no fees paid to Audit Scotland in respect of any other services.

## Note 13: 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 significant impact on its annual accounts.

## Note 14: Prior Year Restatement

NHS Greater Glasgow & Clyde are now in a position to report the set aside figures based on actual expenditure which has resulted in the restatement of 18/19 figures which were previously based on a notional budget figure. The notional budgets for set aside were based on NRAC activity and information from the cost book and were very high level. Actual figures are now based on a much more detailed approach including actual spend and activity for each year. Funding contributions from the Health Board have also been amended to reflect the actual costs linked to set aside.

This has resulted in an increase in both expenditure and income by £26,993 with expenditure on set aside increasing from £268,337 to £295,330 and Taxation and Non-Specific Grant Income increasing from £254,007 to £281,000, resulting in no net impact on the surplus reported of £2,031.



---

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

**On:** 13 November 2020

---

**Report by:** Chief Officer

---

**Heading:** IJB Strategic Risk Register

---

**1. Purpose**

- 1.1. The purpose of this report is to provide an update to the IJB Audit, Risk & Scrutiny on the status of the IJB Strategic Risk Register as at November 2020.
- 

**2. Recommendation**

The IJB Audit, Risk & Scrutiny Committee is asked to:

- Review the content of this report; and
  - Approve the IJB Strategic Risk Register.
- 

**3. Current Position**

- 3.1. The IJB Strategic Risk Register is routinely reviewed by Renfrewshire HSCP Senior Management Team (SMT) and brought to this Committee for approval.

- 3.2. The IJB Audit, Risk & Scrutiny Committee received a report on the IJB's existing risk management framework at its meeting on 11 September 2020. The report set out the significant changes in the IJB's operating context as a result of Covid-19 and the commencement of recovery and renewal. It was felt these factors acted as a catalyst to review and update the existing framework to ensure that the IJB's approach to risk management addresses the complexity of the current and future environment. The Audit, Risk and Scrutiny Committee approved this proposal and agreed a new framework would be in place from April 2021.

This report contains the IJB strategic risks as identified by the HSCP SMT.

- 3.3. The HSCP SMT regularly review both the Health and Social Care Operational Risk Registers and Covid-19 Risk Register.

---

#### 4. Background

- 4.1 The status of the Strategic Risk Register is regularly reported to the HSCP SMT and updated as required by the risk owners.
- 4.2 Scrutiny of the IJB Strategic Risk Register will be undertaken by the Audit, Risk & Scrutiny Committee and information relating to key partnership risks will be provided to the IJB for awareness. Outcomes of this scrutiny will be available via the minutes for this Committee.

---

#### 5. IJB Strategic Risk Register

- 5.1 The IJB Strategic Risk Register is maintained, updated and reported in line with the Risk Management Policy developed for integration bodies.
- 5.2 The last review of this Risk Register was carried out by the Audit Committee in June 2020. The risk owners update the register on a quarterly basis.
- 5.3 There was 1 risk added to the Risk Register since the last review:  
*Ref IJBRR.20.03.01* – The risk that decisions could be delayed for emergency measures needed for the Covid-19 pandemic.
- 5.5 There are **6** 'live' risks on the IJB Risk Register with **4** items having a risk level of 'High' and **2** with a risk level of 'Moderate'.
- 5.6 All risks with a current risk level of 'Very High' or 'High' are reviewed quarterly by the risk owners. Items with a current risk level of 'Medium' or 'Low' can be reviewed less regularly in line with the Risk Management Policy.
- 5.7 There have been no risks recommended for closure since the last review.
- 5.8 The IJB Strategic Risk Register as at November 2020 is attached as Appendix 1.

---

#### Implications of the Report

1. **Financial** - There are no financial implications arising from the submission of this paper. It is anticipated that costs associated with the management of individual risks will be met through service budgets. Where additional funding is required in the management of specific risks this should be considered by the Chief Financial Officer on a case by case basis.
2. **HR & Organisational Development** - There are no HR & OD implications arising from the submission of this paper

3. **Community Planning** - There are no Community Planning implications arising from the submission of this paper
4. **Legal** - There approval of the Risk Management Policy and Strategy and initial list of risks is in line with the requirements of the Integration Scheme.
5. **Property/Assets** - There are no property/ asset implications arising from the submission of this paper.
6. **Information Technology** - There are no ICT implications arising from the submission of this paper.
7. **Equality and 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
8. **Procurement Implications** - There are no procurement implications arising from the submission of this paper.
9. **Privacy Impact** - There are no privacy implications arising from the submission of this paper.
10. **Risk** – Risk implications are detailed in the Risk Registers.
11. **Risk Implications** – As per the subject content of this paper

---

**List of Background Papers – None.**

---

**Author:** Jean Still, Head of Administration

Any enquiries regarding this paper should be directed to Jean Still, Head of Administration ( <a href="mailto:Jean.Still@ggc.scot.nhs.uk">Jean.Still@ggc.scot.nhs.uk</a> / 0141 618 7659)
---



# Renfrewshire IJB Strategic Risk Register

**Report Type:** Risks Report

**Generated on:** November 2020

**HSCP Senior Management Team**

## 01. Financial Sustainability

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
IJBRR.20.01.02 Demographic pressures  <u>Context:</u> (1) Medium and longer term financial planning (2) Corporate and service review activities (3) Strategic commissioning approach (4) Development of cost effective care models and models which encourage prevention and self-management	There is a risk that if financial and demographic pressures of services are not effectively planned for and managed over the medium to longer term, there would be an impact on the ability of the HSCP to deliver services to the most vulnerable people in Renfrewshire.	HSCP Senior Management Team	<ul style="list-style-type: none"> <li>* Demand management review undertaken</li> <li>* Long term financial planning processes, including strategic commissioning plans</li> <li>* Budget monitoring processes in place and subject to ongoing review</li> <li>* Client group budget management meetings held</li> <li>* Eligibility criteria established as appropriate</li> <li>* Programme of service reviews in place</li> <li>* Investment in service redesign opportunities to improve efficiency and effectiveness.</li> <li>* Development of Recovery and Renewal programme to deliver upon agreed transformation guiding principles</li> <li>* Regular reporting to the IJB Audit, Risk &amp; Scrutiny Committee and Integration Joint Board</li> </ul>	03	05	15 High

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>IJBRR.20.01.03 Key financial risks</p> <p><u>Context:</u> 1. Service Areas individually, or in combination, experience expenditure levels which exceed funding allocations and threaten achievement of HSCPs key financial objectives due to:</p> <p>(a) Pay growth (b) Prescribing (c) Sickness &amp; Absence cover (d) Community equipment expenditure (e) Impact arising from Resource Allocation Model (f) Financial impact of any clinical failures (g) Compliance with new statutory requirements (h) increased service demand 2. The requirement for savings to be delivered as part of the medium term financial plan could have an impact on the delivery of existing front line services, likelihood of this is increasing.</p>	<p>There are a number of financial challenges facing the IJB and if not adequately addressed, could lead to financial instability within the partnership and potential impact to service delivery.</p>	<p>HSCP Chief Finance Officer</p>	<ul style="list-style-type: none"> <li>*Financial management framework implemented.</li> <li>*Regular monitoring by Chief Finance Officer.</li> <li>*Budget meetings across all service areas.</li> <li>*Finance issues to be discussed at SMT and IJB meetings.</li> <li>*Daily reviews of patients on special observations, together with detailed monitoring on a weekly basis remains in place and regular meetings between management and clinical staff are held.</li> <li>*Regular financial performance meetings in place with HSCP Chief Officer, Chief Finance Officer, NHS Director of Finance and Council Director of Finance and Resources</li> <li>*Regular meetings of Medicines Management Group with a focus on prescribing year end out-turn.</li> <li>*Discussion at GP forum on importance of prescribing financial break even.</li> <li>*Financial situation to be discussed at GP Forum to highlight prescribing cost reduction measures.</li> <li>*Continued vigilance particularly around effect of generic drug price fluctuations.</li> <li>*Risk assessments undertaken to ensure unacceptable clinical risks are avoided.</li> <li>*Close vigilance and reporting around all Covid-19 expenditure</li> <li>*Development of recovery and renewal programme to align with financial planning processes and savings requirements</li> <li>*Financial information is reported regularly to the Integration Joint Board and the Senior Management Team.</li> <li>*Robust financial monitoring and budget setting procedures including regular budget monitoring &amp; budget meeting with budget holders</li> <li>*Development of a Medium-Term Financial Strategy (approved by the IJB at its meeting on the 22 November 2019)</li> </ul>	<p>04</p>	<p>04</p>	<p>16 high</p>

## 02. Strategic Plan

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
IJBRR.20.02.04 Health Inequalities	There is a risk that health inequalities increase. This may result from long-term conditions, poverty, deprivation or individual risk-taking behaviours resulting in a population with higher levels of need, lower levels of resilience and fewer opportunities to participate fully in their communities. The impact of COVID-19 is also expected to contribute to health inequalities.	Head of Strategic Planning & Health Improvement	<ul style="list-style-type: none"> <li>*EQIA support service policies and redesign on an ongoing basis</li> <li>*Increase focus on equalities issues across range of HSCP initiatives.</li> <li>*Health Improvement Team in place</li> <li>*Community Links Team in place</li> <li>*Support for community led health activities</li> <li>*Targeted events to raise awareness</li> <li>* Focus and review of strategic plan priorities</li> <li>*Implementation of community-led approach to improving health and wellbeing in Renfrewshire under Strand 1 of recovery and renewal programme</li> <li>*Performance measures included in the Health Inequalities outcome (number 5 within the 9 National Health and Wellbeing Outcomes)</li> <li>*HSCP funding of third sector</li> <li>*Population data and trends monitored and reported on a regular basis</li> <li>*HSCP funding of third sector</li> </ul>	03	04	12 Moderate
<u>Context:</u> (1) Health Improvement (2) Partnership working (3) Changing age profile of the population						

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
IJBRR.20.02.05 Meeting targets and maintaining standards	There is a risk that failure to meet/define? Local Delivery Plan/ Strategic Plan targets and standards, and other key performance indicators could result in a decreased level of service for patients and clients	HSCP Senior Management Team	<ul style="list-style-type: none"> <li>*Performance reports presented to all IJB meetings with full scorecard presented 6-monthly</li> <li>*Organisational Performance Reviews with Chief Executives of NHSGGC and Renfrewshire Council</li> <li>*Annual Performance Reports produced</li> <li>*National, NHSGGC and local performance measures</li> <li>*Regular review of key performance indicators</li> <li>*Review of systems used to record, extract and report data</li> <li>*Monitoring by planning groups and SMT</li> <li>*Needs Assessment carried out</li> <li>*Frameworks guidance/circulars</li> <li>*Legislation</li> <li>*Equality Scheme Action Plans</li> <li>*Flexible Budgets</li> <li>*Staffing resources are flexed to meet priorities/demand</li> <li>*Development of data capture systems to inform local planning.</li> <li>*Learning and education plans reflect need for anti-discriminatory practice</li> <li>*Quality care and professional governance arrangements</li> <li>*Impact of safe staffing legislation/workload tools</li> <li>*Performance support available to all service areas</li> <li>*Ongoing work developing a culture of performance management and evaluation throughout the Recovery and Renewal Programme</li> </ul>	03	03	9 Moderate
<u>Context:</u> Lack of relevant disaggregated data hinders detailed analysis and planning.						

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>IJBRR.20.02.06. Preparing for the longer-term impacts of Brexit</p> <p><u>Context:</u>            *Economic growth and employment            *EU funding            *Suppliers and markets which may impact the provision of services            *The financial position of the HSCP            *Poverty (including food poverty)            *Potential increased numbers of citizens returning to the UK where previously resident in an EU country            *The EU Settlement scheme            *Impact on workforce planning</p>	<p>Regardless of whether the UK leaves the European Union with a deal or with no deal, there will be longer term challenges for Renfrewshire HSCP that require to be effectively managed with partners, otherwise there could be sustained impact in several areas including unemployment, the local economy, manufacturing, grant funding, research and development, food instability, and increases in the cost of living and vulnerability.</p>	<p>HSCP Senior Management Team</p>	<ul style="list-style-type: none"> <li>▪ Maintaining a high level of understanding of the current position in relation to EU funding and maximising current benefits</li> <li>▪ Maximum drawdown of existing funds identified</li> <li>▪ Ongoing engagement in development process for new funds (successor to EU funding)</li> <li>▪ HSCP's financial position</li> <li>▪ Analysis and ongoing review of the HSCP's financial position based on independent advice of investments and reserves</li> <li>▪ Procurement/ budget monitoring for increase in supplier costs</li> <li>▪ Development of workforce action plan by March 2021, and detailed workforce plan by March 2022 in line with Scottish Government requirements – in partnership with Renfrewshire Council and NHS GGC</li> <li>▪ Medicines and medical devices being addressed at national level</li> <li>▪ Engage with both NHSGGC and Renfrewshire Council on working groups around Brexit</li> <li>▪ As the Partnership does not directly employ staff, the Chief Officer will work closely with partners to ensure that as implications become clear, the HSCP are able to best represent and meet the needs of all staff.</li> </ul>	<p>04</p>	<p>04</p>	<p>16 High</p>

### 03. Covid-19 Emergency Arrangements

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
IJBRR.20.03.01 Covid-19 Emergency Arrangements  <u>Context:</u> (1) Support measures to prevent the spread of the Covid-19 virus (2) Impact of Covid-19: (a) Provision of additional COVID services (b) Provider sustainability payments (c) Uncertainty over length of pandemic and additional funding available (3) Impact of ever increasing levels of demand and client expectations	In view of guidance and support measures to prevent the spread of Covid-19, delegation to the Chief Officer to enable decisions to be taken without there being a requirement for the IJB to meet.	Chief Officer	*The IJB are now back to meeting within the normal regular cycle. However, the delegation to the Chief Officer with Chair/Vice Chair will need to be reviewed *Additional meetings of the IJB to take place if required *Meetings will be conducted remotely using a video and/or audio service that will enable all members to participate	04	04	16 High



---

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

**On:** 13 November 2020

---

**Report by:** Chief Officer

---

**Subject:** HSCP Internal Care at Home Services Inspection (Update)

---

## 1. Summary

1.1 Social care services are subject to a range of audit and scrutiny activities to ensure that they are undertaking all statutory duties and are providing appropriate care and support to vulnerable individuals and groups.

1.2 This report provides an update to the Audit, Risk and Scrutiny Committee on the paper submitted in June 2020 which detailed the outcome of the Care Inspectorate inspection of HSCP internally operated Care at Home services in October 2019.

---

## 2. Recommendations

The Audit, Risk and Scrutiny Committee is asked to note:

- The performance of Renfrewshire Health and Social Care Partnership's Internal Care at Home services, with services graded as 'Adequate' for Quality of Management and Leadership and 'Good' for Quality of Care and Support and Quality of Staffing; and
  - The actions taken towards requirement and recommendations set out in Care Inspectorate report of 31 October 2019.
- 

## 3. Background and Context

3.1 Renfrewshire's Care at Home Services were inspected on 31 October 2019.

3.2 The Care Inspectorate visit every regulated care service. Once an inspection has been carried out, the Care Inspectorate award grades for certain 'quality themes' they have assessed. These 'quality themes'

cover the main areas of a service's work and demonstrate how well the service performs in these areas and indicates how good the service is.

3.3 Quality themes which the Care Inspectorate can choose to inspect are:

- **Quality of care and support:** how well the service meets the needs of each person who uses it
- **Quality of environment:** where the service is delivered: for example, how clean, well maintained and accessible it is, the atmosphere of the service, how welcoming it is
- **Quality of staffing:** the quality of the staff, including their qualifications and training
- **Quality of management and leadership:** how the service is managed and how it develops to meet the needs of the people who use it.

3.4 On the inspection of October 2019 the Care Inspectorate assessed against the themes of 'quality of care and support', 'quality of staffing' and 'quality of management and leadership'. They awarded a grade for each of the quality themes using a six-point grading scale, which works in this way:

6	Excellent	Outstanding or sector leading
5	Very good	Major strengths
4	Good	Important strengths, with some areas for improvement
3	Adequate	Strengths just outweigh weaknesses
2	Weak	Important weaknesses - priority action required
1	Unsatisfactory	Major weaknesses - urgent remedial action required

3.5 Care at Home services were graded as '4 Good', important strengths, with some areas for improvement, in two areas; the 'quality of care and support' and the 'quality of staffing'. The area of 'quality of management and leadership' was graded as '3 Adequate', strengths just outweigh weaknesses.

#### **Quality of care and support**

3.6 When inspecting this theme, Care Inspectorate placed no formal requirements on the service, however, made 1 recommendation in relation to the quality of care and support offered to people using Care at Home services. They recommended that:

- "The service should ensure that care plans are accurate and up to date. Reviews of care and support should take place no less

than six monthly. Care plans and reviews should be made available to people if they wish.

This ensures care and support is consistent with the Health and Social Care Standards which state, 'I am fully involved in developing and reviewing my personal plan, which is always available to me.' Health and Social Care Standards 2.17."

3.7 In response to this recommendation, Care at Home services have worked with Locality teams to ensure that all care plans are accurate and up to date whilst ensuring that people using Care at Home services have an appropriate review allocated.

3.8 Further to this, Care at Home services have provided updated guidance for staff in relation to maintenance of care plans and have introduced quality assurance checks with people using the service against their individual care plans.

#### **Quality of staffing**

3.9 The Care Inspectorate found a number of strengths in relation to staffing and made no requirements or recommendations under this theme.

#### **Quality of management and leadership**

3.10 When inspecting this theme, Care Inspectorate did not make any recommendations on the service in relation to quality of management and leadership. However, Care Inspectorate placed 1 requirement in respect to quality of management and leadership. The requirement states:

- "The provider must ensure when people are supported with medication this is done in ways that keep them safe and well.

To do this the provider must review current policies, procedures and guidance to staff as a matter of priority. This should include making clear the distinctions between people self-managing their medication, staff prompting and staff administering or assisting people.

The revised guidance should make clear the distinction between people self-managing their medication, staff prompting and staff administering or assisting.

Staff should be appropriately briefed on their roles and receive training if appropriate.

The level of support people receive should be clearly detailed in their care plans and should be regularly reviewed and updated.

This in order to comply with:

The Social Care and Social Work Improvement Scotland (Requirements for Care Services) Regulations 2011. 4-(1) A provider must- (a) make proper provision for the health, welfare and safety of service users.”

- 3.11 In response to this requirement, Care at Home services have undertaken a review of the medication guidance supported by the Care Inspectorate and Council. Updated guidance has been implemented and staff briefing sessions have been undertaken to clarify roles in relation to this guidance.
- 3.12 The Older people’s Services Review presented to the IJB in March 2020 highlighted the need to take forward work to modernise Care at Home services. The outcome of this inspection has fed into that work as it progresses following a break due to the crisis response to COVID-19.
- 3.13 Care at Home services are currently undertaking a series of development sessions to identify and implement improvements to support the service in managing challenges around increasing demand, recruitment and retention whilst also addressing requirements and recommendations from the Care Inspectorate report.
- 3.14 Progress has been made on the recruitment and retention of staff with a new fast-tracked recruitment programme in place for Home Care workers and three senior management roles currently being recruited to support the management of the service and ongoing improvement work within Care at Home services.
- 3.15 The measures put in place from this work are being closely monitored and kept under review via a detailed action plan, as set out in Appendix A.

---

## Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None

3. **Community Planning** – None
4. **Legal** - None
5. **Property/Assets** – None
6. **Information Technology** – None
7. **Equality & Human Rights** - None
8. **Health & Safety** - None
9. **Procurement** – None
10. **Risk** - Failure by services to meet and exceed the National Care Standards could lead to poor inspection results and enforcement action from the Care Inspectorate, as well as negative outcomes for service users and carers.
11. **Privacy Impact** – None

---

**List of Background Papers:** Inspection of Care at Home Services by the Care Inspectorate, presented 19<sup>th</sup> June 2020

---

**Author:** Shiona Strachan, Acting Head of Health and Social Care

Any enquiries regarding this paper should be directed to Shiona Strachan, Acting Head of Health and Social Care (Paisley) ( <a href="mailto:shiona.strachan@renfrewshire.gov.uk">shiona.strachan@renfrewshire.gov.uk</a> / 0141 618 6855)
---



## APPENDIX A

Action Steps	Officer responsible	Progress	Due date	Status
Care Inspectorate Requirement - Undertake a review of the medication guidance supported by the Care Inspectorate and Council	Operations Manager, Care at Home Services	Complete	August 2020	Review of guidance undertaken with revised guidance approved at Board on 16.7.20. Awareness sessions for staff have also taken place across the service.
Care Inspectorate Recommendation - RHSCP to ensure that all care plans are up to date whilst ensuring that people using Care at Home services have an appropriate review allocated	Locality Services & Care at Home Services	Complete	June 2020	Care at Home services have introduced quality assurance checks with care plans, ensuring that the service is meeting service user expectation and associated service standards.
Care at Home services Development – Review of service model and supporting structure	Acting Head of Adult Services & Operations Manager, Care at Home Services	In Progress	April 2021	Care at Home services have formed a Vision and Structure workstream to complete a review of the current CAH structure and develop a vision for Care at Home services.  3 senior managerial positions will be recruited to over the coming months, supporting the activity of Vision and Structure workstream.
Care at Home services Development - Fast-tracked recruitment programme	Acting Head of Adult Services & Operations Manager, Care at Home Services	Complete	May 2020	Improved recruitment process in place for Care at Home services.

<p>Care at Home services Development – Scheduling and Monitoring System Implementation</p>	<p>Acting Head of Adult Services &amp; Operations Manager, Care at Home Services</p>	<p>In Progress</p>	<p>June 2021</p>	<p>An interim implementation team are currently being formed, which will support the system implementation.</p> <p>System implementation and use will support issues around increased demand, whilst also providing wider benefits to the service operations.</p>
--	--	--------------------	------------------	---